

FIRST REGULAR SESSION

HOUSE BILL NO. 745

96TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES BROWN (85) (Sponsor), LICHTENEGGER, ENTLICHER,
HAEFNER, SCHARNHORST, HINSON, LEARA, STREAM, WIELAND AND LONG (Co-sponsors).

1638L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 313.822, RSMo, and to enact in lieu thereof one new section relating to the adjusted gross receipts tax on gambling games to be used for public safety.

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

Section A. Section 313.822, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 313.822, to read as follows:

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

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 (1) [Each excursion gambling boat shall designate a city or county as its home dock. The
18 home dock city or county may enter into agreements with other cities or counties authorized
19 pursuant to subsection 10 of section 313.812 to share revenue obtained pursuant to this section.
20 The home dock city or county shall receive ten percent of the adjusted gross receipts tax
21 collections, as levied pursuant to this section, for use in providing services necessary for the
22 safety of the public visiting an excursion gambling boat. Such home dock city or county shall
23 annually submit to the commission a shared revenue agreement with any other city or county.
24 All moneys owed the home dock city or county shall be deposited and distributed to such city
25 or county in accordance with rules and regulations of the commission.] **Ten percent of the
26 adjusted gross receipts tax collections, as levied under this section, shall be designated to
27 provide services necessary for the safety of the public visiting an excursion gambling boat.
28 The areas to be provided are law enforcement, fire safety, emergency medical services and
29 infrastructure. Each excursion gambling boat shall designate a city or county as its home
30 dock. Whenever the home dock city or county is unable to provide for all four safety areas,
31 a panel shall be set up to determine how the moneys from the safety tax are to be
32 distributed to the four areas. The panel shall consist of a representative from each of the
33 four areas: law enforcement, fire safety, emergency medical services and infrastructure.
34 In the event that the panel cannot reach agreement as to the equitable distribution of
35 moneys, the dispute shall be turned over to the associate circuit judge in the county where
36 the excursion gambling boat is located, to make that determination. The judge's decision
37 shall be final and binding on all parties. Each home dock city or county shall annually
38 submit to the commission a report indicating how all safety money has been spent. All
39 moneys owed the home dock city or county shall be deposited and distributed to such city
40 or county in accordance with rules and regulations of the commission.** All revenues
41 provided for in this section to be transferred to the governing body of any city not within a
42 county and any city with a population of over three hundred fifty thousand inhabitants shall not
43 be considered state funds and shall be deposited in such city's general revenue fund to be
44 expended as provided for in this section.

45 (2) The remaining amount of the adjusted gross receipts tax shall be deposited in the
46 state treasury to the credit of the "Gaming Proceeds for Education Fund" which is hereby created
47 in the state treasury. Moneys deposited in this fund shall be kept separate from the general
48 revenue fund as well as any other funds or accounts in the state treasury, shall be used solely for
49 education pursuant to the Missouri Constitution and shall be considered the proceeds of
50 excursion boat gambling and state funds pursuant to article IV, section 15 of the Missouri
51 Constitution. All interest received on the gaming proceeds for education fund shall be credited

52 to the gaming proceeds for education fund. Appropriation of the moneys deposited into the
53 gaming proceeds for education fund shall be pursuant to state law.

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

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