

SECOND REGULAR SESSION
[CORRECTED]
[TRULY AGREED TO AND FINALLY PASSED]
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1804
94TH GENERAL ASSEMBLY

4619S.04T

2008

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Section A. Sections 82.020 and 313.820, RSMo, are repealed and three new sections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

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

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

313.820. 1. An excursion boat licensee shall pay to the commission an admission fee
2 of two dollars for each person embarking on an excursion gambling boat with a ticket of

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.

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

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

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

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

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

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

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

✓

