

FIRST REGULAR SESSION

# HOUSE BILL NO. 1552

## 103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE PETERS.

2817H.011

JOSEPH ENGLER, Chief Clerk

### AN ACT

To repeal sections 313.820 and 313.822, RSMo, and to enact in lieu thereof three new sections relating to excursion gambling boats.

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

Section A. Sections 313.820 and 313.822, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 313.820, 313.822, and 313.828, to read as follows:

313.820. 1. An excursion boat licensee shall pay to the commission an admission fee of ~~[two]~~ **fifty-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, **twenty-five dollars of such fee shall be deposited to the credit of the veterans commission capital improvement trust fund, and twenty-five dollars of such fee shall be deposited to the credit of the Missouri historic steamboat museum fund, beginning on the effective date of this section.** 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

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.

17 fee upon these passes or complimentary tickets as if they were sold at the regular and usual  
18 admission rate; however, the excursion boat licensee may issue fee-free passes to actual and  
19 necessary officials and employees of the licensee or other persons actually working on the  
20 excursion gambling boat. The issuance of fee-free passes is subject to the rules of the  
21 commission, and a list of all persons to whom the fee-free passes are issued shall be filed with  
22 the commission.

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

313.822. A tax is imposed on the adjusted gross receipts received from gambling  
2 games authorized pursuant to sections 313.800 to 313.850 at the rate of ~~[twenty-one]~~ **twenty-**  
3 **five** percent. The taxes imposed by this section shall be returned to the commission in  
4 accordance with the commission's rules and regulations who shall transfer such taxes to the  
5 director of revenue. All checks and drafts remitted for payment of these taxes and fees shall  
6 be made payable to the director of revenue. If the commission is not satisfied with the return  
7 or payment made by any licensee, it is hereby authorized and empowered to make an  
8 assessment of the amount due based upon any information within its possession or that shall  
9 come into its possession. Any licensee against whom an assessment is made by the  
10 commission may petition for a reassessment. The request for reassessment shall be made  
11 within twenty days from the date the assessment was mailed or delivered to the licensee,  
12 whichever is earlier. Whereupon the commission shall give notice of a hearing for  
13 reassessment and fix the date upon which the hearing shall be held. The assessment shall  
14 become final if a request for reassessment is not received by the commission within the  
15 twenty days. Except as provided in this section, on and after April 29, 1993, all functions  
16 incident to the administration, collection, enforcement, and operation of the tax imposed by  
17 sections 144.010 to 144.525 shall be applicable to the taxes and fees imposed by this section.

18         (1) Each excursion gambling boat shall designate a city or county as its home dock.  
19 The home dock city or county may enter into agreements with other cities or counties  
20 authorized pursuant to subsection 10 of section 313.812 to share revenue obtained pursuant to  
21 this section. The home dock city or county shall receive ten percent of the adjusted gross

22 receipts tax collections, as levied pursuant to this section, for use in providing services  
23 necessary for the safety of the public visiting an excursion gambling boat. Such home dock  
24 city or county shall annually submit to the commission a shared revenue agreement with any  
25 other city or county. All moneys owed the home dock city or county shall be deposited and  
26 distributed to such city or county in accordance with rules and regulations of the commission.  
27 All revenues provided for in this section to be transferred to the governing body of any city  
28 not within a county and any city with a population of over three hundred fifty thousand  
29 inhabitants shall not be considered state funds and shall be deposited in such city's general  
30 revenue fund to be expended as provided for in this section.

31 (2) The remaining amount of the adjusted gross receipts tax shall be deposited in the  
32 state treasury to the credit of the "Gaming Proceeds for Education Fund" which is hereby  
33 created in the state treasury. Moneys deposited in this fund shall be kept separate from the  
34 general revenue fund as well as any other funds or accounts in the state treasury, shall be used  
35 solely for education pursuant to the Missouri Constitution and shall be considered the  
36 proceeds of excursion boat gambling and state funds pursuant to Article IV, Section 15 of the  
37 Missouri Constitution. All interest received on the gaming proceeds for education fund shall  
38 be credited to the gaming proceeds for education fund. Appropriation of the moneys  
39 deposited into the gaming proceeds for education fund shall be pursuant to state law.

40 (3) The state auditor shall perform an annual audit of the gaming proceeds for  
41 education fund, which shall include the evaluation of whether appropriations for elementary  
42 and secondary education have increased and are being used as intended. The state auditor  
43 shall make copies of each audit available to the public and to the general assembly.

**313.828. 1. There is hereby created in the state treasury the "Missouri Historic  
2 Steamboat Museum Fund", which shall consist of moneys from the designated portion  
3 of the admission fees collected under section 313.820. The state treasurer shall be the  
4 custodian of the fund. In accordance with sections 30.170 and 30.180, the state treasurer  
5 shall annually approve disbursements from the fund to the Missouri historic steamboat  
6 museum. Notwithstanding the provisions of section 33.080 to the contrary, any moneys  
7 remaining in the fund at the end of the biennium shall not revert to the credit of the  
8 general revenue fund. The state treasurer shall invest moneys in the fund in the same  
9 manner as other funds are invested. Any interest and moneys earned on such  
10 investments shall be credited to the fund.**

**11 2. The Missouri historic steamboat museum fund shall be a dedicated fund and,  
12 upon appropriation, moneys in the fund shall be used as follows:**

**13 (1) For the construction, maintenance, and operation of a facility that is exempt  
14 from taxation under 26 U.S.C. 503(c), which shall be known as the "Missouri Historic  
15 Steamboat Museum" and shall be located within the state of Missouri, with the purpose**

16 of such facility being a museum housing and displaying books, maps, artifacts,  
17 recovered steamboat structures, and any other material related to the significance of the  
18 steamboat era in the history of Missouri; and

19 (2) For the acquisition and preservation of books, maps, artifacts, recovered  
20 steamboat structures, and any other material related to the significance of the  
21 steamboat era in the history of Missouri.

22 3. The Missouri historic steamboat museum shall be organized under the laws of  
23 this state; shall be a trustee of this state, organized and regulated under section 501(c)3  
24 of the Internal Revenue Service Code; shall hold all its present and future collections  
25 and property for this state; and shall not mortgage or deed in trust any of its property or  
26 sell any of such property, except by way of exchange for property of equal value or for  
27 reinvestment.

28 4. Under section 23.253 of the Missouri sunset act:

29 (1) The provisions of the new program authorized under this section shall  
30 automatically sunset six years after the effective date of this section unless reauthorized  
31 by an act of the general assembly;

32 (2) If such program is reauthorized, the program authorized under this section  
33 shall automatically sunset twelve years after the effective date of the reauthorization of  
34 this section;

35 (3) This section shall terminate on September first of the calendar year  
36 immediately following the calendar year in which the program authorized under this  
37 section is sunset; and

38 (4) If this section is allowed to sunset, the revenues from the fund shall be  
39 redirected to the Missouri Gaming Commission for distribution as provided for by law.

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