

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 53, Page 2, Section 64.805, Line 13, by
2 inserting after all of said section and line the following:

3
4 "67.1360. 1. The governing body of the following cities and counties may impose a tax as
5 provided in this section:

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

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

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

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

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

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

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

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

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

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

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

35 (12) Any city of the fourth class with a population of more than one thousand eight hundred
36 but less than two thousand in a county of the third classification with a township form of

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1 government and a population of at least twenty-eight thousand but not more than thirty thousand;

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

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

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

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

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

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

23 (19) Any fourth class city with a population of more than two thousand five hundred but
24 less than two thousand six hundred inhabitants located in a county of the third classification with a
25 population of more than nineteen thousand one hundred but less than nineteen thousand two
26 hundred inhabitants;

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

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

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

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

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

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

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

49 (27) Any city of the fourth classification with more than five thousand four hundred but

1 fewer than five thousand five hundred inhabitants and located in more than one county;

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

9 (29) Any city of the fourth classification with more than seven thousand seven hundred but
10 less than seven thousand eight hundred inhabitants located in a county of the first classification with
11 more than ninety-three thousand eight hundred but less than ninety-three thousand nine hundred
12 inhabitants;

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

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

18 (32) Any city of the fourth classification with more than three thousand eight hundred but
19 fewer than three thousand nine hundred inhabitants and located in any county of the first
20 classification with more than thirty-nine thousand seven hundred but fewer than thirty-nine thousand
21 eight hundred inhabitants;

22 (33) Any city of the fourth classification with more than one thousand eight hundred but
23 fewer than one thousand nine hundred inhabitants and located in any county of the first
24 classification with more than one hundred thirty-five thousand four hundred but fewer than one
25 hundred thirty-five thousand five hundred inhabitants;

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

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

31 (36) Any city of the fourth classification with more than five thousand but fewer than five
32 thousand five hundred inhabitants and located in any county with a charter form of government and
33 with more than two hundred thousand but fewer than three hundred fifty thousand inhabitants; or

34 (37) Any city with more than four thousand but fewer than five thousand five hundred
35 inhabitants and located in any county of the fourth classification with more than thirty thousand but
36 fewer than forty-two thousand inhabitants.

37 2. The governing body of any city or county listed in subsection 1 of this section may
38 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed
39 and breakfast inns, and campgrounds and any docking facility ~~[which]~~ that rents slips to recreational
40 boats ~~[which]~~ that are used by transients for sleeping, which shall be at least two percent~~[-]~~ but not
41 more than five percent per occupied room per night, except that such tax shall not become effective
42 unless the governing body of the city or county submits to the voters of the city or county at a state
43 general, primary, or special election, a proposal to authorize the governing body of the city or
44 county to impose a tax pursuant to the provisions of this section and section 67.1362. The tax
45 authorized by this section and section 67.1362 shall be in addition to any charge paid to the owner
46 or operator and shall be in addition to any and all taxes imposed by law and the proceeds of such tax
47 shall be used by the city or county solely for funding the promotion of tourism. Such tax shall be
48 stated separately from all other charges and taxes.

49 94.842. 1. The governing body of any home rule city with more than one hundred fifty-five

1 thousand but fewer than two hundred thousand inhabitants may impose a tax on the charges for all
 2 sleeping rooms paid by the transient guests of hotels or motels situated in the city, which shall not be
 3 more than seven and one-half percent per occupied room per night, except that such tax shall not
 4 become effective unless the governing body of the city submits to the voters of the city at a state
 5 general, primary or special election, a proposal to authorize the governing body of the city to impose
 6 a tax under the provisions of this section. The tax authorized by this section shall be in addition to
 7 the charge for the sleeping room and shall be in addition to any and all taxes imposed by law, and
 8 the proceeds of such tax shall be used solely for capital investments that can be demonstrated to
 9 increase the number of overnight visitors. Such tax shall be stated separately from all other charges
 10 and taxes.

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

12 Shall the (city) levy a tax of percent on each sleeping room occupied and rented by
 13 transient guests of hotels and motels located in the city, where the proceeds of which
 14 shall be expended for capital investments to increase tourism?

15 YES

16 NO

17 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
 18 the question, then the tax shall become effective on the first day of the calendar quarter following
 19 the calendar quarter in which the election was held. If a majority of the votes cast on the question by
 20 the qualified voters voting thereon are opposed to the question, then the governing body for the city
 21 shall have no power to impose the tax authorized by this section unless and until the governing body
 22 of the city again submits the question to the qualified voters of the city and such question is
 23 approved by a majority of the qualified voters voting on the question.

24 3. On and after the effective date of any tax authorized under the provisions of this section,
 25 the city which levied the tax may adopt one of the two following provisions for the collection and
 26 administration of the tax:

27 (1) The city which levied the tax may adopt rules and regulations for the internal collection
 28 of such tax by the city officers usually responsible for collection and administration of city taxes; or

29 (2) The city may enter into an agreement with the director of revenue of the state of
 30 Missouri for the purpose of collecting the tax authorized in this section. In the event any city enters
 31 into an agreement with the director of revenue of the state of Missouri for the collection of the tax
 32 authorized in this section, the director of revenue shall perform all functions incident to the
 33 administration, collection, enforcement, and operation of such tax, and the director of revenue shall
 34 collect the additional tax authorized under the provisions of this section. The tax authorized under
 35 the provisions of this section shall be collected and reported upon such forms and under such
 36 administrative rules and regulations as may be prescribed by the director of revenue, and the
 37 director of revenue shall retain not more than one percent for cost of collection.

38 4. As used in this section, "transient guests" means a person or persons who occupy a room
 39 or rooms in a hotel, motel, or tourist court consecutively for thirty-one days or less."; and

40
 41 Further amend said bill by amending the title, enacting clause, and intersectional references
 42 accordingly.