

FIRST REGULAR SESSION

HOUSE BILL NO. 1079

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MATHEWS.

1977H.021

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 71, RSMo, by adding thereto one new section relating to hotel license fees.

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

Section A. Chapter 71, RSMo, is amended by adding thereto one new section, to be known as section 71.291, to read as follows:

71.291. 1. Notwithstanding any other law to the contrary and subject to subsections 2 and 3 of this section, a city, town, village, or other political subdivision authorized to levy and collect a license tax or fee on hotels and motels shall not increase such license tax rate or fee amount greater than five percent above the annual rate in effect on the effective date of this section.

2. Notwithstanding any other law to the contrary, the total dollar amount of all license taxes or fees levied on any hotel or motel in one year shall not exceed the greater of:

(1) One-eighth of one percent of the gross revenue of the hotel or motel as of the effective date of this section; or

(2) The license tax or fee in effect on December 31, 2016.

3. The provisions of this section shall not apply to any tax levied by a city if the revenue from the license tax or fee is dedicated and restricted to a project for which bonds were outstanding on January 1, 2017.

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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.