

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 608, Page 1, Section A, Line 3, by
2 inserting immediately after said line the following:

3 "67.1175. 1. In each lake area business district established pursuant to section 67.1170,
4 there shall be created an advisory board, which shall be a nonprofit entity, to consist of ~~seven~~ nine
5 members. Six members shall be elected by members of the county lodging association which shall
6 be made up of all businesses that collect the lodging tax. Each lodging business shall be entitled to
7 vote for two members from within its designated category which is defined in this section. Two of
8 the members elected shall each be an owner, operator or administrative employee of a hotel, motel
9 or resort with fifty or less rooms[;] ; two of the members elected shall each be an owner, operator or
10 administrative employee of a hotel, motel or resort with more than fifty rooms but with less than
11 three hundred rooms[;] ; two of the members elected shall each be an owner, operator or
12 administrative employee of a hotel, motel or resort with at least three hundred rooms[;] ; two of the
13 members shall be owners of residential dwelling rentals, as that term is defined under section
14 67.5110, that are located in the district, chosen as such owners deem fit; and one member shall be a
15 member of the governing body of the county and shall serve on the board in an advisory capacity.
16 As used in this section, the term "administrative employee" means any employee, as determined by
17 the hotel, motel or resort, who has managerial authority over one or more major administrative
18 functions of the hotel, motel or resort. If there are no hotels, motels or resorts in the county which
19 have the number of rooms prescribed for a lodging category under this subsection, members of the
20 lodging association within that category shall elect owners, operators, or administrative employees
21 of hotels, motels or resorts which have the number of rooms prescribed in the other categories. If
22 there are less than six persons who meet the criteria established in this subsection who desire to
23 serve on the board, the number of members on the board who are owners, operators or
24 administrative employees of hotels, motels or resorts shall be reduced to the nearest appropriate
25 even number. Of the members first elected, two members from the county lodging association shall
26 be elected for a term of three years, two members from the county lodging association shall be
27 elected for a term of two years, and two members from the county lodging association shall be
28 elected for a term of one year. Thereafter, each member elected from the county lodging association
29 shall serve a three-year term. The member who is a member of the governing body of the county
30 shall serve for a term of two years and may be reappointed, but shall only serve as long as he
31 continues in his office as a member of the governing body of the county. All members shall serve
32 without compensation. Any vacancy within the three lodging categories shall be filled by a special
33 election within the county lodging association, but the person so elected shall be affiliated with the
34 same size of hotel, motel or resort as the person who vacated the position, and if the person who
35 vacated the position was an appointed member of the governing body of the county, such appointee
36 shall also be a member of the governing body of the county. The board shall elect its own treasurer,

Action Taken _____ Date _____

1 secretary and such other officers as it deems necessary and expedient, and it may make such rules,
2 regulations, and bylaws to carry out its duties under sections 67.1170 to 67.1180.

3 2. The advisory board of a lake area business district, on behalf of the district, may:

4 (1) Cooperate with public agencies and with any industry or business located within the
5 district in the implementation of any project;

6 (2) Enter into any agreement with any public agency, person, firm, or corporation to
7 implement any of the provisions of sections 67.1170 to 67.1180;

8 (3) Contract and be contracted with, and sue and be sued;

9 (4) Accept gifts, grants, loans, or contributions from the county in which the district is
10 located, the United States of America, the state of Missouri, political subdivisions, foundations,
11 other public or private agencies, individuals, partnerships, or corporations;

12 (5) Employ such managerial, engineering, legal, technical, clerical, accounting, and other
13 assistance as it may deem advisable;

14 (6) Make final decisions as to how the revenue derived from any tax to be imposed under
15 section 67.1177 shall be used." and

16
17 Further amend said substitute and page, Section 67.5110, Line 5, by deleting all of said line; and

18
19 Further amend said substitute, section, and page, Lines 9-10, by deleting said lines and inserting in
20 lieu thereof the following:

21 "(5) "Political subdivision", any county, city, town, village, or township;"; and

22
23 Further amend said substitute, section, and page, Lines 11-12, by deleting all of said lines; and

24
25 Further amend said substitute, section, and page, Lines 13-15 by deleting all of said lines and insert
26 in lieu thereof the following:

27 "(5) "Residential dwelling", any building, structure, or part of the building or structure
28 classified as residential property for real property taxation purposes that is used and occupied for
29 human habitation or intended to be so used, including any appurtenances belonging to it or enjoyed
30 with it. Residential dwelling shall include vacation rentals;" and

31
32 Further amend said substitute and section, Page 2, Lines 16-21 by , deleting said lines and inserting
33 in lieu thereof the following:

34 "(6) "Residential dwelling rental", a residential dwelling or any part thereof where guest
35 rooms are offered for rent to transient guests. This definition shall not include a "time share unit" as
36 defined under section 407.600 or a "lodging establishment" as defined under section 315.005;

37 (7) "Transient guest", any person who rents and occupies a guest room in the same
38 residential dwelling rental for a period of less than thirty-one days; provided, however, that
39 "transient guest" shall not mean an occupant under a lease agreement.;" and

40
41 Further amend said substitute and section, Pages 2-3, by renumbering the subdivisions accordingly;
42 and

43
44 Further amend said substitute and section, Pages 2-3, Lines 22-52, by deleting said lines and
45 inserting in lieu thereof the following:

46 "2. A political subdivision shall not enforce or, after August 28, 2017, enact an ordinance or
47 law that prohibits or that has the practical effect of prohibiting residential dwelling rentals. No
48 political subdivision shall impose a regulation on residential dwelling rentals that is not also

1 imposed on residential dwellings that are not used for residential dwelling rentals.

2 3. No property owners association shall enforce an ordinance or rule that prohibits or has
3 the practical effect of prohibiting residential dwelling rentals unless such ordinance or rule passed
4 by a unanimous vote of the association members.

5 4. A political subdivision may impose and levy local taxes on the transient guests of a
6 residential dwelling rental; however, such local taxes shall not exceed the rate or tax base as the
7 equivalent local taxes applied to lodging establishments."; and

8
9 Further amend said substitute and section, Pages 3-4, by renumbering the subsections accordingly;
10 and

11
12 Further amend said substitute and section, Page 3, Line 54, by deleting the words "imposed a
13 transient guest for"; and

14
15 Further amend said substitute, section, and page, Lines 55-60, by deleting said line and inserting in
16 lieu thereof the following:

17 "imposed by the state or by the municipality, county, or local taxing entity in which the
18 residential dwelling is located, whether the tax imposed be a sales tax, hotel tax, occupancy tax,
19 tourism tax or otherwise."

20
21 Further amend said substitute, section, Pages 3-4, Lines 65-93, by deleting said lines and inserting in
22 lieu thereof the following:

23 "transient guest; and

24 (2) If an owner uses a marketing platform, the marketing platform shall:

25 (a) Disclose in its terms of service the obligation to pay any applicable taxes to both the
26 transient guest and the owner of the residential dwelling;

27 (b) Require as a term of service that the transient guest and the owner of the residential
28 dwelling acknowledge the obligation to pay any applicable taxes; and

29 (c) Maintain records of any rentals facilitated for a period of three years for audits requested
30 by a tax administrator and conducted during normal business hours.

31 6. For purposes of the collection and remittance by a facilitation platform of any state sales
32 tax on the occupancy of a residential dwelling, the provisions of sections 32.010 to 32.096, sections
33 136.101 to 136.380, and sections 144.010 to 144.525 shall apply.

34 7. Prior to facilitating a residential dwelling rental to a transient guest, a facilitation
35 platform or a marketing platform shall require as a term of service that the owner of a residential
36 dwelling rental attests that the residential dwelling rental meets all applicable lawful state and local
37 requirements. An owner need not comply with a requirement specific to residential dwelling rentals
38 that is not also imposed on all residential dwellings as such requirements are unenforceable under
39 subsection 2 of this section."; and

40
41 Further amend said substitute, Section 92.325, Pages 4-5, Lines 1-39, by deleting said section from
42 the bill; and

43
44 Further amend said substitute, Section 92.327, Page 5, Lines 1-13, by deleting said section from the
45 bill; and

46
47 Further amend said substitute, Section 94.802, Pages 5-6, Lines 1-46, by deleting said section from
48 the bill and inserting in lieu thereof the following:

1 "137.016. 1. As used in Section 4(b) of Article X of the Missouri Constitution, the
2 following terms mean:

3 (1) "Residential property", all real property improved by a structure which is used or
4 intended to be used for residential living by human occupants, vacant land in connection with an
5 airport, land used as a golf course, manufactured home parks, bed and breakfast inns in which the
6 owner resides and uses as a primary residence with six or fewer rooms for rent, and time-share units
7 as defined in section 407.600, except to the extent such units are actually rented and subject to sales
8 tax under subdivision (6) of subsection 1 of section 144.020, but residential property shall not
9 include other similar facilities used primarily for transient housing. For the purposes of this section,
10 "transient housing" means all rooms available for rent or lease for which the receipts from the rent
11 or lease of such rooms are subject to state sales tax pursuant to subdivision (6) of subsection 1 of
12 section 144.020;

13 (2) "Agricultural and horticultural property", all real property used for agricultural purposes
14 and devoted primarily to the raising and harvesting of crops; to the feeding, breeding and
15 management of livestock which shall include breeding, showing, and boarding of horses; to
16 dairying, or to any other combination thereof; and buildings and structures customarily associated
17 with farming, agricultural, and horticultural uses. Agricultural and horticultural property shall also
18 include land devoted to and qualifying for payments or other compensation under a soil
19 conservation or agricultural assistance program under an agreement with an agency of the federal
20 government. Agricultural and horticultural property shall further include land and improvements,
21 exclusive of structures, on privately owned airports that qualify as reliever airports under the
22 National Plan of Integrated Airports System, to receive federal airport improvement project funds
23 through the Federal Aviation Administration. Real property classified as forest croplands shall not
24 be agricultural or horticultural property so long as it is classified as forest croplands and shall be
25 taxed in accordance with the laws enacted to implement Section 7 of Article X of the Missouri
26 Constitution. Agricultural and horticultural property shall also include any sawmill or planing mill
27 defined in the U.S. Department of Labor's Standard Industrial Classification (SIC) Manual under
28 Industry Group 242 with the SIC number 2421;

29 (3) "Utility, industrial, commercial, railroad and other real property", all real property used
30 directly or indirectly for any commercial, mining, industrial, manufacturing, trade, professional,
31 business, or similar purpose, including all property centrally assessed by the state tax commission
32 but shall not include floating docks, portions of which are separately owned and the remainder of
33 which is designated for common ownership and in which no one person or business entity owns
34 more than five individual units. All other real property not included in the property listed in
35 subclasses (1) and (2) of Section 4(b) of Article X of the Missouri Constitution, as such property is
36 defined in this section, shall be deemed to be included in the term "utility, industrial, commercial,
37 railroad and other real property".

38 2. Pursuant to Article X of the state constitution, any taxing district may adjust its operating
39 levy to recoup any loss of property tax revenue, except revenues from the surtax imposed pursuant
40 to Article X, Subsection 2 of Section 6 of the constitution, as the result of changing the
41 classification of structures intended to be used for residential living by human occupants which
42 contain five or more dwelling units if such adjustment of the levy does not exceed the highest tax
43 rate in effect subsequent to the 1980 tax year. For purposes of this section, loss in revenue shall
44 include the difference between the revenue that would have been collected on such property under
45 its classification prior to enactment of this section and the amount to be collected under its
46 classification under this section. The county assessor of each county or city not within a county
47 shall provide information to each taxing district within its boundaries regarding the difference in
48 assessed valuation of such property as the result of such change in classification.

1 3. All reclassification of property as the result of changing the classification of structures
2 intended to be used for residential living by human occupants which contain five or more dwelling
3 units shall apply to assessments made after December 31, 1994.

4 4. Where real property is used or held for use for more than one purpose and such uses
5 result in different classifications, the county assessor shall allocate to each classification the
6 percentage of the true value in money of the property devoted to each use^[5], except that^[5] :

7 (1) Where agricultural and horticultural property, as defined in this section, also contains a
8 dwelling unit or units, the farm dwelling, appurtenant residential-related structures and up to five
9 acres immediately surrounding such farm dwelling shall be residential property, as defined in this
10 section; and

11 (2) No property used for transient housing that qualifies as residential property and is used
12 as a residence or vacation home under subsection 1 of this section shall be classified, in whole or in
13 part, as anything other than residential property.

14 5. All real property which is vacant, unused, or held for future use; which is used for a
15 private club, a not-for-profit or other nonexempt lodge, club, business, trade, service organization,
16 or similar entity; or for which a determination as to its classification cannot be made under the
17 definitions set out in subsection 1 of this section, shall be classified according to its immediate most
18 suitable economic use, which use shall be determined after consideration of:

19 (1) Immediate prior use, if any, of such property;

20 (2) Location of such property;

21 (3) Zoning classification of such property; except that, such zoning classification shall not
22 be considered conclusive if, upon consideration of all factors, it is determined that such zoning
23 classification does not reflect the immediate most suitable economic use of the property;

24 (4) Other legal restrictions on the use of such property;

25 (5) Availability of water, electricity, gas, sewers, street lighting, and other public services
26 for such property;

27 (6) Size of such property;

28 (7) Access of such property to public thoroughfares; and

29 (8) Any other factors relevant to a determination of the immediate most suitable economic
30 use of such property.

31 6. All lands classified as forest croplands shall not, for taxation purposes, be classified as
32 subclass (1), subclass (2), or subclass (3) real property, as such classes are prescribed in Section 4(b)
33 of Article X of the Missouri Constitution and defined in this section, but shall be taxed in
34 accordance with the laws enacted to implement Section 7 of Article X of the Missouri
35 Constitution."; and

36
37 Further amend said substitute, Section 315.005, Page 7, Lines 13-22, by deleting said lines and
38 inserting in lieu thereof the following:

39 "(4) "Lodging establishment", any building, group of buildings, structure, facility, place, or
40 places of business where five or more guest rooms are provided separately and independently,
41 which is owned, maintained, or operated by any person and which is kept, used, maintained,
42 advertised or held out to the public for hire which can be construed to be a hotel, motel, motor hotel,
43 apartment hotel, tourist court, resort, cabins, ~~[tourist home,]~~ bunkhouse, dormitory, or other similar
44 place by whatever name called, and includes all such accommodations operated for hire as lodging
45 establishments for either transient guests, permanent guests, or for both transient and permanent
46 guests. Lodging establishment shall not include any property classified as residential property for
47 real property taxation purposes;"; and

48

- 1 Further amend said bill by amending the title, enacting clause, and intersectional references
- 2 accordingly.