

# SENATE BILL NO. 1723

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BROWN (16).

7452S.011

KRISTINA MARTIN, Secretary

## AN ACT

To repeal sections 313.820 and 313.822, RSMo, and to enact in lieu thereof two new sections relating to excursion gambling boats.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Sections 313.820 and 313.822, RSMo, are  
2 repealed and two new sections enacted in lieu thereof, to be  
3 known as sections 313.820 and 313.822, to read as follows:

313.820. 1. **(1)** An excursion boat licensee shall pay  
2 to the commission an admission fee of **[two] five** dollars for  
3 each person embarking on an excursion gambling boat with a  
4 ticket of admission. One dollar of such fee shall be  
5 deposited to the credit of the gaming commission fund as  
6 authorized pursuant to section 313.835, and **[one dollar]**  
7 **four dollars** of such fee shall not be considered state funds  
8 and shall be paid **[to the home dock city or county]** **as**  
9 **follows:**

10 (a) **One dollar of such fee shall be paid to the home**  
11 **dock city or county;**

12 (b) **One dollar of such fee shall be remitted to the**  
13 **Missouri department of mental health developmental**  
14 **disabilities division for payments solely for providing**  
15 **community services, ongoing learning, education, and support**  
16 **to people with developmental disabilities, including, but**  
17 **not limited to, the purchase of services from providers**

**EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

18 **designated by the division of developmental disabilities,**  
19 **but not for the support of the facilities operated by the**  
20 **department of mental health; and**

21 **(c) Two dollars of such fee shall be paid to the**  
22 **veterans commission capital improvement trust fund.**

23 **(2)** Subject to appropriation, one cent of such fee  
24 deposited to the credit of the gaming commission fund may be  
25 deposited to the credit of the compulsive gamblers fund  
26 created pursuant to the provisions of section 313.842.  
27 Nothing in this section shall preclude any licensee from  
28 charging any amount deemed necessary for a ticket of  
29 admission to any person embarking on an excursion gambling  
30 boat. If tickets are issued which are good for more than  
31 one excursion, the admission fee shall be paid to the  
32 commission for each person using the ticket on each  
33 excursion that the ticket is used. If free passes or  
34 complimentary admission tickets are issued, the excursion  
35 boat licensee shall pay to the commission the same fee upon  
36 these passes or complimentary tickets as if they were sold  
37 at the regular and usual admission rate; however, the  
38 excursion boat licensee may issue fee-free passes to actual  
39 and necessary officials and employees of the licensee or  
40 other persons actually working on the excursion gambling  
41 boat. The issuance of fee-free passes is subject to the  
42 rules of the commission, and a list of all persons to whom  
43 the fee-free passes are issued shall be filed with the  
44 commission.

45 2. All licensees are subject to all income taxes,  
46 sales taxes, earnings taxes, use taxes, property taxes or  
47 any other tax or fee now or hereafter lawfully levied by any  
48 political subdivision; however, no other license tax, permit  
49 tax, occupation tax, excursion fee, or taxes or fees shall

50 be imposed, levied or assessed exclusively upon licensees by  
51 a political subdivision. All state taxes not connected  
52 directly to gambling games shall be collected by the  
53 department of revenue. Notwithstanding the provisions of  
54 section 32.057 to the contrary, the department of revenue  
55 may furnish and the commission may receive tax information  
56 to determine if applicants or licensees are complying with  
57 the tax laws of this state; however, any tax information  
58 acquired by the commission shall not become public record  
59 and shall be used exclusively for commission business.

313.822. A tax is imposed on the adjusted gross  
2 receipts received from gambling games authorized pursuant to  
3 sections 313.800 to 313.850 at the rate of [~~twenty-one~~]  
4 **thirty-four** percent. The taxes imposed by this section  
5 shall be returned to the commission in accordance with the  
6 commission's rules and regulations who shall transfer such  
7 taxes to the director of revenue. All checks and drafts  
8 remitted for payment of these taxes and fees shall be made  
9 payable to the director of revenue. If the commission is  
10 not satisfied with the return or payment made by any  
11 licensee, it is hereby authorized and empowered to make an  
12 assessment of the amount due based upon any information  
13 within its possession or that shall come into its  
14 possession. Any licensee against whom an assessment is made  
15 by the commission may petition for a reassessment. The  
16 request for reassessment shall be made within twenty days  
17 from the date the assessment was mailed or delivered to the  
18 licensee, whichever is earlier. Whereupon the commission  
19 shall give notice of a hearing for reassessment and fix the  
20 date upon which the hearing shall be held. The assessment  
21 shall become final if a request for reassessment is not  
22 received by the commission within the twenty days. Except

23 as provided in this section, on and after April 29, 1993,  
24 all functions incident to the administration, collection,  
25 enforcement, and operation of the tax imposed by sections  
26 144.010 to 144.525 shall be applicable to the taxes and fees  
27 imposed by this section.

28 (1) Each excursion gambling boat shall designate a  
29 city or county as its home dock. The home dock city or  
30 county may enter into agreements with **an excursion gambling**  
31 **boat and** other cities or counties authorized pursuant to  
32 subsection 10 of section 313.812 to share revenue obtained  
33 [pursuant to this section] **from the excursion gambling**  
34 **boats' portion of adjusted gross receipts.** The home dock  
35 city or county shall receive ten percent of the **first twenty-**  
36 **one percent of the** adjusted gross receipts tax collections,  
37 as levied pursuant to this section, for use in providing  
38 services necessary for the safety of the public visiting an  
39 excursion gambling boat. Such home dock city or county  
40 shall annually submit to the commission a shared revenue  
41 agreement with any **excursion gambling boat and any** other  
42 city or county. All moneys owed the home dock city or  
43 county shall be deposited and distributed to such city or  
44 county in accordance with rules and regulations of the  
45 commission. All revenues provided for in this section to be  
46 transferred to the governing body of any city not within a  
47 county and any city with a population of over three hundred  
48 fifty thousand inhabitants shall not be considered state  
49 funds and shall be deposited in such city's general revenue  
50 fund to be expended as provided for in this section.

51 (2) The remaining amount of the adjusted gross  
52 receipts tax shall be deposited in the state treasury to the  
53 credit of the "Gaming Proceeds for Education Fund" which is  
54 hereby created in the state treasury. Moneys deposited in

55 this fund shall be kept separate from the general revenue  
56 fund as well as any other funds or accounts in the state  
57 treasury, shall be used solely for education pursuant to the  
58 Missouri Constitution and shall be considered the proceeds  
59 of excursion boat gambling and state funds pursuant to  
60 Article IV, Section 15 of the Missouri Constitution. All  
61 interest received on the gaming proceeds for education fund  
62 shall be credited to the gaming proceeds for education  
63 fund. Appropriation of the moneys deposited into the gaming  
64 proceeds for education fund shall be pursuant to state law.

65 (3) The state auditor shall perform an annual audit of  
66 the gaming proceeds for education fund, which shall include  
67 the evaluation of whether appropriations for elementary and  
68 secondary education have increased and are being used as  
69 intended. The state auditor shall make copies of each audit  
70 available to the public and to the general assembly.

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