

# HOUSE BILL NO. 2155

## 100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ALLRED.

4688H.011

DANA RADEMAN MILLER, Chief Clerk

### AN ACT

To repeal sections 66.500 and 92.325, RSMo, and to enact in lieu thereof two new sections relating to taxation.

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

Section A. Sections 66.500 and 92.325, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 66.500 and 92.325, to read as follows:

66.500. As used in sections 66.500 to 66.516, the following terms mean:

(1) "County", a constitutional charter county containing the major portion of a city with a population of at least three hundred fifty thousand inhabitants;

(2) "Food", all articles commonly used for food or drink, including alcoholic beverages, the provisions of chapter 311 notwithstanding;

(3) "Food establishment", any cafe, cafeteria, lunchroom or restaurant which sells food at retail and has at least five hundred thousand dollars in annual sales;

(4) "Governing body", the body charged with governing the county;

(5) "Gross receipts", the gross receipts from retail sales of food prepared on the premises and delivered to the purchaser (excluding sales tax);

(6) "Hotel, motel or tourist court", any structure or building, under one management, which contains **one or more** rooms furnished for the accommodation or lodging of guests, with or without meals being so provided, and kept, used, maintained, advertised, or held out to the public as a place where sleeping accommodations are sought for pay or compensation to transient guests or permanent guests and having ~~more than eight bedrooms~~ **at least one room** furnished for the accommodations of such guests. Sleeping accommodations consisting of one bedroom or more that rent for less than twenty dollars per day or less than eighty-five dollars per week and

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.

18 shelters for the homeless operated by not-for-profit organizations are not a "hotel, motel or  
19 tourist court" for the purposes of this act;

20 (7) "Person", any individual, corporation, partnership or other entity;

21 (8) "Transient guest", a person who occupies a room or rooms in a hotel, motel or tourist  
22 court for thirty-one days or less during any calendar quarter.

92.325. As used in sections 92.325 to 92.340, the following terms mean:

2 (1) "City", a constitutional charter city located in four or more counties;

3 (2) "Food", all articles commonly used for food or drink, including alcoholic beverages,  
4 the provisions of chapter 311 notwithstanding;

5 (3) "Food establishment", any cafe, cafeteria, lunchroom or restaurant which sells food  
6 at retail;

7 (4) "Governing body", the city council charged with governing the city;

8 (5) "Gross receipts", the gross receipts from retail sales of food prepared on the premises  
9 and delivered to the purchaser (excluding sales tax);

10 (6) "Hotel, motel or tourist court", any structure or building, under one management,  
11 which contains **one or more** rooms furnished for the accommodation or lodging of guests, with  
12 or without meals being so provided, and kept, used, maintained, advertised, or held out to the  
13 public as a place where sleeping accommodations are sought for pay or compensation to transient  
14 guests or permanent guests and having ~~more than eight bedrooms~~ **at least one room** furnished  
15 for the accommodations of such guests. Sleeping accommodations consisting of one bedroom  
16 or more, that rent for less than twenty dollars per day or less than eighty-five dollars per week  
17 and shelters for the homeless operated by not-for-profit organizations are not a "hotel, motel or  
18 tourist court" for the purposes of this act;

19 (7) "Person", any individual, corporation, partnership or other entity;

20 (8) "Transient guest", a person who occupies a room or rooms in a hotel, motel or tourist  
21 court for thirty-one days or less during any calendar quarter.

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