

SECOND REGULAR SESSION

HOUSE BILL NO. 1813

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES DOUGHERTY (Sponsor), YOUNG, NANCE, DEEKEN,
DUSENBERG, BIVINS, STREAM, NOLTE AND WASSON (Co-sponsors).

Read 1st time January 24, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

4428L.02I

AN ACT

To repeal sections 313.055 and 313.057, RSMo, and to enact in lieu thereof two new sections relating to exemptions for veteran's organizations from certain taxes, with a penalty provision.

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

Section A. Sections 313.055 and 313.057, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 313.055 and 313.057, to read as follows: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, service, and fraternal 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

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.

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

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

313.057. 1. It is unlawful for any person, either as an owner, lessee or employee, to
2 operate, carry on, conduct or maintain any form of manufacturing, selling, leasing or distribution
3 of any bingo equipment or supplies without having first procured and maintained a Missouri
4 bingo equipment and supplies manufacturer or supplier license.

5 2. The commission shall submit two sets of fingerprints for each key person, as defined
6 in commission rules and regulations, of an entity or organization seeking issuance or renewal of
7 a Missouri bingo equipment and supplies manufacturer or supplier license, for the purpose of
8 checking the person's prior criminal history when the commission determines a nationwide check
9 is warranted. The fingerprint cards and any required fees shall be sent to the Missouri state
10 highway patrol's criminal records division. The first set of fingerprints shall be used for
11 searching the state repository of criminal history information. The second set of fingerprints
12 shall be forwarded to the Federal Bureau of Investigation, Identification Division, for the
13 searching of the federal criminal history files. The patrol shall notify the commission of any
14 criminal history information or lack of criminal history information discovered on the individual.
15 Notwithstanding the provisions of section 610.120, RSMo, all records related to any criminal
16 history information discovered shall be accessible and available to the commission.

17 3. The holder of a state bingo license may, within two years of cessation of conducting
18 bingo or upon specific approval by the commission, dispose of by sale in a manner approved by
19 the commission, any or all of his bingo equipment and supplies, without a supplier's license. In
20 case of foreclosure of a lien by a bank or other person holding a security interest for which bingo
21 equipment is security in whole or in part for the lien, the commission may authorize the
22 disposition of the bingo equipment without requiring a supplier's license.

23 4. Any person whom the commission determines to be a suitable person to receive a
24 license pursuant to the provisions of this section may be issued a manufacturer's or supplier's
25 license. The commission may require suppliers to post a bond with the commission in an
26 amount and in the manner prescribed by the commission. The burden of proving his

27 qualification to receive or hold a license pursuant to this section is at all times on the applicant
28 or licensee.

29 5. The commission shall charge and collect from each applicant for a supplier's license
30 a one-time application fee set by the commission, not to exceed five thousand dollars. The
31 commission shall charge and collect an annual renewal fee for each supplier licensee not to
32 exceed one thousand dollars.

33 6. The commission shall charge and collect from each applicant for a manufacturer's
34 license a one-time application fee set by the commission, not to exceed one thousand dollars.
35 The commission shall charge and collect an annual renewal fee for each manufacturer licensee
36 not to exceed five hundred dollars.

37 7. The commission shall charge and collect from each applicant for a hall provider's
38 license a one-time application fee set by the commission, not to exceed seven hundred fifty
39 dollars. The commission shall charge and collect an annual renewal fee for each hall provider
40 licensee not to exceed five hundred dollars.

41 8. All licenses issued pursuant to this section shall be issued for the calendar year and
42 shall expire on December thirty-first of each year. Regardless of the date of application or
43 issuance of the license, the fee to be charged and collected pursuant to this section shall be the
44 full annual fee.

45 9. All license fees collected pursuant to this section shall be paid over immediately to
46 the state treasurer to be deposited to the credit of the gaming commission bingo fund.

47 10. All licensees pursuant to this section shall maintain for a period of not less than three
48 years full and complete records of all business carried on in this state and shall make same
49 available for inspection to any duly authorized representative of the commission. If a supplier
50 does not receive payment in full from an organization within thirty days of the delivery of bingo
51 supplies, the supplier shall notify the commission in writing, or in a manner specified by the
52 commission in its rules and regulations, of the delinquency. Upon receipt of the notice of
53 delinquency, the commission shall notify all suppliers that until further notice from the
54 commission, all sales of bingo supplies to the delinquent organizations shall be on a cash-only
55 basis. Upon receipt of the notice from the commission, no supplier may extend credit to the
56 delinquent organization until such time as the commission approves credit sales. If a
57 manufacturer does not receive payment in full from a supplier within ninety days of the delivery
58 of bingo supplies, the manufacturer shall notify the commission in writing, or in a manner
59 specified by the commission in its rules and regulations, of the delinquency. Upon receipt of the
60 notice of delinquency, the commission shall notify all manufacturers that until further notice
61 from the commission, all sales of bingo supplies to the delinquent supplier shall be on a

62 cash-only basis. Upon receipt of the notice from the commission, no manufacturer may extend
63 credit to the delinquent supplier until such time as the commission approves credit sales.

64 11. Until January 1, 1995, all suppliers, **except veteran's, service, and fraternal**
65 **organizations**, shall pay a tax on all pull-tab cards distributed by them in the amount of ten
66 dollars per box when sold by any organization licensed to conduct bingo pursuant to the
67 provisions of sections 313.005 to 313.080. No box sold shall contain more than twenty-four
68 hundred pull-tab cards. Beginning January 1, 1995, a tax is hereby imposed in the amount of two
69 percent of the gross receipts of the retail sales value charged for each pull-tab card sold in
70 Missouri to be paid by [the supplier] **each supplier except veteran's, service, and fraternal**
71 **organizations**. The taxes, less two percent of the total amount paid which may be retained by
72 the supplier, if timely filed and paid, shall be paid on a monthly basis to the commission by each
73 supplier of pull-tabs and shall be due on the last day of each month following the month in which
74 the pull-tabs were sold. The taxes shall be deposited in the state treasury, credited to the bingo
75 proceeds for education fund. All pull-tab cards sold by suppliers in this state shall bear on the
76 face thereof the amount for which such pull-tab cards will be sold, and the license number of the
77 supplier shall be printed on the inventory statement commonly called the flare, enclosed in each
78 unit container. Each unit container shall contain cards printed in such a manner as to ensure that
79 at least sixty percent of the gross revenues generated by the ultimate sale of such cards shall be
80 returned to the final purchasers of such cards. Any supplier **who is not exempt and** who fails
81 to pay the tax imposed pursuant to this subsection shall have his **or her** license issued pursuant
82 to this section revoked and shall be guilty of a class A misdemeanor.

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