

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Committee Substitute for House Bill Nos. 2188, 1533, 1393, 2114 & 2113, Page 1, Section  
2 A, Line 3, by 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 \_\_\_\_\_

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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 15, Section 221.407, Line 68, 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  
 21 form of government and having a population of over nine hundred thousand inhabitants may  
 22 levy a tax not to exceed three percent on the amount of sales or charges for all rooms paid by  
 23 the transient guests of hotels and motels situated within such county. Such tax should be  
 24 known as a "Convention and Tourism Tax" and shall be deposited by the county treasurer in  
 25 what shall be known as the "Convention and Tourism Fund". As used herein, "transient  
 26 guests" means person or persons who occupy room or rooms in a hotel or motel for thirty-  
 27 one days 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  
 41 66.390 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  
 44 revenues 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  
5 provisions of sections 66.390 to 66.398 shall appropriate money from the convention and  
6 tourism fund for 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.  
42