

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1094
101ST GENERAL ASSEMBLY

2321H.02C

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 67.1153 and 67.1158, RSMo, and to enact in lieu thereof two new sections relating to the county convention and sports facilities authority.

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

Section A. Sections 67.1153 and 67.1158, RSMo, are repealed and two new sections
2 enacted in lieu thereof, to be known as sections 67.1153 and 67.1158, to read as follows:

67.1153. 1. The authority shall consist of five commissioners, who shall be qualified
2 voters of the state of Missouri and residents of the county in which the authority is created. The
3 commissioners shall be appointed by the ~~[governor with the advice and consent of the senate]~~
4 **county executive of the county in which the authority is created with the advice and**
5 **consent of the county legislative body or, if there is no county executive, by the governing**
6 **body of the county.** No more than three of the commissioners appointed shall be of any one
7 political party, and no elective ~~[or appointed]~~ official of any political subdivision of this state
8 shall be a member of the authority.

9 2. The authority shall elect from its number a chairman, and may appoint such officers
10 and employees as it may require for the performance of its duties and fix and determine their
11 qualifications, duties and compensation. No action of the authority shall be binding unless taken
12 at a meeting at which at least three members are present and unless a majority of the members
13 present at such meeting shall vote in favor thereof.

14 3. Of the commissioners initially appointed to the authority, one shall serve for two
15 years, one shall serve for three years, one shall serve for four years, one shall serve for five years,
16 and one shall serve for six years. Thereafter, successors shall hold office for terms of five years,
17 or for the unexpired terms of their predecessors. Each commissioner shall hold office until his
18 successor has been appointed and qualified.

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 4. The commissioners shall receive no salary for the performance of their duties, but
20 shall be reimbursed for the actual and necessary expenses incurred in the performance of their
21 duties, to be paid by the authority.

67.1158. 1. The governing body of a county which has established an authority under
2 the provisions of sections 67.1150 to 67.1158 may impose a tax on the charges for all sleeping
3 rooms paid by the transient guests of hotels or motels situated in the county, which shall be more
4 than two percent but not more than five percent per occupied room per night, except that such
5 tax shall not become effective unless the governing body of the county submits to the voters of
6 the county at a state general, primary, or special election, a proposal to authorize the governing
7 body of the county to impose a tax under the provisions of this section. The tax authorized by
8 this section shall be in addition to the charge for the sleeping room and shall be in addition to any
9 and all taxes imposed by law, and the proceeds of such tax shall be used by the authority solely
10 for funding the construction and operation of convention, visitor and sports facilities, other
11 incidental facilities, and operation of the authority consistent with the provisions of sections
12 67.1150 to 67.1158. Such tax shall be stated separately from all other charges and taxes.

13 2. The question shall be submitted in substantially the following form:

14 Shall the _____ (County) levy a tax of _____ percent on each sleeping room
15 occupied and rented by transient guests of hotels and motels located in the
16 county, the proceeds of which shall be expended for the funding of convention,
17 visitor and sports facilities, other incidental facilities, and the county convention
18 and sports facilities authority?

19 YES NO
20

21 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
22 of the question, then the tax shall become effective on the first day of the calendar quarter
23 following the calendar quarter in which the election was held. If a majority of the votes cast on
24 the question by the qualified voters voting thereon are opposed to the question, then the
25 governing body for the county shall have no power to impose the tax authorized by this section
26 unless and until the governing body of the county resubmits the question and such question is
27 approved by a majority of the qualified voters voting thereon.

28 3. After the effective date of any tax authorized under the provisions of this section, the
29 county ~~[which]~~ **that** levied the tax may adopt one of the ~~[two]~~ following provisions for the
30 collection and administration of the tax:

31 (1) The county ~~[which levied the tax]~~ may adopt rules and regulations for the internal
32 collection of such tax by the county officers usually responsible for collection and administration
33 of county taxes; ~~[or]~~

34 (2) **The county may enter into an agreement with the authority for the authority**
35 **to collect such tax and perform all functions incident to the administration, collection,**
36 **enforcement, and operation of such tax. The tax authorized by this section shall be**
37 **collected and reported upon such forms and under such administrative rules and**
38 **regulations as may be prescribed by the authority; or**

39 (3) The county may enter into an agreement with the director of revenue of the state of
40 Missouri for the purpose of collecting the tax authorized in this section. In the event any county
41 enters into an agreement with the director of revenue of the state of Missouri for the collection
42 of the tax authorized in this section, the director of revenue shall perform all functions incident
43 to the administration, collection, enforcement and operation of such tax, and shall collect the
44 additional tax authorized under the provisions of this section. The tax authorized by this section
45 shall be collected and reported upon such forms and under such administrative rules and
46 regulations as may be prescribed by the director of revenue, and the director of revenue shall
47 retain not less than one percent nor more than three percent for cost of collection.

48 4. If a tax is imposed by a county under this section, the ~~[county may collect a penalty~~
49 ~~of one percent and interest not to exceed two percent per month on unpaid taxes which shall be~~
50 ~~considered delinquent thirty days after the last day of each quarter]~~ **tax for each calendar**
51 **quarter shall be due on the first day of the next calendar quarter. If any taxes are not paid**
52 **within thirty days after the due date, the authority collecting the tax may collect, in**
53 **addition to the amount of the tax due, one percent interest per month on the unpaid taxes**
54 **and a penalty of two percent per month on the unpaid tax. Any penalty or interest shall**
55 **be calculated beginning on the original due date. The authority, in its discretion, may**
56 **abate a portion of the penalty to facilitate the voluntary payment of the tax.**

57 5. If a tax is imposed by a county under this section, either the county or the authority
58 shall have the power to audit the taxed facilities to ensure compliance with the tax by the facility.
59 During such audit, the taxed facilities shall give access to examine necessary records to ensure
60 compliance.

61 6. Suits to enforce the collection and payment of the tax against the taxed facilities ~~[may]~~
62 **shall be filed and prosecuted only** by the authority. ~~[If suit is filed,]~~ The authority ~~[may]~~ **shall**
63 **be entitled to recover [as damages a] costs and [reasonable] attorney's [fee and costs of suit**
64 ~~against the taxed facility]~~ **fees incurred by the authority in collecting the tax.**

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