

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 1912, Page 5, Section 64.875, Line 15, by
2 inserting after all of said section and line the following:

3
4 "67.619. 1. The commission, by a vote of three members appointed by the chief executive officer of
5 the county and three members appointed by the chief executive officer of the city, may submit to the voters
6 of such city and such county a tax not to exceed three and three-fourths percent on the amount of sales or
7 charges for all sleeping rooms paid by the transient guests of hotels and motels situated within the city [and
8 county] involved, and doing business within such city and county. Upon the written request of the regional
9 convention and visitors commission to the respective election officials of such city and county, such election
10 officials shall submit a proposition to the voters of such city [and county] at the next general or primary
11 election for the election of state officers. Such election officials shall give legal notice as provided in chapter
12 115.

13 2. Such proposition shall be submitted to the voters in substantially the following form at such
14 election:

15 Shall a sales tax of percent on the amount of sales or charges for all rooms paid by the
16 transient guests of hotels and motels be levied in the regional cultural and performing arts district of the city
17 of [and the county of] to provide funds for the promotion of regional convention and tourism
18 and cultural and performing arts development?

19 YES NO

20 3. In the event that a majority of the voters voting on such proposition in such city [and a separate
21 majority of the voters voting on such proposition in such county] at such election approve such proposition,
22 then such sales tax shall be in full force and effect as of the first day of the calendar quarter following the
23 calendar quarter in which the election was held.

24 4. The results of an election held under this section shall be certified by the election officials of the
25 city [and county, respectively,] to the commission not more than thirty days after the day on which such
26 election was held. The cost of such election shall be borne by the city [and county, respectively,] as provided
27 by law.

28 5. In the event a tax is lawfully imposed by a regional convention and visitor commission under
29 sections 67.601 to 67.626 [:

30 (1)] , no gross receipts tax on hotels or motels shall be levied or collected by the city involved so
31 long as the tax imposed under sections 67.601 to 67.626 remains in effect[;

32 (2) No convention and tourism tax, the proceeds of which are to be paid into a convention and
33 tourism fund pursuant to section 66.390, shall be levied or collected by the county involved so long as the
34 tax imposed under sections 67.601 to 67.626 remains in effect].

35 6. If a tax is imposed by a regional convention and visitor commission under sections 67.601 to
36 67.626, the commission shall have the authority to collect a penalty of one percent and interest not to exceed
37 two percent per month on unpaid taxes which shall be considered delinquent thirty days after the last day of
38 each quarter.

39 67.657. 1. Nothing contained in sections 67.650 to 67.658 shall impair the powers of any county,

Standing Action Taken _____ Date _____

Select Action Taken _____ Date _____

1 municipality or other political subdivision to acquire, own, operate, develop or improve any facility of the
2 type the authority is given the right and power to own, operate, develop or improve.

3 2. Any county, municipality or other political subdivision or public agency is authorized to make
4 gifts, donations, grants and contributions of money or real or personal property to the authority, whether such
5 money or property is derived from tax revenues or from any other source.

6 3. The state of Missouri or any agency, department or instrumentality thereof and the county, the
7 city, or any political subdivision, public agency or public body, or any combination thereof pursuant to
8 sections 70.210 to 70.325, or otherwise, are authorized to enter into contracts, agreements, leases and
9 subleases with each other, the authority and others to acquire, sell, convey, lease, sublease, own, operate,
10 finance, develop or improve, or any combination thereof, any facility of the type the authority is given the
11 right to construct, own, operate, develop or improve, including without limitation to agree to pay rents or
12 other fees or charges, subject to annual appropriations, and to mortgage, pledge, assign, convey, or grant
13 security in any interest which any such entity may have in such facility.

14 4. [In addition to any other tax imposed by law, and notwithstanding the provisions of subdivision
15 (2) of subsection 5 of section 67.619, to the contrary, the governing body of the county may submit to the
16 voters of the county a tax not to exceed three and one-half percent on the amount of sales or charges for all
17 sleeping rooms paid by the transient guests of hotels and motels situated within the county involved, and
18 doing business within such county for the purpose of funding a regional convention and sports complex
19 authority and for other recreational and entertainment purposes. If the governing body so orders, the election
20 officials of the county shall submit a proposition to the voters of such county at the next statewide or
21 countywide election or at a special election called for that purpose, such special election to be held at the
22 expense of the regional convention and sports complex authority. Such proposition shall be submitted to the
23 voters in substantially the following form at such election:

24 Shall a sales tax of percent on the amount of sales or charges for all rooms paid by the
25 transient guests of hotels and motels be levied in the county of to provide certain funds for the
26 regional convention and sports complex authority and for general revenue purposes?

27 [] YES [] NO
28

29 In the event that a majority of the voters voting on such proposition in such county at such election approve
30 such proposition, then such sales tax shall be in full force and effect as of the first day of the calendar quarter
31 following the calendar quarter in which the election was held.

32 5. On and after the effective day of any tax authorized under the provisions of subsection 4 of this
33 section, the governing body of the county may adopt one of the two following provisions for the collection
34 and administration of the tax:

35 (1) The collector of revenue in such county may collect the tax pursuant to rules and regulations
36 promulgated by the governing body of the county. The tax to be collected by the collector of revenue, less an
37 amount not less than one percent and not more than three percent which may be retained for costs of
38 collection, shall be remitted to the county and deposited in a special trust fund to be known as the "County
39 Convention and Recreation Trust Fund" not later than thirty days following the end of each month;

40 (2) The governing body of the county may enter into an agreement with the director of revenue of
41 the state of Missouri for the purpose of collecting the tax authorized in subsection 4 of this section. In the
42 event the governing body enters into an agreement with the director of revenue of the state of Missouri for
43 the collection of the tax authorized in subsection 4 of this section, the director of revenue shall perform all
44 functions incident to the administration, collection, enforcement, and operation of such tax, and the director
45 of revenue shall collect such additional tax. The tax shall be collected and reported upon such forms and
46 under such administrative rules and regulations as may be prescribed by the director of revenue, and the
47 director of revenue shall retain not less than one percent nor more than three percent for cost of collection
48 and shall transfer all other moneys collected for such tax to the county for deposit in the county convention
49 and recreation trust fund.

50 6.] All funds deposited in the county convention and recreation trust fund shall, subject to annual
51 appropriation, be disbursed by the county only for deposit in the regional convention and sports complex
52 fund to pay the county's share of any rent, fees or charges payable pursuant to any contract, agreement, lease
53 or sublease provided for in subsection 3 of this section; provided that in the event the county chooses to

1 participate in a qualifying project and enters into any such contract, agreement, lease or sublease, then any
2 funds in excess of its obligations hereunder which are deposited in the county convention and recreation trust
3 fund in any year pursuant to subsection 4 of this section may be appropriated and disbursed by the county for
4 general revenue purposes.

5 [7.] 5. Notwithstanding any provision of subsection [6] 4 of this section to the contrary, funds
6 deposited in the county convention and recreation trust fund [pursuant to subsection 5 of this section] in
7 excess of amounts payable as the county's share of any rent, fees or charges payable pursuant to any contract,
8 agreement, lease or sublease provided for in subsection 3 of this section, including reasonable reserves for
9 future payments of such amounts, shall not be appropriated or paid except for funding of the regional
10 convention and sports complex authority or for regional convention and tourism purposes to the regional
11 convention and visitors commission established by section 67.601 if it is providing management and
12 operations services for a facility of the regional convention and sports complex authority of which the state
13 of Missouri, the city, and St. Louis County are lessees pursuant to a contract, agreement or sublease with
14 such lessees.

15 [8. In addition to any other tax imposed by law, and notwithstanding the provisions of subdivision
16 (1) of subsection 5 of section 67.619 to the contrary, the governing body of the city may repeal a present two-
17 dollar license fee per occupied room levied in such city on hotels and motels and submit to the voters of the
18 city a tax not to exceed three and one-half percent on the amount of sales or charges for all sleeping rooms
19 paid by the transient guests of hotels and motels situated within the city involved, and doing business within
20 such city for the purposes of funding debt service, lease payments or other expenses of an existing
21 convention center, including any southern expansion thereof, of such city, a regional convention and sports
22 complex authority or a regional convention and visitors commission or any combination thereof as herein
23 provided. If the governing body so orders, the election officials of the city shall submit a proposition to the
24 voters of such city at the next statewide or citywide election or at a special election called for that purpose,
25 such special election to be held at the expense of the city. Such proposition shall be submitted to the voters
26 in substantially the following form at such election:

27 Shall the present two-dollar license fee per occupied room levied in the city of on hotels
28 and motels be repealed and a sales tax of percent on the amount of sales or charges for all rooms paid
29 by the transient guests of hotels and motels be levied in the city of to provide funds for
30 convention, tourism and sports facilities purposes and agencies?

31 YES NO

32
33 In the event that a majority of the voters voting on such proposition in such city at such election approve
34 such proposition, then such two-dollar license fee per occupied room shall be repealed and such sales tax
35 shall be in full force and effect as of the first day of the calendar quarter following the calendar quarter in
36 which the election was held.

37 9. On and after the effective date of any tax authorized under the provisions of subsection 8 of this
38 section, the governing body of the city may adopt one of the two following provisions for the collection and
39 administration of the tax:

40 (1) The collector of revenue in such city may collect the tax pursuant to rules and regulations
41 promulgated by the governing body of the city. The tax to be collected by the collector of revenue, less an
42 amount not less than one percent and not more than three percent which may be retained for costs of
43 collection, shall be remitted to the city and deposited in a special trust fund to be known as the "City
44 Convention and Sports Facility Trust Fund" not later than thirty days following the end of each month;

45 (2) The governing body of the city may enter into an agreement with the director of revenue of the
46 state of Missouri for the purpose of collecting the tax authorized in subsection 8 of this section. In the event
47 the governing body enters into an agreement with the director of revenue of the state of Missouri for the
48 collection of the tax authorized in subsection 8 of this section, the director of revenue shall perform all
49 functions incident to the administration, collection, enforcement and operation of such tax, and the director
50 of revenue shall collect such additional tax. The tax shall be collected and reported upon such forms and
51 under such administrative rules and regulations as may be prescribed by the director of revenue, and the
52 director of revenue shall retain not less than one percent nor more than three percent for cost of collection
53 and shall transfer all other moneys collected for such tax to the city for deposit in the convention and sports

1 facility trust fund.

2 10.] 6. All funds deposited in the city convention and sports facility trust fund shall, subject to
3 annual appropriation, be disbursed by the city only for first, debt service, lease payments or other expenses
4 related to an existing convention center, including any southern expansion thereof, of such city, second, to
5 pay the city's share of any rent, fees or charges payable pursuant to any lease provided for in subsection 3 of
6 this section and third, the remainder, if any, annually to the regional convention and visitors commission
7 established by section 67.601 if it is providing management and operations services for a facility of the
8 regional convention and sports complex authority of which the state of Missouri, the city, and St. Louis
9 County are lessees pursuant to a contract, agreement or sublease with such lessees.

10 67.1000. 1. The governing body of the following cities and counties may impose a tax as provided
11 in this section:

12 (1) Any county;

13 (2) Any city which is the county seat of any county or which now or hereafter has a population of
14 more than three thousand five hundred but less than nine hundred thousand inhabitants and which has
15 heretofore been authorized by the general assembly;

16 (3) Any city or county with more than three hundred fifty hotel and motel rooms within the
17 boundaries of such city or county;

18 (4) Any other city which has a population of more than eighteen thousand and less than forty-five
19 thousand inhabitants located in a county of the first classification with a population over two hundred
20 thousand adjacent to a county of the first classification with a population over nine hundred thousand.

21 2. The governing body of any city or county listed in subsection 1 of this section may impose a tax
22 on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or
23 county, which shall be not more than five percent per occupied room per night, except that such tax shall not
24 become effective unless the governing body of the city or county submits to the voters of the city or county
25 at an election permitted under section 115.123 a proposal to authorize the governing body of the city or
26 county to impose a tax under the provisions of this section and section 67.1002. The tax authorized by this
27 section and section 67.1002 shall be in addition to the charge for the sleeping room and shall be in addition
28 to any and all taxes imposed by law and the proceeds of such tax shall be used by the city or county solely
29 for funding a convention and visitors bureau which shall be a general not-for-profit organization with whom
30 the city or county has contracted, and which is established for the purpose of promoting the city or county as
31 a convention, visitor and tourist center. Such tax shall be stated separately from all other charges and taxes.

32 3. As used in this section and section 67.1002, the term "transient guests" means a person or persons
33 who occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter,
34 except that in any county of the third classification without a township form of government and with more
35 than forty-one thousand one hundred but fewer than forty-one thousand two hundred inhabitants, "transient
36 guests" means a person or persons who occupy a room or rooms in a hotel or motel for ninety days or less
37 during any calendar quarter.

38 4. Provisions of this section to the contrary notwithstanding, the governing body of any home rule
39 city with more than thirty-nine thousand six hundred but fewer than thirty-nine thousand seven hundred
40 inhabitants and partially located in any county of the first classification with more than seventy-one thousand
41 three hundred but fewer than seventy-one thousand four hundred inhabitants may impose a tax on the charges
42 for all sleeping rooms paid by the transient guests of hotels or motels situated in the city, which shall be not
43 more than seven percent per occupied room per night, except that such tax shall not become effective unless
44 the governing body of such city submits to the voters of the city at an election permitted under section
45 115.123 a proposal to authorize the governing body of the city to impose a tax under the provisions of this
46 subsection and section 67.1002. The tax authorized by this subsection and section 67.1002 shall be in
47 addition to the charge for the sleeping room and shall be in addition to any and all taxes imposed by law and
48 the proceeds of such tax shall be used by the city solely for funding a convention and visitors bureau which
49 shall be a general not-for-profit organization with whom the city has contracted, and which is established for
50 the purpose of promoting the city as a convention, visitor, and tourist center. Such tax shall be stated
51 separately from all other charges and taxes.

52 5. Notwithstanding any other provision of law to the contrary, the tax authorized in this section shall
53 not be imposed by the following cities or counties:

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

3 (2) Any city not already imposing a tax under this section and that is located in whole or partially
4 within a county that already imposes a tax solely on the charges for sleeping rooms paid by the transient
5 guests of hotels or motels situated in such county under this section or any other law of this state; or

6 (3) Any county not already imposing a tax under this section and that has a city located in whole or
7 in part within its boundaries that already imposes a tax solely on the charges for sleeping rooms paid by the
8 transient guests of hotels or motels situated in such city under this section or any other law of this state;

9 (4) Any county that has:

10 (a) A population of more than seventeen thousand five hundred and less than eighteen thousand;

11 (b) A population of more than one hundred one thousand and less than one hundred two thousand;

12 (c) A population of more than one hundred sixty thousand and less than one hundred sixty-three
13 thousand;

14 (d) A population of more than two hundred seventy-five thousand and less than two hundred
15 seventy-six thousand; or

16 (e) A population of more than nine hundred thousand.

17 6. This section shall not be construed as repealing any taxes levied by any city or county on
18 transient guests as permitted under this chapter or chapter 94 as of August 28, 2011.

19 67.1016. 1. The governing body of any county of the second, third, or fourth classification, unless
20 the county has a population of more than seventeen thousand five hundred and less than eighteen thousand,
21 may impose, by order or ordinance, a tax on the charges for all sleeping rooms paid by the transient guests of
22 hotels or motels situated in the county or a portion thereof. The tax shall be not more than one cent per
23 occupied room per night, and shall be imposed solely for the purpose of promoting tourism-related activities
24 in the county. The tax authorized in this section shall be in addition to the charge for the sleeping room and
25 all other taxes imposed by law, and shall be stated separately from all other charges and taxes.

26 2. No such order or ordinance shall become effective unless the governing body of the county
27 submits to the voters of the county at a state general, primary, or special election a proposal to authorize the
28 governing body of the county to impose a tax under this section. If a majority of the votes cast on the
29 question by the qualified voters voting thereon are in favor of the question, then the tax shall become
30 effective on the first day of the second calendar quarter following the calendar quarter in which the election
31 was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
32 the question, then the tax shall not become effective unless and until the question is resubmitted under this
33 section to the qualified voters of the county and such question is approved by a majority of the qualified
34 voters voting on the question.

35 3. All revenue generated by the tax shall be collected by the county collector of revenue, shall be
36 deposited in a special trust fund, and shall be used solely for the designated purposes. If the tax is repealed,
37 all funds remaining in the special trust fund shall continue to be used solely for the designated purposes.
38 Any funds in the special trust fund that are not needed for current expenditures may be invested by the
39 governing body in accordance with applicable laws relating to the investment of other county funds. Any
40 interest and moneys earned on such investments shall be credited to the fund.

41 4. Upon adoption of the tax under this section, there shall be established in each county adopting the
42 tax a "Tourism Commission", to consist of five members appointed by the governing body of the county. No
43 more than one member of the tourism commission shall be a member of the governing body of the county.
44 Of the initial members appointed, two shall hold office for one year, two shall hold office for two years, and
45 one shall hold office for three years. Members appointed after expiration of the initial terms shall be
46 appointed to a three-year term. Each member may be reappointed. Vacancies shall be filled by appointment
47 by the governing body of the county for the remainder of the unexpired term. The members shall not receive
48 compensation for their services, but may be reimbursed for their actual and necessary expenses incurred in
49 service of the tourism commission.

50 5. The governing body of any county that has adopted the tax authorized in this section may submit
51 the question of repeal of the tax to the voters on any date available for elections for the county. If a majority
52 of the votes cast on the proposal are in favor of repeal, that repeal shall become effective on December thirty-
53 first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question

1 by the qualified voters voting thereon are opposed to the repeal, then the tax authorized in this section shall
 2 remain effective until the question is resubmitted under this section to the qualified voters of the county, and
 3 the repeal is approved by a majority of the qualified voters voting on the question.

4 6. Whenever the governing body of any county that has adopted the tax authorized in this section
 5 receives a petition, signed by a number of registered voters of the county equal to at least two percent of the
 6 number of registered voters of the county voting in the last gubernatorial election, calling for an election to
 7 repeal the tax imposed under this section, the governing body shall submit to the voters of the county a
 8 proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting
 9 thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar
 10 year in which such repeal was approved. If a majority of the votes cast on the question by the qualified
 11 voters voting thereon are opposed to the repeal, then the tax shall remain effective until the question is
 12 resubmitted under this section to the qualified voters of the county and the repeal is approved by a majority
 13 of the qualified voters voting on the question.

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

16
 17 Further amend said bill, Page 8, Section 49.330, Line 7, by inserting after all of said section and line the
 18 following:

19
 20 "[66.390. 1. The governing body of any county of the first class having a charter form of
 21 government and having a population of over nine hundred thousand inhabitants may levy a
 22 tax not to exceed three percent on the amount of sales or charges for all rooms paid by the
 23 transient guests of hotels and motels situated within such county. Such tax should be known
 24 as a "Convention and Tourism Tax" and shall be deposited by the county treasurer in what
 25 shall be known as the "Convention and Tourism Fund". As used herein, "transient guests"
 26 means person or persons who occupy room or rooms in a hotel or motel for thirty-one days
 27 or less during any calendar quarter.

28 2. The person, firm or corporation, subject to the tax imposed by this section, shall
 29 collect the tax from the transient guests, and each such transient guest shall pay the amount
 30 of such tax to the person, firm or corporation directed to collect the tax imposed herein.

31 3. The tax imposed pursuant to the provisions of sections 66.390 to 66.398 shall be in
 32 addition to any and all other taxes and licenses.

33 4. The governing body may establish reasonable rules and regulations governing procedures
 34 for collecting and reporting of the tax.

35 5. The governing body may provide in the ordinance levying the tax that from every
 36 remittance of the tax made, the person required to so remit may deduct and retain an amount
 37 equal to two percent of the taxes collected.

38 6. The ordinance shall establish procedures for refunds and penalties on delinquent taxes.]

39
 40 [66.391. The governing body imposing the tax pursuant to the provisions of section 66.390
 41 may provide for interest not to exceed two percent per month on delinquent taxes.]

42
 43 [66.395. 1. Except as otherwise provided in subsection 2 of this section, the revenues
 44 received from the convention and tourism tax shall be used:

45 (1) To adopt plans, policies and programs to promote convention and tourist business;

46 (2) To work with other agencies, bureaus, boards and associations to promote conventions
 47 and tourist business; and

48 (3) To contract with any public or private agency, individual, partnership, association,
 49 corporation, or other legal entity for the furnishing of services and supplies for such
 50 promotion.

51 2. Upon the establishment of a regional economic development district as provided in
 52 section 67.600, and the imposition of the sales tax authorized by section 67.600, all revenues
 53 received from the convention and tourism tax shall be paid to the regional convention and

1 visitors commission established under section 67.610 for its use as provided in section
2 67.610.]

3
4 [66.398. The governing body of any county adopting a tax pursuant to the provisions of
5 sections 66.390 to 66.398 shall appropriate money from the convention and tourism fund for
6 no other purposes than set forth in section 66.395.]

7 [67.1009. 1. The governing body of the following cities may impose a tax as
8 provided in this section:

9 (1) Any city of the fourth classification with more than eight hundred thirty but fewer than
10 nine hundred inhabitants and located in any county with a charter form of government and
11 with more than nine hundred fifty thousand inhabitants;

12 (2) Any city of the fourth classification with more than four thousand fifty but fewer than
13 four thousand two hundred inhabitants and located in any county with a charter form of
14 government and with more than nine hundred fifty thousand inhabitants.

15 2. The governing body of any city listed in subsection 1 of this section may impose a tax on
16 the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in
17 the city, which shall be not more than six-tenths of one percent per occupied room per night,
18 except that such tax shall not become effective unless the governing body of the city or
19 county submits to the voters of the city or county at a state general or primary election a
20 proposal to authorize the governing body of the city to impose a tax pursuant to this section.
21 The tax authorized by this section shall be in addition to the charge for the sleeping room
22 and shall be in addition to any and all taxes imposed by law. Such tax shall be stated
23 separately from all other charges and taxes.

24 3. The ballot of submission for any tax authorized in this section shall be in substantially the
25 following form:

26 Shall (insert the name of the city) impose a tax on the charges for all sleeping rooms paid by
27 the transient guests of hotels and motels situated in (name of city) at a rate of (insert rate of
28 percent up to six-tenths of one percent)?

29 YES NO

30
31 If a majority of the votes cast on the question by the qualified voters voting thereon are in
32 favor of the question, then the tax shall become effective on the first day of the second
33 calendar quarter following the calendar quarter in which the election was held. If a majority
34 of the votes cast on the question by the qualified voters voting thereon are opposed to the
35 question, then the tax shall not become effective unless and until the question is resubmitted
36 under this section to the qualified voters and such question is approved by a majority of the
37 qualified voters voting on the question.

38 4. As used in this section, "transient guests" means a person or persons who occupy a room
39 or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.] "; and

40
41 Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.