

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Bill No. 2129, Page 1, Section A, Line 2, by inserting after all of said section and  
2 line the following:

3  
4 "67.1011. 1. The governing body of the following cities may impose a tax as provided in  
5 this section:

6 (1) Any city with more than three thousand eight hundred but fewer than four thousand four  
7 hundred inhabitants and located in a county with more than fifteen thousand seven hundred but  
8 fewer than seventeen thousand six hundred inhabitants and with a county seat with more than four  
9 thousand two hundred ten but fewer than six thousand; and

10 (2) Any city with more than one thousand seven hundred but fewer than one thousand nine  
11 hundred inhabitants and located in a county with more than one hundred thousand but fewer than  
12 one hundred twenty thousand inhabitants and with a county seat with more than four thousand but  
13 fewer than six thousand inhabitants.

14 2. (1) The governing body of any city listed in subsection 1 of this section may impose a  
15 tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in  
16 the city, which shall be no more than six percent per occupied room per night. The tax shall not  
17 become effective unless the governing body of the city, on a general election day not earlier than the  
18 2024 general election, submits to the voters of the city a question to authorize the governing body of  
19 the city to impose the tax. The tax shall be in addition to the charge for the sleeping room and shall  
20 be in addition to any and all other taxes. The tax shall be stated separately from all other charges  
21 and taxes. The proceeds of the tax shall be used by the city for capital improvements and public  
22 safety purposes including, but not limited to, equipment expenditures; employee salaries and  
23 benefits; and facilities for police, firefighters, or emergency medical providers.

24 (2) The question submitted for the tax shall be in substantially the following form: "Shall  
25 (city name) impose a tax on the charges for all sleeping rooms paid by the transient guests  
26 of hotels and motels situated in (city name) at a rate of percent for capital  
27 improvement and public safety purposes?".

28 (3) If a majority of the votes cast on the question by the qualified voters voting thereon are  
29 in favor of the question, the tax shall become effective on the first day of the second calendar  
30 quarter following the calendar quarter in which the election was held. If a majority of the votes cast

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 on the question by the qualified voters voting thereon are opposed to the question, the tax shall not  
 2 become effective unless and until the question is resubmitted under this section to the qualified  
 3 voters and such question is approved by a majority of the qualified voters voting thereon.

4 3. The governing body of any city authorized to levy a tax under this section shall include  
 5 information on the city's website on the tax rate and the purposes for which the tax is levied.

6 4. (1) A tax imposed under this section may be repealed by the qualified voters of the city  
 7 as follows:

8 (a) The governing body of any city that has adopted the tax authorized in this section may  
 9 submit the question of repeal of the tax to the voters on any date available for elections for the city;  
 10 or

11 (b) When the governing body of any city that has adopted the tax authorized in this section  
 12 receives a petition, signed by ten percent of the registered voters of the city voting in the last  
 13 gubernatorial election, calling for an election to repeal the tax imposed under this section, the  
 14 governing body shall submit to the voters a proposal to repeal the tax on the next date available for  
 15 elections for the city.

16 (2) The question of repeal submitted shall be in substantially the following form: "Shall  
 17 (city name) repeal the tax imposed at a rate of \_\_\_\_\_ percent for capital improvement and  
 18 public safety purposes?".

19 (3) If a majority of the votes cast on the question by the qualified voters voting thereon are  
 20 in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in  
 21 which such repeal is approved. If a majority of the votes cast on the question by the qualified voters  
 22 voting thereon are opposed to the repeal, the tax shall remain effective until the question of repeal is  
 23 resubmitted under this section to the qualified voters of the city and the repeal is approved by a  
 24 majority of the qualified voters voting on the question.

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

27  
 28 Further amend said bill, Page 5, Section 67.1360, Line 133, by deleting the word "or"; and

29  
 30 Further amend said bill, page, and section, Line 137, by deleting the period "." and inserting in lieu  
 31 thereof a semicolon ";"; and

32  
 33 Further amend said bill, page, and section, Line 137, by inserting after all of said line the following:

34  
 35 "(40) Any city with more than one thousand nine hundred but fewer than two thousand one  
 36 hundred fifty inhabitants and partially located in a county with more than eleven thousand but fewer  
 37 than twelve thousand five hundred inhabitants and with a county seat with more than one hundred  
 38 but fewer than five hundred inhabitants."; and

39

1 Further amend said bill, page, and section, Line 150, by inserting after all of said section and line  
2 the following:

3  
4 "94.838. 1. As used in this section, the following terms mean:

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

7 (2) "Food establishment", any cafe, cafeteria, lunchroom, or restaurant which sells food at  
8 retail;

9 (3) "Municipality", any ~~village or fourth class city with more than two hundred but less~~  
10 ~~than three hundred inhabitants and located in any county of the third classification with a township~~  
11 ~~form of government and with more than twelve thousand five hundred but less than twelve thousand~~  
12 ~~six hundred inhabitants] city with more than one hundred sixty-five but fewer than one hundred~~  
13 ~~eighty-five inhabitants and located in a county with more than eleven thousand but fewer than~~  
14 ~~twelve thousand five hundred inhabitants and with a county seat with more than four thousand but~~  
15 ~~fewer than five thousand inhabitants;~~

16 (4) "Transient guest", a person or persons who occupy a room or rooms in a hotel or motel  
17 for thirty-one days or less during any calendar quarter.

18 2. The governing body of any municipality may impose, by order or ordinance:

19 (1) A tax, not to exceed six percent per room per night, on the charges for all sleeping rooms  
20 paid by the transient guests of hotels or motels situated in the municipality or a portion thereof; and

21 (2) A tax, not to exceed ~~two~~ six percent, on the gross receipts derived from the retail sales  
22 of food by every person operating a food establishment in the municipality.

23  
24 The taxes shall be imposed solely for ~~[the purpose of funding the construction, maintenance, and~~  
25 ~~operation of capital improvements] general revenue purposes. The order or ordinance shall not  
26 become effective unless the governing body of the municipality submits to the voters of the  
27 municipality at a state general or primary election a proposal to authorize the governing body of the  
28 municipality to impose taxes under this section. The taxes authorized in this section shall be in  
29 addition to the charge for the sleeping room, the retail sales of food at a food establishment, and all  
30 other taxes imposed by law, and shall be stated separately from all other charges and taxes.~~

31 3. The ballot of submission for the taxes authorized in this section shall be in substantially  
32 the following form:

Shall \_\_\_\_\_ (insert the name of the municipality) impose a tax on the  
charges for all retail sales of food at a food establishment situated in  
\_\_\_\_\_ (name of municipality) at a rate of \_\_\_\_\_ (insert rate of  
percent) percent, and for all sleeping rooms paid by the transient  
guests of hotels and motels situated in \_\_\_\_\_ (name of municipality)  
at a rate of \_\_\_\_\_ (insert rate of percent) percent, solely for the  
purpose of ~~[funding the construction, maintenance, and operation of~~  
~~capital improvements] increasing general revenue funds?~~

YES

NO

1 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
2 the question, then the taxes shall become effective on the first day of the second calendar quarter  
3 after the director of revenue receives notice of the adoption of the taxes. If a majority of the votes  
4 cast on the question by the qualified voters voting thereon are opposed to the question, then the  
5 taxes shall not become effective unless and until the question is resubmitted under this section to the  
6 qualified voters and such question is approved by a majority of the qualified voters voting on the  
7 question.

8 4. Any tax on the retail sales of food imposed under this section shall be administered,  
9 collected, enforced, and operated as required in section 32.087, and any transient guest tax imposed  
10 under this section shall be administered, collected, enforced, and operated by the municipality  
11 imposing the tax. All revenue generated by the tax shall be deposited in a special trust fund and  
12 shall be used solely for the designated purposes. If the tax is repealed, all funds remaining in the  
13 special trust fund shall continue to be used solely for the designated purposes. Any funds in the  
14 special trust fund which are not needed for current expenditures may be invested in the same  
15 manner as other funds are invested. Any interest and moneys earned on such investments shall be  
16 credited to the fund.

17 5. Once the initial bonds, if any, have been satisfied, then the governing body of any  
18 municipality that has adopted the taxes authorized in this section may submit the question of repeal  
19 of the taxes to the voters on any date available for elections for the municipality. The ballot of  
20 submission shall be in substantially the following form:

Shall _____ (insert the name of the municipality) repeal the taxes imposed at the rates of _____ (insert rate of percent) and _____ (insert rate of percent) percent for the purpose of [ <del>funding the          construction, maintenance, and operation of capital improvements</del> ] <u>increasing general revenue funds?</u>	
<input type="checkbox"/> YES	<input type="checkbox"/> NO

21 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become  
22 effective on December thirty-first of the calendar year in which such repeal was approved. If a  
23 majority of the votes cast on the question by the qualified voters voting thereon are opposed to the  
24 repeal, then the tax authorized in this section shall remain effective until the question is resubmitted  
25 under this section to the qualified voters, and the repeal is approved by a majority of the qualified  
26 voters voting on the question.

27 6. Once the initial bonds, if any, have been satisfied, then, whenever the governing body of  
28 any municipality that has adopted the taxes authorized in this section receives a petition, signed by  
29 ten percent of the registered voters of the municipality voting in the last gubernatorial election,

1 calling for an election to repeal the taxes imposed under this section, the governing body shall  
2 submit to the voters of the municipality a proposal to repeal the taxes. If a majority of the votes cast  
3 on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall  
4 become effective on December thirty-first of the calendar year in which such repeal was approved.  
5 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to  
6 the repeal, then the tax shall remain effective until the question is resubmitted under this section to  
7 the qualified voters and the repeal is approved by a majority of the qualified voters voting on the  
8 question."; and  
9  
10 Further amend said bill by amending the title, enacting clause, and intersectional references  
11 accordingly.