

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
SENATE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 242

91ST GENERAL ASSEMBLY

0674L.05T

2001

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Section A. Sections 67.1003 and 67.1360, RSMo 2000, are repealed and two new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 follows:

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

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

18 impose a tax pursuant to this section. The tax authorized by this section shall be in addition to
19 the charge for the sleeping room and shall be in addition to any and all taxes imposed by law and
20 the proceeds of such tax shall be used by the city or county solely for the promotion of tourism.
21 Such tax shall be stated separately from all other charges and taxes.

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

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

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

34 **G YES**

G NO

35 4. As used in this section, "transient guests" means a person or persons who occupy a
36 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 thousand
3 five hundred [and];

4 **(2)** A county with a population of over nine thousand six hundred and less than twelve
5 thousand which has a total assessed valuation of at least sixty-three million dollars, if the county
6 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 thousand
12 nine hundred fifty inhabitants in a county of the first classification with a charter form of
13 government and having a population of greater than six hundred thousand but less than nine
14 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 than
17 forty-eight thousand inhabitants[, or];

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

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

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

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

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

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

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

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

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

48 **(16) Any third class city with a population of more than three thousand eight**
49 **hundred but less than four thousand inhabitants located in a county of the third**
50 **classification with a population of more than fifteen thousand nine hundred but less than**
51 **sixteen thousand inhabitants;**

52 **(17) Any fourth class city with a population of more than four thousand three**
53 **hundred but less than four thousand five hundred inhabitants located in a county of the**

54 **third classification without a township form of government with a population greater than**
55 **sixteen thousand but less than sixteen thousand two hundred inhabitants;**

56 **(18) Any county of the third classification without a township form of government**
57 **with a population greater than sixteen thousand but less than sixteen thousand two**
58 **hundred inhabitants; or**

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

63

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

Speaker of the House

President Pro Tem of the Senate

Governor