

**HOUSE**

**AMENDMENT NO. \_\_\_**

**Offered by**

**of**

1 AMEND House Bill No. 1431, Page 1, In the Title, Lines 2 and 3,  
2 by deleting all of said lines and inserting in lieu thereof the  
3 following:

4 "To repeal section 144.805, RSMo, and to enact in lieu  
5 thereof two new sections relating to aviation sales taxes."; and

6 Further amend said bill, Page 1, Section A, Line 2, by  
7 inserting after all of said line the following:

8 "94.1050. 1. The governing body of any home rule city with  
9 more than one hundred eight thousand but fewer than one hundred  
10 sixteen thousand inhabitants may impose, by order or ordinance, a  
11 tax on the charges for all sleeping rooms paid by the transient  
12 guests of hotels or motels situated in the city or a portion  
13 thereof. The tax shall be not more than three percent per  
14 occupied room per night, and shall be imposed solely for the  
15 purpose of funding improvements to any regional airport owned and  
16 operated by such city and any other economic development purpose.  
17 The tax authorized in this section shall be in addition to the  
18 charge for the sleeping room and all other taxes imposed by law,  
19 and shall be stated separately from all other charges and taxes.

20 2. No such order or ordinance shall become effective unless  
21 the governing body of the city submits to the voters of the city  
22 on any date available for elections for the city a proposal to  
23 authorize the governing body of the city to impose a tax under  
24 this section. If a majority of the votes cast on the question by  
25 the qualified voters voting thereon are in favor of the question,

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1 then the tax shall become effective on the first day of the  
2 second calendar quarter following the calendar quarter in which  
3 the election was held. If a majority of the votes cast on the  
4 question by the qualified voters voting thereon are opposed to  
5 the question, then the tax shall not become effective unless and  
6 until the question is resubmitted under this section to the  
7 qualified voters of the city and such question is approved by a  
8 majority of the qualified voters voting on the question.

9 3. All revenue generated by the tax shall be collected by  
10 the city and shall be deposited in a special trust fund. If the  
11 tax is repealed, all funds remaining in the special trust fund  
12 shall be used as determined by the governing body of the city.  
13 Any funds in the special trust fund that are not needed for  
14 current expenditures may be invested by the governing body in  
15 accordance with applicable laws relating to the investment of  
16 other city funds. Any interest and moneys earned on such  
17 investments shall be credited to the fund.

18 4. The governing body of any city that has adopted the tax  
19 authorized in this section may submit the question of repeal of  
20 the tax to the voters on any date available for elections for the  
21 city. If a majority of the votes cast on the proposal are in  
22 favor of the repeal, that repeal shall become effective on  
23 December thirty-first of the calendar year in which all bonds  
24 repaid by the revenue generated by such tax are repaid in full.  
25 If a majority of the votes cast on the question by the qualified  
26 voters voting thereon are opposed to the repeal, then the tax  
27 authorized in this section shall remain effective until the  
28 question is resubmitted under this section to the qualified  
29 voters of the city, and the repeal is approved by a majority of  
30 the qualified voters voting on the question.

31 5. Whenever the governing body of any city that has adopted  
32 the tax authorized in this section receives a petition, signed by  
33 a number of registered voters of the city equal to at least ten  
34 percent of the number of registered voters of the city voting in

1 the last gubernatorial election, calling for an election to  
2 repeal the tax imposed under this section, the governing body  
3 shall submit to the voters of the city a proposal to repeal the  
4 tax. If a majority of the votes cast on the question by the  
5 qualified voters voting thereon are in favor of the repeal, that  
6 repeal shall become effective on December thirty-first of the  
7 calendar year in which all bonds repaid by the revenue generated  
8 by such tax are repaid in full. If a majority of the votes cast  
9 on the question by the qualified voters voting thereon are  
10 opposed to the repeal, then the tax shall remain effective until  
11 the question is resubmitted under this section to the qualified  
12 voters of the city and the repeal is approved by a majority of  
13 the qualified voters voting on the question.

14 6. As used in this section, "transient guests" means a  
15 person or persons who occupy a room or rooms in a hotel or motel  
16 for twenty-eight days or less during any calendar quarter."; and

17 Further amend said title, enacting clause and intersectional  
18 references accordingly.