

FIRST REGULAR SESSION

# HOUSE BILL NO. 939

## 93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE BARNITZ.

Read 1<sup>st</sup> time March 31, 2005 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

0741L.011

### AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to transient guest tax.

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

Section A. Chapter 67, RSMo, is amended by adding thereto one new section, to be known as section 67.1370, to read as follows:

**67.1370. 1. The governing body of any county of the third classification without a township form of government and with more than twenty-two thousand eight hundred but fewer than twenty-two thousand nine hundred inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed and breakfast inns and campgrounds and any docking facility which rents slips to recreational boats which are used by transients for sleeping, which shall be not more than two percent per occupied room or slip per night, except that such tax shall not become effective unless the governing body of the county submits to the voters of the county at a state general, primary, or special election, a proposal to authorize the governing body of the county to impose a tax under this section. The tax authorized by this section shall be in addition to any charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall be used by the county for funding the promotion of tourism and convention facilities. Such tax shall be stated separately from all other charges and taxes.**

**2. The question shall be submitted in substantially the following form:**

**Shall the ..... (county) levy a tax of ..... percent on each sleeping room or campsite occupied and rented by transient guests and any docking facility which**

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.

18 rents slips to recreational boats which are used by transients for sleeping in the .....  
19 (county), where the proceeds of which shall be expended for promotion of tourism and  
20 convention facilities?

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 calendar**  
25 **quarter following the calendar quarter in which the election was held. If a majority of the**  
26 **votes cast on the question by the qualified voters voting thereon are opposed to the**  
27 **question, then the governing body for the county shall have no power to impose the tax**  
28 **authorized by this section unless and until the governing body of the county again submits**  
29 **the question to the qualified voters of the county and such question is approved by a**  
30 **majority of the qualified voters voting on the question.**

31 **3. On and after the effective date of any tax authorized under the provisions of this**  
32 **section, the county may adopt one of the two following provisions for the collection and**  
33 **administration of the tax:**

34 **(1) The county may adopt rules and regulations for the internal collection of such**  
35 **tax by the county officers usually responsible for collection and administration of county**  
36 **taxes; or**

37 **(2) The county may enter into an agreement with the director of revenue of the**  
38 **state of Missouri for the purpose of collecting the tax authorized in this section. In the**  
39 **event any county enters into an agreement with the director of revenue of the state of**  
40 **Missouri for the collection of the tax authorized in this section, the director of revenue shall**  
41 **perform all functions incident to the administration, collection, enforcement and operation**  
42 **of such tax, and the director of revenue shall collect the additional tax authorized under**  
43 **the provisions of this section. The tax authorized under the provisions of this section shall**  
44 **be collected and reported upon such forms and under such administrative rules and**  
45 **regulations as may be prescribed by the director of revenue, and the director of revenue**  
46 **shall retain an amount not to exceed one percent for cost of collection.**

47 **4. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo,**  
48 **that is created under the authority delegated in this section shall become effective only if**  
49 **it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if**  
50 **applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable**  
51 **and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo,**  
52 **to review, to delay the effective date, or to disapprove and annul a rule are subsequently**  
53 **held unconstitutional, then the grant of rulemaking authority and any rule proposed or**

54 **adopted after August 28, 2005, shall be invalid and void.**

55 **5. If a tax is imposed by a county under this section, the county may collect a**  
56 **penalty of one percent and interest not to exceed two percent per month on unpaid taxes**  
57 **which shall be considered delinquent thirty days after the last day of each quarter.**

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