

SECOND REGULAR SESSION  
[P E R F E C T E D]  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 862**  
95TH GENERAL ASSEMBLY

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Reported from the Committee on Jobs, Economic Development and Local Government, February 25, 2010, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

Senate Committee Substitute adopted March 22, 2010.

Taken up March 22, 2010. Read 3rd time and placed upon its final passage; bill passed.

TERRY L. SPIELER, Secretary.

4692S.02P

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**AN ACT**

To repeal section 67.1360, RSMo, and to enact in lieu thereof three new sections 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Section A. Section 67.1360, RSMo, is repealed and three new sections  
2 enacted in lieu thereof, to be known as sections 67.1360, 94.832, and 94.845, to  
3 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

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

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  
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.

**94.832. 1. The governing body of any city of the third**  
2 **classification with more than four thousand seven hundred but fewer**  
3 **than four thousand eight hundred inhabitants and located in any**  
4 **county of the first classification with more than one hundred**  
5 **eighty-four thousand but fewer than one hundred eighty-eight thousand**  
6 **inhabitants may impose, by order or ordinance, a tax on the charges for**  
7 **all sleeping rooms paid by the transient guests of hotels or motels**  
8 **situated in the city or a portion thereof. The tax shall be not more than**  
9 **five percent per occupied room per night, and shall be imposed solely**  
10 **for the purpose of funding tourism and infrastructure**

11 **improvements. The tax authorized in this section shall be in addition**  
12 **to the charge for the sleeping room and all other taxes imposed by law,**  
13 **and shall be stated separately from all other charges and taxes.**

14 **2. No such order or ordinance shall become effective unless the**  
15 **governing body of the city submits to the voters of the city at a state**  
16 **general, primary, or special election a proposal to authorize the**  
17 **governing body of the city to impose a tax under this section. If a**  
18 **majority of the votes cast on the question by the qualified voters voting**  
19 **thereon are in favor of the question, then the tax shall become effective**  
20 **on the first day of the second calendar quarter following the calendar**  
21 **quarter in which the election was held. If a majority of the votes cast**  
22 **on the question by the qualified voters voting thereon are opposed to**  
23 **the question, then the tax shall not become effective unless and until**  
24 **the question is resubmitted under this section to the qualified voters**  
25 **of the city and such question is approved by a majority of the qualified**  
26 **voters voting on the question.**

27 **3. All revenue generated by the tax shall be collected by the city**  
28 **collector of revenue, shall be deposited in a special trust fund, and**  
29 **shall be used solely for the designated purposes. If the tax is repealed,**  
30 **all funds remaining in the special trust fund shall continue to be used**  
31 **solely for the designated purposes. Any funds in the special trust fund**  
32 **that are not needed for current expenditures may be invested by the**  
33 **governing body in accordance with applicable laws relating to the**  
34 **investment of other city funds. Any interest and moneys earned on**  
35 **such investments shall be credited to the fund.**

36 **4. The governing body of any city that has adopted the tax**  
37 **authorized in this section may submit the question of repeal of the tax**  
38 **to the voters on any date available for elections for the city. If a**  
39 **majority of the votes cast on the proposal are in favor of the repeal,**  
40 **that repeal shall become effective on December thirty-first of the**  
41 **calendar year in which such repeal was approved. If a majority of the**  
42 **votes cast on the question by the qualified voters voting thereon are**  
43 **opposed to the repeal, then the tax authorized in this section shall**  
44 **remain effective until the question is resubmitted under this section to**  
45 **the qualified voters of the city, and the repeal is approved by a**  
46 **majority of the qualified voters voting on the question.**

47 **5. Whenever the governing body of any city that has adopted the**

48 tax authorized in this section receives a petition, signed by a number  
49 of registered voters of the city equal to at least ten percent of the  
50 number of registered voters of the city voting in the last gubernatorial  
51 election, calling for an election to repeal the tax imposed under this  
52 section, the governing body shall submit to the voters of the city a  
53 proposal to repeal the tax. If a majority of the votes cast on the  
54 question by the qualified voters voting thereon are in favor of the  
55 repeal, that repeal shall become effective on December thirty-first of  
56 the calendar year in which such repeal was approved. If a majority of  
57 the votes cast on the question by the qualified voters voting thereon  
58 are opposed to the repeal, then the tax shall remain effective until the  
59 question is resubmitted under this section to the qualified voters of the  
60 city and the repeal is approved by a majority of the qualified voters  
61 voting on the question.

62 6. As used in this section, "transient guests" means a person or  
63 persons who occupy a room or rooms in a hotel or motel for thirty-one  
64 days or less during any calendar quarter.

94.845. 1. The governing body of any city of the fourth  
2 classification with more than eight hundred but fewer than nine  
3 hundred inhabitants and located in any county of the third  
4 classification without a township form of government and with more  
5 than five thousand nine hundred but fewer than six thousand  
6 inhabitants may impose a tax on the charges for all sleeping rooms paid  
7 by the transient guests of hotels or motels situated in the city or a  
8 portion thereof, which shall not be more than five percent per occupied  
9 room per night, except that such tax shall not become effective unless  
10 the governing body of the city submits to the voters of the city at a  
11 state general or primary election a proposal to authorize the governing  
12 body of the city to impose a tax under this section. The tax authorized  
13 in this section shall be in addition to the charge for the sleeping room  
14 and all other taxes imposed by law, and the proceeds of such tax shall  
15 be used by the city for general revenue purposes. Such tax shall be  
16 stated separately from all other charges and taxes.

17 2. The ballot of submission for the tax authorized in this section  
18 shall be in substantially the following form:

19 Shall ..... (insert the name of the city) impose a tax on the  
20 charges for all sleeping rooms paid by the transient guests of hotels

21 and motels situated in ..... (name of city) at a rate of .... (insert rate  
22 of percent) percent for the benefit of the city?

23  YES  NO

24 If a majority of the votes cast on the question by the qualified voters  
25 voting thereon are in favor of the question, then the tax shall become  
26 effective on the first day of the second calendar quarter following the  
27 calendar quarter in which the election was held. If a majority of the  
28 votes cast on the question by the qualified voters voting thereon are  
29 opposed to the question, then the tax authorized by this section shall  
30 not become effective unless and until the question is resubmitted under  
31 this section to the qualified voters of the city and such question is  
32 approved by a majority of the qualified voters of the city voting on the  
33 question.

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Bill

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