

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 272
93RD GENERAL ASSEMBLY

Reported from the Committee on Rules May 3, 2005, with recommendation that the House Committee Substitute for Senate Committee Substitute for Senate Bill No. 272 Do Pass. Referred to the Committee on Rules pursuant to Rule 25(26)(f).

STEPHEN S. DAVIS, Chief Clerk

0880L.10C

AN ACT

To repeal sections 137.073, 313.800, and 313.820, RSMo, and to enact in lieu thereof three new sections relating to gaming boat admission fee revenue.

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

Section A. Sections 137.073, 313.800, and 313.820, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 137.073, 313.800, and 313.820, to read as follows:

137.073. 1. As used in this section, the following terms mean:

(1) "General reassessment", changes in value, entered in the assessor's books, of a substantial portion of the parcels of real property within a county resulting wholly or partly from reappraisal of value or other actions of the assessor or county equalization body or ordered by the state tax commission or any court;

(2) "Tax rate", "rate", or "rate of levy", singular or plural, includes the tax rate for each purpose of taxation of property a taxing authority is authorized to levy without a vote and any tax rate authorized by election, including bond interest and sinking fund;

(3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the provisions of this section or when a court has determined the tax rate; except that, other provisions of law to the contrary notwithstanding, a school district may levy the operating levy for school purposes required for the current year pursuant to subsection 2 of section 163.021,

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.

13 RSMo, less all adjustments required pursuant to article X, section 22 of the Missouri
14 Constitution, if such tax rate does not exceed the highest tax rate in effect subsequent to the 1980
15 tax year. This is the maximum tax rate that may be levied, unless a higher tax rate ceiling is
16 approved by voters of the political subdivision as provided in this section;

17 (4) "Tax revenue", when referring to the previous year, means the actual receipts from
18 ad valorem levies on all classes of property, including state-assessed property, in the immediately
19 preceding fiscal year of the political subdivision, plus an allowance for taxes billed but not
20 collected in the fiscal year and plus an additional allowance for the revenue which would have
21 been collected from property which was annexed by such political subdivision but which was
22 not previously used in determining tax revenue pursuant to this section. The term "tax revenue"
23 shall not include any receipts from ad valorem levies on any property of a railroad corporation
24 or a public utility, as these terms are defined in section 386.020, RSMo, which were assessed by
25 the assessor of a county or city in the previous year but are assessed by the state tax commission
26 in the current year. All school districts and those counties levying sales taxes pursuant to chapter
27 67, RSMo, shall include in the calculation of tax revenue an amount equivalent to that by which
28 they reduced property tax levies as a result of sales tax pursuant to section 67.505, RSMo, and
29 section 164.013, RSMo, **or as excess home dock city or county fees as provided in subsection**
30 **4 of section 313.820, RSMo**, in the immediately preceding fiscal year but not including any
31 amount calculated to adjust for prior years. For purposes of political subdivisions which were
32 authorized to levy a tax in the prior year but which did not levy such tax or levied a reduced rate,
33 the term "tax revenue", as used in relation to the revision of tax levies mandated by law, shall
34 mean the revenues equal to the amount that would have been available if the voluntary rate
35 reduction had not been made.

36 2. Whenever changes in assessed valuation are entered in the assessor's books for any
37 personal property, in the aggregate, or for any subclass of real property as such subclasses are
38 established in section 4(b) of article X of the Missouri Constitution and defined in section
39 137.016, the county clerk in all counties and the assessor of St. Louis City shall notify each
40 political subdivision wholly or partially within the county or St. Louis City of the change in
41 valuation of each subclass of real property, individually, and personal property, in the aggregate,
42 exclusive of new construction and improvements. All political subdivisions shall immediately
43 revise the applicable rates of levy for each purpose for each subclass of real property,
44 individually, and personal property, in the aggregate, for which taxes are levied to the extent
45 necessary to produce from all taxable property, exclusive of new construction and improvements,
46 substantially the same amount of tax revenue as was produced in the previous year for each
47 subclass of real property, individually, and personal property, in the aggregate, except that the
48 rate may not exceed the greater of the rate in effect in the 1984 tax year or the most recent

49 voter-approved rate. Such tax revenue shall not include any receipts from ad valorem levies on
50 any real property which was assessed by the assessor of a county or city in such previous year
51 but is assessed by the assessor of a county or city in the current year in a different subclass of real
52 property. Where the taxing authority is a school district for the purposes of revising the
53 applicable rates of levy for each subclass of real property, the tax revenues from state-assessed
54 railroad and utility property shall be apportioned and attributed to each subclass of real property
55 based on the percentage of the total assessed valuation of the county that each subclass of real
56 property represents in the current taxable year. As provided in section 22 of article X of the
57 constitution, a political subdivision may also revise each levy to allow for inflationary
58 assessment growth occurring within the political subdivision. The inflationary growth factor for
59 any such subclass of real property or personal property shall be limited to the actual assessment
60 growth in such subclass or class, exclusive of new construction and improvements, and exclusive
61 of the assessed value on any real property which was assessed by the assessor of a county or city
62 in the current year in a different subclass of real property, but not to exceed the consumer price
63 index or five percent, whichever is lower. Should the tax revenue of a political subdivision from
64 the various tax rates determined in this subsection be different than the tax revenue that would
65 have been determined from a single tax rate as calculated pursuant to the method of calculation
66 in this subsection prior to January 1, 2003, then the political subdivision shall revise the tax rates
67 of those subclasses of real property, individually, and/or personal property, in the aggregate, in
68 which there is a tax rate reduction, pursuant to the provisions of this subsection. Such revision
69 shall yield an amount equal to such difference and shall be apportioned among such subclasses
70 of real property, individually, and/or personal property, in the aggregate, based on the relative
71 assessed valuation of the class or subclasses of property experiencing a tax rate reduction. Such
72 revision in the tax rates of each class or subclass shall be made by computing the percentage of
73 current year adjusted assessed valuation of each class or subclass with a tax rate reduction to the
74 total current year adjusted assessed valuation of the class or subclasses with a tax rate reduction,
75 multiplying the resulting percentages by the revenue difference between the single rate
76 calculation and the calculations pursuant to this subsection and dividing by the respective
77 adjusted current year assessed valuation of each class or subclass to determine the adjustment
78 to the rate to be levied upon each class or subclass of property. The adjustment computed herein
79 shall be multiplied by one hundred, rounded to four decimals in the manner provided in this
80 subsection, and added to the initial rate computed for each class or subclass of property.
81 Notwithstanding any provision of this subsection to the contrary, no revision to the rate of levy
82 for personal property shall cause such levy to increase over the levy for personal property from
83 the prior year.

84 3. (1) Where the taxing authority is a school district, it shall be required to revise the

85 rates of levy to the extent necessary to produce from all taxable property, including state-assessed
86 railroad and utility property, which shall be separately estimated in addition to other data
87 required in complying with section 164.011, RSMo, substantially the amount of tax revenue
88 permitted in this section. In the year following tax rate reduction, the tax rate ceiling may be
89 adjusted to offset such district's reduction in the apportionment of state school moneys due to its
90 reduced tax rate. However, in the event any school district, in calculating a tax rate ceiling
91 pursuant to this section, requiring the estimating of effects of state-assessed railroad and utility
92 valuation or loss of state aid, discovers that the estimates used result in receipt of excess
93 revenues, which would have required a lower rate if the actual information had been known, the
94 school district shall reduce the tax rate ceiling in the following year to compensate for the excess
95 receipts, and the recalculated rate shall become the tax rate ceiling for purposes of this section.

96 (2) For any political subdivision which experiences a reduction in the amount of assessed
97 valuation relating to a prior year, due to decisions of the state tax commission or a court pursuant
98 to sections 138.430 to 138.433, RSMo, or due to clerical errors or corrections in the calculation
99 or recordation of any assessed valuation:

100 (a) Such political subdivision may revise the tax rate ceiling for each purpose it levies
101 taxes to compensate for the reduction in assessed value occurring after the political subdivision
102 calculated the tax rate ceiling for the particular subclass of real property or for personal property,
103 in the aggregate, in the prior year. Such revision by the political subdivision shall be made at the
104 time of the next calculation of the tax rate for the particular subclass of real property or for
105 personal property, in the aggregate, after the reduction in assessed valuation has been determined
106 and shall be calculated in a manner that results in the revised tax rate ceiling being the same as
107 it would have been had the corrected or finalized assessment been available at the time of the
108 prior calculation;

109 (b) In addition, for up to three years following the determination of the reduction in
110 assessed valuation as a result of circumstances defined in this subdivision, such political
111 subdivision may levy a tax rate for each purpose it levies taxes above the revised tax rate ceiling
112 provided in paragraph (a) of this subdivision to recoup any revenues it was entitled to receive for
113 the three-year period preceding such determination.

114 4. (1) In order to implement the provisions of this section and section 22 of article X of
115 the Constitution of Missouri, the term "improvements" shall apply to both real and personal
116 property. In order to determine the value of new construction and improvements, each county
117 assessor shall maintain a record of real property valuations in such a manner as to identify each
118 year the increase in valuation for each political subdivision in the county as a result of new
119 construction and improvements. The value of new construction and improvements shall include
120 the additional assessed value of all improvements or additions to real property which were begun

121 after and were not part of the prior year's assessment, except that the additional assessed value
122 of all improvements or additions to real property which had been totally or partially exempt from
123 ad valorem taxes pursuant to sections 99.800 to 99.865, RSMo, sections 135.200 to 135.255,
124 RSMo, and section 353.110, RSMo, shall be included in the value of new construction and
125 improvements when the property becomes totally or partially subject to assessment and payment
126 of all ad valorem taxes. The aggregate increase in valuation of personal property for the current
127 year over that of the previous year is the equivalent of the new construction and improvements
128 factor for personal property. Notwithstanding any opt-out implemented pursuant to subsection
129 15 of section 137.115, the assessor shall certify the amount of new construction and
130 improvements and the amount of assessed value on any real property which was assessed by the
131 assessor of a county or city in such previous year but is assessed by the assessor of a county or
132 city in the current year in a different subclass of real property separately for each of the three
133 subclasses of real property for each political subdivision to the county clerk in order that political
134 subdivisions shall have this information for the purpose of calculating tax rates pursuant to this
135 section and section 22, article X, Constitution of Missouri. In addition, the state tax commission
136 shall certify each year to each county clerk the increase in the general price level as measured by
137 the Consumer Price Index for All Urban Consumers for the United States, or its successor
138 publications, as defined and officially reported by the United States Department of Labor, or its
139 successor agency. The state tax commission shall certify the increase in such index on the latest
140 twelve-month basis available on June first of each year over the immediately preceding prior
141 twelve-month period in order that political subdivisions shall have this information available in
142 setting their tax rates according to law and section 22 of article X of the Constitution of Missouri.
143 For purposes of implementing the provisions of this section and section 22 of article X of the
144 Missouri Constitution, the term "property" means all taxable property, including state assessed
145 property.

146 (2) Each political subdivision required to revise rates of levy pursuant to this section or
147 section 22 of article X of the Constitution of Missouri shall calculate each tax rate it is authorized
148 to levy and, in establishing each tax rate, shall consider each provision for tax rate revision
149 provided in this section and section 22 of article X of the Constitution of Missouri, separately
150 and without regard to annual tax rate reductions provided in section 67.505, RSMo, and section
151 164.013, RSMo. Each political subdivision shall set each tax rate it is authorized to levy using
152 the calculation that produces the lowest tax rate ceiling. It is further the intent of the general
153 assembly, pursuant to the authority of section 10(c) of article X of the Constitution of Missouri,
154 that the provisions of such section be applicable to tax rate revisions mandated pursuant to
155 section 22 of article X of the Constitution of Missouri as to reestablishing tax rates as revised in
156 subsequent years, enforcement provisions, and other provisions not in conflict with section 22

157 of article X of the Constitution of Missouri. Annual tax rate reductions provided in section
158 67.505, RSMo, and section 164.013, RSMo, shall be applied to the tax rate as established
159 pursuant to this section and section 22 of article X of the Constitution of Missouri, unless
160 otherwise provided by law.

161 5. (1) In all political subdivisions, the tax rate ceiling established pursuant to this section
162 shall not be increased unless approved by a vote of the people. Approval of the higher tax rate
163 shall be by at least a majority of votes cast. When a proposed higher tax rate requires approval
164 by more than a simple majority pursuant to any provision of law or the constitution, the tax rate
165 increase must receive approval by at least the majority required.

166 (2) When voters approve an increase in the tax rate, the amount of the increase shall be
167 added to the tax rate ceiling as calculated pursuant to this section to the extent the total rate does
168 not exceed any maximum rate prescribed by law. If a ballot question presents a stated tax rate
169 for approval rather than describing the amount of increase in the question, the stated tax rate
170 approved shall be the current tax rate ceiling. The increased tax rate ceiling as approved may be
171 applied to the total assessed valuation of the political subdivision at the setting of the next tax
172 rate.

173 (3) The governing body of any political subdivision may levy a tax rate lower than its
174 tax rate ceiling and may increase that lowered tax rate to a level not exceeding the tax rate ceiling
175 without voter approval.

176 6. (1) For the purposes of calculating state aid for public schools pursuant to section
177 163.031, RSMo, each taxing authority which is a school district shall determine its proposed tax
178 rate as a blended rate of the classes or subclasses of property. Such blended rate shall be
179 calculated by first determining the total tax revenue of the property within the jurisdiction of the
180 taxing authority, which amount shall be equal to the sum of the products of multiplying the
181 assessed valuation of each class and subclass of property by the corresponding tax rate for such
182 class or subclass, then dividing the total tax revenue by the total assessed valuation of the same
183 jurisdiction, and then multiplying the resulting quotient by a factor of one-hundred. Where the
184 taxing authority is a school district, such blended rate shall also be used by such school district
185 for calculating revenue from state-assessed railroad and utility property as defined in chapter 151,
186 RSMo, and for apportioning the tax rate by purpose.

187 (2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk
188 of the county commission in the county or counties where the tax rate applies of its tax rate
189 ceiling and its proposed tax rate. Each taxing authority shall express its proposed tax rate in a
190 fraction equal to the nearest one-tenth of a cent, unless its proposed tax rate is in excess of one
191 dollar, then one/one-hundredth of a cent. If a taxing authority shall round to one/one-hundredth
192 of a cent, it shall round up a fraction greater than or equal to five/one-thousandth of one cent to

193 the next higher one/one-hundredth of a cent; if a taxing authority shall round to one-tenth of a
194 cent, it shall round up a fraction greater than or equal to five/one-hundredths of a cent to the next
195 higher one-tenth of a cent. Any taxing authority levying a property tax rate shall provide data,
196 in such form as shall be prescribed by the state auditor by rule, substantiating such tax rate
197 complies with Missouri law. All forms for the calculation of rates pursuant to this section shall
198 be promulgated as a rule and shall not be incorporated by reference. Within thirty days after the
199 effective date of this act, the state auditor shall promulgate rules for any and all forms for the
200 calculation of rates pursuant to this section which do not currently exist in rule form or that have
201 been incorporated by reference. In addition, each taxing authority proposing to levy a tax rate
202 for debt service shall provide data, in such form as shall be prescribed by the state auditor by
203 rule, substantiating the tax rate for debt service complies with Missouri law. A tax rate proposed
204 for annual debt service requirements will be prima facie valid if, after making the payment for
205 which the tax was levied, bonds remain outstanding and the debt fund reserves do not exceed the
206 following year's payments. The county clerk shall keep on file and available for public
207 inspection all such information for a period of three years. The clerk shall, within three days of
208 receipt, forward a copy of the notice of a taxing authority's tax rate ceiling and proposed tax rate
209 and any substantiating data to the state auditor. The state auditor shall, within fifteen days of the
210 date of receipt, examine such information and return to the county clerk his or her findings as
211 to compliance of the tax rate ceiling with this section and as to compliance of any proposed tax
212 rate for debt service with Missouri law. If the state auditor believes that a taxing authority's
213 proposed tax rate does not comply with Missouri law, then the state auditor's findings shall
214 include a recalculated tax rate, and the state auditor may request a taxing authority to submit
215 documentation supporting such taxing authority's proposed tax rate. The county clerk shall
216 immediately forward a copy of the auditor's findings to the taxing authority and shall file a copy
217 of the findings with the information received from the taxing authority. The taxing authority
218 shall have fifteen days from the date of receipt from the county clerk of the state auditor's
219 findings and any request for supporting documentation to accept or reject in writing the rate
220 change certified by the state auditor and to submit all requested information to the state auditor.
221 A copy of the taxing authority's acceptance or rejection and any information submitted to the
222 state auditor shall also be mailed to the county clerk. If a taxing authority rejects a rate change
223 certified by the state auditor and the state auditor does not receive supporting information which
224 justifies the taxing authority's original or any subsequent proposed tax rate, then the state auditor
225 shall refer the perceived violations of such taxing authority to the attorney general's office and
226 the attorney general is authorized to obtain injunctive relief to prevent the taxing authority from
227 levying a violative tax rate.

228 7. No tax rate shall be extended on the tax rolls by the county clerk unless the political

229 subdivision has complied with the foregoing provisions of this section.

230 8. Whenever a taxpayer has cause to believe that a taxing authority has not complied
231 with the provisions of this section, the taxpayer may make a formal complaint with the
232 prosecuting attorney of the county. Where the prosecuting attorney fails to bring an action within
233 ten days of the filing of the complaint, the taxpayer may bring a civil action pursuant to this
234 section and institute an action as representative of a class of all taxpayers within a taxing
235 authority if the class is so numerous that joinder of all members is impracticable, if there are
236 questions of law or fact common to the class, if the claims or defenses of the representative
237 parties are typical of the claims or defenses of the class, and if the representative parties will
238 fairly and adequately protect the interests of the class. In any class action maintained pursuant
239 to this section, the court may direct to the members of the class a notice to be published at least
240 once each week for four consecutive weeks in a newspaper of general circulation published in
241 the county where the civil action is commenced and in other counties within the jurisdiction of
242 a taxing authority. The notice shall advise each member that the court will exclude him or her
243 from the class if he or she so requests by a specified date, that the judgment, whether favorable
244 or not, will include all members who do not request exclusion, and that any member who does
245 not request exclusion may, if he or she desires, enter an appearance. In any class action brought
246 pursuant to this section, the court, in addition to the relief requested, shall assess against the
247 taxing authority found to be in violation of this section the reasonable costs of bringing the
248 action, including reasonable attorney's fees, provided no attorney's fees shall be awarded any
249 attorney or association of attorneys who receive public funds from any source for their services.
250 Any action brought pursuant to this section shall be set for hearing as soon as practicable after
251 the cause is at issue.

252 9. If in any action, including a class action, the court issues an order requiring a taxing
253 authority to revise the tax rates as provided in this section or enjoins a taxing authority from the
254 collection of a tax because of its failure to revise the rate of levy as provided in this section, any
255 taxpayer paying his or her taxes when an improper rate is applied has erroneously paid his or her
256 taxes in part, whether or not the taxes are paid under protest as provided in section 139.031,
257 RSMo. The part of the taxes paid erroneously is the difference in the amount produced by the
258 original levy and the amount produced by the revised levy. The township or county collector of
259 taxes or the collector of taxes in any city shall refund the amount of the tax erroneously paid.
260 The taxing authority refusing to revise the rate of levy as provided in this section shall make
261 available to the collector all funds necessary to make refunds pursuant to this subsection. No
262 taxpayer shall receive any interest on any money erroneously paid by him or her pursuant to this
263 subsection. Effective in the 1994 tax year, nothing in this section shall be construed to require
264 a taxing authority to refund any tax erroneously paid prior to or during the third tax year

265 preceding the current tax year.

266 10. A taxing authority, including but not limited to a township, county collector, or
267 collector of taxes, responsible for determining and collecting the amount of residential real
268 property tax levied in its jurisdiction, shall report such amount of tax collected by December
269 thirty-first of each year such property is assessed to the state tax commission. The state tax
270 commission shall compile the tax data by county or taxing jurisdiction and submit a report to the
271 general assembly no later than January thirty-first of the following year.

272 11. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that
273 is created under the authority delegated in this section shall become effective only if it complies
274 with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section
275 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers
276 vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the
277 effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the
278 grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be
279 invalid and void.

313.800. 1. As used in sections 313.800 to 313.850, unless the context clearly requires
2 otherwise, the following terms mean:

3 (1) "Adjusted gross receipts", the gross receipts from licensed gambling games and
4 devices less winnings paid to wagerers;

5 (2) "Applicant", any person applying for a license authorized under the provisions of
6 sections 313.800 to 313.850;

7 (3) "Bank", the elevations of ground which confine the waters of the Mississippi or
8 Missouri Rivers at the ordinary high water mark as defined by common law;

9 (4) **"Capital, cultural, and special law enforcement purpose expenditures", shall**
10 **include any disbursement, including disbursements for principal, interest, and costs of**
11 **issuance and trustee administration related to any indebtedness, for the acquisition of land,**
12 **land improvements, buildings and building improvements, vehicles, machinery, equipment,**
13 **works of art, intersections, signing, signalization, parking lot, bus stop, station, garage,**
14 **terminal, hanger, shelter, dock, wharf, rest area, river port, airport, light rail, railroad,**
15 **other mass transit, pedestrian shopping malls and plazas, parks, lawns, trees, and other**
16 **landscape, convention center, roads, traffic control devices, sidewalks, alleys, ramps,**
17 **tunnels, overpasses and underpasses, utilities, streetscape, lighting, trash receptacles,**
18 **marquees, paintings, murals, fountains, sculptures, water and sewer systems, dams,**
19 **drainage systems, creek bank restoration, any asset with a useful life greater than one year,**
20 **cultural events, and any expenditure related to a law enforcement officer deployed as horse**
21 **mounted patrol, school resource or drug awareness resistance education (D.A.R.E) officer;**

22 [(4)] (5) "Cheat", to alter the selection of criteria which determine the result of a
23 gambling game or the amount or frequency of payment in a gambling game;

24 [(5)] (6) "Commission", the Missouri gaming commission;

25 [(6)] (7) "Dock", the location in a city or county authorized under subsection 10 of
26 section 313.812 which contains any natural or artificial space, inlet, hollow, or basin, in or
27 adjacent to a bank of the Mississippi or Missouri Rivers, next to a wharf or landing devoted to
28 the embarking of passengers on and disembarking of passengers from a gambling excursion but
29 shall not include any artificial space created after May 20, 1994, and is located more than one
30 thousand feet from the closest edge of the main channel of the river as established by the United
31 States Army Corps of Engineers;

32 [(7)] (8) "Excursion gambling boat", a boat, ferry or other floating facility licensed by
33 the commission on which gambling games are allowed;

34 (9) "Fiscal year", shall for the purposes of subsections 3 and 4 of section 313.820,
35 mean the fiscal year of a home dock city or county;

36 [(8)] (10) "Floating facility", any facility built or originally built as a boat, ferry or barge
37 licensed by the commission on which gambling games are allowed;

38 [(9)] (11) "Gambling excursion", the time during which gambling games may be
39 operated on an excursion gambling boat whether docked or during a cruise;

40 [(10)] (12) "Gambling game" includes, but is not limited to, games of skill or games of
41 chance on an excursion gambling boat but does not include gambling on sporting events;
42 provided such games of chance are approved by amendment to the Missouri Constitution;

43 [(11)] (13) "Games of chance", any gambling game in which the player's expected return
44 is not favorably increased by his or her reason, foresight, dexterity, sagacity, design, information
45 or strategy;

46 [(12)] (14) "Games of skill", any gambling game in which there is an opportunity for the
47 player to use his or her reason, foresight, dexterity, sagacity, design, information or strategy to
48 favorably increase the player's expected return; including, but not limited to, the gambling games
49 known as "poker", "blackjack" (twenty-one), "craps", "Caribbean stud", "pai gow poker", "Texas
50 hold'em", "double down stud", and any video representation of such games;

51 [(13)] (15) "Gross receipts", the total sums wagered by patrons of licensed gambling
52 games;

53 [(14)] (16) "Holder of occupational license", a person licensed by the commission to
54 perform an occupation within excursion gambling boat operations which the commission has
55 identified as requiring a license;

56 [(15)] (17) "Licensee", any person licensed under sections 313.800 to 313.850;

57 [(16)] (18) "Mississippi River" and "Missouri River", the water, bed and banks of those

58 rivers, including any space filled by the water of those rivers for docking purposes in a manner
59 approved by the commission but shall not include any artificial space created after May 20, 1994,
60 and is located more than one thousand feet from the closest edge of the main channel of the river
61 as established by the United States Army Corps of Engineers;

62 (19) "Supplier", a person who sells or leases gambling equipment and gambling supplies
63 to any licensee.

64 2. In addition to the games of skill referred to in subdivision [(12)] (14) of subsection
65 1 of this section, the commission may approve other games of skill upon receiving a petition
66 requesting approval of a gambling game from any applicant or licensee. The commission may
67 set the matter for hearing by serving the applicant or licensee with written notice of the time and
68 place of the hearing not less than five days prior to the date of the hearing and posting a public
69 notice at each commission office. The commission shall require the applicant or licensee to pay
70 the cost of placing a notice in a newspaper of general circulation in the applicant's or licensee's
71 home dock city or county. The burden of proof that the gambling game is a game of skill is at
72 all times on the petitioner. The petitioner shall have the affirmative responsibility of establishing
73 his or her case by a preponderance of evidence including:

74 (1) Is it in the best interest of gaming to allow the game; and

75 (2) Is the gambling game a game of chance or a game of skill?

76

77 All testimony shall be given under oath or affirmation. Any citizen of this state shall have the
78 opportunity to testify on the merits of the petition. The commission may subpoena witnesses to
79 offer expert testimony. Upon conclusion of the hearing, the commission shall evaluate the record
80 of the hearing and issue written findings of fact that shall be based exclusively on the evidence
81 and on matters officially noticed. The commission shall then render a written decision on the
82 merits which shall contain findings of fact, conclusions of law and a final commission order.
83 The final commission order shall be within thirty days of the hearing. Copies of the final
84 commission order shall be served on the petitioner by certified or overnight express mail, postage
85 prepaid, or by personal delivery.

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
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 revenue**
30 **derived from admission fees paid to a home dock city or county shall not exceed the**
31 **percentage of gross revenue realized by the home dock city or county attributable to such**
32 **admission fees for fiscal year 2007. In the case of a new casino, the provisions of this**
33 **section shall become effective two years from the opening of such casino and the amount**
34 **of revenue derived from admission fees paid to a home dock city or county shall not exceed**
35 **the average percentage of gross revenue realized by the home dock city or county**
36 **attributable to such admission fees for the first two fiscal years in which such casino**
37 **opened for business. Effective fiscal year 2010 and each subsequent fiscal year until fiscal**
38 **year 2015, the percentage of all revenue derived by a home dock city or county from such**
39 **admission fees used for expenditures other than capital, cultural, and special law**
40 **enforcement purpose expenditures shall be limited to not more than thirty percent.**
41 **Effective fiscal year 2015 and each subsequent fiscal, the percentage of all revenue derived**
42 **by a home dock city or county from such admission fees used for expenditures other than**
43 **capital, cultural, and special law enforcement purpose expenditures shall be limited to not**
44 **more than twenty percent.**

45 **4. After fiscal year 2007, in any fiscal year in which a home dock city or county**
46 **collects an amount over the limitation on revenue derived from admission fees provided**
47 **in subsection 1 of this section, such revenue shall be treated as if it were sales tax revenue**
48 **within the meaning of section 67.505, RSMo, provided that the home dock city or county**
49 **shall reduce its total general revenue property tax levy, in accordance with the method**
50 **provided in subdivision (6) of subsection 3 of section 67.505, RSMo.**

51 **5. The provisions of subsections 3 and 4 of this section shall not affect the**
52 **imposition or collection of a tax under section 313.822.**

53 **6. The provisions of subsections 3 and 4 of this section shall not apply to any city**
54 **of the third classification with more than eight thousand two hundred but fewer than eight**
55 **thousand three hundred inhabitants, any county of the third classification without a**
56 **township form of government and with more than sixteen thousand six hundred but fewer**
57 **than sixteen thousand seven hundred inhabitants, any county of the third classification**
58 **without a township form of government and with more than ten thousand two hundred but**
59 **fewer than ten thousand three hundred inhabitants, any home rule city with more than**
60 **four hundred thousand inhabitants and located in more than one county, any county of the**
61 **first classification with more than one hundred eighty-four thousand but fewer than one**
62 **hundred eighty-eight thousand inhabitants, any city of the fourth classification with more**
63 **than two thousand nine hundred but fewer than three thousand inhabitants and located**
64 **in any county of the first classification with more than seventy-three thousand seven**
65 **hundred but fewer than seventy-three thousand eight hundred inhabitants, any county of**
66 **the first classification with more than seventy-three thousand seven hundred but fewer**
67 **than seventy-three thousand eight hundred inhabitants, any city of the third classification**
68 **with more than six thousand seven hundred but fewer than six thousand eight hundred**
69 **inhabitants and located in any county of the third classification without a township form**
70 **of government and with more than twenty thousand but fewer than twenty thousand one**
71 **hundred inhabitants, any county of the third classification without a township form of**
72 **government and with more than twenty thousand but fewer than twenty thousand one**
73 **hundred inhabitants, any city of the third classification with more than four thousand**
74 **seven hundred but fewer than four thousand eight hundred inhabitants and located in any**
75 **county of the first classification with more than one hundred eighty-four thousand but**
76 **fewer than one hundred eighty-eight thousand inhabitants, any city of the third**
77 **classification with more than twenty-five thousand seven hundred but fewer than**
78 **twenty-five thousand nine hundred inhabitants, any county with a charter form of**
79 **government and with more than one million inhabitants, any county with a charter form**
80 **of government and with more than six hundred thousand but fewer than seven hundred**

81 **thousand inhabitants, any special charter city with more than nine hundred fifty but fewer**
82 **than one thousand fifty inhabitants, any county of the third classification without a**
83 **township form of government and with more than ten thousand four hundred but fewer**
84 **than ten thousand five hundred inhabitants, any city not within a county, any home rule**
85 **city with more than seventy-three thousand but fewer than seventy-five thousand**
86 **inhabitants, and any county of the first classification with more than eighty-five thousand**
87 **nine hundred but fewer than eighty-six thousand inhabitants.**