

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1456
AND
HOUSE BILL NO. 824
92ND GENERAL ASSEMBLY

4192S.03T

2004

AN ACT

To repeal section 94.834, RSMo, and to enact in lieu thereof two new sections relating to transient guest taxes.

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

Section A. Section 94.834, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 94.834 and 94.836, to read as follows: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, **the governing body of any city of the fourth classification with more than two thousand three hundred but less than two thousand four hundred inhabitants and located in any county of the fourth classification with more than thirty-two thousand nine hundred but less than thirty-three thousand 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

15 section shall be in addition to the charge for the sleeping room and all other taxes imposed by
16 law, and the proceeds of such tax shall be used by the city solely for the promotion of tourism.
17 Such tax shall be stated separately from all other charges and taxes.

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

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

24 YES NO

25

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

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

**94.836. 1. The governing body of any city of the fourth classification with more
2 than six hundred but less than seven hundred inhabitants and located in any county of the
3 second classification with more than nineteen thousand seven hundred but less than
4 nineteen thousand eight hundred inhabitants or any city of the fourth classification with
5 more than two thousand two hundred but less than two thousand three hundred
6 inhabitants and located in any county of the third classification without a township form
7 of government and with more than twenty thousand but less than twenty thousand one
8 hundred inhabitants may impose a tax on the charges for all sleeping rooms paid by the
9 transient guests of hotels or motels situated in the city or a portion thereof, which shall be
10 not more than five percent per occupied room per night, except that such tax shall not
11 become effective unless the governing body of the city submits to the voters of the city at
12 a state general or primary election a proposal to authorize the governing body of the city
13 to impose a tax under this section. The tax authorized in this section shall be in addition
14 to the charge for the sleeping room and all other taxes imposed by law, and shall be stated
15 separately from all other charges and taxes.**

51 **effective until the question is resubmitted under this section to the qualified voters of the**
52 **city, and the repeal is approved by a majority of the qualified voters voting on the question.**

53 **5. Whenever the governing body of any city that has adopted the sales tax**
54 **authorized in this section receives a petition, signed by ten percent of the registered voters**
55 **of the city voting in the last gubernatorial election, calling for an election to repeal the sales**
56 **tax imposed under this section, the governing body shall submit to the voters of the city a**
57 **proposal to repeal the tax. If a majority of the votes cast on the question by the qualified**
58 **voters voting thereon are in favor of the repeal, that repeal shall become effective on**
59 **December thirty-first of the calendar year in which such repeal was approved. If a**
60 **majority of the votes cast on the question by the qualified voters voting thereon are**
61 **opposed to the repeal, then the tax shall remain effective until the question is resubmitted**
62 **under this section to the qualified voters of the city and the repeal is approved by a**
63 **majority of the qualified voters voting on the question.**

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