

HB 400 -- Transient Guest Taxes

Sponsor: Diehl

Currently, certain cities and counties are authorized to impose, upon voter approval, a transient guest tax of up to 5% pursuant to Section 67.1003 or 67.1005, RSMo, for the promotion of tourism or for the promotion of tourism and funding a convention and visitors bureau. Cities and counties that already impose a transient guest tax pursuant to any other section of law are prohibited from imposing the transient guest tax authorized in Section 67.1003 or 67.1005. The City of Maryland Heights is excluded from the prohibition and is authorized to impose an additional transient guest tax of up to 0.5%.

This bill prohibits any city or county from imposing a transient guest tax pursuant to Section 67.1003 or 67.1005 if the city or county already imposes a tax on transient guest room charges of a hotel or motel located wholly or partially within the city or county under these sections or any other section of law.

Any city not already imposing a transient guest tax pursuant to Section 67.1003 or 67.1005 is also prohibited from imposing a transient guest tax under those provisions if the city is located wholly or partially in a county that already imposes a tax on transient guest room charges of a hotel or motel located wholly or partially within the county under these sections or any other section of law.