

SCS SB 644 -- LOCAL TOURISM TAXES

This bill changes the laws regarding taxes for tourism, convention and exhibition facilities, and recreational facility districts. In its main provisions, the bill:

(1) Authorizes the City of Jefferson City to impose, upon voter approval, a transient guest tax of up to 7% per occupied room per night for funding a convention and visitors bureau to promote the city as a convention, visitor, and tourist center. Currently, the city is allowed to impose a tax of up to 5% per occupied room per night;

(2) Authorizes the City of Excelsior Springs to impose, upon voter approval, a transient guest tax of up to 5% per occupied room per night for the promotion of tourism;

(3) Authorizes Montgomery County to impose, upon voter approval, a transient guest tax of between 2% and 5% per occupied room per night for the promotion of tourism;

(4) Allows the City of St. Joseph and Buchanan County to use transient guest tax revenue for capital expenditures related to the promotion of tourism and convention facilities. Currently, the tax revenue may only be used for the promotion of tourism and convention facilities;

(5) Authorizes real property owners located in the counties of Caldwell, Clinton, Daviess, and DeKalb to petition the governing body of their county to seek voter approval for the creation of an exhibition center and recreational facility district in their county and to impose a 0.25% sales tax for a period of up to 25 years to fund the district; and

(6) Authorizes the City of St. Joseph to contract with Buchanan County to share transient guest tax revenues to promote tourism and for the construction, maintenance, and improvement of a convention center and recreational facilities.