

FIRST REGULAR SESSION

HOUSE BILL NO. 28

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE WALSH.

0281H.021

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 94, RSMo, by adding thereto one new section relating to transient guest taxes.

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

Section A. Chapter 94, RSMo, is amended by adding thereto one new section, to be
2 known as section 94.1014, to read as follows:

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

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

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

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

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

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended
to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

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

23 **YES** **NO**

24

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

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

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

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