

FIRST REGULAR SESSION

HOUSE BILL NO. 844

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE LIESE.

Read 1st time February 21, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

2021L. 011

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to local tourism taxes.

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

Section A. Chapter 67, RSMo, is amended by adding thereto one new section, to be
2 known as section 67.1005, to read as follows:

**67.1005. 1. The governing body of any city or county, other than a city or county
2 already imposing a tax on the charges for all sleeping rooms paid by the transient guests
3 of hotels and motels situated in such city or county or a portion thereof pursuant to any
4 other law of this state, having more than three hundred fifty hotel and motel rooms inside
5 such city or county may impose a tax on the charges for all sleeping rooms paid by the
6 transient guests of hotels or motels situated in the city or county or a portion thereof, which
7 shall be not more than five percent per occupied room per night, except that such tax shall
8 not become effective unless the governing body of the city or county submits to the voters
9 of the city or county at a state general or primary election, a proposal to authorize the
10 governing body of the city or county to impose a tax pursuant to this section and section
11 67.1002. The tax authorized by this section and section 67.1002 shall be in addition to the
12 charge for the sleeping room and shall be in addition to any and all taxes imposed by law
13 and the proceeds of such tax shall be used by the city or county solely for the promotion
14 of tourism and for funding a convention and visitors bureau which shall be a general not-
15 for-profit organization with whom the city or county has contracted, and which is
16 established for the purpose of promoting the city or county as a convention, visitor and
17 tourist center. Such tax shall be stated separately from all other charges and taxes.**

**18 2. The tax authorized in this section shall not be imposed in any city or county
19 where another tax on the charges for all sleeping rooms paid by the transient guests of**

20 hotels and motels situated in such city or county or a portion thereof is imposed pursuant
21 to any other law of this state, except that cities of the third class having more than two
22 thousand five hundred hotel and motel rooms and located in a county of the first class
23 where another tax on the charges for all sleeping rooms paid by the transient guests of
24 hotels and motels situated in such county is imposed may impose the tax authorized in this
25 section of not more than one-half percent per occupied room per night.

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

28 Shall (insert the name of the city or county) impose a tax on the charges for all
29 sleeping rooms paid by the transient guests of hotels and motels situated in (name of city
30 or county) at a rate of (insert rate of percent) percent?

31 ☐ YES ☐ NO

32 4. As used in this section, "transient guests" shall mean a person or persons who
33 occupy room or rooms in a hotel or motel for thirty-one days or less during any calendar
34 quarter.