

FIRST REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 242
91ST GENERAL ASSEMBLY

Reported from the Committee on Local Government and Economic Development, April 12, 2001, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

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TERRY L. SPIELER, Secretary.

AN ACT

To repeal sections 67.1003 and 67.1360, RSMo 2000, relating to tourism taxes in certain cities,
and to enact in lieu thereof two new sections relating to the same subject.

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

Section A. Sections 67.1003 and 67.1360, RSMo 2000, are repealed and two new
2 sections enacted in lieu thereof, to be known as sections 67.1003 and 67.1360, to read as
3 follows:

67.1003. 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 of
3 hotels and motels situated in such city or county or a portion thereof pursuant to any other
4 law of this state, having more than three hundred fifty hotel and motel rooms inside such city
5 or county or a county of the third classification with a population of (1) more than seven
6 thousand but less than seven thousand four hundred inhabitants; (2) or a third class city with
7 a population of greater than ten thousand but less than eleven thousand located in a county
8 of the third classification with a township form of government with a population of more than
9 thirty thousand; (3) or a county of the third classification with a township form of government
10 with a population of more than twenty thousand but less than twenty-one thousand or any
11 third class city with a population of more than eleven thousand but less than thirteen
12 thousand which is located in a county of the third classification with a population of more
13 than twenty-three thousand but less than twenty-six thousand may impose a tax on the
14 charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the
15 city or county or a portion thereof, which shall be not more than five percent per occupied
16 room per night, except that such tax shall not become effective unless the governing body of

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is
intended to be omitted in the law.**

17 the city or county submits to the voters of the city or county at a state general or primary
18 election, a proposal to authorize the governing body of the city or county to impose a tax
19 pursuant to this section. The tax authorized by this section shall be in addition to the charge
20 for the sleeping room and shall be in addition to any and all taxes imposed by law and the
21 proceeds of such tax shall be used by the city or county solely for the promotion of
22 tourism. Such tax shall be stated separately from all other charges and taxes.

23 2. Notwithstanding any other provision of law to the contrary, the tax authorized in
24 this section shall not be imposed in any city or county already imposing such tax pursuant
25 to any other law of this state, **except that cities of the third class having more than two**
26 **thousand five hundred hotel and motel rooms and located in a county of the first**
27 **class where another tax on the charges for all sleeping rooms paid by the transient**
28 **guests of hotels and motels situated in such county is imposed may impose the tax**
29 **authorized by this section of not more than one-half of one percent per occupied**
30 **room per night.**

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

33 Shall (insert the name of the city or county) impose a tax on the charges for all
34 sleeping rooms paid by the transient guests of hotels and motels situated in (name of city or
35 county) at a rate of (insert rate of percent) percent for the sole purpose of promoting tourism?

36 YES NO

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

67.1360. The governing body of:

2 (1) A city with a population of more than seven thousand and less than seven
3 thousand five hundred [and];

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

7 (3) A third class city which is the county seat of a county of the third classification
8 without a township form of government with a population of at least twenty-five thousand but
9 not more than thirty thousand inhabitants[, or];

10 (4) Any fourth class city having, according to the last federal decennial census, a
11 population of more than one thousand eight hundred fifty inhabitants but less than one
12 thousand nine hundred fifty inhabitants in a county of the first classification with a charter
13 form of government and having a population of greater than six hundred thousand but less
14 than nine hundred thousand inhabitants[, or];

15 (5) Any city having a population of more than three thousand but less than eight
16 thousand inhabitants in a county of the fourth classification having a population of greater
17 than forty-eight thousand inhabitants[, or];

18 (6) Any city having a population of less than two hundred fifty inhabitants in a
19 county of the fourth classification having a population of greater than forty-eight thousand
20 inhabitants[, or];

21 (7) Any fourth class city having a population of more than two thousand five hundred
22 but less than three thousand inhabitants in a county of the third classification having a
23 population of more than twenty-five thousand but less than twenty-seven thousand
24 inhabitants[, or];

25 (8) Any third class city with a population of more than three thousand two hundred
26 but less than three thousand three hundred located in a county of the third classification
27 having a population of more than thirty-five thousand but less than thirty-six thousand[, or];

28 (9) Any county of the second classification without a township form of government
29 and a population of less than thirty thousand [or];

30 (10) Any city of the fourth class in a county of the second classification without a
31 township form of government and a population of less than thirty thousand[, or];

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

34 (12) Any city of the fourth class with a population of more than one thousand eight
35 hundred but less than two thousand in a county of the third classification with a township
36 form of government and a population of at least twenty-eight thousand but not more than
37 thirty thousand[, or];

38 (13) Any city of the third class with a population of more than seven thousand two
39 hundred but less than seven thousand five hundred within a county of the third classification
40 with a population of more than twenty-one thousand but less than twenty-three thousand[,
41 or];

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

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

50 (16) Any third class city with a population of more than three thousand eight

51 **hundred but less than four thousand inhabitants located in a county of the third**
52 **classification with a population of more than fifteen thousand nine hundred but**
53 **less than sixteen thousand inhabitants;**

54 **(17) Any fourth class city with a population of more than four thousand**
55 **seven hundred but less than five thousand inhabitants located in a county of the**
56 **third classification without a township form of government with a population**
57 **greater than seventeen thousand but less than eighteen thousand inhabitants;**

58 **(18) Any county of the third classification without a township form of**
59 **government with a population greater than seventeen thousand but less than**
60 **eighteen thousand inhabitants; or**

61 **(19) Any fourth class city with a population of more than three thousand two**
62 **hundred but less than four thousand inhabitants located in a county of the first**
63 **classification without a charter form of government with a population of more than**
64 **fifty-five thousand but less than sixty thousand inhabitants;**

65 may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels,
66 motels, bed and breakfast inns and campgrounds and any docking facility which rents slips
67 to recreational boats which are used by transients for sleeping, which shall be at least two
68 percent, but not more than five percent per occupied room per night, except that such tax
69 shall not become effective unless the governing body of the city or county submits to the voters
70 of the city or county at a state general, primary or special election, a proposal to authorize the
71 governing body of the city or county to impose a tax pursuant to the provisions of this section
72 and section 67.1362. The tax authorized by this section and section 67.1362 shall be in
73 addition to any charge paid to the owner or operator and shall be in addition to any and all
74 taxes imposed by law and the proceeds of such tax shall be used by the city or county solely
75 for funding the promotion of tourism. Such tax shall be stated separately from all other
76 charges and taxes.