

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 376
94TH GENERAL ASSEMBLY

Reported from the Special Committee on Tourism April 4, 2007 with recommendation that House Committee Substitute for Senate Bill No. 376 Do Pass. Referred to the Committee on Rules pursuant to Rule 25(21)(f).

D. ADAM CRUMBLISS, Chief Clerk

1756L.03C

AN ACT

To repeal section 620.467, RSMo, and to enact in lieu thereof two new sections relating to financial impact on tourism, with an emergency clause.

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

Section A. Section 620.467, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 171.035 and 620.467, to read as follows:

171.035. Except a school district with an assessed valuation of three hundred million dollars or more and with territory in a county of the second classification, no school district with any territory contained in a county declared to be a federal disaster area on January 16, 2007, that cancelled classes or dismissed classes early for weather-related reasons for any of its schools for any days from January 22, 2007, shall be required to make up the days or hours lost during such time. School districts in counties not included in the federal disaster area that have missed eight or more days due to inclement weather during the 2006-2007 school year shall not be required to make up the days or hours for six of those days. The requirement for scheduling two-thirds of the missed days into the next year's calendar under subsection 1 of section 171.033 shall be waived for the 2007-2008 school year.

620.467. 1. The state treasurer shall annually deposit an amount prescribed in this section out of the general revenue fund pursuant to section 144.700, RSMo, in a fund hereby created in the state treasury, to be known as the "Division of Tourism Supplemental Revenue

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.

4 Fund". The state treasurer shall administer the fund, and the moneys in such fund, except the
5 appropriate percentage of any refund made of taxes collected under the provisions of chapter
6 144, RSMo, shall be used solely by the division of tourism of the department of economic
7 development to carry out the duties and functions of the division as prescribed by law. Moneys
8 deposited in the division of tourism supplemental revenue fund shall be in addition to a budget
9 base in each fiscal year. For fiscal year 1994, such budget base shall be six million two hundred
10 thousand dollars, and in each succeeding fiscal year the budget base shall be the prior fiscal
11 year's general revenue base plus any additional appropriations made to the division of tourism,
12 including one hundred percent of the prior fiscal year's deposits made to the division of tourism
13 supplemental revenue fund pursuant to this section. The general revenue base shall decrease by
14 ten percent in each fiscal year following fiscal year 1994. Notwithstanding the provisions of
15 section 33.080, RSMo, to the contrary, moneys in the division of tourism supplemental revenue
16 fund at the end of any biennium shall not be deposited to the credit of the general revenue fund.

17 2. In fiscal years 1995 to [2010] **2015**, a portion of general revenue determined pursuant
18 to this subsection shall be deposited to the credit of the division of tourism supplemental revenue
19 fund pursuant to subsection 1 of this section. The director of revenue shall determine the amount
20 deposited to the credit of the division of tourism supplemental revenue fund in each fiscal year
21 by computing the previous year's total appropriation into the division of tourism supplemental
22 revenue fund and adding to such appropriation amount the total amount derived from the retail
23 sale of tourist-oriented goods and services collected pursuant to the following sales taxes: state
24 sales taxes; sales taxes collected pursuant to sections 144.010 to 144.430, RSMo, that are
25 designated as local tax revenue to be deposited in the school district trust fund pursuant to
26 section 144.701, RSMo; sales taxes collected pursuant to section 43(a) of article IV of the
27 Missouri Constitution; and sales taxes collected pursuant to section 47(a) of article IV of the
28 Missouri Constitution. If the increase in such sales taxes derived from the retail sale of
29 tourist-oriented goods and services in the fiscal year three years prior to the fiscal year in which
30 each deposit shall be made is at least three percent over such sales taxes derived from the retail
31 sale of tourist-oriented goods and services generated in the fiscal year four years prior to the
32 fiscal year in which each deposit shall be made, an amount equal to one-half of such sales taxes
33 generated above a three percent increase shall be calculated by the director of revenue and the
34 amount calculated shall be deposited by the state treasurer to the credit of the division of tourism
35 supplemental revenue fund.

36 3. Total deposits in the supplemental revenue fund in any fiscal year pursuant to
37 subsections 1 and 2 of this section shall not exceed the amount deposited into the division of
38 tourism supplemental revenue fund in the fiscal year immediately preceding the current fiscal
39 year by more than three million dollars.

40 4. As used in this section, "sales of tourism-oriented goods and services" are those sales
41 by businesses registered with the department of revenue under the following SIC Codes:

- 42 (1) SIC Code 5811;
- 43 (2) SIC Code 5812;
- 44 (3) SIC Code 5813;
- 45 (4) SIC Code 7010;
- 46 (5) SIC Code 7020;
- 47 (6) SIC Code 7030;
- 48 (7) SIC Code 7033;
- 49 (8) SIC Code 7041;
- 50 (9) SIC Code 7920;
- 51 (10) SIC Code 7940;
- 52 (11) SIC Code 7990;
- 53 (12) SIC Code 7991;
- 54 (13) SIC Code 7992;
- 55 (14) SIC Code 7996;
- 56 (15) SIC Code 7998;
- 57 (16) SIC Code 7999; and
- 58 (17) SIC Code 8420.

59 5. Prior to each appropriation from the division of tourism supplemental revenue fund,
60 the division of tourism shall present to the committee on tourism, recreational and cultural affairs
61 of the house of representatives and to the transportation and tourism committee of the senate, or
62 their successors, a promotional marketing strategy including, but not limited to, targeted markets,
63 duration of market plans, ensuing market strategies, and the actual and estimated investment
64 return, if any, resulting therefrom.

65 6. This section shall become effective July 1, 1994. This section shall expire June 30,
66 [2010] **2015**.

 Section B. Because immediate action is necessary to clarify potential school scheduling
2 and funding problems, section A of this act is deemed necessary for the immediate preservation
3 of the public health, welfare, peace, and safety, and is hereby declared to be an emergency act
4 within the meaning of the constitution, and section A of this act shall be in full force and effect
5 upon its passage and approval.

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