

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 1524**  
**92ND GENERAL ASSEMBLY**

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Reported from the Committee on Local Government, March 11, 2004, with recommendation that the House Committee Substitute for House Bill No. 1524 Do Pass by Consent.

STEPHEN S. DAVIS, Chief Clerk

4304L.02C

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**AN ACT**

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

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*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 94.837, to read as follows:

**94.837. 1. The governing body of any city of the fourth classification with more  
2 than two thousand seven hundred but less than two thousand eight hundred inhabitants  
3 and located in any county of the third classification without a township form of  
4 government and with more than forty-one thousand one hundred but less than forty-one  
5 thousand two hundred inhabitants may impose, by order or ordinance, a tax on the  
6 charges for all sleeping rooms paid by the transient guests of hotels or motels situated in  
7 the city or a portion thereof. The tax shall be not more than five percent per occupied  
8 room per night, and shall be imposed solely for the purpose of funding the construction,  
9 maintenance, and operation of a convention and multipurpose center. The order or  
10 ordinance shall not become effective unless the governing body of the city submits to the  
11 voters of the city at a state general or primary election a proposal to authorize the  
12 governing body of the city to impose a tax under this section. The tax authorized in this  
13 section shall be in addition to the charge for the sleeping room and all other taxes imposed  
14 by law, and 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  
16 substantially the following form:**

**Shall ..... (insert the name of the city) impose a tax on the charges for all sleeping  
18 rooms paid by the transient guests of hotels and motels situated in ..... (name of city) at a**



19 rate of ..... (insert rate of percent) percent, solely for the purpose of funding the  
20 construction, maintenance, and operation of a convention and multipurpose center?

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 after the director of revenue receives notice of the adoption of the tax.  
26 If a majority of the votes cast on the question by the qualified voters voting thereon are  
27 opposed to the question, then the tax shall not become effective unless and until the  
28 question is resubmitted under this section to the qualified voters and such question is  
29 approved by a majority of the qualified voters voting on the question.

30 3. Any tax imposed under this section shall be administered, collected, enforced,  
31 and operated by the governing body of the city adopting the tax. All revenue generated by  
32 the tax shall be deposited in a special trust fund and shall be used solely for the designated  
33 purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue  
34 to be used solely for the designated purposes. Any funds in the special trust fund which  
35 are not needed for current expenditures may be invested in the same manner as other  
36 funds are invested. Any interest and moneys earned on such investments shall be credited  
37 to the fund.

38 4. The governing body of any city that has adopted the tax authorized in this  
39 section may submit the question of repeal of the tax to the voters on any date available for  
40 elections for the city. The ballot of submission shall be in substantially the following form:

41 Shall ..... (insert the name of the city) repeal the tax imposed at a rate of ..... (insert  
42 rate of percent) percent for the purpose of funding the construction, maintenance, and  
43 operation of a convention and multipurpose center?

44 ☐ YES ☐ NO

45  
46 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall  
47 become effective on December thirty-first of the calendar year in which such repeal was  
48 approved. If a majority of the votes cast on the question by the qualified voters voting  
49 thereon are opposed to the repeal, then the tax authorized in this section shall remain  
50 effective until the question is resubmitted under this section to the qualified voters, and the  
51 repeal is approved by a majority of the qualified voters voting on the question.

52 5. Whenever the governing body of any city that has adopted the tax authorized in  
53 this section receives a petition, signed by ten percent of the registered voters of the city  
54 voting in the last gubernatorial election, calling for an election to repeal the tax imposed



55 under this section, the governing body shall submit to the voters of the city a proposal to  
56 repeal the tax. If a majority of the votes cast on the question by the qualified voters voting  
57 thereon are in favor of the repeal, that repeal shall become effective on December  
58 thirty-first of the calendar year in which such repeal was approved. If a majority of the  
59 votes cast on the question by the qualified voters voting thereon are opposed to the repeal,  
60 then the tax shall remain effective until the question is resubmitted under this section to  
61 the qualified voters and the repeal is approved by a majority of the qualified voters voting  
62 on the question.

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