

FIRST REGULAR SESSION

# SENATE BILL NO. 429

97TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR CHAPPELLE-NADAL.

Read 1st time February 27, 2013, and ordered printed.

TERRY L. SPIELER, Secretary.

1753S.03I

## AN ACT

To repeal section 67.1003, RSMo, and to enact in lieu thereof one new section relating to transient guest taxes.

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

Section A. Section 67.1003, RSMo, is repealed and one new section  
2 enacted in lieu thereof, to be known as section 67.1003, to read as follows:

67.1003. 1. The governing body of the following cities and counties may  
2 impose a tax as provided in this section:

3 (1) Any city or county having more than three hundred fifty hotel and  
4 motel rooms inside such city or county;

5 (2) A county of the third classification with a population of more than  
6 seven thousand but less than seven thousand four hundred inhabitants;

7 (3) A third class city with a population of greater than ten thousand but  
8 less than eleven thousand located in a county of the third classification with a  
9 township form of government with a population of more than thirty thousand;

10 (4) A county of the third classification with a township form of  
11 government with a population of more than twenty thousand but less than  
12 twenty-one thousand;

13 (5) Any third class city with a population of more than eleven thousand  
14 but less than thirteen thousand which is located in a county of the third  
15 classification with a population of more than twenty-three thousand but less than  
16 twenty-six thousand;

17 (6) Any city of the third classification with more than ten thousand five  
18 hundred but fewer than ten thousand six hundred inhabitants;

19 (7) Any city of the third classification with more than twenty-six thousand  
20 three hundred but fewer than twenty-six thousand seven hundred inhabitants;

21 (8) Any city of the third classification with more than ten thousand eight  
22 hundred but fewer than ten thousand nine hundred inhabitants and located in  
23 more than one county.

24 2. The governing body of any city or county listed in subsection 1 of this  
25 section may impose a tax on the charges for all sleeping rooms paid by the  
26 transient guests of hotels or motels situated in the city or county or a portion  
27 thereof, which shall be not more than five percent per occupied room per night,  
28 except that such tax shall not become effective unless the governing body of the  
29 city or county submits to the voters of the city or county at a state general or  
30 primary election a proposal to authorize the governing body of the city or county  
31 to impose a tax pursuant to this section. The tax authorized by this section shall  
32 be in addition to the charge for the sleeping room and shall be in addition to any  
33 and all taxes imposed by law and the proceeds of such tax shall be used by the  
34 city or county solely for the promotion of tourism. Such tax shall be stated  
35 separately from all other charges and taxes.

36 3. Notwithstanding any other provision of law to the contrary, except as  
37 provided in subsection 5 of this section, the tax authorized in subsection 1 of this  
38 section shall not be imposed by the following cities or counties:

39 (1) Any city or county already imposing a tax solely on the charges for  
40 sleeping rooms paid by the transient guests of hotels or motels situated in any  
41 such city or county under any other law of this state;

42 (2) Any city not already imposing a tax under this section and that is  
43 located in whole or partially within a county that already imposes a tax solely on  
44 the charges for sleeping rooms paid by the transient guests of hotels or motels  
45 situated in such county under this section or any other law of this state; or

46 (3) Any county not already imposing a tax under this section and that has  
47 a city located in whole or in part within its boundaries that already imposes a tax  
48 solely on the charges for sleeping rooms paid by the transient guests of hotels or  
49 motels situated in such city under this section or any other law of this state.

50 4. Cities of the third class having more than two thousand five hundred  
51 hotel and motel rooms, and located in a county of the first classification in which  
52 and where another tax on the charges for all sleeping rooms paid by the transient  
53 guests of hotels and motels situated in such county is imposed, may impose the  
54 tax authorized by this section of not more than one-half of one percent per  
55 occupied room per night.

56 5. (1) The governing body of any city of the fourth classification with

57 more than fifty-one thousand inhabitants located in a county with a charter form  
58 of government and with more than two hundred fifty thousand inhabitants which  
59 adjoins another county with a charter form of government and with more than  
60 one million inhabitants may impose a tax on the charges for all sleeping rooms  
61 paid by the transient guest of hotels or motels situated in such city or a portion  
62 thereof, which tax shall be not more than two percent per occupied room per  
63 night, except that such tax shall not become effective unless the governing body  
64 of such city submits, after January 1, 2012, to the voters of that city, at an  
65 election permitted under section 115.123, a proposal to authorize the governing  
66 body of the city to impose a tax under this section. The tax authorized by this  
67 section shall be in addition to any and all other taxes imposed by law, and the  
68 proceeds of such tax shall be used by the city solely for the promotion of  
69 tourism. Such tax shall be stated separately from all other charges and taxes.

70 **(2) The governing body of any city of the fourth classification**  
71 **with more than four thousand but fewer than four thousand five**  
72 **hundred inhabitants and located in any county with a charter form of**  
73 **government and with more than nine hundred fifty thousand**  
74 **inhabitants may impose a tax on the charges for all sleeping rooms paid**  
75 **by the transient guest of hotels or motels situated in such city or a**  
76 **portion thereof, which tax shall be not more than seven-tenths of one**  
77 **percent per occupied room per night, except that such tax shall not**  
78 **become effective unless the governing body of such city submits to the**  
79 **voters of that city, at an election permitted under section 115.123, a**  
80 **proposal to authorize the governing body of the city to impose a tax**  
81 **under this section. The tax authorized by this section shall be in**  
82 **addition to any and all other taxes imposed by law. Such tax shall be**  
83 **stated separately from all other charges and taxes.**

84 **(3) The governing body of any city of the fourth classification**  
85 **with more than eight hundred but fewer than nine hundred inhabitants**  
86 **and located in any county with a charter form of government and with**  
87 **more than nine hundred fifty thousand inhabitants may impose a tax**  
88 **on the charges for all sleeping rooms paid by the transient guest of**  
89 **hotels or motels situated in such city or a portion thereof, which tax**  
90 **shall be not more than seven-tenths of one percent per occupied room**  
91 **per night, except that such tax shall not become effective unless the**  
92 **governing body of such city submits to the voters of that city, at an**

93 election permitted under section 115.123, a proposal to authorize the  
94 governing body of the city to impose a tax under this section. The tax  
95 authorized by this section shall be in addition to any and all other  
96 taxes imposed by law. Such tax shall be stated separately from all  
97 other charges and taxes.

98 6. The ballot of submission for any tax authorized in this section shall be  
99 in substantially the following form:

100 Shall (insert the name of the city or county) impose a tax on the charges  
101 for all sleeping rooms paid by the transient guests of hotels and motels situated  
102 in (name of city or county) at a rate of (insert rate of percent) percent for the sole  
103 purpose of promoting tourism?

104  YES  NO

105 If a majority of the votes cast on the question by the qualified voters voting  
106 thereon are in favor of the question, then the tax shall become effective on the  
107 first day of the second calendar quarter following the calendar quarter in which  
108 the election was held. If a majority of the votes cast on the question by the  
109 qualified voters voting thereon are opposed to the question, then the tax shall not  
110 become effective unless and until the question is resubmitted under this section  
111 to the qualified voters and such question is approved by a majority of the  
112 qualified voters voting on the question.

113 7. As used in this section, "transient guests" means a person or persons  
114 who occupy a room or rooms in a hotel or motel for thirty-one days or less during  
115 any calendar quarter.

116 8. This section shall not be construed as repealing any taxes levied by any  
117 city or county on transient guests as permitted under this chapter or chapter 94  
118 as of August 28, 2011.

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