

HOUSE BILL NO. 1663

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE FISHEL.

4150H.011

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 known as section 94.842, to read as follows:

94.842. 1. The governing body of any city with more than one hundred sixty 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:

14
15 **Shall the City of _____ levy a tax of ___ percent on each sleeping room occupied and**
16 **rented by transient guests of hotels and motels located in the city, whose revenue shall be**
17 **dedicated to capital improvements to increase tourism?**

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.

18 YES NO

19

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

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

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

34 **(2) The city may enter into an agreement with the director of revenue for the**
35 **purpose of collecting the tax authorized under this section. If a city enters into an**
36 **agreement with the director of revenue for the collection of the tax authorized in this**
37 **section, the director shall perform all functions incident to the administration,**
38 **collection, enforcement, and operation of such tax, and the director of revenue shall**
39 **collect the additional tax authorized under this section. The tax authorized under this**
40 **section shall be collected and reported upon such forms and under such administrative**
41 **rules and regulations as may be prescribed by the director of revenue, and the director**
42 **of revenue may retain up to one percent for cost of collection.**

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

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

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