

FIRST REGULAR SESSION

HOUSE BILL NO. 824

96TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE COOKSON.

1960L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 67.1018, RSMo, and to enact in lieu thereof one new section relating to transient guest taxes.

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

Section A. Section 67.1018, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.1018, to read as follows:

67.1018. 1. The governing body of any county of the third classification without a township form of government and with more than five thousand nine hundred but fewer than six thousand inhabitants may impose a tax on the charges for all sleeping rooms, **RV sites, and campsites** paid by the transient guests of hotels [or] , motels, **lodges, bed and breakfasts, cabins, RV parks, and campgrounds** situated in the county or a portion thereof, which shall not be **less than two percent nor** more than five percent per occupied room, **RV site, and campsite** per night, except that such tax shall not become effective unless the governing body of the county submits to the voters of the county at a state general or primary election a proposal to authorize the governing body of the county to impose a tax under this section. The tax authorized in this section shall be in addition to the charge for the sleeping room, **RV site, or campsite** and all other taxes imposed by law, and [fifty percent of] the proceeds of such tax shall be used [by the county to fund law enforcement with the remaining fifty percent of such proceeds to be used] to fund the promotion, **operation, and development** of tourism. Such tax shall be stated separately from all other charges and taxes.

2. The ballot of submission for the tax authorized in this section shall be in substantially the following form:

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 Shall (insert the name of the county) impose a tax on the charges for all sleeping
18 rooms, **RV sites, and campsites** paid by the transient guests of hotels [and], motels, **lodges, bed**
19 **and breakfasts, cabins, RV parks, and campgrounds** situated in (name of county) at
20 a rate of (insert rate of percent) percent for the [benefit of the county] **promotion, operation,**
21 **and development of tourism?**

22
23

G YES

G NO

24 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
25 of the question, then the tax shall become effective on the first day of the second calendar quarter
26 following the calendar quarter in which the election was held. If a majority of the votes cast on
27 the question by the qualified voters voting thereon are opposed to the question, then the tax
28 authorized by this section shall not become effective unless and until the question is resubmitted
29 under this section to the qualified voters of the county and such question is approved by a
30 majority of the qualified voters of the county voting on the question.

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