

SECOND REGULAR SESSION

[PERFECTED]

HOUSE BILL NO. 1442

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES JONES (89) (Sponsor), RICHARD, CARTER, FUNDERBURK,
RUZICKA, ROORDA, MUNZLINGER, GRISAMORE AND FLANIGAN (Co-sponsors).

3380L.01P

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 67.1360, 94.510, 94.550, and 94.577, RSMo, and to enact in lieu thereof six new sections relating to city sales taxes.

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

Section A. Sections 67.1360, 94.510, 94.550, and 94.577, RSMo, are repealed and six
2 new sections enacted in lieu thereof, to be known as sections 67.1360, 94.271, 94.510, 94.550,
3 94.577 and 94.832 to read as follows:

67.1360. **1.** The governing body of **the following cities and counties may impose a**
2 **tax as provided in this section:**

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

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

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

11 (4) Any fourth class city having, according to the last federal decennial census, a
12 population of more than one thousand eight hundred fifty inhabitants but less than one thousand
13 nine hundred fifty inhabitants in a county of the first classification with a charter form of

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.

14 government and having a population of greater than six hundred thousand but less than nine
15 hundred thousand inhabitants;

16 (5) Any city having a population of more than three thousand but less than eight
17 thousand inhabitants in a county of the fourth classification having a population of greater than
18 forty-eight thousand inhabitants;

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

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

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

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

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

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

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

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

40 (14) Any fourth class city having a population of more than two thousand eight hundred
41 but less than three thousand one hundred inhabitants in a county of the third classification with
42 a township form of government having a population of more than eight thousand four hundred
43 but less than nine thousand inhabitants;

44 (15) Any fourth class city with a population of more than four hundred seventy but less
45 than five hundred twenty inhabitants located in a county of the third classification with a
46 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

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

50 (17) Any fourth class city with a population of more than four thousand three hundred
51 but less than four thousand five hundred inhabitants located in a county of the third classification
52 without a township form of government with a population greater than sixteen thousand but less
53 than sixteen thousand two hundred inhabitants;

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

58 (19) Any fourth class city with a population of more than two thousand five hundred but
59 less than two thousand six hundred inhabitants located in a county of the third classification with
60 a population of more than nineteen thousand one hundred but less than nineteen thousand two
61 hundred inhabitants;

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

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

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

71 (23) Any city of the fourth classification with more than five thousand two hundred but
72 less than five thousand three hundred inhabitants located in a county of the third classification
73 without a township form of government and with more than twenty-four thousand five hundred
74 but less than twenty-four thousand six hundred inhabitants;

75 (24) Any third class city with a population of more than nineteen thousand nine hundred
76 but less than twenty thousand in a county of the first classification without a charter form of
77 government and with a population of more than one hundred ninety-eight thousand but less than
78 one hundred ninety-eight thousand two hundred inhabitants;

79 (25) Any city of the fourth classification with more than two thousand six hundred but
80 less than two thousand seven hundred inhabitants located in any county of the third classification
81 without a township form of government and with more than fifteen thousand three hundred but
82 less than fifteen thousand four hundred inhabitants;

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

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

87 (28) Any city of the fourth classification with more than six thousand three hundred but
88 fewer than six thousand five hundred inhabitants and located in more than one county through
89 the creation of a tourism district which may include, in addition to the geographic area of such
90 city, the area encompassed by the portion of the school district, located within a county of the
91 first classification with more than ninety-three thousand eight hundred but fewer than
92 ninety-three thousand nine hundred inhabitants, having an average daily attendance for school
93 year 2005-06 between one thousand eight hundred and one thousand nine hundred;

94 (29) Any city of the fourth classification with more than seven thousand seven hundred
95 but less than seven thousand eight hundred inhabitants located in a county of the first
96 classification with more than ninety-three thousand eight hundred but less than ninety-three
97 thousand nine hundred inhabitants;

98 (30) Any city of the fourth classification with more than two thousand nine hundred but
99 less than three thousand inhabitants located in a county of the first classification with more than
100 seventy-three thousand seven hundred but less than seventy-three thousand eight hundred
101 inhabitants;

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

104 (32) Any city of the fourth classification with more than three thousand eight hundred
105 but fewer than three thousand nine hundred inhabitants and located in any county of the first
106 classification with more than thirty-nine thousand seven hundred but fewer than thirty-nine
107 thousand eight hundred inhabitants;

108 **(33) Any city of the fourth classification with more than one thousand eight**
109 **hundred but fewer than one thousand nine hundred inhabitants and located in any county**
110 **of the first classification with more than one hundred thirty-five thousand four hundred**
111 **but fewer than one hundred thirty-five thousand five hundred inhabitants;**

112 **(34) Any county of the third classification without a township form of government**
113 **and with more than twelve thousand one hundred but fewer than twelve thousand two**
114 **hundred inhabitants; or**

115 **(35) Any city of the fourth classification with more than three thousand eight**
116 **hundred and fifty but fewer than four thousand inhabitants and located in more than one**
117 **county; provided, however, that motels owned by not-for-profit organizations are exempt.**

118 **2. The governing body of any city or county listed in subsection 1 of this section may**
119 **impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels,**
120 **bed and breakfast inns and campgrounds and any docking facility which rents slips to**

121 recreational boats which are used by transients for sleeping, which shall be at least two percent,
 122 but not more than five percent per occupied room per night, except that such tax shall not
 123 become effective unless the governing body of the city or county submits to the voters of the city
 124 or county at a state general, primary or special election, a proposal to authorize the governing
 125 body of the city or county to impose a tax pursuant to the provisions of this section and section
 126 67.1362. The tax authorized by this section and section 67.1362 shall be in addition to any
 127 charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law
 128 and the proceeds of such tax shall be used by the city or county solely for funding the promotion
 129 of tourism. Such tax shall be stated separately from all other charges and taxes.

2 **94.271. 1. The governing body of any city of the fourth classification with more**
 3 **than twenty-four thousand eight hundred but fewer than twenty-five thousand inhabitants**
 4 **may impose a tax on the charges for all sleeping rooms paid by the transient guests of**
 5 **hotels or motels situated in the city or a portion thereof, which shall not be more than five**
 6 **percent per occupied room per night, except that such tax shall not become effective unless**
 7 **the governing body of the city submits to the voters of the city at a state general or primary**
 8 **election a proposal to authorize the governing body of the city to impose a tax under this**
 9 **section. The tax authorized in this section shall be in addition to the charge for the sleeping**
 10 **room and all other taxes imposed by law, and the proceeds of such tax shall be used by the**
 11 **city for the promotion of tourism. Such tax shall be stated separately from all other**
 12 **charges and taxes.**

13 **2. The ballot of submission for the tax authorized in this section shall be in**
 14 **substantially the following form:**

15 **Shall (insert the name of the city) impose a tax on the charges for all sleeping rooms**
 16 **paid by the transient guests of hotels and motels situated in (name of city) at a rate**
 17 **of (insert rate of percent) percent for the purpose of promoting tourism?**

18 **YES** **NO**

19
 20 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**
 21 **favor of the question, then the tax shall become effective on the first day of the second**
 22 **calendar quarter following the calendar quarter in which the election was held. If a**
 23 **majority of the votes cast on the question by the qualified voters voting thereon are**
 24 **opposed to the question, then the tax authorized by this section shall not become effective**
 25 **unless and until the question is resubmitted under this section to the qualified voters of the**
 26 **city and such question is approved by a majority of the qualified voters of the city voting**
 27 **on the question.**

28 **3. As used in this section, "transient guests" means a person or persons who occupy**
 29 **a room or rooms in a hotel or motel for thirty-one days or less during any calendar**
 30 **quarter.**

 94.510. 1. Any city may, by a majority vote of its council or governing body, impose
 2 a city sales tax for the benefit of such city in accordance with the provisions of sections 94.500
 3 to 94.550; provided, however, that no ordinance enacted pursuant to the authority granted by the
 4 provisions of sections 94.500 to 94.550 shall be effective unless the legislative body of the city
 5 submits to the voters of the city, at a public election, a proposal to authorize the legislative body
 6 of the city to impose a tax under the provisions of sections 94.500 to 94.550.

7 The ballot of submission shall be in substantially the following form:

8 Shall the city of (insert name of city) impose a city sales tax of
 9 (insert rate of percent) percent?

10 YES NO

11

12 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
 13 of the proposal, then the ordinance and any amendments thereto shall be in effect. If a majority
 14 of the votes cast by the qualified voters voting are opposed to the proposal, then the legislative
 15 body of the city shall have no power to impose the **proposed** tax herein authorized unless and
 16 until the legislative body of the city shall again have submitted another proposal to authorize the
 17 legislative body of the city to impose the tax under the provisions of sections 94.500 to 94.550,
 18 and such proposal is approved by a majority of the qualified voters voting thereon. **Disapproval**
 19 **of a proposal by the qualified voters shall not affect any tax already in effect.**

20 2. [The] A sales tax may be imposed at a rate of one-half of one percent, seven-eighths
 21 of one percent or one percent on the receipts from the sale at retail of all tangible personal
 22 property or taxable services at retail within any city adopting such tax, if such property and
 23 services are subject to taxation by the state of Missouri under the provisions of sections 144.010
 24 to 144.525, RSMo; except that, each city not within a county may **also** impose such tax at a rate
 25 not to exceed one and three-eighths percent. **Beginning August 28, 2010, the combined rate**
 26 **of sales taxes adopted under sections 94.500 to 94.550 shall not exceed two percent.**

27 3. If any city in which a city tax has been imposed in the manner provided for in sections
 28 94.500 to 94.550 shall thereafter change or alter its boundaries, the city clerk of the city shall
 29 forward to the director of revenue by United States registered mail or certified mail a certified
 30 copy of the ordinance adding or detaching territory from the city. The ordinance shall reflect the
 31 effective date thereof, and shall be accompanied by a map of the city clearly showing the territory
 32 added thereto or detached therefrom. Upon receipt of the ordinance and map, the [tax imposed

33 by the act] **taxes** shall be effective in the added territory or abolished in the detached territory on
34 the effective date of the change of the city boundary.

35 **4. The changes to this section enacted by the ninety-fifth general assembly, second**
36 **regular session, shall not be construed to be a new tax or an increase in the current levy of**
37 **an existing tax for purposes of paragraph (a) of section 22, article X, Constitution of**
38 **Missouri, and cities that have already imposed and collected taxes under this section may**
39 **continue to collect such taxes under this section without further approval by the voters as**
40 **a continuation of a tax previously approved by the voters of such city.**

94.550. 1. All city sales taxes collected by the director of revenue under sections 94.500
2 to 94.550 on behalf of any city, less one percent for cost of collection which shall be deposited
3 in the state's general revenue fund after payment of premiums for surety bonds as provided in
4 section 32.087, RSMo, shall be deposited [with the state treasurer] in a special trust fund, which
5 is hereby created, to be known as the "City Sales Tax Trust Fund". The moneys in the city sales
6 tax trust fund shall not be deemed to be state funds and shall not be commingled with any funds
7 of the state. The director of revenue shall keep accurate records of the amount of money in the
8 trust fund which was collected in each city imposing a city sales tax, and the records shall be
9 open to the inspection of officers of the city and the public. Not later than the tenth day of each
10 month the director of revenue shall distribute all moneys deposited in the trust fund during the
11 preceding month, to the city treasurer, or such other officer as may be designated by the city
12 ordinance, of each city imposing the tax authorized by sections 94.500 to 94.550, the sum due
13 the city as certified by the director of revenue.

14 2. The director of revenue may [authorize the state treasurer to] make refunds from the
15 amounts in the trust fund and credited to any city for erroneous payments and overpayments
16 made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any
17 city abolishes [the] a tax, the city shall notify the director of revenue of the action at least ninety
18 days prior to the effective date of the repeal and the director of revenue may order retention in
19 the trust fund, for a period of one year, of two percent of the amount collected after receipt of
20 such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks
21 and drafts deposited to the credit of such accounts. After one year has elapsed after the effective
22 date of abolition of [the tax] **all such taxes** in such city, the director of revenue shall [authorize
23 the state treasurer to] remit the balance in the account to the city and close the account of that
24 city. The director of revenue shall notify each city of each instance of any amount refunded or
25 any check redeemed from receipts.

26 **3. The changes to this section enacted by the ninety-fifth general assembly, second**
27 **regular session, shall not be construed to be a new tax or an increase in the current levy of**
28 **an existing tax for purposes of paragraph (a) of section 22, article X, Constitution of**

29 **Missouri, and cities that have already imposed and collected taxes under this section may**
 30 **continue to collect such taxes under this section without further approval by the voters as**
 31 **a continuation of a tax previously approved by the voters of such city.**

94.577. 1. The governing body of any municipality except those located in whole or in
 2 part within any first class county having a charter form of government and not containing any
 3 part of a city with a population of four hundred thousand or more and adjacent to a city not
 4 within a county for that part of the municipality located within such first class county is hereby
 5 authorized to impose, by ordinance or order, a one-eighth, one-fourth, three-eighths, or one-half
 6 of one percent sales tax on all retail sales made in such municipality which are subject to taxation
 7 under the provisions of sections 144.010 to 144.525, RSMo, for the purpose of funding capital
 8 improvements, including the operation and maintenance of capital improvements, which may
 9 be funded by issuing bonds which will be retired by the revenues received from the sales tax
 10 authorized by this section or the retirement of debt under previously authorized bonded
 11 indebtedness. A municipality located in a charter county may impose a sales tax on all retail
 12 sales for capital improvements as provided in section 94.890. The [tax] **taxes** authorized by this
 13 section shall be in addition to any and all other sales taxes allowed by law; but no ordinance
 14 imposing a sales tax under the provisions of this section shall be effective unless the governing
 15 body of the municipality submits to the voters of the municipality, at a municipal or state general,
 16 primary or special election, a proposal to authorize the governing body of the municipality to
 17 impose such tax and, if such tax is to be used to retire bonds authorized under this section, to
 18 authorize such bonds and their retirement by such tax, or to authorize the retirement of debt
 19 under previously authorized bonded indebtedness. **Beginning August 28, 2010, the combined**
 20 **rate of sales taxes adopted under this section by a municipality shall not exceed one**
 21 **percent.**

22 2. The ballot of submission shall contain, but need not be limited to:

23 (1) If the proposal submitted involves only authorization to impose the tax authorized
 24 by this section, the following language:

25 Shall the municipality of (municipality's name) impose a sales tax of (insert
 26 amount) for the purpose of funding capital improvements which may include the retirement of
 27 debt under previously authorized bonded indebtedness?

28 YES NO

29

30 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
 31 to the question, place an "X" in the box opposite "NO"; or

32 (2) If the proposal submitted involves authorization to issue bonds and repay such bonds
 33 with revenues from the tax authorized by this section, the following language:

34 Shall the municipality of (municipality's name) issue bonds in the amount
35 of (insert amount) to fund capital improvements and impose a sales tax of (insert
36 amount) to repay bonds?

37 YES NO

38

39 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
40 to the question, place an "X" in box opposite "NO".

41

42 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
43 of the proposal, including when the proposal authorizes the reduction of debt under previously
44 authorized bonded indebtedness under subdivision (1) of this subsection, then the ordinance or
45 order and any amendments thereto shall be in effect, except that any proposal submitted under
46 subdivision (2) of this subsection to issue bonds and impose a sales tax to retire such bonds must
47 be approved by the constitutionally required percentage of the voters voting thereon to become
48 effective. If a majority of the votes cast by the qualified voters voting are opposed to the
49 proposal, then the governing body of the municipality shall have no power to issue any bonds
50 or impose the **proposed** sales tax authorized in this section unless and until the governing body
51 of the municipality shall again have submitted another proposal to authorize the governing body
52 of the municipality to issue any bonds or impose [the] a sales tax authorized by this section, and
53 such proposal is approved by the requisite majority of the qualified voters voting thereon;
54 however, in no event shall a proposal pursuant to this section be submitted to the voters sooner
55 than twelve months from the date of the last proposal pursuant to this section, except that any
56 municipality with a population of greater than four hundred thousand and located within more
57 than one county may submit a proposal pursuant to this section to the voters sooner than twelve
58 months from the date of the last proposal submitted pursuant to this section if submitted to the
59 voters on or before November 6, 2001. **Disapproval of a proposal by the qualified voters**
60 **shall not affect any tax already in effect.**

61 3. All revenue received by a municipality from the [tax] **taxes** authorized under the
62 provisions of this section shall be deposited in a special trust fund and shall be used solely for
63 capital improvements, including the operation and maintenance of capital improvements, for so
64 long as the [tax] **taxes** shall remain in effect. Once the [tax] **taxes** authorized by this section [is]
65 **are** abolished or [is] terminated by any means, all funds remaining in the special trust fund
66 required by this subsection shall be used solely for the maintenance of the capital improvements
67 made with revenues raised by the [tax] **taxes** authorized by this section. Any funds in the special
68 trust fund required by this subsection which are not needed for current expenditures may be
69 invested by the governing body in accordance with applicable laws relating to the investment of

70 other municipal funds. The provisions of this subsection shall apply only to taxes authorized by
71 this section which have not been imposed to retire bonds issued pursuant to this section.

72 4. All revenue received by a municipality which issues bonds under this section and
73 imposes the [tax] **taxes** authorized by this section to retire such bonds shall be deposited in a
74 special trust fund and shall be used solely to retire such bonds, except to the extent that such
75 funds are required for the operation and maintenance of capital improvements. Once all of such
76 bonds have been retired, all funds remaining in the special trust fund required by this subsection
77 shall be used solely for the maintenance of the capital improvements made with the revenue
78 received as a result of the issuance of such bonds. Any funds in the special trust fund required
79 by this subsection which are not needed to meet current obligations under the bonds issued under
80 this section may be invested by the governing body in accordance with applicable laws relating
81 to the investment of other municipal funds. The provisions of this subsection shall apply only
82 to taxes authorized by this section which have been imposed to retire bonds issued under this
83 section.

84 5. After the effective date of any tax imposed under the provisions of this section, the
85 director of revenue shall perform all functions incident to the administration, collection,
86 enforcement, and operation of the tax in the same manner as provided in sections 94.500 to
87 94.550, and the director of revenue shall collect in addition to the sales tax for the state of
88 Missouri the additional [tax] **taxes** authorized under the authority of this section. The tax
89 imposed pursuant to this section and the tax imposed under the sales tax law of the state of
90 Missouri shall be collected together and reported upon such forms and under such administrative
91 rules and regulations as may be prescribed by the director of revenue. Except as modified in this
92 section, all provisions of sections 32.085 and 32.087, RSMo, shall apply to the [tax] **taxes**
93 imposed under this section.

94 6. No tax imposed pursuant to this section for the purpose of retiring bonds issued under
95 this section may be terminated until all of such bonds have been retired.

96 7. In any city not within a county, no tax shall be imposed pursuant to this section for
97 the purpose of funding in whole or in part the construction, operation or maintenance of a sports
98 stadium, field house, indoor or outdoor recreational facility, center, playing field, parking facility
99 or anything incidental or necessary to a complex suitable for any type of professional sport or
100 recreation, either upon, above or below the ground.

101 8. Any tax imposed under this section in any home rule city with more than four hundred
102 thousand inhabitants and located in more than one county solely for public transit purposes shall
103 not be considered economic activity taxes as such term is defined under sections 99.805 and
104 99.918, RSMo, and tax revenues derived from such tax shall not be subject to allocation under

105 the provisions of subsection 3 of section 99.845, RSMo, or subsection 4 of section 99.957,
106 RSMo.

107 9. The director of revenue may [authorize the state treasurer to] make refunds from the
108 amounts in the trust fund and credited to any municipality for erroneous payments and
109 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
110 such municipalities. If any municipality abolishes [the] a tax, the municipality shall notify the
111 director of revenue of the action at least ninety days prior to the effective date of the repeal and
112 the director of revenue may order retention in the trust fund, for a period of one year, of two
113 percent of the amount collected after receipt of such notice to cover possible refunds or
114 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of
115 such accounts. After one year has elapsed after the effective date of abolition of [the tax] **all**
116 **such taxes** in such municipality, the director of revenue shall remit the balance in the account
117 to the municipality and close the account of that municipality. The director of revenue shall
118 notify each municipality of each instance of any amount refunded or any check redeemed from
119 receipts due the municipality.

120 **10. If any municipality in which a tax has been imposed under this section changes**
121 **or alters its boundaries after the tax is imposed, the clerk of the municipality shall forward**
122 **to the director of revenue by United States registered mail or certified mail a certified copy**
123 **of the ordinance adding or detaching territory from the municipality. The ordinance shall**
124 **reflect its effective date, and shall be accompanied by a map of the municipality clearly**
125 **showing the territory added to or detached from the municipality. Upon receipt of the**
126 **ordinance and map, the taxes shall be effective in the attached territory, or abolished in the**
127 **detached territory, on the effective date of the change of the municipal boundary.**

128 **11. The changes to this section enacted by the ninety-fifth general assembly, second**
129 **regular session, shall not be construed to be a new tax or an increase in the current levy of**
130 **an existing tax for purposes of paragraph (a) of section 22, article X, Constitution of**
131 **Missouri, and cities that have already imposed and collected taxes under this section may**
132 **continue to collect such taxes under this section without further approval by the voters as**
133 **a continuation of a tax previously approved by the voters of such city.**

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

8 purpose of funding tourism and infrastructure improvements. The tax authorized in this
9 section shall be in addition to the charge for the sleeping room and all other taxes imposed
10 by law, and shall be stated separately from all other charges and taxes.

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

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

28 4. The governing body of any city that has adopted the tax authorized in this
29 section may submit the question of repeal of the tax to the voters on any date available for
30 elections for the city. If a majority of the votes cast on the proposal are in favor of the
31 repeal, that repeal shall become effective on December thirty-first of the calendar year in
32 which such repeal was approved. If a majority of the votes cast on the question by the
33 qualified voters voting thereon are opposed to the repeal, then the tax authorized in this
34 section shall remain effective until the question is resubmitted under this section to the
35 qualified voters of the city, and the repeal is approved by a majority of the qualified voters
36 voting on the question.

37 5. Whenever the governing body of any city that has adopted the tax authorized in
38 this section receives a petition, signed by a number of registered voters of the city equal to
39 at least ten percent of the number of registered voters of the city voting in the last
40 gubernatorial election, calling for an election to repeal the tax imposed under this section,
41 the governing body shall submit to the voters of the city a proposal to repeal the tax. If a
42 majority of the votes cast on the question by the qualified voters voting thereon are in favor
43 of the repeal, that repeal shall become effective on December thirty-first of the calendar

44 year in which such repeal was approved. If a majority of the votes cast on the question by
45 the qualified voters voting thereon are opposed to the repeal, then the tax shall remain
46 effective until the question is resubmitted under this section to the qualified voters of the
47 city and the repeal is approved by a majority of the qualified voters voting on the question.

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

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