

House _____ Amendment NO. _____

Offered By _____

1 AMEND Senate Substitute for Senate Committee Substitute for Senate Bill No. 594, Page 1,
2 Section A, Line 2, by inserting after all of said section and line the following:

3
4 "94.842. 1. The governing body of any home rule city with more than one hundred fifty-
5 five thousand but fewer than two hundred thousand inhabitants may impose a tax on the charges for
6 all sleeping rooms paid by the transient guests of hotels or motels situated in the city, which shall
7 not be more than seven and one-half percent per occupied room per night. Such tax shall not
8 become effective unless the governing body of the city submits a proposal to the voters of the city at
9 a state general, primary, or special election that authorizes the governing body of the city to impose
10 a tax under the provisions of this section and the voters approve such proposal. The tax authorized
11 under this section shall be in addition to the charge for a sleeping room and shall be in addition to
12 any and all taxes imposed by law. The proceeds of such tax shall be used solely for capital
13 investments that can be demonstrated to increase the number of overnight visitors. Such tax shall be
14 stated separately from all other charges and taxes.

15 2. The proposal shall be submitted in substantially the following form:

16 Shall the City of _____ levy a tax of _____ percent on each sleeping room
17 occupied and rented by transient guests of hotels and motels located in the
18 city, whose revenue shall be dedicated to capital investments to increase
19 tourism?

20 ☐ YES

21 ☐ NO

22 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
23 the proposal, the tax shall become effective on the first day of the calendar quarter following the
24 calendar quarter in which the election is held. If a majority of the votes cast on the proposal by the
25 qualified voters voting thereon are opposed to the proposal, the governing body for the city shall
26 have no power to impose the tax authorized by this section unless and until the governing body of
27 the city again submits the proposal to the qualified voters of the city and such proposal is approved
28 by a majority of the qualified voters voting thereon.

29 3. After the approval of a proposal but before the effective date of a tax authorized under
30 this section, the city shall adopt one of the following provisions for the collection and administration
31 of the tax:

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

34 (2) The city may enter into an agreement with the director of revenue for the purpose of
35 collecting the tax authorized under this section. If a city enters into an agreement with the director
36 of revenue for the collection of the tax authorized in this section, the director shall perform all

Action Taken _____ Date _____

1 functions incident to the administration, collection, enforcement, and operation of such tax, and the
2 director of revenue shall collect the additional tax authorized under this section. The tax authorized
3 under this section shall be collected and reported upon such forms and under such administrative
4 rules and regulations as may be prescribed by the director of revenue, and the director of revenue
5 may retain up to one percent for cost of collection.

6 4. As used in this section, "transient guests" means a person or persons who occupy a room
7 or rooms in a hotel, motel, or tourist court for thirty-one days or less during any calendar quarter.";
8 and

9
10 Further amend said bill by amending the title, enacting clause, and intersectional references
11 accordingly.