

SECOND REGULAR SESSION

[PERFECTED]

HOUSE BILL NO. 1431

96TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES HOSKINS (Sponsor), KELLY (24), COX, BERNSKOETTER,
HOUGH, LONG, McNARY, GOSEN, BROWN (50), GRISAMORE AND DENISON (Co-sponsors).

5331L.01P

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

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

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

Section A. Section 144.805, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 94.1050 and 144.805, to read as follows:

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

2. No such order or ordinance shall become effective unless the governing body of the city submits to the voters of the city on any date available for elections for the city a proposal to authorize the governing body of the city to impose a tax under this section. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a

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.

16 majority of the votes cast on the question by the qualified voters voting thereon are
17 opposed to the question, then the tax shall not become effective unless and until the
18 question is resubmitted under this section to the qualified voters of the city and such
19 question is approved by a majority of the qualified voters voting on the question.

20 **3. All revenue generated by the tax shall be collected by the city and shall be**
21 **deposited in a special trust fund. If the tax is repealed, all funds remaining in the special**
22 **trust fund shall be used as determined by the governing body of the city. Any funds in the**
23 **special trust fund that are not needed for current expenditures may be invested by the**
24 **governing body in accordance with applicable laws relating to the investment of other city**
25 **funds. Any interest and moneys earned on such investments shall be credited to the fund.**

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

35 **5. Whenever the governing body of any city that has adopted the tax authorized in**
36 **this section receives a petition, signed by a number of registered voters of the city equal to**
37 **at least ten percent of the number of registered voters of the city voting in the last**
38 **gubernatorial election, calling for an election to repeal the tax imposed under this section,**
39 **the governing body shall submit to the voters of the city a proposal to repeal the tax. If a**
40 **majority of the votes cast on the question by the qualified voters voting thereon are in favor**
41 **of the repeal, that repeal shall become effective on December thirty-first of the calendar**
42 **year in which all bonds repaid by the revenue generated by such tax are repaid in full. If**
43 **a majority of the votes cast on the question by the qualified voters voting thereon are**
44 **opposed to the repeal, then the tax shall remain effective until the question is resubmitted**
45 **under this section to the qualified voters of the city and the repeal is approved by a**
46 **majority of the qualified voters voting on the question.**

47 **6. As used in this section, "transient guests" means a person or persons who occupy**
48 **a room or rooms in a hotel or motel for twenty-eight days or less during any calendar**
49 **quarter.**

144.805. 1. In addition to the exemptions granted pursuant to the provisions of section
2 144.030, there shall also be specifically exempted from the provisions of sections 144.010 to

3 144.525, sections 144.600 to [144.748] **144.746**, and section 238.235, and the provisions of any
4 local sales tax law, as defined in section 32.085, and from the computation of the tax levied,
5 assessed or payable pursuant to sections 144.010 to 144.525, sections 144.600 to [144.748]
6 **144.746**, and section 238.235, and the provisions of any local sales tax law, as defined in section
7 32.085, all sales of aviation jet fuel in a given calendar year to common carriers engaged in the
8 interstate air transportation of passengers and cargo, and the storage, use and consumption of
9 such aviation jet fuel by such common carriers, if such common carrier has first paid to the state
10 of Missouri, in accordance with the provisions of this chapter, state sales and use taxes pursuant
11 to the foregoing provisions and applicable to the purchase, storage, use or consumption of such
12 aviation jet fuel in a maximum and aggregate amount of one million five hundred thousand
13 dollars of state sales and use taxes in such calendar year.

14 2. To qualify for the exemption prescribed in subsection 1 of this section, the common
15 carrier shall furnish to the seller a certificate in writing to the effect that an exemption pursuant
16 to this section is applicable to the aviation jet fuel so purchased, stored, used and consumed. The
17 director of revenue shall permit any such common carrier to enter into a direct-pay agreement
18 with the department of revenue, pursuant to which such common carrier may pay directly to the
19 department of revenue any applicable sales and use taxes on such aviation jet fuel up to the
20 maximum aggregate amount of one million five hundred thousand dollars in each calendar year.
21 The director of revenue shall adopt appropriate rules and regulations to implement the provisions
22 of this section, and to permit appropriate claims for refunds of any excess sales and use taxes
23 collected in calendar year 1993 or any subsequent year with respect to any such common carrier
24 and aviation jet fuel.

25 3. The provisions of this section shall apply to all purchases and deliveries of aviation
26 jet fuel from and after May 10, 1993.

27 4. All sales and use tax revenues upon aviation jet fuel received pursuant to this chapter,
28 less the amounts specifically designated pursuant to the constitution or pursuant to section
29 144.701 for other purposes, shall be deposited to the credit of the aviation trust fund established
30 pursuant to section 155.090; provided however, the amount of such state sales and use tax
31 revenues deposited to the credit of such aviation trust fund shall not exceed ten million dollars
32 in each calendar year.

33 5. The provisions of this section and section 144.807 shall expire on December 31,
34 [2013] **2023**.

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