

SECOND REGULAR SESSION

HOUSE BILL NO. 2228

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE DAY.

5157L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 94, 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 94, RSMo, is amended by adding thereto one new section, to be
2 known as section 94.1013, to read as follows:

**94.1013. 1. The governing body of any city of the fourth classification with more
2 than two thousand seven hundred but fewer than two thousand eight hundred inhabitants
3 and located in any county of the third classification without a township form of
4 government and with more than forty-one thousand one hundred but fewer than forty-one
5 thousand two hundred inhabitants may impose, by order or ordinance, a tax on the
6 charges for all sleeping rooms paid by the transient guests of hotels or motels situated in
7 the city or a portion thereof. The tax shall be not more than five percent per occupied
8 room per night, and shall be imposed solely for the purpose of economic development
9 initiatives. The tax authorized in this section shall be in addition to the charge for the
10 sleeping room and all other taxes imposed by law, and shall be stated separately from all
11 other charges and taxes.**

**2. No such order or ordinance shall become effective unless the governing body of
12 the city submits to the voters of the city at a state general, primary, or special election a
13 proposal to authorize the governing body of the city to impose a tax under this section. If
14 a majority of the votes cast on the question by the qualified voters voting thereon are in
15 favor of the question, then the tax shall become effective on the first day of the second
16 calendar quarter following the calendar quarter in which the election was held. If a
17 majority of the votes cast on the question by the qualified voters voting thereon are
18**

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

22 **3. All revenue generated by the tax shall be collected by the city collector of**
23 **revenue, shall be deposited in a special trust fund, and shall be used solely for the**
24 **designated purposes. If the tax is repealed, all funds remaining in the special trust fund**
25 **shall continue to be used solely for the designated purposes. Any funds in the special trust**
26 **fund that are not needed for current expenditures may be invested by the governing body**
27 **in accordance with applicable laws relating to the investment of other city funds. Any**
28 **interest and moneys earned on such investments shall be credited to the fund.**

29 **4. The governing body of any city that has adopted the tax authorized in this**
30 **section may submit the question of repeal of the tax to the voters on any date available for**
31 **elections for the city. If a majority of the votes cast on the proposal are in favor of the**
32 **repeal, that repeal shall become effective on December thirty-first of the calendar year in**
33 **which such repeal was approved. If a majority of the votes cast on the question by the**
34 **qualified voters voting thereon are opposed to the repeal, then the tax authorized in this**
35 **section shall remain effective until the question is resubmitted under this section to the**
36 **qualified voters of the city, and the repeal is approved by a majority of the qualified voters**
37 **voting on the question.**

38 **5. Whenever the governing body of any city that has adopted the tax authorized in**
39 **this section receives a petition, signed by a number of registered voters of the city equal to**
40 **at least ten percent of the number of registered voters of the city voting in the last**
41 **gubernatorial election, calling for an election to repeal the tax imposed under this section,**
42 **the governing body shall submit to the voters of the city a proposal to repeal the tax. If a**
43 **majority of the votes cast on the question by the qualified voters voting thereon are in favor**
44 **of the repeal, that repeal shall become effective on December thirty-first of the calendar**
45 **year in which such repeal was approved. If a majority of the votes cast on the question by**
46 **the qualified voters voting thereon are opposed to the repeal, then the tax shall remain**
47 **effective until the question is resubmitted under this section to the qualified voters of the**
48 **city and the repeal is approved by a majority of the qualified voters voting on the question.**

49 **6. As used in this section, "transient guests" means a person or persons who occupy**
50 **a room or rooms in a hotel or motel for thirty-one days or less during any calendar**
51 **quarter.**

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