

FIRST REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 674**  
**100TH GENERAL ASSEMBLY**

1612H.02C

DANA RADEMAN MILLER, Chief Clerk

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**AN ACT**

To repeal section 67.1360, RSMo, and to enact in lieu thereof one new section relating to transient guest taxes.

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

Section A. Section 67.1360, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.1360, to read as follows:

67.1360. 1. The governing body of the following cities and counties may impose a tax as provided in this section:

(1) A city with a population of more than seven thousand and less than seven thousand five hundred;

(2) A county with a population of over nine thousand six hundred and less than twelve thousand which has a total assessed valuation of at least sixty-three million dollars, if the county submits the issue to the voters of such county prior to January 1, 2003;

(3) A third class city which is the county seat of a county of the third classification without a township form of government with a population of at least twenty-five thousand but not more than thirty thousand inhabitants;

(4) Any fourth class city having, according to the last federal decennial census, a population of more than one thousand eight hundred fifty inhabitants but less than one thousand nine hundred fifty inhabitants in a county of the first classification with a charter form of government and having a population of greater than six hundred thousand but less than nine hundred thousand inhabitants;

(5) Any city having a population of more than three thousand but less than eight thousand inhabitants in a county of the fourth classification having a population of greater than forty-eight thousand inhabitants;

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.

- 19 (6) Any city having a population of less than two hundred fifty inhabitants in a county  
20 of the fourth classification having a population of greater than forty-eight thousand inhabitants;
- 21 (7) Any fourth class city having a population of more than two thousand five hundred  
22 but less than three thousand inhabitants in a county of the third classification having a population  
23 of more than twenty-five thousand but less than twenty-seven thousand inhabitants;
- 24 (8) Any third class city with a population of more than three thousand two hundred but  
25 less than three thousand three hundred located in a county of the third classification having a  
26 population of more than thirty-five thousand but less than thirty-six thousand;
- 27 (9) Any county of the second classification without a township form of government and  
28 a population of less than thirty thousand;
- 29 (10) Any city of the fourth class in a county of the second classification without a  
30 township form of government and a population of less than thirty thousand;
- 31 (11) Any county of the third classification with a township form of government and a  
32 population of at least twenty-eight thousand but not more than thirty thousand;
- 33 (12) Any city of the fourth class with a population of more than one thousand eight  
34 hundred but less than two thousand in a county of the third classification with a township form  
35 of government and a population of at least twenty-eight thousand but not more than thirty  
36 thousand;
- 37 (13) Any city of the third class with a population of more than seven thousand two  
38 hundred but less than seven thousand five hundred within a county of the third classification with  
39 a population of more than twenty-one thousand but less than twenty-three thousand;
- 40 (14) Any fourth class city having a population of more than two thousand eight hundred  
41 but less than three thousand one hundred inhabitants in a county of the third classification with  
42 a township form of government having a population of more than eight thousand four hundred  
43 but less than nine thousand inhabitants;
- 44 (15) Any fourth class city with a population of more than four hundred seventy but less  
45 than five hundred twenty inhabitants located in a county of the third classification with a  
46 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;
- 47 (16) Any third class city with a population of more than three thousand eight hundred  
48 but less than four thousand inhabitants located in a county of the third classification with a  
49 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;
- 50 (17) Any fourth class city with a population of more than four thousand three hundred  
51 but less than four thousand five hundred inhabitants located in a county of the third classification  
52 without a township form of government with a population greater than sixteen thousand but less  
53 than sixteen thousand two hundred inhabitants;

54 (18) Any fourth class city with a population of more than two thousand four hundred but  
55 less than two thousand six hundred inhabitants located in a county of the first classification  
56 without a charter form of government with a population of more than fifty-five thousand but less  
57 than sixty thousand inhabitants;

58 (19) Any fourth class city with a population of more than two thousand five hundred but  
59 less than two thousand six hundred inhabitants located in a county of the third classification with  
60 a population of more than nineteen thousand one hundred but less than nineteen thousand two  
61 hundred inhabitants;

62 (20) Any county of the third classification without a township form of government with  
63 a population greater than sixteen thousand but less than sixteen thousand two hundred  
64 inhabitants;

65 (21) Any county of the second classification with a population of more than forty-four  
66 thousand but less than fifty thousand inhabitants;

67 (22) Any third class city with a population of more than nine thousand five hundred but  
68 less than nine thousand seven hundred inhabitants located in a county of the first classification  
69 without a charter form of government and with a population of more than one hundred  
70 ninety-eight thousand but less than one hundred ninety-eight thousand two hundred inhabitants;

71 (23) Any city of the fourth classification with more than five thousand two hundred but  
72 less than five thousand three hundred inhabitants located in a county of the third classification  
73 without a township form of government and with more than twenty-four thousand five hundred  
74 but less than twenty-four thousand six hundred inhabitants;

75 (24) Any third class city with a population of more than nineteen thousand nine hundred  
76 but less than twenty thousand in a county of the first classification without a charter form of  
77 government and with a population of more than one hundred ninety-eight thousand but less than  
78 one hundred ninety-eight thousand two hundred inhabitants;

79 (25) Any city of the fourth classification with more than two thousand six hundred but  
80 less than two thousand seven hundred inhabitants located in any county of the third classification  
81 without a township form of government and with more than fifteen thousand three hundred but  
82 less than fifteen thousand four hundred inhabitants;

83 (26) Any county of the third classification without a township form of government and  
84 with more than fourteen thousand nine hundred but less than fifteen thousand inhabitants;

85 (27) Any city of the fourth classification with more than five thousand four hundred but  
86 fewer than five thousand five hundred inhabitants and located in more than one county;

87 (28) Any city of the fourth classification with more than six thousand three hundred but  
88 fewer than six thousand five hundred inhabitants and located in more than one county through  
89 the creation of a tourism district which may include, in addition to the geographic area of such

90 city, the area encompassed by the portion of the school district, located within a county of the  
91 first classification with more than ninety-three thousand eight hundred but fewer than  
92 ninety-three thousand nine hundred inhabitants, having an average daily attendance for school  
93 year 2005-06 between one thousand eight hundred and one thousand nine hundred;

94 (29) Any city of the fourth classification with more than seven thousand seven hundred  
95 but less than seven thousand eight hundred inhabitants located in a county of the first  
96 classification with more than ninety-three thousand eight hundred but less than ninety-three  
97 thousand nine hundred inhabitants;

98 (30) Any city of the fourth classification with more than two thousand nine hundred but  
99 less than three thousand inhabitants located in a county of the first classification with more than  
100 seventy-three thousand seven hundred but less than seventy-three thousand eight hundred  
101 inhabitants;

102 (31) Any city of the third classification with more than nine thousand three hundred but  
103 less than nine thousand four hundred inhabitants;

104 (32) Any city of the fourth classification with more than three thousand eight hundred  
105 but fewer than three thousand nine hundred inhabitants and located in any county of the first  
106 classification with more than thirty-nine thousand seven hundred but fewer than thirty-nine  
107 thousand eight hundred inhabitants;

108 (33) Any city of the fourth classification with more than one thousand eight hundred but  
109 fewer than one thousand nine hundred inhabitants and located in any county of the first  
110 classification with more than one hundred thirty-five thousand four hundred but fewer than one  
111 hundred thirty-five thousand five hundred inhabitants;

112 (34) Any county of the third classification without a township form of government and  
113 with more than twelve thousand one hundred but fewer than twelve thousand two hundred  
114 inhabitants;

115 (35) Any city of the fourth classification with more than three thousand eight hundred  
116 but fewer than four thousand inhabitants and located in more than one county; provided,  
117 however, that motels owned by not-for-profit organizations are exempt; ~~or~~

118 (36) Any city of the fourth classification with more than five thousand but fewer than  
119 five thousand five hundred inhabitants and located in any county with a charter form of  
120 government and with more than two hundred thousand but fewer than three hundred fifty  
121 thousand inhabitants; **or**

122 (37) **Any city with more than four thousand but fewer than five thousand five**  
123 **hundred inhabitants and located in any county of the fourth classification with more than**  
124 **thirty thousand but fewer than forty-two thousand inhabitants.**

125           2. The governing body of any city or county listed in subsection 1 of this section may  
126 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels,  
127 bed and breakfast inns, and campgrounds and any docking facility ~~[which]~~ **that** rents slips to  
128 recreational boats ~~[which]~~ **that** are used by transients for sleeping, which shall be at least two  
129 percent~~;~~ but not more than five percent per occupied room per night, except that such tax shall  
130 not become effective unless the governing body of the city or county submits to the voters of the  
131 city or county at a state general, primary, or special election, a proposal to authorize the  
132 governing body of the city or county to impose a tax pursuant to the provisions of this section  
133 and section 67.1362. The tax authorized by this section and section 67.1362 shall be in addition  
134 to any charge paid to the owner or operator and shall be in addition to any and all taxes imposed  
135 by law and the proceeds of such tax shall be used by the city or county solely for funding the  
136 promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

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