

FIRST REGULAR SESSION
{PERFECTED]
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 181
92ND GENERAL ASSEMBLY

Reported from the Committee on Local Government, February 20, 2003, with recommendation that the House Committee Substitute for House Bill No. 181 Do Pass by Consent.

Perfected by Consent March 3, 2003.

STEPHEN S. DAVIS, Chief Clerk

0535L.03P

AN ACT

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

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 94.834, to read as follows:

**94.834. 1. The governing body of any city of the third classification with more than
2 twelve thousand four hundred but less than twelve thousand five hundred inhabitants, and
3 the governing body of any city of the fourth classification with more than one thousand six
4 hundred but less than one thousand seven hundred inhabitants and located in any county
5 of the fourth classification with more than twenty-three thousand seven hundred but less
6 than twenty-three thousand eight hundred inhabitants may impose a tax on the charges
7 for all sleeping rooms paid by the transient guests of hotels or motels situated in the city
8 or a portion thereof, which shall be not more than five percent per occupied room per
9 night, except that such tax shall not become effective unless the governing body of the city
10 submits to the voters of the city at a state general or primary election, a proposal to
11 authorize the governing body of the city to impose a tax pursuant to this section. The tax
12 authorized in this section shall be in addition to the charge for the sleeping room and all
13 other taxes imposed by law, and the proceeds of such tax shall be used by the city solely for
14 the promotion of tourism. Such tax shall be stated separately from all other charges and
15 taxes.**

16 **2. The ballot of submission for the tax authorized in this section shall be in**

17 substantially the following form:

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

21 ☐ YES

☐ NO

22

23 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**
24 **favor of the question, then the tax shall become effective on the first day of the second**
25 **calendar quarter following the calendar quarter in which the election was held. If a**
26 **majority of the votes cast on the question by the qualified voters voting thereon are**
27 **opposed to the question, then the tax authorized by this section shall not become effective**
28 **unless and until the question is resubmitted pursuant to this section to the qualified voters**
29 **of the city and such question is approved by a majority of the qualified voters of the city**
30 **voting on the question.**

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