

HB 2503 -- TAXATION

SPONSOR: Allred

This bill modifies and enacts numerous provisions related to the taxation of tourist activities:

- (1) This bill adds rooms in residential dwelling rentals to the transient guest tax paid by the "rooms paid by the transient guests" of hotels and motels for the "Convention and Tourism Tax" in St. Louis County (Section 66.390 to 66.398, RSMo)
- (2) This bill adds sleeping accommodations in residential dwelling rentals to the definition of "hotel, motel, or tourist court" for the "Sports Facility Maintenance Tax" in Jackson County (Section 66.500 to 66.516)
- (3) This bill provides that any sales tax authorized under Chapter 63 on the rental accommodations of a hotel or motel must also apply to the accommodations of a residential dwelling rental (Sections 67.180 to 67.1360).
- (4) This bill provides that guest rooms paid by transient guests of lodging establishments and residential dwelling rentals, as defined in the bill, will be taxed in the same manner as sleeping rooms of hotels, motels, and tourist courts for the "Convention and Tourism Tax" in Kansas City (Sections 92.325 to 92.331).
- (5) This bill provides that any sales tax authorized under Chapter 94 on the rental accommodations of a hotel or motel must also apply to the accommodations of a residential dwelling rental (Section 94.005).
- (6) Currently, any municipality with more than 2500 hotel and motel rooms may impose, by ordinance, a tourism tax at a rate not to exceed 4% on the price paid or charged for any admission ticket to or participation in any private tourist attraction in such municipality. This bill provides the sale of an admission ticket will be deemed to have taken place within the municipality and will be subject to the tax, regardless of the location at which or the vendor from whom the ticket is actually purchased, if the private tourist attraction for which the admission ticket is sold is physically located within the municipality. This only applies to Missouri sellers and all sellers without a physical presence in Missouri whose gross revenue from tourism into this state in the previous or current calendar year exceeds \$100,000 (Section 94.802).
- (7) This bill provides that income derived from the rental of a

primary residence for less than 15 days during a tax year shall not be considered taxable income (Section 143.086).

(8) This bill states that sales or charges for all residential dwelling rentals will be subject to the state sales tax (Section 144.020).

This bill has provisions similar to HB 2155 (2020).