

SECOND REGULAR SESSION

HOUSE BILL NO. 2668

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HANNEGAN.

6790H.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 67.1153 and 67.1158, RSMo, and to enact in lieu thereof two new sections relating to county convention authorities.

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Section A. Sections 67.1153 and 67.1158, RSMo, are repealed and two new sections enacted in lieu thereof, to be known as sections 67.1153 and 67.1158, to read as follows: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 voters of the state of Missouri and residents of the county in which the authority is created. The commissioners shall be appointed by the governor with the advice and consent of the senate. No more than three of the commissioners appointed shall be of any one political party, and no elective ~~or appointed~~ official of any political subdivision of this state shall be a member of the authority.

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

3. Of the commissioners initially appointed to the authority, one shall serve for two years, one shall serve for three years, one shall serve for four years, one shall serve for five years, and one shall serve for six years. Thereafter, successors shall hold office for terms of five years, or for the unexpired terms of their predecessors. Each commissioner shall hold office until his 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.

17 4. The commissioners shall receive no salary for the performance of their duties, but
18 shall be reimbursed for the actual and necessary expenses incurred in the performance of their
19 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 occupied
15 and rented by transient guests of hotels and motels located in the county, the proceeds of which
16 shall be expended for the funding of convention, visitor and sports facilities, other incidental
17 facilities, and the county convention and sports facilities authority?

18 YES NO

19

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

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

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

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

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

47 4. If a tax is imposed by a county under this section, **it is due on the first day of the**
48 **next calendar quarter, and the [county may] authority shall** collect a penalty of one percent
49 **per month and shall collect** interest ~~[not to exceed]~~ **of two percent per month on [unpaid] taxes**
50 ~~[which shall be considered delinquent]~~ **that are not paid** thirty days after the last day of each
51 quarter. **If interest and penalties are due, they shall be calculated beginning on the original**
52 **due date and not beginning on the expiration of the thirty-day grace period.**

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

57 6. Suits to enforce the collection and payment of the tax against the taxed facilities ~~[may]~~
58 **shall** be filed and prosecuted by the authority. If suit is filed, the authority ~~[may]~~ **shall** recover
59 as damages a reasonable attorney's fee, **litigation expenses**, and costs of suit against the taxed
60 facility.

61 7. **As used in sections 67.1150 to 67.1159 or any other section relating to an**
62 **authority established under the provisions of sections 67.1150 to 67.1158, the following**
63 **terms shall mean:**

64 (1) **"Hotel", one or more units offering temporary lodgings or living quarters and**
65 **accommodations consisting of one or more rooms, which may include lounging, cooking,**
66 **or dining areas, that are provided with furnishings. Such temporary living**
67 **accommodations may be located within an apartment house, rooming house, tourist or**
68 **trailer camp, mobile home park, recreational vehicle park, condominium, timeshare resort,**

69 **house, or other residential community if the actual occupant's stay is temporary, and shall**
70 **include bed and breakfasts, vacation rentals, corporate housing, and temporary living**
71 **accommodations in homes, whether a lease is entered into by the occupant;**

72 **(2) "Motel", a location containing one or more units offering temporary lodgings**
73 **or living quarters and accommodations consisting of one or more rooms, which may**
74 **include lounging, cooking, or dining areas, that are provided with furnishings. Such**
75 **temporary living accommodations may be located within an apartment house, rooming**
76 **house, tourist or trailer camp, mobile home park, recreational vehicle park, condominium,**
77 **timeshare resort, house, or other residential community if the actual occupant's stay is**
78 **temporary, and shall include bed and breakfasts, vacation rentals, corporate housing, and**
79 **temporary living accommodations in homes whether a lease is entered into by the occupant**
80 **or there is direct access to parking from the accommodations;**

81 **(3) "Sleeping rooms", a unit containing a room or series of rooms that include at**
82 **least one room or area for overnight sleeping by the person occupying them, and shall**
83 **include any associated lounging, cooking, or dining areas or rooms;**

84 **(4) "Taxed facility" or "taxed facilities", the owner or proprietor of the hotel, or**
85 **motel subject to the tax and the person or entity that operates it. The taxed facility shall**
86 **collect the tax and transmit it to the collection agent;**

87 **(5) "Temporary", occupancy of less than sixty-one consecutive days at a time at the**
88 **same unit;**

89 **(6) "Transient guest", any person who rents, hires, leases, or occupies the same**
90 **sleeping room for less than sixty-one consecutive days at a time at the same unit.**

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