

FIRST REGULAR SESSION

SENATE BILL NO. 513

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SATER.

Read 1st time February 28, 2019, and ordered printed.

ADRIANE D. CROUSE, Secretary.

2244S.03I

AN ACT

To repeal sections 67.662 and 94.802, RSMo, and to enact in lieu thereof two new sections relating to tourism taxes.

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

Section A. Sections 67.662 and 94.802, RSMo, are repealed and two new
2 sections enacted in lieu thereof, to be known as sections 67.662 and 94.802, to
3 read as follows:

67.662. Notwithstanding any other provisions of law to the contrary, any
2 tax imposed or collected by any municipality, any county, or any local taxing
3 entity on or related to any transient accommodations, whether imposed as a hotel
4 tax, occupancy tax, or [otherwise] **transient guest tax**, shall apply solely to
5 amounts actually received by the operator of a hotel, motel, tavern, inn, tourist
6 cabin, tourist camp, or other place in which rooms are furnished to the
7 public. Under no circumstances shall a travel agent or intermediary be deemed
8 an operator of a hotel, motel, tavern, inn, tourist cabin, tourist camp, or other
9 place in which rooms are furnished to the public unless such travel agent or
10 intermediary actually operates such a facility. This section shall not apply if the
11 purchaser of such rooms is an entity which is exempt from payment of such
12 tax. This section is intended to clarify that taxes imposed as a hotel tax,
13 occupancy tax, or [otherwise] **transient guest tax** shall apply solely to amounts
14 received by operators **of a hotel, motel, tavern, inn, tourist cabin, tourist**
15 **camp, or other place in which rooms are furnished to the public**, as
16 enacted in the statutes authorizing such taxes.

94.802. 1. In addition to any tourism tax imposed by section 94.805, the
2 governing body of any municipality with more than two thousand five hundred

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

3 hotel and motel rooms inside the municipal limits may impose, by ordinance, a
4 tourism tax at a rate not to exceed four percent on the following:

5 (1) The price paid or charged to any person for rooms or accommodations
6 paid by transient guests of hotels, motels, condominium units, time-share
7 interests in condominiums, campgrounds, and tourist courts situated within the
8 municipality; and

9 (2) The price paid or charged for any admission ticket to or participation
10 in any private tourist attraction in such municipality. **The sale of an**
11 **admission ticket shall be deemed to have taken place within the**
12 **municipality and shall be subject to the tax authorized under this**
13 **section regardless of the location at which or the vendor from whom**
14 **the ticket is actually purchased, provided that the private tourist**
15 **attraction for which the admission ticket is sold is physically located**
16 **within the municipality.**

17 2. As used in this section, the term "hotel", "motel", "condominium",
18 "time-share interests in condominiums", or "tourist court" means any structure
19 or building, under one management, which contains rooms furnished for the
20 accommodation or lodging of guests, with or without meals being provided,
21 including bed and breakfast facilities, and kept, used, maintained, advertised, or
22 held out to the public as a place where sleeping accommodations are sought for
23 pay or compensation to transient guests and the use of the term "hotel" or "motel"
24 alone shall also be deemed to include all such structures, buildings and facilities,
25 and the term "campground" means real property, other than state-owned
26 property, which contains parcels for rent to transient guests for pay or
27 compensation, which may include temporary utility hook-ups for use by the
28 transient guests, and where such transient guests generally use tents,
29 recreational vehicles or some other form of temporary shelter while on the rented
30 premises. Shelters for the homeless operated by not-for-profit organizations are
31 not a hotel, motel, or tourist court for the purposes of this section. As used in
32 this section, the term "transient guest" means a person who occupies a room or
33 rooms in a hotel, motel, campground, or tourist court for thirty consecutive days
34 or less.

35 3. As used in this section, "private tourist attraction" means any
36 commercial entity which appeals to the recreational desires and tastes of the
37 traveling public through the presentation of services or devices designed to
38 entertain or educate visitors, including but not limited to:

- 39 (1) Amusement parks, carnivals, circuses, fairs and water parks;
40 (2) Aerial tramways;
41 (3) Commercial animal, reptile, and zoological exhibits;
42 (4) Commercial beaches and hot springs;
43 (5) Go-carts/miniature golf establishments;
44 (6) Horse shows and rodeos;
45 (7) Rides on airplanes, helicopters, balloons, gliders, parachutes and
46 bungee jumps;
47 (8) Automobile, bicycle, dog, horse, and other racing events;
48 (9) Music shows and pageants, movie theaters, and live theaters;
49 (10) Regularly scheduled and special professional sporting events
50 including, but not limited to, football, baseball, basketball, hockey, tennis, golf,
51 bowling, soccer, horse racing, bicycle racing, human track and field events, table
52 tennis and other racquet events, except that attractions owned or operated by
53 schools, colleges and universities shall be exempt from the provisions of this
54 subdivision.
55 Attractions operating on an occasional or intermittent basis for fund-raising
56 purposes by nonprofit charitable organizations whose ordinary activities do not
57 involve the operation of such attractions shall be exempt from the admissions tax
58 imposed by this section.

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