

SECOND REGULAR SESSION

# HOUSE BILL NO. 1283

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE JUSTUS.

3787H.011

DANA RADEMAN MILLER, Chief Clerk

## AN ACT

To repeal section 620.467, RSMo, and to enact in lieu thereof one new section relating to the division of tourism supplemental revenue fund.

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

Section A. Section 620.467, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 620.467, to read as follows:

620.467. 1. The state treasurer shall annually deposit an amount prescribed in this section out of the general revenue fund pursuant to section 144.700, in a fund hereby created in the state treasury, to be known as the "Division of Tourism Supplemental Revenue Fund". The state treasurer shall administer the fund, and the moneys in such fund, except the appropriate percentage of any refund made of taxes collected under the provisions of chapter 144, shall be used solely by the division of tourism of the department of economic development to carry out the duties and functions of the division as prescribed by law. Moneys deposited in the division of tourism supplemental revenue fund shall be in addition to a budget base in each fiscal year. For fiscal year ~~[1994]~~ **2021**, such budget base shall be ~~[six]~~ **twenty** million ~~[two]~~ **five** hundred thousand dollars, and, in each succeeding fiscal year, the budget base shall be the prior fiscal year's general revenue base plus any additional appropriations made to the division of tourism, including one hundred percent of the prior fiscal year's deposits made to the division of tourism supplemental revenue fund pursuant to this section. ~~[The general revenue base shall decrease by ten percent in each fiscal year following fiscal year 1994.]~~ Notwithstanding the provisions of section 33.080 to the contrary, moneys in the division of tourism supplemental revenue fund at the end of any biennium shall not be deposited to the credit of the general revenue fund.

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.

17           2. In fiscal years [~~1995~~] **2021** to [~~2020~~] **2025**, a portion of general revenue determined  
18 pursuant to this subsection shall be deposited to the credit of the division of tourism  
19 supplemental revenue fund pursuant to subsection 1 of this section. The director of revenue shall  
20 determine the amount deposited to the credit of the division of tourism supplemental revenue  
21 fund in each fiscal year by computing the previous year's total appropriation into the division of  
22 tourism supplemental revenue fund and adding to such appropriation amount the total amount  
23 derived from the retail sale of tourist-oriented goods and services collected pursuant to the  
24 following sales taxes: state sales taxes; sales taxes collected pursuant to sections 144.010 to  
25 144.430 that are designated as local tax revenue to be deposited in the school district trust fund  
26 pursuant to section 144.701; sales taxes collected pursuant to Section 43(a) of Article IV of the  
27 Missouri Constitution; and sales taxes collected pursuant to Section 47(a) of Article IV of the  
28 Missouri Constitution. If the increase in such sales taxes derived from the retail sale of  
29 tourist-oriented goods and services in the fiscal year three years prior to the fiscal year in which  
30 each deposit shall be made is at least three percent over such sales taxes derived from the retail  
31 sale of tourist-oriented goods and services generated in the fiscal year four years prior to the  
32 fiscal year in which each deposit shall be made, an amount equal to one-half of such sales taxes  
33 generated above a three percent increase shall be calculated by the director of revenue and the  
34 amount calculated shall be deposited by the state treasurer to the credit of the division of tourism  
35 supplemental revenue fund.

36           3. Total deposits in the supplemental revenue fund in any fiscal year pursuant to  
37 subsections 1 and 2 of this section shall not exceed the amount deposited into the division of  
38 tourism supplemental revenue fund in the fiscal year immediately preceding the current fiscal  
39 year by more than three million dollars.

40           4. As used in this section, "~~sales~~ **sale** of ~~tourism-oriented~~ **tourist-oriented** goods and  
41 services" are those sales by businesses registered with the department of revenue under the  
42 following [~~SIC~~] **NAICS** Codes:

- 43           (1) [~~SIC~~] **NAICS** Code [~~5811~~] **487110**;
- 44           (2) [~~SIC~~] **NAICS** Code [~~5812~~] **487210**;
- 45           (3) [~~SIC~~] **NAICS** Code [~~5813~~] **487990**;
- 46           (4) [~~SIC~~] **NAICS** Code [~~7010~~] **532292**;
- 47           (5) [~~SIC~~] **NAICS** Code [~~7020~~] **561599**;
- 48           (6) [~~SIC~~] **NAICS** Code [~~7030~~] **611610**;
- 49           (7) [~~SIC~~] **NAICS** Code [~~7033~~] **611620**;
- 50           (8) [~~SIC~~] **NAICS** Code [~~7041~~] **611699**;
- 51           (9) [~~SIC~~] **NAICS** Code [~~7920~~] **711110**;
- 52           (10) [~~SIC~~] **NAICS** Code [~~7940~~] **711120**;

- 53 (11) ~~[SIC]~~ NAICS Code ~~[7990]~~ **711130**;
- 54 (12) ~~[SIC]~~ NAICS Code ~~[7991]~~ **711190**;
- 55 (13) ~~[SIC]~~ NAICS Code ~~[7992]~~ **711211**;
- 56 (14) ~~[SIC]~~ NAICS Code ~~[7996]~~ **711212**;
- 57 (15) ~~[SIC]~~ NAICS Code ~~[7998]~~ **711219**;
- 58 (16) ~~[SIC]~~ NAICS Code ~~[7999]~~ **711310**; ~~[and]~~
- 59 (17) ~~[SIC]~~ NAICS Code ~~[8420]~~ **711320**;
- 60 **(18) NAICS Code 711510**;
- 61 **(19) NAICS Code 712110**;
- 62 **(20) NAICS Code 712120**;
- 63 **(21) NAICS Code 712130**;
- 64 **(22) NAICS Code 712190**;
- 65 **(23) NAICS Code 713110**;
- 66 **(24) NAICS Code 713120**;
- 67 **(25) NAICS Code 713290**;
- 68 **(26) NAICS Code 713910**;
- 69 **(27) NAICS Code 713920**;
- 70 **(28) NAICS Code 713930**;
- 71 **(29) NAICS Code 713950**;
- 72 **(30) NAICS Code 713990**;
- 73 **(31) NAICS Code 721110**;
- 74 **(32) NAICS Code 721120**;
- 75 **(33) NAICS Code 721191**;
- 76 **(34) NAICS Code 721199**;
- 77 **(35) NAICS Code 721211**;
- 78 **(36) NAICS Code 721214**;
- 79 **(37) NAICS Code 721310**;
- 80 **(38) NAICS Code 722310**;
- 81 **(39) NAICS Code 722320**;
- 82 **(40) NAICS Code 722330**;
- 83 **(41) NAICS Code 722410**;
- 84 **(42) NAICS Code 722511**;
- 85 **(43) NAICS Code 722513**;
- 86 **(44) NAICS Code 722514**; or
- 87 **(45) NAICS Code 722515**.

88           5. Prior to each appropriation from the division of tourism supplemental revenue fund,  
89 the division of tourism shall present to the committee on tourism, recreational and cultural affairs  
90 of the house of representatives and to the transportation and tourism committee of the senate, or  
91 their successors, a promotional marketing strategy including, but not limited to, targeted markets,  
92 duration of market plans, ensuing market strategies, and the actual and estimated investment  
93 return, if any, resulting therefrom.

94           6. This section shall become effective July 1, 1994. This section shall expire June 30,  
95 [~~2020~~] **2025**.

✓