

FIRST REGULAR SESSION

HOUSE BILL NO. 69

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE DAY.

Pre-filed December 4, 2006 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

0086L.011

AN ACT

To repeal section 67.1000, as enacted by senate committee substitute for senate bill no. 820, eighty-ninth general assembly, second regular session, and section 67.1000, as enacted by house bill no. 1587, eighty-ninth general assembly, second regular session, 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 67.1000, as enacted by senate committee substitute for senate bill no. 2 820, eighty-ninth general assembly, second regular session, and section 67.1000, as enacted by 3 house bill no. 1587, eighty-ninth general assembly, second regular session, is repealed and one 4 new section enacted in lieu thereof, to be known as section 67.1000, to read as follows:

67.1000. **1.** The governing body of any county or of any city which is the county seat 2 of any county or which now or hereafter has a population of more than three thousand five 3 hundred inhabitants and which has heretofore been authorized by the general assembly, or of any 4 other city which has a population of more than eighteen thousand and less than forty-five 5 thousand inhabitants located in a county of the first classification with a population over two 6 hundred thousand adjacent to a county of the first classification with a population over nine 7 hundred thousand, may impose a tax on the charges for all sleeping rooms paid by the transient 8 guests of hotels or motels situated in the city or county, which shall be not more than five percent 9 per occupied room per night, except that such tax shall not become effective unless the 10 governing body of the city or county submits to the voters of the city or county at an election 11 permitted under section 115.123, RSMo, a proposal to authorize the governing body of the city

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

12 or county to impose a tax under the provisions of this section and section 67.1002. The tax
13 authorized by this section and section 67.1002 shall be in addition to the charge for the sleeping
14 room and shall be in addition to any and all taxes imposed by law and the proceeds of such tax
15 shall be used by the city or county solely for funding a convention and visitors bureau which
16 shall be a general not-for-profit organization with whom the city or county has contracted, and
17 which is established for the purpose of promoting the city or county as a convention, visitor and
18 tourist center. Such tax shall be stated separately from all other charges and taxes.

19 **2. In any county of the third classification without a township form of government**
20 **and with more than forty-one thousand one hundred but fewer than forty-one thousand**
21 **two hundred inhabitants, "transient guests", as used in this section and section 67.1002,**
22 **means a person or persons who occupy a room or rooms in a hotel or motel for ninety days**
23 **or less during any calendar quarter.**

2 [67.1000. The governing body of any county or of any city which is the
3 county seat of any county or which now or hereafter has a population of more
4 than three thousand five hundred inhabitants and which has heretofore been
5 authorized by the general assembly, or of any city which has a population of at
6 least seventeen thousand but not more than forty-five thousand inhabitants
7 located in a county of the first classification with a charter form of government
8 with a population of at least two hundred thousand inhabitants but not more than
9 three hundred thousand inhabitants may impose a tax on the charges for all
10 sleeping rooms paid by the transient guests of hotels or motels situated in the city
11 or county, which shall be not more than five percent per occupied room per night,
12 except that such tax shall not become effective unless the governing body of the
13 city or county submits to the voters of the city or county at an election permitted
14 pursuant to section 115.123, RSMo, a proposal to authorize the governing body
15 of the city or county to impose a tax pursuant to the provisions of this section and
16 section 67.1002. The tax authorized by this section and section 67.1002 shall be
17 in addition to the charge for the sleeping room and shall be in addition to any and
18 all taxes imposed by law and the proceeds of such tax shall be used by the city
19 or county solely for funding a convention and visitors bureau which shall be a
20 general not-for-profit organization with whom the city or county has contracted,
21 and which is established for the purpose of promoting the city or county as a
22 convention, visitor and tourist center. Such tax shall be stated separately from
all other charges and taxes.]

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