

FIRST REGULAR SESSION

# HOUSE BILL NO. 117

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SHULL (16).

0048H.011

DANA RADEMAN MILLER, Chief Clerk

## AN ACT

To repeal section 313.822, RSMo, and to enact in lieu thereof one new section relating to taxes imposed on promotional play gross receipts.

*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Section A. Section 313.822, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 313.822, to read as follows: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. **1. 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, except adjusted gross receipts from promotional play shall be taxed as provided under subsection 2 of this section.**

**2. Adjusted gross receipts from promotional play shall be taxed at the following rates:**

**(1) Promotional play receipts received from July 1, 2019, to June 30, 2020, shall be taxed at a rate of sixteen and eight-tenths percent;**

**(2) Promotional play receipts received from July 1, 2020, to June 30, 2021, shall be taxed at a rate of twelve and six-tenths percent;**

**(3) Promotional play receipts received from July 1, 2021, to June 30, 2022, shall be taxed at a rate of eight and four-tenths percent; and**

**(4) Promotional play receipts received from July 1, 2022, to June 30, 2023, shall be taxed at a rate of four and two-tenths percent.**

**Promotional play receipts shall not be taxed after June 30, 2023.**

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           3. The taxes imposed by this section shall be returned to the commission in accordance  
18 with the commission's rules and regulations who shall transfer such taxes to the director of  
19 revenue. All checks and drafts remitted for payment of these taxes and fees shall be made  
20 payable to the director of revenue. If the commission is not satisfied with the return or payment  
21 made by any licensee, it is hereby authorized and empowered to make an assessment of the  
22 amount due based upon any information within its possession or that shall come into its  
23 possession. Any licensee against whom an assessment is made by the commission may petition  
24 for a reassessment. The request for reassessment shall be made within twenty days from the date  
25 the assessment was mailed or delivered to the licensee, whichever is earlier. Whereupon the  
26 commission shall give notice of a hearing for reassessment and fix the date upon which the  
27 hearing shall be held. The assessment shall become final if a request for reassessment is not  
28 received by the commission within the twenty days. Except as provided in this section, on and  
29 after April 29, 1993, all functions incident to the administration, collection, enforcement, and  
30 operation of the tax imposed by sections 144.010 to 144.525 shall be applicable to the taxes and  
31 fees imposed by this section.

32           (1) Each excursion gambling boat shall designate a city or county as its home dock. The  
33 home dock city or county may enter into agreements with other cities or counties authorized  
34 pursuant to subsection 10 of section 313.812 to share revenue obtained pursuant to this section.  
35 The home dock city or county shall receive ten percent of the adjusted gross receipts tax  
36 collections, as levied pursuant to this section, for use in providing services necessary for the  
37 safety of the public visiting an excursion gambling boat. Such home dock city or county shall  
38 annually submit to the commission a shared revenue agreement with any other city or county.  
39 All 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 provided  
41 for in this section to be transferred to the governing body of any city not within a county and any  
42 city with a population of over three hundred fifty thousand inhabitants shall not be considered  
43 state funds and shall be deposited in such city's general revenue fund to be expended as provided  
44 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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