

FIRST REGULAR SESSION

# HOUSE BILL NO. 524

## 92ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES DUSENBERG, CRAWFORD AND SKAGGS (Co-sponsors).

Read 1<sup>st</sup> time February 20, 2003, and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

1387L.011

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### AN ACT

To repeal section 313.820, RSMo, and to enact in lieu thereof one new section relating to excursion gambling boat fees.

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

Section A. Section 313.820, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 313.820, to read as follows:

313.820. 1. An excursion boat licensee shall pay to the commission an admission fee of two dollars for each person embarking on an excursion gambling boat with a ticket of admission. One dollar of such fee shall be deposited to the credit of the gaming commission fund as authorized pursuant to section 313.835, and one dollar of such fee shall not be considered state funds and shall be paid to the home dock city or county. Subject to appropriation, one cent of such fee deposited to the credit of the gaming commission fund may be deposited to the credit of the compulsive gamblers fund created pursuant to the provisions of section 313.842. Nothing in this section shall preclude any licensee from charging any amount deemed necessary for a ticket of admission to any person embarking on an excursion gambling boat. If tickets are issued which are good for more than one excursion, the admission fee shall be paid to the commission for each person using the ticket on each excursion that the ticket is used. If free passes or complimentary admission tickets are issued, the excursion boat licensee shall pay to the commission the same fee upon these passes or complimentary tickets as if they were sold at the regular and usual admission rate; however, the excursion boat licensee may issue fee-free passes to actual and necessary officials and employees of the licensee or other persons actually working on the excursion gambling boat. The issuance of fee-free passes is subject to the rules of the commission, and a list of all persons to whom the fee-free passes are issued shall be filed with the commission.

19           2. **The fees imposed by this section shall be returned to the commission in**  
20 **accordance with the commission's rules and regulations who shall transfer such taxes to**  
21 **the director of revenue. Except as provided in this section, all functions incident to the**  
22 **administration, collection, enforcement, and operation of the tax imposed by sections**  
23 **144.010 to 144.525, RSMo, shall be applicable to the taxes and fees imposed by this section.**

24           3. All licensees are subject to all income taxes, sales taxes, earnings taxes, use taxes,  
25 property taxes or any other tax or fee now or hereafter lawfully levied by any political  
26 subdivision; however, no other license tax, permit tax, occupation tax, excursion fee, or taxes  
27 or fees shall be imposed, levied or assessed exclusively upon licensees by a political subdivision.  
28 All state taxes not connected directly to gambling games shall be collected by the department of  
29 revenue. Notwithstanding the provisions of section 32.057, RSMo, to the contrary, the  
30 department of revenue may furnish and the commission may receive tax information to  
31 determine if applicants or licensees are complying with the tax laws of this state; however, any  
32 tax information acquired by the commission shall not become public record and shall be used  
33 exclusively for commission business.