

SECOND REGULAR SESSION

HOUSE BILL NO. 2836

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HAUSMAN.

5897H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 67.1158, RSMo, and to enact in lieu thereof one new section relating to transient guest taxes for county convention and sports facilities authorities.

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

Section A. Section 67.1158, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.1158, to read as follows:

67.1158. 1. The governing body of a county which has established an authority under the provisions of sections 67.1150 to 67.1158 may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the county, which shall be more than two percent but not more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the county submits to the voters of the county at a state general, primary, or special election, a proposal to authorize the governing body of the county to impose a tax under the provisions of this section. The tax authorized by this section shall be in addition to the charge for the sleeping room and shall be in addition to any and all taxes imposed by law, and the proceeds of such tax shall be used by the authority solely for funding the construction and operation of convention, visitor and sports facilities, other incidental facilities, and operation of the authority consistent with the provisions of sections 67.1150 to 67.1158. Such tax shall be stated separately from all other charges and taxes.

2. The question shall be submitted in substantially the following form:
Shall the _____ (County) levy a tax of _____ percent on each sleeping room occupied and rented by transient guests of hotels and motels located in the county, the proceeds of which shall be expended

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 for the funding of convention, visitor and sports facilities, other
 19 incidental facilities, and the county convention and sports facilities
 20 authority?

21 YES NO

22

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

30 3. After the effective date of any tax authorized under the provisions of this section,
 31 the county that levied the tax may adopt one of the following provisions for the collection and
 32 administration of the tax:

33 (1) The county may adopt rules and regulations for the internal collection of such tax
 34 by the county officers usually responsible for collection and administration of county taxes;

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

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

50 4. If a tax is imposed by a county under this section, the tax for each calendar quarter
 51 shall be due on the first day of the next calendar quarter. If any taxes are not paid within
 52 thirty days after the due date, the authority collecting the tax may collect, in addition to the
 53 amount of the tax due, one percent interest per month on the unpaid taxes and a penalty of two

54 percent per month on the unpaid tax. Any penalty or interest shall be calculated beginning on
55 the original due date. The authority, in its discretion, may abate a portion of the penalty to
56 facilitate the voluntary payment of the tax.

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

61 6. Suits to enforce the collection and payment of the tax against the taxed facilities
62 shall be filed and prosecuted only by the authority. The authority shall be entitled to recover
63 costs and attorney's fees incurred by the authority in collecting the tax.

64 **7. Notwithstanding any provision of subsection 1 of this section to the contrary,**
65 **the proceeds of a tax imposed under this section may be used by the authority to**
66 **promote, market, and advertise the authority's convention, visitor, sports, and other**
67 **incidental facilities, as well as those attractions and amenities that are in close**
68 **geographical proximity to such facilities.**

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