

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

HOUSE BILL NO. 181

92ND GENERAL ASSEMBLY

0535L.03T

2003

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 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 twelve thousand four hundred but less than twelve thousand five hundred inhabitants, and the governing body of any city of the fourth classification with more than one thousand six hundred but less than one thousand seven hundred inhabitants and located in any county of the fourth classification with more than twenty-three thousand seven hundred but less than twenty-three thousand eight hundred 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 or a portion thereof, which shall be not more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city submits to the voters of the city at a state general or primary election, a proposal to authorize the governing body of the city to impose a tax pursuant to this section. The tax authorized in this section shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and the proceeds of such tax shall be used by the city solely for the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

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

Shall (insert the name of the city) impose a tax on the charges for all sleeping 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

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