

HOUSE BILL NO. 847

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SANDER.

1775H.02I

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to transient guest taxes.

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

Section A. Chapter 67, RSMo, is amended by adding thereto one new section, to be known as section 67.1011, to read as follows:

67.1011. 1. The governing body of any city of the fourth classification with more than ten thousand but fewer than eleven thousand four hundred inhabitants and located in any county of the first classification with more than ninety-two thousand but fewer than one hundred one thousand inhabitants may impose a tax as provided in this section.

2. The governing body of any city described under subsection 1 of this section may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city, which shall be no more than six percent per occupied room per night. The tax shall not become effective unless the governing body of the city submits a question to the voters of the city at an election to authorize the governing body of the city to impose the tax and the voters approve the question. The tax shall be in addition to the charge for the sleeping room and shall be in addition to any and all other taxes. The tax shall be stated separately from all other charges and taxes.

3. The question for the tax shall be in substantially the following form:

Shall _____ (city name) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in _____ (city name) at a rate of _____ percent?

YES NO

18

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.

19 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**
20 **favor of the question, the tax shall become effective on the first day of the second calendar**
21 **quarter following the calendar quarter in which the election was held. If a majority of the**
22 **votes cast on the question by the qualified voters voting thereon are opposed to the**
23 **question, the tax shall not become effective unless and until the question is resubmitted**
24 **under this section to the qualified voters and such question is approved by a majority of**
25 **the qualified voters voting thereon.**

26 **4. As used in this section, "transient guests" means a person or persons who occupy**
27 **a room or rooms in a hotel or motel for thirty-one days or less during any calendar**
28 **quarter.**

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