

SECOND REGULAR SESSION

HOUSE BILL NO. 2569

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE FREDERICK.

6352H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 66.390, 66.502, 67.1175, 92.327, 137.016, 144.020, and 315.005, RSMo, and to enact in lieu thereof sixteen new sections relating to residential dwelling rentals.

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

Section A. Sections 66.390, 66.502, 67.1175, 92.327, 137.016, 144.020, and 315.005, RSMo, are repealed and sixteen new sections enacted in lieu thereof, to be known as sections 66.390, 66.502, 67.180, 67.1175, 67.5140, 67.5141, 67.5142, 67.5143, 92.327, 94.005, 137.016, 144.020, 315.005, 355.930, 355.931, and 441.007, to read as follows:

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

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

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

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

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

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

20 **7. The sales tax authorized under this section on rooms paid by the transient guests**
21 **of hotels and motels shall be deemed to apply to accommodations of a residential dwelling**
22 **rental, as that term is defined under section 67.5140.**

 66.502. 1. The governing body of any county may submit a proposition to the voters of
2 such county who reside outside the corporate limits of a city with a population of at least three
3 hundred fifty thousand inhabitants to levy:

4 (1) A tax not to exceed five and one-half percent of the amount of sales or charges for
5 all sleeping rooms paid by the transient guests of hotels, motels and tourist courts located within
6 the county and situated outside the corporate limits of a city with a population of at least three
7 hundred fifty thousand inhabitants involved, and doing business within that portion of such
8 county (excluding sales tax). **The sales tax authorized under this subsection on sleeping**
9 **rooms paid by the transient guests of hotels, motels, and tourist courts shall be deemed to**
10 **apply to accommodations of a residential dwelling rental, as that term is defined under**
11 **section 67.5140;** and

12 (2) A tax not to exceed one and three-fourths percent of the gross receipts derived from
13 the retail sales of food by every person operating a food establishment within the county and
14 situated outside the corporate limits of a city with a population of at least three hundred fifty
15 thousand inhabitants.

16 2. Such taxes shall be known as the "sports facility maintenance tax" and when collected
17 shall be deposited by the county treasurer in a separate fund to be known as the "Sports Facility
18 Maintenance Fund". The governing body of the county shall appropriate from the sports facility
19 maintenance fund as provided in sections 66.500 to 66.516.

20 3. Not less than ten percent of the proceeds of any tax imposed under subdivision (1) of
21 this section and section 92.327 shall be appropriated to a fund that hereby shall be established
22 and called the "Neighborhood Tourist Development Fund". And not less than ten percent of the
23 proceeds of any tax imposed under subdivision (1) of section 92.327 shall be appropriated to
24 such fund. Such moneys from said funds shall be paid to not-for-profit neighborhood
25 organizations with whom the county has contracted, and which are incorporated in the state of
26 Missouri and located within the county limits of such county established for the purpose of
27 promoting such neighborhood through cultural, social, ethnic, historic, educational, and
28 recreational activities in conjunction with promoting such city as a convention, visitors and
29 tourist center.

2 **67.180. For purposes of this chapter, any sales tax authorized on the rental of**
3 **accommodations of a hotel or motel shall be deemed to apply to accommodations of a**
4 **residential dwelling rental, as that term is defined under section 67.5140.**

5 67.1175. 1. In each lake area business district established pursuant to section 67.1170,
6 there shall be created an advisory board, which shall be a nonprofit entity, to consist of [~~seven~~]
7 **nine** members. Six members shall be elected by members of the county lodging association
8 which shall be made up of all businesses that collect the lodging tax. Each lodging business shall
9 be entitled to vote for two members from within its designated category which is defined in this
10 section. Two of the members elected shall each be an owner, operator or administrative
11 employee of a hotel, motel or resort with fifty or less rooms[;] ; two of the members elected shall
12 each be an owner, operator or administrative employee of a hotel, motel or resort with more than
13 fifty rooms but with less than three hundred rooms[;] ; two of the members elected shall each be
14 an owner, operator or administrative employee of a hotel, motel or resort with at least three
15 hundred rooms[;] ; **two of the members shall be owners of residential dwelling rentals, as**
16 **that term is defined under section 67.5140, that are located in the district, chosen as such**
17 **owners deem fit**; and one member shall be a member of the governing body of the county and
18 shall serve on the board in an advisory capacity. As used in this section, the term "administrative
19 employee" means any employee, as determined by the hotel, motel or resort, who has managerial
20 authority over one or more major administrative functions of the hotel, motel or resort. If there
21 are no hotels, motels or resorts in the county which have the number of rooms prescribed for a
22 lodging category under this subsection, members of the lodging association within that category
23 shall elect owners, operators, or administrative employees of hotels, motels or resorts which have
24 the number of rooms prescribed in the other categories. If there are less than six persons who
25 meet the criteria established in this subsection who desire to serve on the board, the number of
26 members on the board who are owners, operators or administrative employees of hotels, motels
27 or resorts shall be reduced to the nearest appropriate even number. Of the members first elected,
28 two members from the county lodging association shall be elected for a term of three years, two
29 members from the county lodging association shall be elected for a term of two years, and two
30 members from the county lodging association shall be elected for a term of one year. Thereafter,
31 each member elected from the county lodging association shall serve a three-year term. The
32 member who is a member of the governing body of the county shall serve for a term of two years
33 and may be reappointed, but shall only serve as long as he continues in his office as a member
of the governing body of the county. All members shall serve without compensation. Any
vacancy within the three lodging categories shall be filled by a special election within the county
lodging association, but the person so elected shall be affiliated with the same size of hotel,
motel or resort as the person who vacated the position, and if the person who vacated the position

34 was an appointed member of the governing body of the county, such appointee shall also be a
35 member of the governing body of the county. The board shall elect its own treasurer, secretary
36 and such other officers as it deems necessary and expedient, and it may make such rules,
37 regulations, and bylaws to carry out its duties under sections 67.1170 to 67.1180.

38 2. The advisory board of a lake area business district, on behalf of the district, may:

39 (1) Cooperate with public agencies and with any industry or business located within the
40 district in the implementation of any project;

41 (2) Enter into any agreement with any public agency, person, firm, or corporation to
42 implement any of the provisions of sections 67.1170 to 67.1180;

43 (3) Contract and be contracted with, and sue and be sued;

44 (4) Accept gifts, grants, loans, or contributions from the county in which the district is
45 located, the United States of America, the state of Missouri, political subdivisions, foundations,
46 other public or private agencies, individuals, partnerships, or corporations;

47 (5) Employ such managerial, engineering, legal, technical, clerical, accounting, and other
48 assistance as it may deem advisable;

49 (6) Make final decisions as to how the revenue derived from any tax to be imposed under
50 section 67.1177 shall be used.

67.5140. 1. As used in sections 67.5140 to 67.5143, the following terms mean:

2 (1) **"Facilitation platform", an intermediary that facilitates the rental of a**
3 **residential dwelling rental to, and collects payment from, a transient guest. A facilitation**
4 **platform shall not include an entity that acts solely as a property manager;**

5 (2) **"Guest room", the same meaning as that term is defined under section 315.005;**

6 (3) **"Marketing platform", an intermediary that facilitates the rental of a**
7 **residential dwelling rental to, but does not collect payment from, a transient guest;**

8 (4) **"Owner", a person who offers a residential dwelling rental to transient guests;**

9 (5) **"Political subdivision", any county, city, town, village, township, fire district,**
10 **sewer district, or water district;**

11 (6) **"Residential dwelling", any building, structure, or part of a building or**
12 **structure that is used and occupied for human habitation or intended to be so used,**
13 **including any appurtenances belonging to it or enjoyed with it;**

14 (7) **"Residential dwelling rental", a single residential dwelling or any part thereof**
15 **offered for rent to transient guests. This definition shall not include a time-share unit, as**
16 **defined under section 407.600, or a lodging establishment as defined under section 315.005;**

17 (8) **"Transient guest", any person who rents and occupies a guest room in a**
18 **residential dwelling rental for no more than thirty-one consecutive days during a calendar**
19 **quarter. "Transient guest" shall not include an occupant under a lease agreement.**

20 **2. A transient guest shall pay and an owner shall collect and remit any applicable**
21 **taxes imposed on a transient guest for the occupancy of a residential dwelling rental**
22 **regardless if such tax is imposed by the state, a political subdivision, or a taxing authority**
23 **and regardless if such tax is a sales tax, hotel and motel tax, occupancy tax, tourism tax,**
24 **or other type of tax. Taxes shall be collected and remitted as follows:**

25 **(1) If an owner uses a facilitation platform, the facilitation platform shall collect**
26 **and remit on behalf of the owner any applicable state and local taxes imposed on rentals**
27 **facilitated by the facilitation platform for the occupancy of a guest room in a residential**
28 **dwelling rental or lodging establishment by a transient guest. A facilitation platform may**
29 **comply with this requirement by entering into a voluntary agreement with the department**
30 **of revenue and any political subdivision or taxing authority to collect and remit applicable**
31 **taxes, regardless if such tax is a sales tax, hotel and motel tax, occupancy tax, tourism tax,**
32 **or other type of tax, and shall be deemed to be in compliance with this section for as long**
33 **as such an agreement is in force. A facilitation platform that is collecting and remitting**
34 **applicable taxes shall report the taxes and remit the aggregate total amounts to each taxing**
35 **authority and shall not be required to list or otherwise identify any individual owners on**
36 **any return or attachments to a return. A property manager that collects and remits on**
37 **behalf of an owner taxes imposed on the occupancy of a residential dwelling rental by a**
38 **transient guest shall not be considered a facilitation platform; and**

39 **(2) If an owner uses a marketing platform, the owner shall collect and remit any**
40 **applicable state and local taxes imposed on the occupancy of a guest room in a residential**
41 **dwelling rental by a transient guest.**

42 **3. Prior to facilitating a rental of a residential dwelling rental, a facilitation**
43 **platform shall require as a term of service that the owner agrees to abide by all state and**
44 **local requirements applicable to residential dwelling rentals and to collect and remit taxes.**

45 **4. Prior to facilitating a rental of a residential dwelling rental, a marketing**
46 **platform shall:**

47 **(1) Disclose to both the transient guest and the owner in its terms of service the**
48 **obligation to pay any applicable state and local taxes imposed on an occupancy of the**
49 **residential dwelling rental;**

50 **(2) Require as a term of service that the transient guest agrees to pay any applicable**
51 **state and local taxes imposed on the occupancy of a residential dwelling rental;**

52 **(3) Require as a term of service that the owner agrees to collect and remit any**
53 **applicable state and local taxes to the proper taxing authorities; and**

54 **(4) Require as a term of service that the owner agrees to abide by all state and local**
55 **requirements applicable to a residential dwelling rental and to collection and remittance**
56 **of taxes.**

57 **5. Facilitation platforms and marketing platforms shall maintain records of any**
58 **rentals facilitated for three years from the date of the rental for the purpose of audits**
59 **requested by a taxing authority, which may be conducted during normal business hours.**

60 **6. The provisions of subsections 2 to 5 of this section shall take effect on January**
61 **1, 2019.**

67.5141. No political subdivision shall adopt or enforce building code regulations
2 **on residential dwelling rentals that the political subdivision does not impose on all**
3 **residential dwellings.**

67.5142. Notwithstanding any law to the contrary, no political subdivision shall
2 **enact or enforce regulations on the activity of a residential dwelling rental unless:**

3 **(1) The regulation serves a compelling governmental interest relating to public**
4 **health and safety;**

5 **(2) The regulation is narrowly tailored to such interest; and**

6 **(3) The regulation uses the least restrictive means to achieve that interest.**

67.5143. A person using a facilitation platform shall provide a phone number to the
2 **facilitation platform at which he or she can be reached. Before an owner agrees to rent a**
3 **residential dwelling rental to a person, a facilitation platform shall provide the owner with**
4 **the phone number of such person for the purpose of allowing the owner to properly vet**
5 **such renter. No facilitation platform shall discriminate against or penalize any owner who**
6 **refuses to rent to a person because the owner suspects the renter may:**

7 **(1) Use the residential dwelling rental for illegal purposes;**

8 **(2) Damage the residential dwelling rental;**

9 **(3) Damage property neighboring the residential dwelling rental; or**

10 **(4) Disregard or violate the owner's rules or the rental agreement.**

92.327. 1. Any city may submit a proposition to the voters of such city:

2 **(1) A tax not to exceed seven and one-half percent of the amount of sales or charges for**
3 **all sleeping rooms paid by the transient guests of hotels, motels and tourist courts situated within**
4 **the city involved, and doing business within such city (excluding sales tax). The sales tax**
5 **authorized under this section on rooms paid by the transient guests of hotels, motels, and**
6 **tourist courts shall be deemed to apply to accommodations of a residential dwelling rental,**
7 **as that term is defined under section 67.5140; and**

8 **(2) A tax not to exceed two percent of the gross receipts derived from the retail sales of**
9 **food by every person operating a food establishment.**

10 2. Such taxes shall be known as the "convention and tourism tax" and when collected
 11 shall be deposited by the city treasurer in a separate fund to be known as the "Convention and
 12 Tourism Fund". The governing body of the city shall appropriate from the convention and
 13 tourism fund as provided in sections 92.325 to 92.340.

**94.005. For purposes of this chapter, any sales tax authorized on rooms paid by
 2 transient guests of hotels and motels shall be deemed to apply to rooms of a residential
 3 dwelling rental, as that term is defined under section 67.5140.**

137.016. 1. As used in Section 4(b) of Article X of the Missouri Constitution, the
 2 following terms mean:

3 (1) "Residential property", all:

4 **(a)** Real property improved by a structure which is used or intended to be used for
 5 residential living by human occupants[;];

6 **(b)** Vacant land in connection with an airport[;];

7 **(c)** Land used as a golf course[;];

8 **(d)** Manufactured home parks[;];

9 **(e)** Bed and breakfast inns in which the owner resides and uses as a primary residence
 10 with six or fewer rooms for rent[~~;~~ and];

11 **(f)** Time-share units as defined in section 407.600, except to the extent such units are
 12 actually rented and subject to sales tax under subdivision (6) of subsection 1 of section 144.020[;
 13 ~~but~~]; and

14 **(g) Residential dwelling rentals as defined under section 67.5140, except to the
 15 extent such dwellings are actually rented and subject to sales tax under subdivision (6) of
 16 subsection 1 of section 144.020.**

17

18 "Residential property" shall not include other similar facilities used primarily for transient
 19 housing. For the purposes of this section, "transient housing" means all rooms available for rent
 20 or lease for which the receipts from the rent or lease of such rooms are subject to state sales tax
 21 pursuant to subdivision (6) of subsection 1 of section 144.020;

22 (2) "Agricultural and horticultural property", all real property used for agricultural
 23 purposes and devoted primarily to the raising and harvesting of crops; to the feeding, breeding
 24 and management of livestock which shall include breeding, showing, and boarding of horses; to
 25 dairying, or to any other combination thereof; and buildings and structures customarily
 26 associated with farming, agricultural, and horticultural uses. Agricultural and horticultural
 27 property shall also include land devoted to and qualifying for payments or other compensation
 28 under a soil conservation or agricultural assistance program under an agreement with an agency
 29 of the federal government. Agricultural and horticultural property shall further include land and

30 improvements, exclusive of structures, on privately owned airports that qualify as reliever
31 airports under the National Plan of Integrated Airports System, to receive federal airport
32 improvement project funds through the Federal Aviation Administration. Real property
33 classified as forest croplands shall not be agricultural or horticultural property so long as it is
34 classified as forest croplands and shall be taxed in accordance with the laws enacted to
35 implement Section 7 of Article X of the Missouri Constitution. Agricultural and horticultural
36 property shall also include any sawmill or planing mill defined in the U.S. Department of Labor's
37 Standard Industrial Classification (SIC) Manual under Industry Group 242 with the SIC number
38 2421;

39 (3) "Utility, industrial, commercial, railroad and other real property", all real property
40 used directly or indirectly for any commercial, mining, industrial, manufacturing, trade,
41 professional, business, or similar purpose, including all property centrally assessed by the state
42 tax commission but shall not include floating docks, portions of which are separately owned and
43 the remainder of which is designated for common ownership and in which no one person or
44 business entity owns more than five individual units. All other real property not included in the
45 property listed in subclasses (1) and (2) of Section 4(b) of Article X of the Missouri Constitution,
46 as such property is defined in this section, shall be deemed to be included in the term "utility,
47 industrial, commercial, railroad and other real property".

48 2. Pursuant to Article X of the state constitution, any taxing district may adjust its
49 operating levy to recoup any loss of property tax revenue, except revenues from the surtax
50 imposed pursuant to Article X, Subsection 2 of Section 6 of the constitution, as the result of
51 changing the classification of structures intended to be used for residential living by human
52 occupants which contain five or more dwelling units if such adjustment of the levy does not
53 exceed the highest tax rate in effect subsequent to the 1980 tax year. For purposes of this
54 section, loss in revenue shall include the difference between the revenue that would have been
55 collected on such property under its classification prior to enactment of this section and the
56 amount to be collected under its classification under this section. The county assessor of each
57 county or city not within a county shall provide information to each taxing district within its
58 boundaries regarding the difference in assessed valuation of such property as the result of such
59 change in classification.

60 3. All reclassification of property as the result of changing the classification of structures
61 intended to be used for residential living by human occupants which contain five or more
62 dwelling units shall apply to assessments made after December 31, 1994.

63 4. Where real property is used or held for use for more than one purpose and such uses
64 result in different classifications, the county assessor shall allocate to each classification the
65 percentage of the true value in money of the property devoted to each use; except that, where

66 agricultural and horticultural property, as defined in this section, also contains a dwelling unit
67 or units, the farm dwelling, appurtenant residential-related structures and up to five acres
68 immediately surrounding such farm dwelling shall be residential property, as defined in this
69 section.

70 5. All real property which is vacant, unused, or held for future use; which is used for a
71 private club, a not-for-profit or other nonexempt lodge, club, business, trade, service
72 organization, or similar entity; or for which a determination as to its classification cannot be
73 made under the definitions set out in subsection 1 of this section, shall be classified according
74 to its immediate most suitable economic use, which use shall be determined after consideration
75 of:

76 (1) Immediate prior use, if any, of such property;

77 (2) Location of such property;

78 (3) Zoning classification of such property; except that, such zoning classification shall
79 not be considered conclusive if, upon consideration of all factors, it is determined that such
80 zoning classification does not reflect the immediate most suitable economic use of the property;

81 (4) Other legal restrictions on the use of such property;

82 (5) Availability of water, electricity, gas, sewers, street lighting, and other public services
83 for such property;

84 (6) Size of such property;

85 (7) Access of such property to public thoroughfares; and

86 (8) Any other factors relevant to a determination of the immediate most suitable
87 economic use of such property.

88 6. All lands classified as forest croplands shall not, for taxation purposes, be classified
89 as subclass (1), subclass (2), or subclass (3) real property, as such classes are prescribed in
90 Section 4(b) of Article X of the Missouri Constitution and defined in this section, but shall be
91 taxed in accordance with the laws enacted to implement Section 7 of Article X of the Missouri
92 Constitution.

144.020. 1. A tax is hereby levied and imposed for the privilege of titling new and used
2 motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the
3 highways or waters of this state which are required to be titled under the laws of the state of
4 Missouri and, except as provided in subdivision (9) of this subsection, upon all sellers for the
5 privilege of engaging in the business of selling tangible personal property or rendering taxable
6 service at retail in this state. The rate of tax shall be as follows:

7 (1) Upon every retail sale in this state of tangible personal property, excluding motor
8 vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors required to
9 be titled under the laws of the state of Missouri and subject to tax under subdivision (9) of this

10 subsection, a tax equivalent to four percent of the purchase price paid or charged, or in case such
11 sale involves the exchange of property, a tax equivalent to four percent of the consideration paid
12 or charged, including the fair market value of the property exchanged at the time and place of
13 the exchange, except as otherwise provided in section 144.025;

14 (2) A tax equivalent to four percent of the amount paid for admission and seating
15 accommodations, or fees paid to, or in any place of amusement, entertainment or recreation,
16 games and athletic events, except amounts paid for any instructional class;

17 (3) A tax equivalent to four percent of the basic rate paid or charged on all sales of
18 electricity or electrical current, water and gas, natural or artificial, to domestic, commercial or
19 industrial consumers;

20 (4) A tax equivalent to four percent on the basic rate paid or charged on all sales of local
21 and long distance telecommunications service to telecommunications subscribers and to others
22 through equipment of telecommunications subscribers for the transmission of messages and
23 conversations and upon the sale, rental or leasing of all equipment or services pertaining or
24 incidental thereto; except that, the payment made by telecommunications subscribers or others,
25 pursuant to section 144.060, and any amounts paid for access to the internet or interactive
26 computer services shall not be considered as amounts paid for telecommunications services;

27 (5) A tax equivalent to four percent of the basic rate paid or charged for all sales of
28 services for transmission of messages of telegraph companies;

29 (6) A tax equivalent to four percent on the amount of sales or charges for all rooms,
30 meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore,
31 dining car, tourist cabin, tourist camp, **residential dwelling rental as defined under section**
32 **67.5140**, or other place in which rooms, meals or drinks are regularly served to the public. The
33 tax imposed under this subdivision shall not apply to any automatic mandatory gratuity for a
34 large group imposed by a restaurant when such gratuity is reported as employee tip income and
35 the restaurant withholds income tax under section 143.191 on such gratuity;

36 (7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets
37 by every person operating a railroad, sleeping car, dining car, express car, boat, airplane and such
38 buses and trucks as are licensed by the division of motor carrier and railroad safety of the
39 department of economic development of Missouri, engaged in the transportation of persons for
40 hire;

41 (8) A tax equivalent to four percent of the amount paid or charged for rental or lease of
42 tangible personal property, provided that if the lessor or renter of any tangible personal property
43 had previously purchased the property under the conditions of sale at retail or leased or rented
44 the property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor,
45 renter or subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or

46 subrental receipts from that property. The purchase, rental or lease of motor vehicles, trailers,
47 motorcycles, mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid
48 as provided in this section and section 144.070. In no event shall the rental or lease of boats and
49 outboard motors be considered a sale, charge, or fee to, for or in places of amusement,
50 entertainment or recreation nor shall any such rental or lease be subject to any tax imposed to,
51 for, or in such places of amusement, entertainment or recreation. Rental and leased boats or
52 outboard motors shall be taxed under the provisions of the sales tax laws as provided under such
53 laws for motor vehicles and trailers. Tangible personal property which is exempt from the sales
54 or use tax under section 144.030 upon a sale thereof is likewise exempt from the sales or use tax
55 upon the lease or rental thereof;

56 (9) A tax equivalent to four percent of the purchase price, as defined in section 144.070,
57 of new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for
58 use on the highways or waters of this state which are required to be registered under the laws of
59 the state of Missouri. This tax is imposed on the person titling such property, and shall be paid
60 according to the procedures in section 144.440.

61 2. All tickets sold which are sold under the provisions of sections 144.010 to 144.525
62 which are subject to the sales tax shall have printed, stamped or otherwise endorsed thereon, the
63 words "This ticket is subject to a sales tax."

315.005. As used in sections 315.005 to 315.065, unless the context clearly indicates
2 otherwise, the following terms mean:

3 (1) "Code", the standards relating to fire safety, sanitation, electrical wiring, fuel-burning
4 appliances, plumbing, swimming pools and spas, sewage and waste treatment and disposal as
5 adopted by the department. The department in its discretion, may incorporate, in whole or in
6 part, the standards or codes promulgated by the National Fire Protection Association, Building
7 Officials and Code Administration International, Inc., Great Lakes Upper Mississippi River
8 Board of State Sanitary Engineers, and American Society of Sanitary Engineers;

9 (2) "Department", the director of the department of health and senior services or an agent
10 of the director of the department of health and senior services;

11 (3) "Guest room", any room or unit where sleeping accommodations are regularly
12 furnished to the public;

13 (4) "Lodging establishment", any building, group of buildings, structure, facility, place,
14 or places of business where ~~five~~ ten or more guest rooms are provided, which is owned,
15 maintained, or operated by any person and which is kept, used, maintained, advertised or held
16 out to the public for hire which can be construed to be a hotel, motel, motor hotel, apartment
17 hotel, tourist court, resort, cabins, tourist home, bunkhouse, dormitory, or other similar place by
18 whatever name called, and includes all such accommodations operated for hire as lodging

19 establishments for either transient guests, permanent guests, or for both transient and permanent
20 guests;

21 (5) "Owner", the person responsible for obtaining a license from the department for
22 operating the lodging establishment;

23 (6) "Permanent guest", any person who rents and occupies a guest room in a lodging
24 establishment for a period of thirty-one days or more;

25 (7) "Person", any individual, partnership, corporation, association, organization, firm,
26 or federal, state, county, city, village, or municipal association or corporation;

27 (8) "Transient guest", any person who rents and occupies a guest room in a lodging
28 establishment for a period of less than thirty-one days.

**355.930. No homeowners' association shall consider a residential dwelling rental,
2 as that term is defined under 67.5140, a commercial enterprise.**

**355.931. No homeowners' association shall have the authority to prohibit
2 residential dwelling rentals, as that term is defined under 67.5140, unless:**

3 **(1) The prohibition was included as a condition of the property title at the time the
4 property owner acquired such property; or**

5 **(2) The homeowners' association adopted the prohibition by a unanimous vote.**

**441.007. No owner, as that term is defined under section 67.5140, shall be required
2 to obtain a business or occupational license by any political subdivision of the state for the
3 sole reason that the owner offers to rent a residential dwelling rental as defined under
4 section 67.5140.**

✓