

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 365, Page 1, Section A, Line 3, by
2 inserting after all of said section and line the following:

3
4 "67.1011. 1. The governing body of any city of the third classification with more than four
5 thousand but fewer than four thousand five hundred inhabitants and located in any county of the
6 third classification with a township form of government and with more than sixteen thousand but
7 fewer than eighteen thousand inhabitants may impose a tax as provided in this section.

8 2. The governing body of any city described under subsection 1 of this section may impose
9 a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in
10 the city, which shall be no more than six percent per occupied room per night. The tax shall not
11 become effective unless the governing body of the city submits to the voters of the city at an
12 election a question to authorize the governing body of the city to impose the tax. The tax shall be in
13 addition to the charge for the sleeping room and shall be in addition to any and all other taxes. The
14 tax shall be stated separately from all other charges and taxes.

15 3. The question for the tax shall be in substantially the following form:

16 Shall _____ (city name) impose a tax on the charges for all sleeping
17 rooms paid by the transient guests of hotels and motels situated in
18 _____ (city name) at a rate of _____ percent?

19 ☐ YES ☐ NO
20

21 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
22 the question, the tax shall become effective on the first day of the second calendar quarter following
23 the calendar quarter in which the election was held. If a majority of the votes cast on the question
24 by the qualified voters voting thereon are opposed to the question, the tax shall not become effective
25 unless and until the question is resubmitted under this section to the qualified voters and such
26 question is approved by a majority of the qualified voters voting thereon.

27 4. As used in this section, "transient guests" means a person or persons who occupy a room
28 or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

29 67.1013. 1. The governing body of any city of the fourth classification with more than ten
30 thousand but fewer than eleven thousand four hundred inhabitants and located in any county of the
31 first classification with more than ninety-two thousand but fewer than one hundred one thousand
32 inhabitants may impose a tax as provided in this section.

33 2. The governing body of any city described under subsection 1 of this section may impose
34 a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in
35 the city, which shall be no more than six percent per occupied room per night. The tax shall not
36 become effective unless the governing body of the city submits a question to the voters of the city at

Action Taken _____ Date _____

1 an election to authorize the governing body of the city to impose the tax and the voters approve the
 2 question. The tax shall be in addition to the charge for the sleeping room and shall be in addition to
 3 any and all other taxes. The tax shall be stated separately from all other charges and taxes.

4 3. The question for the tax shall be in substantially the following form:

5 Shall (city name) impose a tax on the charges for all sleeping
 6 rooms paid by the transient guests of hotels and motels situated in

7 (city name) at a rate of percent? ☐ YES ☐ NO

10 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
 11 the question, the tax shall become effective on the first day of the second calendar quarter following
 12 the calendar quarter in which the election was held. If a majority of the votes cast on the question
 13 by the qualified voters voting thereon are opposed to the question, the tax shall not become effective
 14 unless and until the question is resubmitted under this section to the qualified voters and such
 15 question is approved by a majority of the qualified voters voting thereon.

16 4. As used in this section, "transient guests" means a person or persons who occupy a room
 17 or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

18 67.1360. 1. The governing body of the following cities and counties may impose a tax as
 19 provided in this section:

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

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

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

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

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

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

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

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

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

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

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

49 (12) Any city of the fourth class with a population of more than one thousand eight hundred

1 but less than two thousand in a county of the third classification with a township form of
 2 government and a population of at least twenty-eight thousand but not more than thirty thousand;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

38 (38) Any city of the third classification with more than nine thousand but fewer than ten
39 thousand inhabitants and located in more than one county; or

40 (39) Any city of the third classification with more than two thousand one hundred but fewer
41 than two thousand four hundred inhabitants and partially located in any county of the third
42 classification with a township form of government and with more than twelve thousand but fewer
43 than fourteen thousand inhabitants.

44 2. The governing body of any city or county listed in subsection 1 of this section may
45 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed
46 and breakfast inns, and campgrounds and any docking facility that rents slips to recreational boats
47 that are used by transients for sleeping, which shall be at least two percent but not more than five
48 percent per occupied room per night, except that such tax shall not become effective unless the
49 governing body of the city or county submits to the voters of the city or county at a state general,

primary, or special election, a proposal to authorize the governing body of the city or county to impose a tax pursuant to the provisions of this section and section 67.1362. The tax authorized by this section and section 67.1362 shall be in addition to any charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall be used by the city or county solely for funding the promotion of tourism. Such tax shall be stated separately from all other charges and taxes."; and

Further amend said bill, Page 2, Section 92.117, Line 21, by inserting after all of said section and line the following:

"94.834. 1. The governing body of any city of the third classification with more than twelve thousand four hundred but less than twelve thousand five hundred inhabitants, the governing body of any city of the fourth classification with more than two thousand three hundred but less than two thousand four hundred inhabitants and located in any county of the fourth classification with more than thirty-two thousand nine hundred but less than thirty-three thousand inhabitants, [and] the governing body of any city of the fourth classification with more than one thousand six hundred but less than one thousand seven hundred inhabitants and located in any county of the fourth classification with more than twenty-three thousand seven hundred but less than twenty-three thousand eight hundred inhabitants, and the governing body of any city of the fourth classification with more than eight thousand but fewer than nine thousand inhabitants and located partially in any county of the first classification with more than two hundred thousand but fewer than two hundred sixty thousand inhabitants and partially in any county of the first classification with more than eighty-three thousand but fewer than ninety-two thousand inhabitants and with a city of the fourth classification with more than four thousand five hundred but fewer than five thousand inhabitants as the county seat may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof, which shall be not more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city submits to the voters of the city at a state general or primary election a proposal to authorize the governing body of the city to impose a tax pursuant to this section. The tax authorized in this section shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and the proceeds of such tax shall be used by the city solely for the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

2. The ballot of submission for the tax authorized in this section shall be in substantially the following form:

Shall (insert the name of the city) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in (name of city) at a rate of (insert rate of percent) percent for the sole purpose of promoting tourism?
☐ YES ☐ NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax authorized by this section shall not become effective unless and until the question is resubmitted pursuant to this section to the qualified voters of the city and such question is approved by a majority of the qualified voters of the city voting on the question.

3. As used in this section, "transient guests" means a person or persons who occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

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

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

(2) "Food establishment", any café, cafeteria, lunchroom, or restaurant which sells food at retail;

(3) "Municipality", any [village or fourth class city with more than two hundred but less than three hundred inhabitants and located in any county of the third classification with a township form of government and with more than twelve thousand five hundred but less than twelve thousand six hundred inhabitants] city of the fourth class with more than one hundred sixty but fewer than one hundred eighty inhabitants and located in any county of the third classification with a township form of government and with more than twelve thousand but fewer than fourteen thousand inhabitants and with a city of the fourth classification with more than four thousand five hundred but fewer than five thousand inhabitants as the county seat;

(4) "Transient guest", a person or persons who occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

2. The governing body of any municipality may impose, by order or ordinance:

(1) A tax, not to exceed six percent per room per night, on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the municipality or a portion thereof; and

(2) A tax, not to exceed [two] six percent, on the gross receipts derived from the retail sales of food by every person operating a food establishment in the municipality.

The taxes shall be imposed solely for [the purpose of funding the construction, maintenance, and operation of capital improvements] general revenue purposes. The order or ordinance shall not become effective unless the governing body of the municipality submits to the voters of the municipality at a state general or primary election a proposal to authorize the governing body of the municipality to impose taxes under this section. The taxes authorized in this section shall be in addition to the charge for the sleeping room, the retail sales of food at a food establishment, and all other taxes imposed by law, and shall be stated separately from all other charges and taxes.

3. The ballot of submission for the taxes authorized in this section shall be in substantially the following form:

Shall _____ (insert the name of the municipality) impose a tax on the charges for all retail sales of food at a food establishment situated in _____ (name of municipality) at a rate of _____ (insert rate of percent) percent, and for all sleeping rooms paid by the transient guests of hotels and motels situated in _____ (name of municipality) at a rate of _____ (insert rate of percent) percent, solely for the purpose of [funding the construction, maintenance, and operation of capital improvements] increasing general revenue funds?

☐ YES ☐ NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the taxes shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the taxes. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the taxes shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

4. Any tax on the retail sales of food imposed under this section shall be administered, collected, enforced, and operated as required in section 32.087, and any transient guest tax imposed

under this section shall be administered, collected, enforced, and operated by the municipality imposing the tax. All revenue generated by the tax shall be deposited in a special trust fund and shall be used solely for the designated purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures may be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

5. Once the initial bonds, if any, have been satisfied, then the governing body of any municipality that has adopted the taxes authorized in this section may submit the question of repeal of the taxes to the voters on any date available for elections for the municipality. The ballot of submission shall be in substantially the following form:

Shall _____ (insert the name of the municipality) repeal the taxes imposed at the rates of _____ (insert rate of percent) and _____ (insert rate of percent) percent for the purpose of [funding the construction, maintenance, and operation of capital improvements] increasing general revenue funds?

☐ YES ☐ NO

If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters, and the repeal is approved by a majority of the qualified voters voting on the question.

6. Once the initial bonds, if any, have been satisfied, then, whenever the governing body of any municipality that has adopted the taxes authorized in this section receives a petition, signed by ten percent of the registered voters of the municipality voting in the last gubernatorial election, calling for an election to repeal the taxes imposed under this section, the governing body shall submit to the voters of the municipality a proposal to repeal the taxes. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

94.842. 1. The governing body of any home rule city with more than one hundred fifty-five thousand but fewer than two hundred thousand inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city, which shall not be more than two and one-half percent per occupied room per night. Such tax shall only become effective if the governing body of the city submits a proposal to the voters of the city at a general election that authorizes the governing body of the city to impose a tax under the provisions of this section and the voters approve such proposal. The tax authorized under this section shall be in addition to the charge for a sleeping room and shall be in addition to any and all taxes imposed by law. The revenue of such tax shall be used solely for capital improvements that can be demonstrated to increase the number of overnight visitors. Such tax shall be stated separately from all other charges and taxes.

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

Shall the city of _____ levy a tax of _____ percent on each sleeping room occupied and rented by transient guests of hotels and motels located in the city, whose revenue shall be dedicated to capital improvements to increase

1 tourism?

2 ☐ YES

3 ☐ NO

4 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 5 the proposal, the tax shall become effective on the first day of the calendar quarter following the
 6 calendar quarter in which the election is held. If a majority of the votes cast on the proposal by the
 7 qualified voters voting thereon are opposed to the proposal, the governing body for the city shall
 8 have no power to impose the tax authorized by this section unless and until the governing body of
 9 the city again submits the proposal to the qualified voters of the city and such proposal is approved
 10 by a majority of the qualified voters voting thereon.

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

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

16 (2) The city may enter into an agreement with the director of revenue for the purpose of
 17 collecting the tax authorized under this section. If a city enters into an agreement with the director
 18 of revenue for the collection of the tax authorized in this section, the director shall perform all
 19 functions incident to the administration, collection, enforcement, and operation of such tax, and the
 20 director of revenue shall collect the additional tax authorized under this section. The tax authorized
 21 under this section shall be collected and reported upon such forms and under such administrative
 22 rules and regulations as may be prescribed by the director of revenue, and the director of revenue
 23 may retain up to one percent for cost of collection.

24 4. The city shall post on the official city website information about the tax including, but not
 25 limited to, the rate imposed and the capital improvements for which the revenue has been or will be
 26 used.

27 5. As used in this section, "transient guests" means a person or persons who occupy a room
 28 or rooms in a hotel, motel, or tourist court for less than thirty-one consecutive days.

29 94.1014. 1. (1) The governing body of any city of the fourth classification with more than
 30 three thousand seven hundred but fewer than four thousand inhabitants and located in any county of
 31 the first classification with more than one hundred fifty thousand but fewer than two hundred
 32 thousand inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient
 33 guests of hotels or motels situated in the city or a portion thereof. The tax shall not be more than
 34 five percent per occupied room per night.

35 (2) The tax shall not become effective unless the governing body of the city, on a general
 36 election day not earlier than the 2022 general election, submits to the voters of the city a proposal to
 37 authorize the city to impose a tax under this section and the voters approve the tax.

38 (3) The tax shall be in addition to the charge for the sleeping room and all other taxes
 39 imposed by law. The tax shall be stated separately from all other charges and taxes.

40 (4) The proceeds of the tax shall be used by the city for the promotion of tourism; growth of
 41 the region; economic development purposes; and public safety purposes including, but not limited
 42 to, equipment expenditures, employee salaries and benefits, and facilities for police, firefighters, or
 43 emergency medical providers.

44 2. The ballot language for authorization of the tax shall be in substantially the following
 45 form:

46 Shall _____ (name of the city) impose a tax on the charges for all sleeping
 47 rooms paid by the transient guests of hotels and motels situated in _____
 48 (name of the city) at a rate of _____ percent for the promotion of tourism,
 49 growth of the region, economic development, and public safety?

☐ YES ☐ NO

If a majority of the votes cast on the proposal by qualified voters approve the proposal, the tax shall become effective on the first day of the second calendar quarter following the election. If a majority of the votes cast on the proposal by qualified voters oppose the proposal, the tax shall not become effective unless and until the proposal is again submitted to the voters of the city and is approved by a majority of the qualified voters voting thereon.

3. The governing body of any city authorized to levy a sales tax pursuant to this section shall include information on the city's website on the tax rate and the purposes for which the tax is levied.

4. As used in this section, "transient guest" means any person who occupies a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter."; and

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