

FIRST REGULAR SESSION

HOUSE BILL NO. 400

96TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE DIEHL.

1271L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 67.1003 and 67.1005, RSMo, and to enact in lieu thereof two new sections relating to transient guest taxes for promoting tourism.

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

Section A. Sections 67.1003 and 67.1005, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 67.1003 and 67.1005, to read as follows:

67.1003. 1. The governing body of the following cities and counties may impose a tax as provided in this section:

(1) Any city or county~~[, other than a city or county already imposing a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in such city or county or a portion thereof pursuant to any other law of this state,]~~ having more than three hundred fifty hotel and motel rooms inside such city or county;

(2) A county of the third classification with a population of more than seven thousand but less than seven thousand four hundred inhabitants;

(3) A third class city with a population of greater than ten thousand but less than eleven thousand located in a county of the third classification with a township form of government with a population of more than thirty thousand;

(4) A county of the third classification with a township form of government with a population of more than twenty thousand but less than twenty-one thousand;

(5) Any third class city with a population of more than eleven thousand but less than thirteen thousand which is located in a county of the third classification with a population of more than twenty-three thousand but less than twenty-six thousand;

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.

17 (6) Any city of the third classification with more than ten thousand five hundred but
18 fewer than ten thousand six hundred inhabitants;

19 (7) Any city of the third classification with more than twenty-six thousand three hundred
20 but fewer than twenty-six thousand seven hundred inhabitants;

21 (8) Any city of the third classification with more than ten thousand eight hundred but
22 fewer than ten thousand nine hundred inhabitants and located in more than one county.

23 2. The governing body of any city or county listed in subsection 1 of this section may
24 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels
25 situated in the city or county or a portion thereof, which shall be not more than five percent per
26 occupied room per night, except that such tax shall not become effective unless the governing
27 body of the city or county submits to the voters of the city or county at a state general or primary
28 election a proposal to authorize the governing body of the city or county to impose a tax pursuant
29 to this section. The tax authorized by this section shall be in addition to the charge for the
30 sleeping room and shall be in addition to any and all taxes imposed by law and the proceeds of
31 such tax shall be used by the city or county solely for the promotion of tourism. Such tax shall
32 be stated separately from all other charges and taxes.

33 3. Notwithstanding any other provision of law to the contrary, the tax authorized in this
34 section shall not be imposed [in any city or county already imposing such tax pursuant to any
35 other law of this state, except that] **by the following cities or counties:**

36 (1) **Any city or county already imposing a tax solely on the charges for sleeping**
37 **rooms paid by the transient guests of hotels or motels situated in any such city or county**
38 **or a portion thereof under this section or any other law of this state; or**

39 (2) **Any city not already imposing a tax under this section and that is located in**
40 **whole or partially within a county that already imposes a tax solely on the charges for**
41 **sleeping rooms paid by the transient guests of hotels or motels situated in such county or**
42 **a portion thereof under this section or any other law of this state.**

43 4. Cities of the third class having more than two thousand five hundred hotel and motel
44 rooms, and located in a county of the first classification in which and where another tax on the
45 charges for all sleeping rooms paid by the transient guests of hotels and motels situated in such
46 county is imposed, may impose the tax authorized by this section of not more than one-half of
47 one percent per occupied room per night.

48 [4.] 5. The ballot of submission for the tax authorized in this section shall be in
49 substantially the following form:

50 Shall (insert the name of the city or county) impose a tax on the charges for all sleeping
51 rooms paid by the transient guests of hotels and motels situated in (name of city or county) at a
52 rate of (insert rate of percent) percent for the sole purpose of promoting tourism?

53

G YES

G NO

54

55 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
 56 of the question, then the tax shall become effective on the first day of the second calendar quarter
 57 following the calendar quarter in which the election was held. If a majority of the votes cast on
 58 the question by the qualified voters voting thereon are opposed to the question, then the tax shall
 59 not become effective unless and until the question is resubmitted under this section to the
 60 qualified voters and such question is approved by a majority of the qualified voters voting on the
 61 question.

62 [5.] 6. As used in this section, "transient guests" means a person or persons who occupy
 63 a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

67.1005. 1. The governing body of any city or county[, other than a city or county
 2 already imposing a tax on the charges for all sleeping rooms paid by the transient guests of hotels
 3 and motels situated in such city or county or a portion thereof pursuant to any other law of this
 4 state,] having more than three hundred fifty hotel and motel rooms inside such city or county may
 5 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels
 6 situated in the city or county or a portion thereof, which shall be not more than five percent per
 7 occupied room per night, except that such tax shall not become effective unless the governing
 8 body of the city or county submits to the voters of the city or county at a state general or primary
 9 election a proposal to authorize the governing body of the city or county to impose a tax pursuant
 10 to this section and section 67.1002. The tax authorized by this section and section 67.1002 shall
 11 be in addition to the charge for the sleeping room and shall be in addition to any and all taxes
 12 imposed by law and the proceeds of such tax shall be used by the city or county solely for the
 13 promotion of tourism and for funding a convention and visitors bureau which shall be a general
 14 not-for-profit organization with whom the city or county has contracted, and which is established
 15 for the purpose of promoting the city or county as a convention, visitor and tourist center. Such
 16 tax shall be stated separately from all other charges and taxes.

17 2. **Notwithstanding any other provision of law to the contrary**, the tax authorized in
 18 this section shall not be imposed [in] **by the following cities or counties:**

19 (1) Any city or **any** county [where another] **already imposing a tax solely** on the charges
 20 for [all] sleeping rooms paid by the transient guests of hotels [and] **or** motels situated in such city
 21 or county or a portion thereof [is imposed pursuant to] **under this section or** any other law of
 22 this state[, except that] ; **or**

23 (2) **Any city not already imposing a tax under this section and that is located in**
 24 **whole or partially within a county that already imposes a tax solely on the charges for**

25 **sleeping rooms paid by the transient guests of hotels or motels situated in such county or**
26 **a portion thereof under this section or any other law of this state.**

27 **3.** Cities of the third class having more than two thousand five hundred hotel and motel
28 rooms and located in a county of the first class where another tax on the charges for all sleeping
29 rooms paid by the transient guests of hotels and motels situated in such county is imposed may
30 impose the tax authorized in this section of not more than one-half percent per occupied room
31 per night.

32 [3.] **4.** The ballot of submission for the tax authorized in this section shall be in
33 substantially the following form:

34 Shall (insert the name of the city or county) impose a tax on the charges for all sleeping
35 rooms paid by the transient guests of hotels and motels situated in (name of city or county) at a
36 rate of (insert rate of percent) percent?

37 G YES G NO

38 [4.] **5.** As used in this section, "transient guests" shall mean a person or persons who
39 occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar
40 quarter.