FIRST REGULAR SESSION

HOUSE BILL NO. 915

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES DOUGHERTY (Sponsor), JETTON, DAY, FISHER, STREAM, MAY, KRAUS, NANCE, BIVINS, WILSON (119), RICHARD, NOLTE, KINGERY, WRIGHT, WASSON, ST. ONGE, TILLEY, DUSENBERG, SCHAAF, HUNTER, MARSH, LOEHNER, DEEKEN, LEMBKE, BURNETT, YOUNG, HOSKINS AND HUBBARD (Co-sponsors).

Read 1st time February 20, 2007 and copies ordered printed.

D. ADAMS CRUMBLISS, Chief Clerk

2311L.01I

AN ACT

To repeal section 313.055, RSMo, and to enact in lieu thereof one new section relating to an exemption for veteran's organizations from certain bingo taxes.

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

Section A. Section 313.055, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 313.055, to read as follows:

313.055. 1. Until January 1, 1995, a tax is hereby imposed on each organization, except veteran's organizations, conducting the game of bingo which awards to winners of bingo games prizes or merchandise having an aggregate retail value of more than five thousand dollars annually and more than one hundred dollars in any single day. The tax shall be in an amount equal to two and one-half percent of the total gross receipts realized from each game of bingo conducted, shall be paid on a monthly basis to the commission, by each person or licensee conducting a game or games of bingo and shall be due on the fifteenth day of the month following the month in which each bingo game was conducted. Beginning January 1, 1995, the tax shall be in the amount of two-tenths of one cent upon each bingo card and progressive bingo game card sold in Missouri to be paid by **[**the supplier**]** **each supplier, except for veteran's organizations**. The taxes, less two percent of the total amount paid which may be retained by the supplier, shall be paid on a monthly basis to the commission, by each supplier of bingo supplies and shall be due on the last day of the month following the month in which the bingo

EXPLANATION — Matter enclosed in bold-faced brackets **[**thus**]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

card was sold, with the date of sale being the date on the invoice evidencing the sale, along with such reports as may be required by the commission. The taxes shall be deposited in the state treasury, credited to the bingo proceeds for education fund.

2. All taxes not paid to the commission by the person or licensee required to remit the same on the date when the same becomes due and payable to the commission under the provisions of sections 313.005 to 313.085 shall bear interest at the rate to be set by the commission not to exceed two percent per calendar month, or fraction thereof, from and after such date until paid. In addition, the commission may impose a penalty not to exceed three times the amount of taxes due for failure to submit the reports required by this section and pay the taxes due.

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