

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1804
94TH GENERAL ASSEMBLY

Reported from the Committee on Economic Development, Tourism and Local Government, April 10, 2008, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

4619S.04C

TERRY L. SPIELER, Secretary.

AN ACT

To repeal sections 82.020 and 313.820, RSMo, and to enact in lieu thereof three new sections relating to cities, with an emergency clause for a certain section.

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

Section A. Sections 82.020 and 313.820, RSMo, are repealed and three
2 new sections enacted in lieu thereof, to be known as sections 77.105, 82.020, and
3 313.820, to read as follows:

77.105. The budget or any authorization to expend funds shall be
2 **approved by an ordinance or resolution that is approved by a majority**
3 **of all the members elected to the governing body.**

82.020. Any city or town under special charter, as defined in section
2 81.010, RSMo, and any other city in this state which now has or which may
3 hereafter have a population of more than [ten] **five** thousand inhabitants
4 according to the last preceding federal decennial census may frame and adopt or
5 amend a charter for its own government by complying with the provisions of
6 sections 19 and 20 of article VI of the constitution of this state, or any
7 amendments thereof.

313.820. 1. An excursion boat licensee shall pay to the commission an
2 admission fee of two dollars for each person embarking on an excursion gambling
3 boat with a ticket of admission. One dollar of such fee shall be deposited to the
4 credit of the gaming commission fund as authorized pursuant to section 313.835,
5 and one dollar of such fee shall not be considered state funds and shall be paid
6 to the home dock city or county. Subject to appropriation, one cent of such fee

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

7 deposited to the credit of the gaming commission fund may be deposited to the
8 credit of the compulsive gamblers fund created pursuant to the provisions of
9 section 313.842. Nothing in this section shall preclude any licensee from charging
10 any amount deemed necessary for a ticket of admission to any person embarking
11 on an excursion gambling boat. If tickets are issued which are good for more than
12 one excursion, the admission fee shall be paid to the commission for each person
13 using the ticket on each excursion that the ticket is used. If free passes or
14 complimentary admission tickets are issued, the excursion boat licensee shall pay
15 to the commission the same fee upon these passes or complimentary tickets as if
16 they were sold at the regular and usual admission rate; however, the excursion
17 boat licensee may issue fee-free passes to actual and necessary officials and
18 employees of the licensee or other persons actually working on the excursion
19 gambling boat. The issuance of fee-free passes is subject to the rules of the
20 commission, and a list of all persons to whom the fee-free passes are issued shall
21 be filed with the commission.

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

33 [3. Effective fiscal year 2008 and each fiscal year thereafter, the amount
34 of expenditures from funds derived from admission fees paid to a home dock city
35 or county, located in a home rule city with more than sixty thousand three
36 hundred but fewer than sixty thousand four hundred inhabitants or in a county
37 with a charter form of government and with more than two hundred fifty
38 thousand but fewer than three hundred fifty thousand inhabitants, shall not
39 exceed the revenue received by the home dock city or county from admission fees
40 for fiscal year 2007. In the case of a new excursion gambling boat located in a
41 home rule city with more than sixty thousand three hundred but fewer than sixty
42 thousand four hundred inhabitants or in a county with a charter form of

43 government and with more than two hundred fifty thousand but fewer than three
44 hundred fifty thousand inhabitants, the provisions of this section shall become
45 effective two years from the opening of such excursion gambling boat and the
46 amount of expenditures from funds derived from admission fees paid to a home
47 dock city or county shall not exceed the average revenue received by the home
48 dock city or county from admission fees for the first two fiscal years in which such
49 excursion gambling boat opened for business. Effective fiscal year 2010 and each
50 subsequent fiscal year until fiscal year 2015, the percentage of revenue derived
51 by a home dock city or county, located in a home rule city with more than sixty
52 thousand three hundred but fewer than sixty thousand four hundred inhabitants
53 or in a county with a charter form of government and with more than two
54 hundred fifty thousand but fewer than three hundred fifty thousand inhabitants,
55 from such admission fees used for expenditures other than capital, cultural, and
56 special law enforcement purpose expenditures shall be limited to not more than
57 thirty percent. Effective fiscal year 2015 and each subsequent fiscal, the
58 percentage of revenue derived by a home dock city or county, located in a home
59 rule city with more than sixty thousand three hundred but fewer than sixty
60 thousand four hundred inhabitants or in a county with a charter form of
61 government and with more than two hundred fifty thousand but fewer than three
62 hundred fifty thousand inhabitants, from such admission fees used for
63 expenditures other than capital, cultural, and special law enforcement purpose
64 expenditures shall be limited to not more than twenty percent.

65 4. After fiscal year 2007, in any fiscal year in which a home dock city or
66 county, located in a home rule city with more than sixty thousand three hundred
67 but fewer than sixty thousand four hundred inhabitants or in a county with a
68 charter form of government and with more than two hundred fifty thousand but
69 fewer than three hundred fifty thousand inhabitants, collects an amount over the
70 limitation on expenditures of revenue derived from admission fees provided in
71 subsection 3 of this section, such revenue shall be treated as if it were sales tax
72 revenue within the meaning of section 67.505, RSMo, provided that the home
73 dock city or county shall reduce its total general revenue property tax levy, in
74 accordance with the method provided in subdivision (6) of subsection 3 of section
75 67.505, RSMo.

76 5. The provisions of subsections 3 and 4 of this section shall not affect the
77 imposition or collection of a tax under section 313.822.]

Section B. Because immediate action is necessary to clarify the law and

2 avoid costly litigation for small special charter cities, the repeal and reenactment
3 of section 82.020 of this act is deemed necessary for the immediate preservation
4 of the public health, welfare, peace, and safety, and is hereby declared to be an
5 emergency act within the meaning of the constitution, and section 82.020 of this
6 act shall be in full force and effect upon its passage and approval.

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