

HB 3533 -- ADMISSION FEE AND EXCISE TAX ON CASINOS INCREASE

SPONSOR: Knight

This bill gives the State Gaming Commission the power to annually adjust the admission fee imposed under Section 313.820, RSMo, for inflation.

The bill changes the current fee of \$2 to \$5.50 for every two hours that the person is within the gambling area of each gambling facility and specifies how the admission fee will be distributed. Within the first two months of each calendar year, the Commission will determine what the new admission fee will be for the new fiscal year. Such fee shall be calculated initially on the Consumer Price Index for All Urban Consumers for the Midwest Region, as defined and recorded by the United States Department of Labor, for the remainder of fiscal year 2027 and for the next 10 complete fiscal years.

In all present and future forms of remote wagering, an excursion gambling boat licensee must pay a remote wagering access fee of 1.5% of the total wagers in a month in lieu of an admission fee. The proceeds of this fee will be deposited to the Gaming Commission Fund. This Fund will be distributed according to the Commission, except that the first \$35 million will be deposited to the Department of Natural Resources Historic Preservation Revolving Fund.

This bill also imposes additional taxes on gross receipts from gambling games and sports wagering. There will be a tax imposed on the adjusted gross receipts received from certain gambling games at 13%, and there will be a tax imposed on the adjusted gross receipts from sports wagering at 24%. The taxes imposed will be returned to the Commission in accordance with the Commission's rules and regulations, who will then transfer those taxes to the Director of the Department of Revenue.

Current law specifies how certain portions of remaining net proceeds in the Gaming Commission Fund can be transferred, accounting for the first \$12 million. This bill provides that the next \$15 million will be transferred to the Missouri Department of Natural Resources Historic Preservation Revolving Fund for the purpose of preserving and protecting collections of historic artifacts.

This bill is similar to SB 1432 and HB 2919 (2026).