

FIRST REGULAR SESSION

[PERFECTED]

HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 674

100TH GENERAL ASSEMBLY

1612H.02P

DANA RADEMAN MILLER, Chief Clerk

AN ACT

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

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

Section A. Section 67.1360, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 67.1360 and 94.842, to read as follows: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;

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.

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

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; [ø±]

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.

94.842. 1. The governing body of any home rule city with more than one hundred
 2 **fifty-five thousand but fewer than two hundred thousand inhabitants may impose a tax on**
 3 **the charges for all sleeping rooms paid by the transient guests of hotels or motels situated**
 4 **in the city, which shall not be more than seven and one-half percent per occupied room per**
 5 **night, except that such tax shall not become effective unless the governing body of the city**
 6 **submits to the voters of the city at a state general, primary or special election, a proposal**
 7 **to authorize the governing body of the city to impose a tax under the provisions of this**
 8 **section. The tax authorized by this section shall be in addition to the charge for the**
 9 **sleeping room and shall be in addition to any and all taxes imposed by law, and the**
 10 **proceeds of such tax shall be used solely for capital investments that can be demonstrated**
 11 **to increase the number of overnight visitors. Such tax shall be stated separately from all**
 12 **other charges and taxes.**

13 2. The question shall be submitted in substantially the following form:
 14 **Shall the (city) levy a tax of percent on each sleeping room occupied and**
 15 **rented by transient guests of hotels and motels located in the city, where the**
 16 **proceeds of which shall be expended for capital investments to increase**
 17 **tourism?**

18 YES NO

19

20 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**
 21 **favor of the question, then the tax shall become effective on the first day of the calendar**

22 quarter following the calendar quarter in which the election was held. If a majority of the
23 votes cast on the question by the qualified voters voting thereon are opposed to the
24 question, then the governing body for the city shall have no power to impose the tax
25 authorized by this section unless and until the governing body of the city again submits the
26 question to the qualified voters of the city and such question is approved by a majority of
27 the qualified voters voting on the question.

28 **3. On and after the effective date of any tax authorized under the provisions of this**
29 **section, the city which levied the tax may adopt one of the two following provisions for the**
30 **collection and administration of the tax:**

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

34 **(2) The city may enter into an agreement with the director of revenue of the state**
35 **of Missouri for the purpose of collecting the tax authorized in this section. In the event any**
36 **city enters into an agreement with the director of revenue of the state of Missouri for the**
37 **collection of the tax authorized in this section, the director of revenue shall perform all**
38 **functions incident to the administration, collection, enforcement, and operation of such tax,**
39 **and the director of revenue shall collect the additional tax authorized under the provisions**
40 **of this section. The tax authorized under the provisions of this section shall be collected**
41 **and reported upon such forms and under such administrative rules and regulations as may**
42 **be prescribed by the director of revenue, and the director of revenue shall retain not more**
43 **than one percent for cost of collection.**

44 **4. As used in this section, "transient guests" means a person or persons who occupy**
45 **a room or rooms in a hotel, motel, or tourist court consecutively for thirty-one days or less.**

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