

FIRST REGULAR SESSION

HOUSE BILL NO. 710

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES FLANIGAN (Sponsor) AND STEVENSON (Co-sponsor).

1713L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 82, RSMo, by adding thereto one new section relating to transient guest taxes.

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

Section A. Chapter 82, RSMo, is amended by adding thereto one new section, to be known as section 82.860, to read as follows:

82.860. 1. The governing body of any home rule city with more than forty-five thousand five hundred but fewer than forty-five thousand nine hundred inhabitants and partially located in any county of the first classification with more than one hundred four thousand six hundred but fewer than one hundred four thousand seven hundred inhabitants may impose, by order or ordinance, 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. The tax shall be not more than eight percent per occupied room per night, and shall be imposed solely for the purpose of promoting tourism, which shall include but not be limited to the construction, maintenance, and operation of tourism, cultural, artistic, and other attractions and amenities. The tax authorized in this section shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and shall be stated separately from all other charges and taxes.

2. No such order or ordinance shall become effective unless the governing body of the city submits to the voters of the city at a state general, primary, or special election a proposal to authorize the governing body of the city to impose a tax under this section. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a

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.

19 majority of the votes cast on the question by the qualified voters voting thereon are
20 opposed to the question, then the tax shall not become effective unless and until the
21 question is resubmitted under this section to the qualified voters of the city and such
22 question is approved by a majority of the qualified voters voting on the question.

23 **3. On and after the effective date of any tax authorized under this section, the city**
24 **may adopt one of the two following provisions for the collection and administration of the**
25 **tax:**

26 **(1) The city may adopt rules and regulations for the internal collection of such tax**
27 **by the city officers usually responsible for collection and administration of city taxes; or**

28 **(2) The city may enter into an agreement with the director of the department of**
29 **revenue for the purpose of collecting the tax authorized in this section. In the event the city**
30 **enters into an agreement with the director of revenue for the collection of the tax, the**
31 **director of revenue shall perform all functions incident to the administration, collection,**
32 **enforcement, and operation of such tax, and the director of revenue shall collect the**
33 **additional tax authorized under this section. The tax authorized under this section shall**
34 **be collected and reported upon such forms and under such administrative rules and**
35 **regulations as may be prescribed by the director of revenue, and the director of revenue**
36 **shall retain not less than one percent nor more than three percent for cost of collection.**

37 **4. If a tax is imposed under this section, the city may collect a penalty of one**
38 **percent and interest not to exceed two percent per month on unpaid taxes which shall be**
39 **considered delinquent thirty days after the last day of each quarter.**

40 **5. The governing body of any city that has adopted the tax authorized in this**
41 **section may submit the question of repeal of the tax to the voters on any date available for**
42 **elections for the city. If a majority of the votes cast on the proposal are in favor of the**
43 **repeal, that repeal shall become effective on December thirty-first of the calendar year in**
44 **which such repeal was approved. If a majority of the votes cast on the question by the**
45 **qualified voters voting thereon are opposed to the repeal, then the tax authorized in this**
46 **section shall remain effective until the question is resubmitted under this section to the**
47 **qualified voters of the city, and the repeal is approved by a majority of the qualified voters**
48 **voting on the question.**

49 **6. Whenever the governing body of any city that has adopted the tax authorized in**
50 **this section receives a petition, signed by a number of registered voters of the city equal to**
51 **at least ten percent of the number of registered voters of the city voting in the last**
52 **gubernatorial election, calling for an election to repeal the tax imposed under this section,**
53 **the governing body shall submit to the voters of the city a proposal to repeal the tax. If a**
54 **majority of the votes cast on the question by the qualified voters voting thereon are in favor**

55 of the repeal, that repeal shall become effective on December thirty-first of the calendar
56 year in which such repeal was approved. If a majority of the votes cast on the question by
57 the qualified voters voting thereon are opposed to the repeal, then the tax shall remain
58 effective until the question is resubmitted under this section to the qualified voters of the
59 city and the repeal is approved by a majority of the qualified voters voting on the question.

60 7. As used in this section, "transient guests" means a person or persons who occupy
61 a room or rooms in a hotel or motel for thirty-one days or less during any calendar
62 quarter.

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