

FIRST REGULAR SESSION

# SENATE BILL NO. 11

78TH GENERAL ASSEMBLY

---

INTRODUCED BY SEN. KWAN (46), THOMASON (48)

Filed on Tuesday, June 20, 2017

KADEN ZIMMERMAN, Secretary

---

## AN ACT

To Create RSMBS 116 Relating to Taxation

---

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

Section 1: There shall be a 5 percent sales tax from all sales of MBS businesses.

Section 2: There shall be a 5 percent tax from all earnings of an MBS casino.

FIRST REGULAR SESSION

**SENATE COMMITTEE  
SUBSTITUTE FOR BILL  
NO. 11**

**78TH GENERAL ASSEMBLY**

---

INTRODUCED BY SEN. KWAN (46), THOMASON (48)

Filed on Tuesday, June 20, 2017

KADEN ZIMMERMAN, Secretary

---

**AN ACT**

To Create RSMBS 116 Relating to Taxation

---

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

Section 1: There shall be an 8 percent sales tax for all sales of MBS businesses, excluding casinos.

Section 2: Any income, generated by the casinos, shall be taxed at a rate of 10 percent.

Section 3: Any individual winnings gained through a casino, shall be taxed at a rate of 2 percent.

Section 4: The collection of the provisions listed above shall be carried out by the Department of Revenue. The Department of Revenue shall promulgate rules and regulations in accordance to these provisions.