

FIRST REGULAR SESSION

# HOUSE BILL NO. 548

95TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE SALVA.

1499L.011

D. ADAM CRUMBLISS, Chief Clerk

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## AN ACT

To repeal section 94.834, RSMo, and to enact in lieu thereof one new section relating to transient guest taxes for tourism.

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

Section A. Section 94.834, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 94.834, to read as follows:

94.834. 1. The governing body of **the following cities may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof as provided in this section:**

(1) Any city of the third classification with more than twelve thousand four hundred but less than twelve thousand five hundred inhabitants[, the governing body of] ;

(2) Any city of the fourth classification with more than two thousand three hundred but less than two thousand four hundred inhabitants and located in any county of the fourth classification with more than thirty-two thousand nine hundred but less than thirty-three thousand inhabitants[, and the governing body of] ;

(3) Any city of the fourth classification with more than one thousand six hundred but less than one thousand seven hundred inhabitants and located in any county of the fourth classification with more than twenty-three thousand seven hundred but less than twenty-three thousand eight hundred inhabitants [may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof, which] ;

(4) **Any city of the fourth classification with more than three thousand eight hundred but fewer than four thousand inhabitants and located in more than one county; provided, however, that motels owned by not-for-profit organizations are exempt.**

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.

18           **2. Such tax** shall be not more than five percent per occupied room per night, except that  
 19 such tax shall not become effective unless the governing body of the city submits to the voters  
 20 of the city at a state general or primary election a proposal to authorize the governing body of the  
 21 city to impose a tax pursuant to this section. The tax authorized in this section shall be in  
 22 addition to the charge for the sleeping room and all other taxes imposed by law, and the proceeds  
 23 of such tax shall be used by the city solely for the promotion of tourism. Such tax shall be stated  
 24 separately from all other charges and taxes.

25           [2.] **3.** The ballot of submission for the tax authorized in this section shall be in  
 26 substantially the following form:

27           Shall ..... (insert the name of the city) impose a tax on the charges for  
 28 all sleeping rooms paid by the transient guests of hotels and motels situated in  
 29 ..... (name of city) at a rate of ..... (insert rate of percent) percent for the sole  
 30 purpose of promoting tourism?

31    YES    NO]

32

33 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor  
 34 of the question, then the tax shall become effective on the first day of the second calendar quarter  
 35 following the calendar quarter in which the election was held. If a majority of the votes cast on  
 36 the question by the qualified voters voting thereon are opposed to the question, then the tax  
 37 authorized by this section shall not become effective unless and until the question is resubmitted  
 38 pursuant to this section to the qualified voters of the city and such question is approved by a  
 39 majority of the qualified voters of the city voting on the question.

40           [3.] **4.** As used in this section, "transient guests" means a person or persons who occupy  
 41 a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

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