

FIRST REGULAR SESSION

[PERFECTED]

HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 306

95TH GENERAL ASSEMBLY

0101L.02P

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 67.1177, RSMo, and to enact in lieu thereof one new section relating to certain hotel and motel taxes.

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

Section A. Section 67.1177, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.1177, to read as follows:

67.1177. 1. The board, by a majority vote, may submit to the residents of such district a tax of not less than two percent and not more than six percent on the amount of sales or charges for all sleeping rooms offered to the public and paid by the transient guests of hotels, motels and resorts situated within the district. Upon the written request of the board to the election officials of the county in which the district is situated, such election officials shall submit a proposition to the residents of such district at a countywide or statewide primary or general election, or at a special election called for that purpose. Such election officials shall give legal notice as provided in chapter 115, RSMo. As used in this section, the term "hotels, motels and resorts" includes any condominium offered to the public which is rented to a person or entity for a period of less than thirty-one days, any privately owned campground offered to the public which rents space to persons or entities for a period of less than thirty-one days, and also includes any rental of a houseboat originating from a point within the district and which is offered to the public. The term "hotels, motels and resorts" shall not include any facilities operated by a recognized church and its affiliates for the purpose of providing religious education and recreation to the church's members. As used in this section, the term "transient guest" means a person who occupies a room or rooms in a hotel, motel or resort for thirty-one days or less during any calendar quarter.

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.

17 2. Such proposition shall be submitted to the voters of the business district in
18 substantially the following form at such election:

19 Shall a lodging tax of percent on the amount of sales or charges for all lodging
20 paid by the transient guests of hotels, motels and resorts be levied in the lake area business
21 district of the county of to provide funds for the promotion of tourism in the
22 district?

23 ☐ YES

☐ NO

24 3. In the event that a majority of the voters voting on such proposition in such district
25 approve such proposition, then such tax shall be in full force and effect as of the first day of the
26 calendar quarter following the calendar quarter in which the election was held. The results of
27 an election held under this section shall be certified by the election officials of the county to the
28 board not more than thirty days after the day on which such election was held. The district shall
29 be liable for its share of the costs of the election pursuant to section 115.065, RSMo.

30 4. In the event a tax is imposed under this section, such tax shall be in addition to any
31 countywide gross receipts tax on hotels, motels or resorts in effect at the time of the election or
32 imposed after the date of the election. If a tax is imposed under the provisions of this section,
33 the county may collect a penalty of one percent and interest not to exceed two percent per month
34 on unpaid taxes which shall be considered delinquent thirty days after the last day of each
35 quarter.

36 5. The revenues received from the tax authorized in this section shall be used by the
37 advisory board for advertising and promotion of tourism. Such advertising and promotional
38 activities shall be developed into a comprehensive marketing plan, so as to meet the needs of all
39 sizes and types of businesses within the lodging industry. The board members of each lodging
40 category, as described in subsection 1 of section 67.1175, shall have sole authority for the
41 expenditure of funds collected from that category, and tourism-related projects that may be
42 identified as beneficial to any of the three lodging categories established in subsection 1 of
43 section 67.1175 shall be eligible for funding, based on the proportionate share of revenues
44 collected from that category. This shall include, but not be limited to, attending sports and travel
45 shows, printing a vacation guide, soliciting convention business, constructing or purchasing
46 convention facilities and visitor centers, and securing commercial air service into the area, which
47 may include the subsidizing of airline seats. Moneys may also be expended by the board to
48 contract with other entities to assist in bringing tourists to the district.

49 6. **(1)** On and after the effective date of any tax authorized under the provisions of this
50 section, the advisory board shall enter into an agreement with the county collector of the county
51 where the district is situated for the purpose of collecting the tax. The tax to be collected by the
52 county collector shall be remitted to the advisory board of the district not later than thirty days

53 following the end of any calendar quarter. The county commission shall adopt rules and
54 regulations for the collection and administration of the tax. The county collector shall retain on
55 behalf of the county two percent for cost of collection.

56 **(2) On and after August 28, 2009, the board shall enter into an agreement with the**
57 **director of the department of revenue for the purpose of collecting any tax authorized**
58 **under this section that accrues on or after August 28, 2009, or any later date specified in**
59 **the agreement. The director shall perform all functions incident to the administration,**
60 **collection, enforcement, and operation of the tax. The tax shall be collected and reported**
61 **upon such forms and under such administrative rules as may be prescribed by the director,**
62 **and the director shall retain not less than one percent nor more than three percent for the**
63 **cost of collection. Any agreement entered into under this subdivision shall supersede any**
64 **prior agreement entered into under subdivision (1) of this subsection.**

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