

SS SCS HCS HB 161 -- CERTAIN TAXES IMPOSED BY POLITICAL
SUBDIVISIONS

This bill changes the laws regarding certain taxes imposed by political subdivisions. In its main provisions, the bill:

(1) Specifies that the term "transient guests" as it relates to a transient guest tax under Sections 67.1000 and 67.1002, RSMo, means a person or persons who occupy a room in a hotel or motel for 31 days or less during any calendar quarter with the exception of Pulaski County where the term means a person or persons who occupy a room in a hotel or motel for 90 days or less during any calendar quarter (Section 67.1000.3);

(2) Prohibits any city or county from imposing a transient guest tax pursuant to Section 67.1000, 67.1002, or 67.1003 if the city or county already imposes a tax solely on transient guest room charges of a hotel or motel located within the city or county under these sections or any other state law (Sections 67.1000.5(1) and 67.1003.3(1));

(3) Prohibits any city not already imposing a transient guest tax pursuant to Section 67.1000, 67.1002, or 67.1003 from imposing a transient guest tax under those provisions if the city is located wholly or partially within a county that already imposes a tax solely on transient guest room charges of a hotel or motel located within the county under these sections or any other state law (Sections 67.1000.5(2) and 67.1003.3(2));

(4) Prohibits any county not already imposing a transient guest tax pursuant to Section 67.1000, 67.1002, or 67.1003 from imposing a transient guest tax under those provisions if there is a city located in whole or in part within the county that already imposes a tax solely on transient guest room charges of a hotel or motel within the city under these sections or any other state law (Sections 67.1000.5(3) and 67.1003.3(3));

(5) Specifies that the prohibition against imposing more than one transient guest tax in Sections 67.1000, 67.1002, and 67.1003 cannot be construed as repealing any taxes levied by any city or county on transient guests as allowed under Chapter 67 or Chapter 94 as of August 28, 2011 (Sections 67.1000.6 and 67.1003.8);

(6) Expands the purpose for which a transient guest tax may be imposed under Section 67.1002 to include funding a convention and visitors bureau. Currently, the tax can be imposed solely for the promotion of tourism (Section 67.1002);

(7) Authorizes the City of St. Peters to impose, upon voter approval, a transient guest tax of up to 2% per occupied room,

per night for the promotion of tourism. The tax is not subject to the provisions prohibiting a city and the county in which it is located from both imposing a transient guest tax (Section 67.1003.5);

(8) Authorizes Pettis County, upon voter approval, to change its transient guest tax from \$2 per room, per night to up to 5% per occupied room, per night (Section 67.1006);

(9) Adds the construction of job training and educational facilities to the list of allowed projects that can be funded with the revenue generated by a local retail sales tax for economic development purposes under Section 67.1303 (Section 67.1303);

(10) Exempts the City of Riverside from the provision which requires a member of the board of directors of a tourism community enhancement district to be a resident of the district, own real property within the district, be employed by a business within the district, or operate a business within the district (Section 67.1956);

(11) Authorizes the City of St. Joseph to impose, upon voter approval, a retail sales tax of up to 0.5% for improving public safety including salaries and benefits and additional equipment and facilities for police, fire, and emergency medical providers (Section 94.900); and

(12) Authorizes a public library district located at least partially in the counties of Butler, Dunklin, New Madrid, Ripley, Stoddard, or Wayne to impose, upon voter approval, a retail sales tax of up to one-half of one cent for the operation and maintenance of public libraries within the district. State appropriations to public library districts will not be affected by a voluntary reduction in property tax levies resulting from the enactment of a library district sales tax if the sales tax revenue equals or exceeds the reduction in property tax revenue (Sections 181.060 and 182.802).