

SECOND REGULAR SESSION

SENATE BILL NO. 862

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR CALLAHAN.

Read 1st time January 28, 2010, and ordered printed.

TERRY L. SPIELER, Secretary.

4692S.011

AN ACT

To repeal section 67.1360, RSMo, and to enact in lieu thereof one new section relating to a local sales tax for the promotion of tourism.

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Section A. Section 67.1360, RSMo, is repealed and one new section
2 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**
2 **may impose a tax as provided in subsection 2 of this section:**

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

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

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

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

18 (5) Any city having a population of more than three thousand but less
19 than eight thousand inhabitants in a county of the fourth classification having

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

20 a population of greater than forty-eight thousand inhabitants;

21 (6) Any city having a population of less than two hundred fifty inhabitants
22 in a county of the fourth classification having a population of greater than
23 forty-eight thousand inhabitants;

24 (7) Any fourth class city having a population of more than two thousand
25 five hundred but less than three thousand inhabitants in a county of the third
26 classification having a population of more than twenty-five thousand but less
27 than twenty-seven thousand inhabitants;

28 (8) Any third class city with a population of more than three thousand two
29 hundred but less than three thousand three hundred located in a county of the
30 third classification having a population of more than thirty-five thousand but less
31 than thirty-six thousand;

32 (9) Any county of the second classification without a township form of
33 government and a population of less than thirty thousand;

34 (10) Any city of the fourth class in a county of the second classification
35 without a township form of government and a population of less than thirty
36 thousand;

37 (11) Any county of the third classification with a township form of
38 government and a population of at least twenty-eight thousand but not more than
39 thirty thousand;

40 (12) Any city of the fourth class with a population of more than one
41 thousand eight hundred but less than two thousand in a county of the third
42 classification with a township form of government and a population of at least
43 twenty-eight thousand but not more than thirty thousand;

44 (13) Any city of the third class with a population of more than seven
45 thousand two hundred but less than seven thousand five hundred within a county
46 of the third classification with a population of more than twenty-one thousand but
47 less than twenty-three thousand;

48 (14) Any fourth class city having a population of more than two thousand
49 eight hundred but less than three thousand one hundred inhabitants in a county
50 of the third classification with a township form of government having a
51 population of more than eight thousand four hundred but less than nine thousand
52 inhabitants;

53 (15) Any fourth class city with a population of more than four hundred
54 seventy but less than five hundred twenty inhabitants located in a county of the
55 third classification with a population of more than fifteen thousand nine hundred

56 but less than sixteen thousand inhabitants;

57 (16) Any third class city with a population of more than three thousand
58 eight hundred but less than four thousand inhabitants located in a county of the
59 third classification with a population of more than fifteen thousand nine hundred
60 but less than sixteen thousand inhabitants;

61 (17) Any fourth class city with a population of more than four thousand
62 three hundred but less than four thousand five hundred inhabitants located in
63 a county of the third classification without a township form of government with
64 a population greater than sixteen thousand but less than sixteen thousand two
65 hundred inhabitants;

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

71 (19) Any fourth class city with a population of more than two thousand
72 five hundred but less than two thousand six hundred inhabitants located in a
73 county of the third classification with a population of more than nineteen
74 thousand one hundred but less than nineteen thousand two hundred inhabitants;

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

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

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

85 (23) Any city of the fourth classification with more than five thousand two
86 hundred but less than five thousand three hundred inhabitants located in a
87 county of the third classification without a township form of government and with
88 more than twenty-four thousand five hundred but less than twenty-four thousand
89 six hundred inhabitants;

90 (24) Any third class city with a population of more than nineteen
91 thousand nine hundred but less than twenty thousand in a county of the first

92 classification without a charter form of government and with a population of more
93 than one hundred ninety-eight thousand but less than one hundred ninety-eight
94 thousand two hundred inhabitants;

95 (25) Any city of the fourth classification with more than two thousand six
96 hundred but less than two thousand seven hundred inhabitants located in any
97 county of the third classification without a township form of government and with
98 more than fifteen thousand three hundred but less than fifteen thousand four
99 hundred inhabitants;

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

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

106 (28) Any city of the fourth classification with more than six thousand
107 three hundred but fewer than six thousand five hundred inhabitants and located
108 in more than one county through the creation of a tourism district which may
109 include, in addition to the geographic area of such city, the area encompassed by
110 the portion of the school district, located within a county of the first classification
111 with more than ninety-three thousand eight hundred but fewer than ninety-three
112 thousand nine hundred inhabitants, having an average daily attendance for
113 school year 2005-06 between one thousand eight hundred and one thousand nine
114 hundred;

115 (29) Any city of the fourth classification with more than seven thousand
116 seven hundred but less than seven thousand eight hundred inhabitants located
117 in a county of the first classification with more than ninety-three thousand eight
118 hundred but less than ninety-three thousand nine hundred inhabitants;

119 (30) Any city of the fourth classification with more than two thousand
120 nine hundred but less than three thousand inhabitants located in a county of the
121 first classification with more than seventy-three thousand seven hundred but less
122 than seventy-three thousand eight hundred inhabitants;

123 (31) Any city of the third classification with more than nine thousand
124 three hundred but less than nine thousand four hundred inhabitants; [or]

125 (32) Any city of the fourth classification with more than three thousand
126 eight hundred but fewer than three thousand nine hundred inhabitants and
127 located in any county of the first classification with more than thirty-nine

128 thousand seven hundred but fewer than thirty-nine thousand eight hundred
129 inhabitants; or

130 **(33) Any city of the fourth classification with more than three**
131 **thousand eight hundred but fewer than four thousand inhabitants and**
132 **located in more than one county.**

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

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