

HOUSE BILL NO. 608

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ANDERSON.

1263H.02I

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to residential dwellings offered for rent to transient guests.

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

Section A. Chapter 67, RSMo, is amended by adding thereto one new section, to be known as section 67.5110, to read as follows:

67.5110. 1. As used in this section, the following terms mean:

(1) "Facilitation platform", an intermediary that facilitates the rental of a residential dwelling rental and collects payment from a transient guest, not including an entity that acts solely as a property manager;

(2) "Marketing platform", an intermediary that facilitates the rental of a residential dwelling rental but does not collect payment from a transient guest;

(3) "Owner", a person who offers a residential dwelling rental to transient guests;

(4) "Political subdivision", any county, city, town, village, or township;

(5) "Reasonable regulation", any ordinance or law that does not expressly or in practical effect prohibit residential dwelling rentals based on their classification, use, or occupancy;

(6) "Residential dwelling", any building, structure, or part of the building or structure classified as residential property for real property taxation purposes that is used and occupied for human habitation or intended to be so used, including any appurtenances belonging to it or enjoyed with it;

(7) "Residential dwelling rental", a residential dwelling or any part thereof where four or fewer guest rooms are offered for rent to transient guests. This definition shall not

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.

18 include "time share unit" as defined under section 407.600 or "lodging establishment" as
19 defined under section 315.005;

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

23 2. A political subdivision shall not enforce an ordinance or law enacted after
24 January 1, 2018, that prohibits or that has the express or practical effect of prohibiting
25 residential dwelling rentals.

26 3. The provisions of subdivision 2 of this section shall not prohibit a political
27 subdivision from applying and enforcing any ordinance or law in effect prior to January
28 1, 2018.

29 4. Nothing in this section limits the authority of a political subdivision to enact or
30 enforce an ordinance or law that imposes reasonable regulation on residential dwelling
31 rentals in regards to:

32 (1) Protection of the public's health and safety, such as rules and regulations
33 related to fire and building codes, health and sanitation, transportation and traffic control,
34 solid and hazardous wastes, and pollution control;

35 (2) Local taxes that may be imposed on residential dwelling rentals to transient
36 guests provided, however, that local taxes applied to residential dwelling rentals shall be
37 of the same rate and on the same tax base as equivalent local taxes applied to lodging
38 establishments;

39 (3) The imposition or payment of inspection fees for residential dwellings used for
40 residential dwelling rentals;

41 (4) Posting requirements for licenses, certificates, or registrations as well as
42 emergency procedures;

43 (5) Response time periods for complaints and transient guest concerns with a
44 residential dwelling rental;

45 (6) Nuisances related to residential dwelling rentals;

46 (7) Age requirements for transient guests renting a residential dwelling rental;

47 (8) Off-street parking requirements; or

48 (9) Zoning requirements.

49 5. A transient guest shall pay and an owner shall collect and remit any applicable
50 taxes on the occupancy of a residential dwelling rental imposed by the state or by the
51 municipality, county, or local taxing entity in which the residential dwelling is located,
52 whether the tax imposed be a sales tax, hotel tax, occupancy tax, tourism tax or otherwise:

53 **(1) If an owner uses a facilitation platform, the facilitation platform shall collect**
54 **and remit on behalf of the owner any such applicable taxes on the occupancy of a**
55 **residential dwelling by a transient guest; and**

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

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

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

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

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

66 **7. Prior to facilitating a residential dwelling rental to a transient guest, a facilitation**
67 **platform or a marketing platform shall require as a term of service that the owner of a**
68 **residential dwelling rental certifies that the residential dwelling rental meets all applicable**
69 **state and local requirements.**

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