

FIRST REGULAR SESSION

# HOUSE BILL NO. 502

## 93RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE MUNZLINGER.

Read 1<sup>st</sup> time February 10, 2005 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

1161L.011

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### AN ACT

To amend chapter 94, RSMo, by adding thereto one new section relating to tourism tax on transient guests in hotels and motels.

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

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17 other taxes imposed by law, and the proceeds of such tax shall be used by the city solely for  
18 the promotion of tourism. Such tax shall be stated separately from all other charges and  
19 taxes.

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

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

26  YES  NO

27

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

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