

FIRST REGULAR SESSION

HOUSE BILL NO. 809

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES BLACK (Sponsor), DAY, NANCE, KINGERY, MAY,
KUESSNER, SWINGER, SKAGGS, ROORDA AND BRINGER (Co-sponsors).

Read 1st time March 16, 2005 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

2098L.011

AN ACT

To repeal sections 94.870 and 94.875, RSMo, and to enact in lieu thereof two new sections relating to transient guest tax.

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

Section A. Sections 94.870 and 94.875, RSMo, are repealed and two new sections
2 enacted in lieu thereof, to be known as sections 94.870 and 94.875, to read as follows:

94.870. In addition to all other taxes prescribed by law, the governing body of any
2 municipality of the third classification with a population of at least fifteen thousand but not more
3 than eighteen thousand inhabitants located within a county with a population of at least
4 thirty-five thousand but not more than forty-five thousand inhabitants which has a total assessed
5 valuation of at least two hundred seventy-five million dollars but not more than three hundred
6 twenty-five million dollars, the governing body of any county with a population of at least twenty
7 thousand but not more than twenty-five thousand which has a total assessed valuation of at least
8 one hundred twenty million dollars but not more than one hundred forty million dollars **or any**
9 **municipality located in such county** and the governing body of any county with a population
10 of at least twenty-eight thousand but not more than thirty-one thousand which has a total
11 assessed valuation of at least two hundred fifty-five million dollars or any municipality located
12 in such county and the governing body of any county with a population of at least twenty-five
13 thousand but not more than thirty thousand which has a total assessed valuation of at least two
14 hundred million dollars but not more than two hundred five million dollars or any municipality
15 located in such county, or any city located partially but not wholly within a county of the third

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.

16 classification with a population of at least thirty-nine thousand inhabitants may impose, by
17 ordinance or order, a tax on the price paid or charged to any person for rooms or
18 accommodations paid by transient guests of hotels, motels, condominium units, campgrounds,
19 and tourist courts situated within the political subdivision, at a rate not to exceed four percent
20 of such price paid or charged. As used in this section, the term "hotel", "motel", or "tourist
21 court" means any structure or building, under one management, which contains rooms furnished
22 for the accommodation or lodging of guests, with or without meals being provided, including bed
23 and breakfast facilities, and kept, used, maintained, advertised, or held out to the public as a
24 place where sleeping accommodations are sought for pay or compensation to transient guests,
25 and the term "campground" means real property, other than state-owned property, which contains
26 parcels for rent to transient guests for pay or compensation, which may include temporary utility
27 hook-ups for use by the transient guests, and where such transient guests generally use tents,
28 recreational vehicles or some other form of temporary shelter while on the rented premises.
29 Shelters for the homeless operated by not-for-profit organizations are not a hotel, motel, or
30 tourist court for the purposes of this section. As used in this section, the term "transient guest"
31 means a person who occupies a room or rooms in a hotel, motel, campground, or tourist court
32 for thirty consecutive days or less.

94.875. All taxes authorized and collected under sections 94.870 to 94.881 shall be
2 deposited by the political subdivision in a special trust fund to be known as the "Tourism Tax
3 Trust Fund". The moneys in such tourism tax trust fund shall not be commingled with any other
4 funds of the political subdivision except as specifically provided in this section. The taxes
5 collected [shall] **may** be used, upon appropriation by the political subdivision, [solely] for the
6 purpose of constructing, maintaining, or operating convention and tourism facilities[, and at least
7 twenty-five percent of such taxes collected shall be used for tourism marketing and promotional
8 purposes]; except that in any city with a population of less than [one] **seven** thousand five
9 hundred inhabitants, forty percent of such taxes collected may be transferred to such city's
10 general revenue fund and the remaining thirty-five percent may be used for city capital
11 improvements, pursuant to voter approval. The moneys in the tourism tax trust fund of any city
12 with a population of at least fifteen thousand located partially but not wholly within a county of
13 the third classification with a population of at least thirty-nine thousand inhabitants shall be used
14 solely for tourism marketing and promotional purposes. The tax authorized by section 94.870
15 shall be in addition to any and all other sales taxes allowed by law, but no ordinance or order
16 imposing a tax under section 94.870 shall be effective unless the governing body of the political
17 subdivision submits to the voters of the political subdivision at a municipal or state general,
18 primary, or special election a proposal to authorize the governing body of the political
19 subdivision to impose such tax.