

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 2540, Page 31, Section 34.353, Line 32,
2 by inserting after all of said section and line the following:

3
4 "66.390. 1. The governing body of any county of the first class having a charter form of
5 government and having a population of over nine hundred thousand inhabitants may levy a tax not
6 to exceed three percent on the amount of sales or charges for all rooms paid by the transient guests
7 of hotels and motels situated within such county. Such tax should be known as a "Convention and
8 Tourism Tax" and shall be deposited by the county treasurer in what shall be known as the
9 "Convention and Tourism Fund". As used herein, "transient guests" means person or persons who
10 occupy room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

11 2. The person, firm or corporation, subject to the tax imposed by this section, shall collect
12 the tax from the transient guests, and each such transient guest shall pay the amount of such tax to
13 the person, firm or corporation directed to collect the tax imposed herein.

14 3. The tax imposed pursuant to the provisions of sections 66.390 to 66.398 shall be in
15 addition to any and all other taxes and licenses.

16 4. The governing body may establish reasonable rules and regulations governing procedures
17 for collecting and reporting of the tax.

18 5. The governing body may provide in the ordinance levying the tax that from every
19 remittance of the tax made, the person required to so remit may deduct and retain an amount equal
20 to two percent of the taxes collected.

21 6. The ordinance shall establish procedures for refunds and penalties on delinquent taxes.

22 7. For purposes of this section, rooms paid by the transient guests shall include rooms in
23 residential dwelling rentals, as that term is defined under section 67.5110.

24 66.500. As used in sections 66.500 to 66.516, the following terms mean:

25 (1) "County", a constitutional charter county containing the major portion of a city with a
26 population of at least three hundred fifty thousand inhabitants;

27 (2) "Food", all articles commonly used for food or drink, including alcoholic beverages, the
28 provisions of chapter 311 notwithstanding;

29 (3) "Food establishment", any cafe, cafeteria, lunchroom or restaurant which sells food at
30 retail and has at least five hundred thousand dollars in annual sales;

31 (4) "Governing body", the body charged with governing the county;

32 (5) "Gross receipts", the gross receipts from retail sales of food prepared on the premises
33 and delivered to the purchaser (excluding sales tax);

34 (6) "Hotel, motel or tourist court", any structure or building, under one management, which
35 contains rooms furnished for the accommodation or lodging of guests, with or without meals being
36 so provided, and kept, used, maintained, advertised, or held out to the public as a place where

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1 sleeping accommodations are sought for pay or compensation to transient guests or permanent
 2 guests and having more than eight bedrooms furnished for the accommodations of such guests.
 3 Sleeping accommodations consisting of one bedroom or more that rent for less than twenty dollars
 4 per day or less than eighty-five dollars per week and shelters for the homeless operated by not-for-
 5 profit organizations are not a "hotel, motel or tourist court" for the purposes of this act. "Hotel,
 6 motel, or tourist court" shall include sleeping accommodations in residential dwelling rentals, as that
 7 term is defined under section 67.5110;

8 (7) "Person", any individual, corporation, partnership or other entity;

9 (8) "Transient guest", a person who occupies a room or rooms in a hotel, motel or tourist
 10 court for thirty-one days or less during any calendar quarter."; and

11
 12 Further amend said bill, Page 39, Section 66.620, Line 293, by inserting after all of said section and
 13 line the following:

14
 15 "67.180. For purposes of this chapter, any sales tax authorized on the rental of
 16 accommodations of a hotel or motel shall be deemed to apply to accommodations of a residential
 17 dwelling rental, as that term is defined under section 67.5110."; and

18
 19 Further amend said bill, Page 55, Section 67.584, Line 76, by inserting after all of said section and
 20 line the following:

21
 22 "67.662. Notwithstanding any other provisions of law to the contrary, any tax imposed or
 23 collected by any municipality, any county, or any local taxing entity on or related to any transient
 24 accommodations, whether imposed as a hotel tax, occupancy tax, or otherwise, shall apply solely to
 25 amounts actually received by the operator of a hotel, motel, tavern, inn, tourist cabin, tourist camp,
 26 residential dwelling rental, or other place in which rooms are furnished to the public. Under no
 27 circumstances shall a travel agent or intermediary be deemed an operator of a hotel, motel, tavern,
 28 inn, tourist cabin, tourist camp, residential dwelling rental, or other place in which rooms are
 29 furnished to the public unless such travel agent or intermediary actually operates such a facility.
 30 This section shall not apply if the purchaser of such rooms is an entity which is exempt from
 31 payment of such tax. This section is intended to clarify that taxes imposed as a hotel tax, occupancy
 32 tax, or otherwise shall apply solely to amounts received by operators, as enacted in the statutes
 33 authorizing such taxes.

34 67.657. 1. Nothing contained in sections 67.650 to 67.658 shall impair the powers of any
 35 county, municipality or other political subdivision to acquire, own, operate, develop or improve any
 36 facility of the type the authority is given the right and power to own, operate, develop or improve.

37 2. Any county, municipality or other political subdivision or public agency is authorized to
 38 make gifts, donations, grants and contributions of money or real or personal property to the
 39 authority, whether such money or property is derived from tax revenues or from any other source.

40 3. The state of Missouri or any agency, department or instrumentality thereof and the
 41 county, the city, or any political subdivision, public agency or public body, or any combination
 42 thereof pursuant to sections 70.210 to 70.325, or otherwise, are authorized to enter into contracts,
 43 agreements, leases and subleases with each other, the authority and others to acquire, sell, convey,
 44 lease, sublease, own, operate, finance, develop or improve, or any combination thereof, any facility
 45 of the type the authority is given the right to construct, own, operate, develop or improve, including
 46 without limitation to agree to pay rents or other fees or charges, subject to annual appropriations,
 47 and to mortgage, pledge, assign, convey, or grant security in any interest which any such entity may
 48 have in such facility.

1 4. In addition to any other tax imposed by law, and notwithstanding the provisions of
 2 subdivision (2) of subsection 5 of section 67.619, to the contrary, the governing body of the county
 3 may submit to the voters of the county a tax not to exceed three and one-half percent on the amount
 4 of sales or charges for all sleeping rooms paid by the transient guests of hotels and motels situated
 5 within the county involved, and doing business within such county for the purpose of funding a
 6 regional convention and sports complex authority and for other recreational and entertainment
 7 purposes. If the governing body so orders, the election officials of the county shall submit a
 8 proposition to the voters of such county at the next statewide or countywide election or at a special
 9 election called for that purpose, such special election to be held at the expense of the regional
 10 convention and sports complex authority. Such proposition shall be submitted to the voters in
 11 substantially the following form at such election:

12 Shall a sales tax of _____ percent on the amount of sales or charges for all rooms paid by
 13 the transient guests of hotels and motels be levied in the county of _____ to provide certain funds
 14 for the regional convention and sports complex authority and for general revenue purposes?

15 YES NO
 16

17 In the event that a majority of the voters voting on such proposition in such county at such election
 18 approve such proposition, then such sales tax shall be in full force and effect as of the first day of
 19 the calendar quarter following the calendar quarter in which the election was held.

20 5. ~~[On and after the effective day of any tax authorized under the provisions of subsection 4~~
 21 ~~of this section, the governing body of the county may adopt one of the two following provisions for~~
 22 ~~the collection and administration of the tax:~~

23 ~~(1) The collector of revenue in such county may collect the tax pursuant to rules and~~
 24 ~~regulations promulgated by the governing body of the county. The tax to be collected by the~~
 25 ~~collector of revenue, less an amount not less than one percent and not more than three percent which~~
 26 ~~may be retained for costs of collection, shall be remitted to the county and deposited in a special~~
 27 ~~trust fund to be known as the "County Convention and Recreation Trust Fund" not later than thirty~~
 28 ~~days following the end of each month;~~

29 ~~(2) The governing body of the county may enter into an agreement with the director of~~
 30 ~~revenue of the state of Missouri for the purpose of collecting the tax authorized in subsection 4 of~~
 31 ~~this section. In the event the governing body enters into an agreement with the director of revenue~~
 32 ~~of the state of Missouri for the collection of the tax authorized in subsection 4 of this section, the~~
 33 ~~director of revenue shall perform all functions incident to the administration, collection,~~
 34 ~~enforcement, and operation of such tax, and the director of revenue shall collect such additional tax.~~
 35 ~~The tax shall be collected and reported upon such forms and under such administrative rules and~~
 36 ~~regulations as may be prescribed by the director of revenue, and the director of revenue shall retain~~
 37 ~~not less than one percent nor more than three percent for cost of collection and shall transfer all~~
 38 ~~other moneys collected for such tax to the county for deposit in the county convention and~~
 39 ~~recreation trust fund.]~~

40 ~~[6.] All funds deposited in the county convention and recreation trust fund shall, subject to~~
 41 ~~annual appropriation, be disbursed by the county only for deposit in the regional convention and~~
 42 ~~sports complex fund to pay the county's share of any rent, fees or charges payable pursuant to any~~
 43 ~~contract, agreement, lease or sublease provided for in subsection 3 of this section; provided that in~~
 44 ~~the event the county chooses to participate in a qualifying project and enters into any such contract,~~
 45 ~~agreement, lease or sublease, then any funds in excess of its obligations hereunder which are~~
 46 ~~deposited in the county convention and recreation trust fund in any year pursuant to subsection 4 of~~
 47 ~~this section may be appropriated and disbursed by the county for general revenue purposes.~~

48 ~~[7]. 6. Notwithstanding any provision of subsection 6 of this section to the contrary, funds~~

1 deposited in the county convention and recreation trust fund pursuant to subsection 5 of this section
 2 in excess of amounts payable as the county's share of any rent, fees or charges payable pursuant to
 3 any contract, agreement, lease or sublease provided for in subsection 3 of this section, including
 4 reasonable reserves for future payments of such amounts, shall not be appropriated or paid except
 5 for funding of the regional convention and sports complex authority or for regional convention and
 6 tourism purposes to the regional convention and visitors commission established by section 67.601
 7 if it is providing management and operations services for a facility of the regional convention and
 8 sports complex authority of which the state of Missouri, the city, and St. Louis County are lessees
 9 pursuant to a contract, agreement or sublease with such lessees.

10 ~~[8-]~~ 7. In addition to any other tax imposed by law, and notwithstanding the provisions of
 11 subdivision (1) of subsection 5 of section 67.619 to the contrary, the governing body of the city may
 12 repeal a present two-dollar license fee per occupied room levied in such city on hotels and motels
 13 and submit to the voters of the city a tax not to exceed three and one-half percent on the amount of
 14 sales or charges for all sleeping rooms paid by the transient guests of hotels and motels situated
 15 within the city involved, and doing business within such city for the purposes of funding debt
 16 service, lease payments or other expenses of an existing convention center, including any southern
 17 expansion thereof, of such city, a regional convention and sports complex authority or a regional
 18 convention and visitors commission or any combination thereof as herein provided. If the
 19 governing body so orders, the election officials of the city shall submit a proposition to the voters of
 20 such city at the next statewide or citywide election or at a special election called for that purpose,
 21 such special election to be held at the expense of the city. Such proposition shall be submitted to the
 22 voters in substantially the following form at such election:

23 Shall the present two-dollar license fee per occupied room levied in the city of _____ on
 24 hotels and motels be repealed and a sales tax of _____ percent on the amount of sales or charges
 25 for all rooms paid by the transient guests of hotels and motels be levied in the city of _____ to
 26 provide funds for convention, tourism and sports facilities purposes and agencies?

27 YES NO
 28

29 In the event that a majority of the voters voting on such proposition in such city at such election
 30 approve such proposition, then such two-dollar license fee per occupied room shall be repealed and
 31 such sales tax shall be in full force and effect as of the first day of the calendar quarter following the
 32 calendar quarter in which the election was held.

33 ~~[9. On and after the effective date of any tax authorized under the provisions of subsection 8~~
 34 ~~of this section, the governing body of the city may adopt one of the two following provisions for the~~
 35 ~~collection and administration of the tax:~~

36 ~~(1) The collector of revenue in such city may collect the tax pursuant to rules and~~
 37 ~~regulations promulgated by the governing body of the city. The tax to be collected by the collector~~
 38 ~~of revenue, less an amount not less than one percent and not more than three percent which may be~~
 39 ~~retained for costs of collection, shall be remitted to the city and deposited in a special trust fund to~~
 40 ~~be known as the "City Convention and Sports Facility Trust Fund" not later than thirty days~~
 41 ~~following the end of each month;~~

42 ~~(2) The governing body of the city may enter into an agreement with the director of revenue~~
 43 ~~of the state of Missouri for the purpose of collecting the tax authorized in subsection 8 of this~~
 44 ~~section. In the event the governing body enters into an agreement with the director of revenue of~~
 45 ~~the state of Missouri for the collection of the tax authorized in subsection 8 of this section, the~~
 46 ~~director of revenue shall perform all functions incident to the administration, collection,~~
 47 ~~enforcement and operation of such tax, and the director of revenue shall collect such additional tax.~~
 48 ~~The tax shall be collected and reported upon such forms and under such administrative rules and~~

1 regulations as may be prescribed by the director of revenue, and the director of revenue shall retain
 2 not less than one percent nor more than three percent for cost of collection and shall transfer all
 3 other moneys collected for such tax to the city for deposit in the convention and sports facility trust
 4 fund.]

5 [40:] 8. All funds deposited in the city convention and sports facility trust fund shall,
 6 subject to annual appropriation, be disbursed by the city only for first, debt service, lease payments
 7 or other expenses related to an existing convention center, including any southern expansion thereof,
 8 of such city, second, to pay the city's share of any rent, fees or charges payable pursuant to any lease
 9 provided for in subsection 3 of this section and third, the remainder, if any, annually to the regional
 10 convention and visitors commission established by section 67.601 if it is providing management and
 11 operations services for a facility of the regional convention and sports complex authority of which
 12 the state of Missouri, the city, and St. Louis County are lessees pursuant to a contract, agreement or
 13 sublease with such lessees.

14 67.680. 1. All tourism sales taxes under sections 67.671 to 67.685 [collected by the county
 15 collector,] less one percent for cost of collection [which shall be deposited in the county's general
 16 revenue fund after payment of premiums for surety bonds required by subsection 4 of this section,]
 17 shall be deposited with the county treasurer in a special trust fund, which is hereby created, to be
 18 known as the "County Advertising and Tourism Promotion Trust Fund". The moneys in the county
 19 advertising and tourism promotion trust fund shall be deemed to be dedicated county funds and shall
 20 not be commingled with any other funds of the county. The county treasurer shall keep accurate
 21 records of the amount of money in the trust fund and the records shall be open to the inspection of
 22 officers of the county, the state and the public.

23 2. The county treasurer may make refunds from the amounts in the trust fund and credited
 24 to any county for erroneous payments and overpayments made. If the county abolishes the tax in
 25 any area, the county collector may retain, in the trust fund, for a period of one year, two percent of
 26 the amount collected from such area to cover possible refunds or overpayments of the tax within
 27 such area. After one year has elapsed after the effective date of abolition of the tax in such area, the
 28 county treasurer shall close the account of that area.

29 3. The county treasurer shall annually report on his management of the trust fund and
 30 administration of such tourism sales taxes. He shall provide the governing body of the county with
 31 a detailed accounting of the source of all funds received by him for the county. Notwithstanding
 32 any other provisions of law, the state auditor shall annually audit the trust fund.

33 4. The county collector and the county treasurer and any of their deputies, assistants and
 34 employees, who shall have any duties or responsibilities in connection with the [collection,] deposit,
 35 transfer, transmittal, disbursement, safekeeping, accounting, or recording of funds which come into
 36 their hands under the provisions of sections 67.671 to 67.685 shall enter additional surety bonds,
 37 payable to the counties in whose behalf such funds have been collected under the provisions of
 38 sections 67.671 to 67.685, as may be required by the governing body of their respective counties.
 39 The cost of the premium for the additional surety bonds shall be paid from the county advertising
 40 and tourism promotion trust fund."; and

41
 42 Further amend said bill, Page 69, Section 67.997, Line 122, by inserting after all of said section and
 43 line the following:

44
 45 "67.1012. 1. [Upon voter approval of the tax authorized under the provisions of this act, the
 46 tourism commission authorized to administer the tax shall adopt one of the two following provisions
 47 for the collection and administration of the tax:

48 (1) The commission may adopt rules and regulations for the internal collection of such tax

1 by the commission; or

2 ~~(2) The commission may enter into an agreement with the director of revenue of the state of~~
 3 ~~Missouri for the purpose of collecting the tax authorized in sections 67.1006 to 67.1012. In the~~
 4 ~~event the commission enters into an agreement with the director of revenue of the state of Missouri~~
 5 ~~for the collection of the tax authorized in sections 67.1006 to 67.1012, the director of revenue shall~~
 6 ~~perform all functions incident to the administration, collection, enforcement and operation of such~~
 7 ~~tax, and the director of revenue shall collect the additional tax authorized under the provisions of~~
 8 ~~sections 67.1006 to 67.1012. The tax authorized under the provisions of sections 67.1006 to~~
 9 ~~67.1012 shall be collected and reported upon such forms and under such administrative rules and~~
 10 ~~regulations as may be prescribed by the director of revenue, and the director of revenue shall retain~~
 11 ~~not less than one percent nor more than three percent for cost of collection.~~

12 ~~2.] If a tax is imposed under sections 67.1006 to 67.1012, there shall also be imposed a~~
 13 ~~penalty of one percent and interest not to exceed two percent per month on unpaid taxes which shall~~
 14 ~~be considered delinquent thirty days after the last day of each quarter.~~

15 67.1158. 1. The governing body of a county which has established an authority under the
 16 provisions of sections 67.1150 to 67.1158 may impose a tax on the charges for all sleeping rooms
 17 paid by the transient guests of hotels or motels situated in the county, which shall be more than two
 18 percent but not more than five percent per occupied room per night, except that such tax shall not
 19 become effective unless the governing body of the county submits to the voters of the county at a
 20 state general, primary, or special election, a proposal to authorize the governing body of the county
 21 to impose a tax under the provisions of this section. The tax authorized by this section shall be in
 22 addition to the charge for the sleeping room and shall be in addition to any and all taxes imposed by
 23 law, and the proceeds of such tax shall be used by the authority solely for funding the construction
 24 and operation of convention, visitor and sports facilities, other incidental facilities, and operation of
 25 the authority consistent with the provisions of sections 67.1150 to 67.1158. Such tax shall be stated
 26 separately from all other charges and taxes.

27 2. The question shall be submitted in substantially the following form:

28 Shall the _____ (County) levy a tax of _____ percent on each sleeping room
 29 occupied and rented by transient guests of hotels and motels located in the county, the proceeds of
 30 which shall be expended for the funding of convention, visitor and sports facilities, other incidental
 31 facilities, and the county convention and sports facilities authority?

32 YES NO

33
 34 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
 35 the question, then the tax shall become effective on the first day of the calendar quarter following
 36 the calendar quarter in which the election was held. If a majority of the votes cast on the question
 37 by the qualified voters voting thereon are opposed to the question, then the governing body for the
 38 county shall have no power to impose the tax authorized by this section unless and until the
 39 governing body of the county resubmits the question and such question is approved by a majority of
 40 the qualified voters voting thereon.

41 3. ~~[After the effective date of any tax authorized under the provisions of this section, the~~
 42 ~~county which levied the tax may adopt one of the two following provisions for the collection and~~
 43 ~~administration of the tax:~~

44 (1) ~~The county which levied the tax may adopt rules and regulations for the internal~~
 45 ~~collection of such tax by the county officers usually responsible for collection and administration of~~
 46 ~~county taxes; or~~

47 (2) ~~The county may enter into an agreement with the director of revenue of the state of~~
 48 ~~Missouri for the purpose of collecting the tax authorized in this section. In the event any county~~

1 enters into an agreement with the director of revenue of the state of Missouri for the collection of
 2 the tax authorized in this section, the director of revenue shall perform all functions incident to the
 3 administration, collection, enforcement and operation of such tax, and shall collect the additional
 4 tax authorized under the provisions of this section. The tax authorized by this section shall be
 5 collected and reported upon such forms and under such administrative rules and regulations as may
 6 be prescribed by the director of revenue, and the director of revenue shall retain not less than one
 7 percent nor more than three percent for cost of collection.

8 4.] If a tax is imposed by a county under this section, the [county] department of revenue
 9 may collect a penalty of one percent and interest not to exceed two percent per month on unpaid
 10 taxes which shall be considered delinquent thirty days after the last day of each quarter.

11 [5.-] 4. If a tax is imposed by a county under this section, [either] the department of
 12 revenue, the county, or the authority shall have the power to audit the taxed facilities to ensure
 13 compliance with the tax by the facility. During such audit, the taxed facilities shall give access to
 14 examine necessary records to ensure compliance.

15 [6.-] 5. Suits to enforce the collection and payment of the tax against the taxed facilities may
 16 be filed and prosecuted by the authority or the department of revenue. If suit is filed, the authority
 17 or the department of revenue may recover as damages a reasonable attorney's fee and costs of suit
 18 against the taxed facility.

19 67.1177. 1. The board, by a majority vote, may submit to the residents of such district a tax
 20 of not less than two percent and not more than six percent on the amount of sales or charges for all
 21 sleeping rooms offered to the public and paid by the transient guests of hotels, motels and resorts
 22 situated within the district. Upon the written request of the board to the election officials of the
 23 county in which the district is situated, such election officials shall submit a proposition to the
 24 residents of such district at a countywide or statewide primary or general election, or at a special
 25 election called for that purpose. Such election officials shall give legal notice as provided in chapter
 26 115. As used in this section, the term "hotels, motels and resorts" includes any condominium
 27 offered to the public which is rented to a person or entity for a period of less than thirty-one days,
 28 any privately owned campground offered to the public which rents space to persons or entities for a
 29 period of less than thirty-one days, and also includes any rental of a houseboat originating from a
 30 point within the district and which is offered to the public. The term "hotels, motels and resorts"
 31 shall not include any facilities operated by a recognized church and its affiliates for the purpose of
 32 providing religious education and recreation to the church's members. As used in this section, the
 33 term "transient guest" means a person who occupies a room or rooms in a hotel, motel or resort for
 34 thirty-one days or less during any calendar quarter.

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

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

40 YES NO

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

47 4. In the event a tax is imposed under this section, such tax shall be in addition to any
 48 countywide gross receipts tax on hotels, motels or resorts in effect at the time of the election or

1 imposed after the date of the election. If a tax is imposed under the provisions of this section, the
 2 county may collect a penalty of one percent and interest not to exceed two percent per month on
 3 unpaid taxes which shall be considered delinquent thirty days after the last day of each quarter.

4 5. The revenues received from the tax authorized in this section shall be used by the
 5 advisory board for advertising and promotion of tourism. Such advertising and promotional
 6 activities shall be developed into a comprehensive marketing plan, so as to meet the needs of all
 7 sizes and types of businesses within the lodging industry. The board members of each lodging
 8 category, as described in subsection 1 of section 67.1175, shall have sole authority for the
 9 expenditure of funds collected from that category, and tourism-related projects that may be
 10 identified as beneficial to any of the three lodging categories established in subsection 1 of section
 11 67.1175 shall be eligible for funding, based on the proportionate share of revenues collected from
 12 that category. This shall include, but not be limited to, attending sports and travel shows, printing a
 13 vacation guide, soliciting convention business, constructing or purchasing convention facilities and
 14 visitor centers, and securing commercial air service into the area, which may include the subsidizing
 15 of airline seats. Moneys may also be expended by the board to contract with other entities to assist
 16 in bringing tourists to the district.

17 [~~6. On and after the effective date of any tax authorized under the provisions of this section,
 18 the advisory board shall enter into an agreement with the county collector of the county where the
 19 district is situated for the purpose of collecting the tax. The tax to be collected by the county
 20 collector shall be remitted to the advisory board of the district not later than thirty days following
 21 the end of any calendar quarter. The county commission shall adopt rules and regulations for the
 22 collection and administration of the tax. The county collector shall retain on behalf of the county
 23 two percent for cost of collection.~~]; and
 24

25 Further amend said bill, Page 83, Section 67.1305, Line 203, by inserting after all of said section
 26 and line the following:

27
 28 "67.1360. [~~1. The governing body of the following cities and counties may impose a tax as
 29 provided in this section:~~

30 ~~—— (1) A city with a population of more than seven thousand and less than seven thousand five
 31 hundred;~~

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

35 ~~—— (3) A third class city which is the county seat of a county of the third classification without
 36 a township form of government with a population of at least twenty five thousand but not more than
 37 thirty thousand inhabitants;~~

38 ~~—— (4) Any fourth class city having, according to the last federal decennial census, a population
 39 of more than one thousand eight hundred fifty inhabitants but less than one thousand nine hundred
 40 fifty inhabitants in a county of the first classification with a charter form of government and having
 41 a population of greater than six hundred thousand but less than nine hundred thousand inhabitants;~~

42 ~~—— (5) Any city having a population of more than three thousand but less than eight thousand
 43 inhabitants in a county of the fourth classification having a population of greater than forty eight
 44 thousand inhabitants;~~

45 ~~—— (6) Any city having a population of less than two hundred fifty inhabitants in a county of
 46 the fourth classification having a population of greater than forty eight thousand inhabitants;~~

47 ~~—— (7) Any fourth class city having a population of more than two thousand five hundred but
 48 less than three thousand inhabitants in a county of the third classification having a population of~~

1 more than twenty-five thousand but less than twenty-seven thousand inhabitants;
2 ———(8) Any third class city with a population of more than three thousand two hundred but less
3 than three thousand three hundred located in a county of the third classification having a population
4 of more than thirty-five thousand but less than thirty-six thousand;
5 ———(9) Any county of the second classification without a township form of government and a
6 population of less than thirty thousand;
7 ———(10) Any city of the fourth class in a county of the second classification without a township
8 form of government and a population of less than thirty thousand;
9 ———(11) Any county of the third classification with a township form of government and a
10 population of at least twenty-eight thousand but not more than thirty thousand;
11 ———(12) Any city of the fourth class with a population of more than one thousand eight hundred
12 but less than two thousand in a county of the third classification with a township form of
13 government and a population of at least twenty-eight thousand but not more than thirty thousand;
14 ———(13) Any city of the third class with a population of more than seven thousand two hundred
15 but less than seven thousand five hundred within a county of the third classification with a
16 population of more than twenty-one thousand but less than twenty-three thousand;
17 ———(14) Any fourth class city having a population of more than two thousand eight hundred but
18 less than three thousand one hundred inhabitants in a county of the third classification with a
19 township form of government having a population of more than eight thousand four hundred but
20 less than nine thousand inhabitants;
21 ———(15) Any fourth class city with a population of more than four hundred seventy but less than
22 five hundred twenty inhabitants located in a county of the third classification with a population of
23 more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;
24 ———(16) Any third class city with a population of more than three thousand eight hundred but
25 less than four thousand inhabitants located in a county of the third classification with a population
26 of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;
27 ———(17) Any fourth class city with a population of more than four thousand three hundred but
28 less than four thousand five hundred inhabitants located in a county of the third classification
29 without a township form of government with a population greater than sixteen thousand but less
30 than sixteen thousand two hundred inhabitants;
31 ———(18) Any fourth class city with a population of more than two thousand four hundred but
32 less than two thousand six hundred inhabitants located in a county of the first classification without
33 a charter form of government with a population of more than fifty-five thousand but less than sixty
34 thousand inhabitants;
35 ———(19) Any fourth class city with a population of more than two thousand five hundred but
36 less than two thousand six hundred inhabitants located in a county of the third classification with a
37 population of more than nineteen thousand one hundred but less than nineteen thousand two
38 hundred inhabitants;
39 ———(20) Any county of the third classification without a township form of government with a
40 population greater than sixteen thousand but less than sixteen thousand two hundred inhabitants;
41 ———(21) Any county of the second classification with a population of more than forty-four
42 thousand but less than fifty thousand inhabitants;
43 ———(22) Any third class city with a population of more than nine thousand five hundred but less
44 than nine thousand seven hundred inhabitants located in a county of the first classification without a
45 charter form of government and with a population of more than one hundred ninety-eight thousand
46 but less than one hundred ninety-eight thousand two hundred inhabitants;
47 ———(23) Any city of the fourth classification with more than five thousand two hundred but less
48 than five thousand three hundred inhabitants located in a county of the third classification without a

1 township form of government and with more than twenty-four thousand five hundred but less than
2 twenty-four thousand six hundred inhabitants;

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

7 ——— (25) Any city of the fourth classification with more than two thousand six hundred but less
8 than two thousand seven hundred inhabitants located in any county of the third classification
9 without a township form of government and with more than fifteen thousand three hundred but less
10 than fifteen thousand four hundred inhabitants;

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

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

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

22 ——— (29) Any city of the fourth classification with more than seven thousand seven hundred but
23 less than seven thousand eight hundred inhabitants located in a county of the first classification with
24 more than ninety-three thousand eight hundred but less than ninety-three thousand nine hundred
25 inhabitants;

26 ——— (30) Any city of the fourth classification with more than two thousand nine hundred but less
27 than three thousand inhabitants located in a county of the first classification with more than seventy-
28 three thousand seven hundred but less than seventy-three thousand eight hundred inhabitants;

29 ——— (31) Any city of the third classification with more than nine thousand three hundred but less
30 than nine thousand four hundred inhabitants;

31 ——— (32) Any city of the fourth classification with more than three thousand eight hundred but
32 fewer than three thousand nine hundred inhabitants and located in any county of the first
33 classification with more than thirty-nine thousand seven hundred but fewer than thirty-nine
34 thousand eight hundred inhabitants;

35 ——— (33) Any city of the fourth classification with more than one thousand eight hundred but
36 fewer than one thousand nine hundred inhabitants and located in any county of the first
37 classification with more than one hundred thirty-five thousand four hundred but fewer than one
38 hundred thirty-five thousand five hundred inhabitants;

39 ——— (34) Any county of the third classification without a township form of government and with
40 more than twelve thousand one hundred but fewer than twelve thousand two hundred inhabitants;

41 ——— (35) Any city of the fourth classification with more than three thousand eight hundred but
42 fewer than four thousand inhabitants and located in more than one county; provided, however, that
43 motels owned by not-for-profit organizations are exempt; or

44 ——— (36) Any city of the fourth classification with more than five thousand but fewer than five
45 thousand five hundred inhabitants and located in any county with a charter form of government and
46 with more than two hundred thousand but fewer than three hundred fifty thousand inhabitants.

47 ——— 2.] The governing body of any city or county [listed in subsection 1 of this section] may
48 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed

1 and breakfast inns, residential dwelling rentals, as that term is defined under section 67.5110, and
 2 campgrounds and any docking facility which rents slips to recreational boats [~~which~~] that are used
 3 by transients for sleeping, which shall be at least two percent, but not more than five percent per
 4 occupied room per night, except that such tax shall not become effective unless the governing body
 5 of the city or county submits to the voters of the city or county at a state general, primary, or special
 6 election, a proposal to authorize the governing body of the city or county to impose a tax pursuant
 7 to the provisions of this section and section 67.1362. The tax authorized by this section and section
 8 67.1362 shall be in addition to any charge paid to the owner or operator and shall be in addition to
 9 any and all taxes imposed by law and the proceeds of such tax shall be used by the city or county
 10 solely for funding the promotion of tourism. Such tax shall be stated separately from all other
 11 charges and taxes."; and

12
 13 Further amend said bill, Page 107, Section 67.2530, Line 194, by inserting after all of said section
 14 and line the following:

15
 16 "67.5110. 1. As used in this section, the following terms mean:

17 (1) "Facilitation platform", an intermediary that facilitates the rental of a residential
 18 dwelling rental to, and collects payment from, a transient guest. "Facilitation platform" shall not
 19 include an entity that acts solely as a property manager;

20 (2) "Guest room", any room or unit where sleeping accommodations are regularly furnished
 21 to the public;

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

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

25 (5) "Person", any individual, corporation, partnership, or other entity;

26 (6) "Political subdivision", any county, city, town, village, township, fire district, sewer
 27 district, or water district;

28 (7) "Property manager", an individual or entity designated by an owner to manage private
 29 property;

30 (8) "Residential dwelling", any building, structure, or part of a building or structure that is
 31 used and occupied for human habitation or intended to be so used, including any appurtenances
 32 belonging to it or enjoyed with it;

33 (9) "Residential dwelling rental", a single residential dwelling or any part thereof offered for
 34 rent to transient guests. This definition shall not include a time-share unit, as defined under section
 35 407.600, or a lodging establishment, as defined under section 315.005;

36 (10) "Transient guest", any person who rents and occupies a guest room in a residential
 37 dwelling rental for no more than thirty-one consecutive days during a calendar quarter.

38 2. A transient guest occupying a guest room in a residential dwelling rental shall pay, and an
 39 owner shall collect and remit, any sales tax, hotel and motel tax, occupancy tax, tourism tax, or
 40 other tax imposed on transient guests by the state or by a local political subdivision or taxing
 41 authority in which the residential dwelling rental is located, including any such taxes authorized
 42 under this chapter or chapter 66, 92, 94, or 144. Taxes shall be collected and remitted as follows:

43 (1) If an owner uses a facilitation platform, the facilitation platform shall collect and remit
 44 on behalf of the owner any applicable state and local taxes imposed on rentals facilitated by the
 45 facilitation platform for the occupancy of a guest room in a residential dwelling rental by a transient
 46 guest. A facilitation platform may comply with this requirement by entering into a voluntary
 47 agreement with the department of revenue and any political subdivision or taxing authority to
 48 collect and remit applicable taxes, whether the tax imposed be a sales tax, hotel and motel tax,

1 occupancy tax, tourism tax, or otherwise, and shall be deemed to be compliant with this section for
 2 as long as that agreement is in force. A facilitation platform that is collecting and remitting
 3 applicable taxes shall report the taxes and remit the aggregate total amounts to each taxing authority
 4 and shall not be required to list or otherwise identify any individual owners on any return or
 5 attachments to a return. A property manager that collects and remits on behalf of an owner taxes
 6 imposed on the occupancy of a guest room in a residential dwelling by a transient guest shall not be
 7 considered a facilitation platform. For purposes of the collection and remittance by a facilitation
 8 platform of any state sales tax imposed on a transient guest for the occupancy of a guest room in a
 9 residential dwelling rental, the provisions of sections 32.085 to 32.087, sections 136.010 to 136.380,
 10 and sections 144.010 to 144.525 shall apply; and

11 (2) If an owner uses a marketing platform, an owner shall obtain a certificate of no tax due
 12 and a retail sales tax license prior to renting a residential dwelling rental to a transient guest. The
 13 owner shall disclose to the transient guest the obligation to pay any applicable state and local taxes,
 14 and the owner shall collect and remit any applicable state and local taxes imposed on the occupancy
 15 of a guest room in a residential dwelling rental by a transient guest.

16
 17 The provisions of this subsection shall take effect on January 1, 2019.

18 7. A facilitation platform or a marketing platform shall maintain records of any rentals
 19 facilitated for a period of three years from the date of rental for audits requested by a taxing
 20 authority.

21 92.325. As used in sections 92.325 to 92.340, the following terms mean:

22 (1) "City", a constitutional charter city located in four or more counties;

23 (2) "Food", all articles commonly used for food or drink, including alcoholic beverages, the
 24 provisions of chapter 311 notwithstanding;

25 (3) "Food establishment", any cafe, cafeteria, lunchroom or restaurant which sells food at
 26 retail;

27 (4) "Governing body", the city council charged with governing the city;

28 (5) "Gross receipts", the gross receipts from retail sales of food prepared on the premises
 29 and delivered to the purchaser (excluding sales tax);

30 (6) "Guest room", any room or unit where sleeping accommodations are regularly furnished
 31 to the public;

32 (7) "Hotel, motel or tourist court", any structure or building, under one management, which
 33 contains rooms furnished for the accommodation or lodging of guests, with or without meals being
 34 so provided, and kept, used, maintained, advertised, or held out to the public as a place where
 35 sleeping accommodations are sought for pay or compensation to transient guests or permanent
 36 guests and having more than eight bedrooms furnished for the accommodations of such guests.
 37 Sleeping accommodations consisting of one bedroom or more, that rent for less than twenty dollars
 38 per day or less than eighty-five dollars per week and shelters for the homeless operated by not-for-
 39 profit organizations are not a "hotel, motel or tourist court" for the purposes of this act;

40 ~~(7)~~ (8) "Lodging establishment", any building, group of buildings, structure, facility,
 41 place, or places of business where guest rooms are provided that is:

42 (a) Owned, maintained, or operated by a person;

43 (b) Kept, used, maintained, advertised, or held out to the public for hire, which may be
 44 construed to be a hotel, motel, motor hotel, apartment hotel, tourist court, resort, cabin, tourist
 45 home, bunkhouse, dormitory, or other similar place; and

46 (c) Includes all such accommodations operated for hire as lodging establishments for either
 47 transient guests, permanent guests, or for both transient and permanent guests;

48 (9) "Person", any individual, corporation, partnership or other entity;

1 ~~[(8)]~~ (10) "Residential dwelling", any building, structure, or part of the building or
 2 structure that is used or occupied for human habitation or intended to be so used and includes any
 3 appurtenances belonging to or enjoyed with it;

4 (11) "Residential dwelling rental", a residential dwelling or any part thereof offered for rent
 5 to transient guests. This definition shall not include time-share units, as defined under section
 6 407.600, or lodging establishments, as defined under this section;

7 (12) "Transient guest", a person who occupies a room or rooms in a hotel, motel [ø] ,
 8 tourist court, lodging establishment, or residential dwelling rental for thirty-one days or less during
 9 any calendar quarter.

10 92.327. 1. Any city may submit a proposition to the voters of such city:

11 (1) A tax not to exceed seven and one-half percent of the amount of sales or charges for all;

12 (a) Sleeping rooms paid by the transient guests of hotels, motels and tourist courts situated
 13 within the city involved, and doing business within such city (excluding sales tax); or

14 (b) Guest rooms paid by the transient guests of lodging establishments and residential
 15 dwelling rentals situated within the city; and

16 (2) A tax not to exceed two percent of the gross receipts derived from the retail sales of
 17 food by every person operating a food establishment.

18 2. Such taxes shall be known as the "convention and tourism tax" and when collected shall
 19 be deposited by the city treasurer in a separate fund to be known as the "Convention and Tourism
 20 Fund". The governing body of the city shall appropriate from the convention and tourism fund as
 21 provided in sections 92.325 to 92.340.

22 92.331. Such proposition shall be submitted to the voters in substantially the following form
 23 at such election:

24 Shall a convention and tourism tax of _____ percent on the amount of sales or charges for
 25 all rooms paid by the transient guests of hotels, motels [and] , tourist courts, lodging establishments,
 26 and residential dwelling rentals situated within the city and _____ percent on the gross receipts
 27 derived from the retail sales of food at a food establishment be levied in the city of _____ to
 28 provide funds for the promotion of convention and tourism?

29 YES NO

30 94.005. For purposes of this chapter, any sales tax authorized on rooms paid by transient
 31 guests of hotels and motels shall be deemed to apply to rooms of a residential dwelling rental, as
 32 that term is defined under section 67.5110."; and
 33

34 Further amend said bill, Page 157, Section 144.014, Line 17, by inserting after all of said section
 35 and line the following:

36
 37 "144.020. 1. A tax is hereby levied and imposed for the privilege of titling new and used
 38 motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways
 39 or waters of this state which are required to be titled under the laws of the state of Missouri and,
 40 except as provided in subdivision (9) of this subsection, upon all sellers for the privilege of
 41 engaging in the business of selling tangible personal property or rendering taxable service at retail in
 42 this state. The rate of tax shall be as follows:

43 (1) Upon every retail sale in this state of tangible personal property, excluding motor
 44 vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors required to be
 45 titled under the laws of the state of Missouri and subject to tax under subdivision (9) of this
 46 subsection, a tax equivalent to four percent of the purchase price paid or charged, or in case such
 47 sale involves the exchange of property, a tax equivalent to four percent of the consideration paid or
 48 charged, including the fair market value of the property exchanged at the time and place of the

1 exchange, except as otherwise provided in section 144.025;

2 (2) A tax equivalent to four percent of the amount paid for admission and seating
3 accommodations, or fees paid to, or in any place of amusement, entertainment or recreation, games
4 and athletic events, except amounts paid for any instructional class;

5 (3) A tax equivalent to four percent of the basic rate paid or charged on all sales of
6 electricity or electrical current, water and gas, natural or artificial, to domestic, commercial or
7 industrial consumers;

8 (4) A tax equivalent to four percent on the basic rate paid or charged on all sales of local
9 and long distance telecommunications service to telecommunications subscribers and to others
10 through equipment of telecommunications subscribers for the transmission of messages and
11 conversations and upon the sale, rental or leasing of all equipment or services pertaining or
12 incidental thereto; except that, the payment made by telecommunications subscribers or others,
13 pursuant to section 144.060, and any amounts paid for access to the internet or interactive computer
14 services shall not be considered as amounts paid for telecommunications services;

15 (5) A tax equivalent to four percent of the basic rate paid or charged for all sales of services
16 for transmission of messages of telegraph companies;

17 (6) A tax equivalent to four percent on the amount of sales or charges for all rooms, meals
18 and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car,
19 tourist cabin, tourist camp, residential dwelling rental as defined under section 67.5110, or other
20 place in which rooms, meals or drinks are regularly served to the public. The tax imposed under
21 this subdivision shall not apply to any automatic mandatory gratuity for a large group imposed by a
22 restaurant when such gratuity is reported as employee tip income and the restaurant withholds
23 income tax under section 143.191 on such gratuity;

24 (7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets by
25 every person operating a railroad, sleeping car, dining car, express car, boat, airplane and such buses
26 and trucks as are licensed by the division of motor carrier and railroad safety of the department of
27 economic development of Missouri, engaged in the transportation of persons for hire;

28 (8) A tax equivalent to four percent of the amount paid or charged for rental or lease of
29 tangible personal property, provided that if the lessor or renter of any tangible personal property had
30 previously purchased the property under the conditions of sale at retail or leased or rented the
31 property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor, renter or
32 subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or subrental
33 receipts from that property. The purchase, rental or lease of motor vehicles, trailers, motorcycles,
34 mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid as provided in
35 this section and section 144.070. In no event shall the rental or lease of boats and outboard motors
36 be considered a sale, charge, or fee to, for or in places of amusement, entertainment or recreation
37 nor shall any such rental or lease be subject to any tax imposed to, for, or in such places of
38 amusement, entertainment or recreation. Rental and leased boats or outboard motors shall be taxed
39 under the provisions of the sales tax laws as provided under such laws for motor vehicles and
40 trailers. Tangible personal property which is exempt from the sales or use tax under section 144.030
41 upon a sale thereof is likewise exempt from the sales or use tax upon the lease or rental thereof;

42 (9) A tax equivalent to four percent of the purchase price, as defined in section 144.070, of
43 new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on
44 the highways or waters of this state which are required to be registered under the laws of the state of
45 Missouri. This tax is imposed on the person titling such property, and shall be paid according to the
46 procedures in section 144.440.

47 2. All tickets sold which are sold under the provisions of sections 144.010 to 144.525 which
48 are subject to the sales tax shall have printed, stamped or otherwise endorsed thereon, the words

1 "This ticket is subject to a sales tax.""; and

2
3 Further amend said bill, Page 408, Section 644.032, Line 42, by inserting after all of said section
4 and line the following:

5
6 "Section 1. 1. The director of revenue shall perform all functions incident to the
7 administration, collection, enforcement, and operation of any taxes authorized under chapters 66,
8 67, 92, or 94 and imposed on the occupancy of a sleeping room by a transient guest of a hotel,
9 motel, tourist court, bed and breakfast inn, residential dwelling rental, as that term is defined under
10 section 67.5110, or any similar place where sleeping accommodations are regularly provided to the
11 public. The taxes shall be collected and reported upon such forms and under such administrative
12 rules and regulations as may be prescribed by the director of revenue, and the director of revenue
13 shall retain not less than one percent or more than three percent for cost of collection.

14 2. The department of revenue may promulgate rules to implement the provisions of this
15 section. Any rule or portion of a rule, as that term is defined in section 536.010, that is created
16 under the authority delegated in this section shall become effective only if it complies with and is
17 subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and
18 chapter 536 are nonseverable, and if any of the powers vested with the general assembly pursuant to
19 chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are subsequently
20 held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after
21 August 28, 2018, shall be invalid and void."; and

22
23 Further amend said bill, page, Section 66.601, Line 19, by inserting after all of said section and line
24 the following:

25
26 ~~"[67.623. 1. On and after the effective date of any tax authorized under the provisions~~
27 ~~of section 67.619, each regional convention and visitors commission may adopt one of the~~
28 ~~two following provisions for the collection and administration of the tax:~~

29 ~~(1) Any regional convention and visitors commission may enter into agreements~~
30 ~~with the license collector of any constitutional charter city not within a county and the~~
31 ~~collector of revenue of each constitutional charter county adjoining such city for the purpose~~
32 ~~of collecting the tax authorized in section 67.619. The tax to be collected by the license~~
33 ~~collector and collector of revenue shall be remitted to the regional convention and visitors~~
34 ~~commission not later than thirty days following the end of any calendar quarter. In the event~~
35 ~~such agreements are entered into, the governing bodies of the city not within a county and~~
36 ~~the constitutional charter county adjoining the city shall adopt rules and regulations for the~~
37 ~~collection and administration of the tax.~~

38 ~~(2) Any regional convention and visitors commission may enter into an agreement~~
39 ~~with the director of revenue of the state of Missouri for the purpose of collecting the tax~~
40 ~~authorized in section 67.619. In the event any regional convention and visitors commission~~
41 ~~enters into an agreement with the director of revenue of the state of Missouri for the~~
42 ~~collection of the tax authorized in section 67.619, the director of revenue shall perform all~~
43 ~~functions incident to the administration, collection, enforcement, and operation of such tax,~~
44 ~~and the director of revenue shall collect the additional tax authorized under the provisions of~~
45 ~~section 67.619. The tax authorized under the provisions of section 67.619 shall be collected~~
46 ~~and reported upon such forms and under such administrative rules and regulations as may be~~
47 ~~prescribed by the director of revenue, and the director of revenue shall retain not less than~~
48 ~~one percent nor more than three percent for cost of collection.~~

1 2. ~~The director of revenue of the state of Missouri is hereby authorized to enter into~~
 2 ~~agreements with political subdivisions to collect on behalf of such political subdivisions~~
 3 ~~taxes levied by such political subdivisions.]~~

4 ~~[67.676. 1. On and after the effective date of any tax imposed in certain areas of a~~
 5 ~~county under the provisions of sections 67.671 to 67.685, the county collector shall perform~~
 6 ~~all functions incident to the administration, collection, enforcement, and operation of the tax,~~
 7 ~~and the county collector shall collect the additional tax authorized by the provisions of~~
 8 ~~sections 67.671 to 67.685. The tax imposed in certain areas of a county under sections~~
 9 ~~67.671 to 67.685 shall be collected and reported upon such forms as may be prescribed by~~
 10 ~~the county collector.~~

11 ~~2. On or after the effective date of any tax imposed throughout a county under the~~
 12 ~~provisions of sections 67.671 to 67.685, the county collector shall perform all functions~~
 13 ~~incident to the administration, collection, enforcement, and operation of the tax, and the~~
 14 ~~county collector shall collect the additional tax authorized by the provisions of sections~~
 15 ~~67.671 to 67.685, unless the tax is imposed on all sales within the entire county that are~~
 16 ~~subject to taxation under the provisions of sections 144.010 to 144.525, in which case the~~
 17 ~~director of revenue shall be responsible for the administration, collection, enforcement, and~~
 18 ~~operation of the tax, and all provisions of sections 32.085 and 32.087 shall apply to the tax~~
 19 ~~so imposed, the provisions of sections 67.671 to 67.685 to the contrary notwithstanding. If~~
 20 ~~the director of revenue is responsible for collection of the tax, an amount not to exceed one~~
 21 ~~percent shall be retained by the director of revenue for deposit in the general revenue fund to~~
 22 ~~offset the costs of collection. Any other tax imposed throughout a county under sections~~
 23 ~~67.671 to 67.685 shall be collected and reported upon such forms as may be prescribed by~~
 24 ~~the county collector.]"; and~~

25
 26 Further amend said bill by amending the title, enacting clause, and intersectional references
 27 accordingly.