

FIRST REGULAR SESSION

HOUSE BILL NO. 1047

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HURLBERT.

2102H.031

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 94.834, RSMo, and to enact in lieu thereof one new section relating to tourism tax.

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

Section A. Section 94.834, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 94.834, to read as follows:

94.834. 1. The governing body of any city of the third classification with more than twelve thousand four hundred but less than twelve thousand five hundred inhabitants, the governing body of any city of the fourth classification with more than two thousand three hundred but less than two thousand four hundred inhabitants and located in any county of the fourth classification with more than thirty-two thousand nine hundred but less than thirty-three thousand inhabitants, ~~and~~ the governing body of any city of the fourth classification with more than one thousand six hundred but less than one thousand seven hundred inhabitants and located in any county of the fourth classification with more than twenty-three thousand seven hundred but less than twenty-three thousand eight hundred inhabitants, **and the governing body of any city of the fourth classification with more than eight thousand but fewer than nine thousand inhabitants and located partially in any county of the first classification with more than two hundred thousand but fewer than two hundred sixty thousand inhabitants and partially in any county of the first classification with more than eighty-three thousand but fewer than ninety-two thousand inhabitants and with a city of the fourth classification with more than four thousand five hundred but fewer than five thousand inhabitants as the county seat** may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof, which shall be not more than

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 five percent per occupied room per night, except that such tax shall not become effective unless
19 the governing body of the city submits to the voters of the city at a state general or primary
20 election a proposal to authorize the governing body of the city to impose a tax pursuant to this
21 section. The tax authorized in this section shall be in addition to the charge for the sleeping
22 room and all other taxes imposed by law, and the proceeds of such tax shall be used by the city
23 solely for the promotion of tourism. Such tax shall be stated separately from all other charges
24 and taxes.

25 2. The ballot of submission for the tax authorized in this section shall be in substantially
26 the following form:

27 Shall _____ (insert the name of the city) impose a tax on the charges for all
28 sleeping rooms paid by the transient guests of hotels and motels situated in
29 _____ (name of city) at a rate of _____ (insert rate of percent) percent for the
30 sole purpose of promoting tourism?

31 YES NO

32

33 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
34 of the question, then the tax shall become effective on the first day of the second calendar quarter
35 following the calendar quarter in which the election was held. If a majority of the votes cast on
36 the question by the qualified voters voting thereon are opposed to the question, then the tax
37 authorized by this section shall not become effective unless and until the question is resubmitted
38 pursuant to this section to the qualified voters of the city and such question is approved by a
39 majority of the qualified voters of the city voting on the question.

40 3. As used in this section, "transient guests" means a person or persons who occupy a
41 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

✓