

FIRST REGULAR SESSION

HOUSE BILL NO. 271

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE NOLTE.

Read 1st time January 8, 2007 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

0690L.01I

AN ACT

To repeal section 67.1003, RSMo, and to enact in lieu thereof one new section relating to transient guest taxes.

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

Section A. Section 67.1003, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.1003, to read as follows:

67.1003. 1. The governing body of any city or county, other than a city or county already imposing a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in such city or county or a portion thereof pursuant to any other law of this state, having more than three hundred fifty hotel and motel rooms inside such city or county or (1) a county of the third classification with a population of more than seven thousand but less than seven thousand four hundred inhabitants; (2) or a third class city with a population of greater than ten thousand but less than eleven thousand located in a county of the third classification with a township form of government with a population of more than thirty thousand; (3) or a county of the third classification with a township form of government with a population of more than twenty thousand but less than twenty-one thousand; (4) or any third class city with a population of more than eleven thousand but less than thirteen thousand which is located in a county of the third classification with a population of more than twenty-three thousand but less than twenty-six thousand; (5) or any city of the third classification with more than ten thousand five hundred but fewer than ten thousand six hundred inhabitants; **(6) or any city of the third classification with more than twenty-six thousand three hundred but fewer than twenty-six**

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 **thousand seven hundred inhabitants** may impose a tax on the charges for all sleeping rooms
17 paid by the transient guests of hotels or motels situated in the city or county or a portion thereof,
18 which shall be not more than five percent per occupied room per night, except that such tax shall
19 not become effective unless the governing body of the city or county submits to the voters of the
20 city or county at a state general or primary election a proposal to authorize the governing body
21 of the city or county to impose a tax pursuant to this section. The tax authorized by this section
22 shall be in addition to the charge for the sleeping room and shall be in addition to any and all
23 taxes imposed by law and the proceeds of such tax shall be used by the city or county solely for
24 the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

25 2. Notwithstanding any other provision of law to the contrary, the tax authorized in this
26 section shall not be imposed in any city or county already imposing such tax pursuant to any
27 other law of this state, except that cities of the third class having more than two thousand five
28 hundred hotel and motel rooms, and located in a county of the first classification in which and
29 where another tax on the charges for all sleeping rooms paid by the transient guests of hotels and
30 motels situated in such county is imposed, may impose the tax authorized by this section of not
31 more than one-half of one percent per occupied room per night.

32 3. The ballot of submission for the tax authorized in this section shall be in substantially
33 the following form:

34 Shall (insert the name of the city or county) impose a tax on the charges for all sleeping
35 rooms paid by the transient guests of hotels and motels situated in (name of city or county) at a
36 rate of (insert rate of percent) percent for the sole purpose of promoting tourism?

37 ☐ YES

☐ NO

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

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