

FIRST REGULAR SESSION

# HOUSE BILL NO. 958

## 94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE WOOD.

Read 1st time February 22, 2007 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

1922L.01I

## AN ACT

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

*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  
2 known as section 67.1016, to read as follows:

**67.1016. 1. The governing body of any county of the second, third, or fourth  
2 classification may impose, by order or ordinance, a tax on the charges for all sleeping  
3 rooms paid by the transient guests of hotels or motels situated in the county or a portion  
4 thereof. The tax shall be not more than one cent per occupied room per night, and shall  
5 be imposed solely for the purpose of promoting tourism related activities in the county.  
6 The tax authorized in this section shall be in addition to the charge for the sleeping room  
7 and all other taxes imposed by law, and shall be stated separately from all other charges  
8 and taxes.**

**9 2. No such order or ordinance shall become effective unless the governing body of  
10 the county submits to the voters of the county at a state general, primary, or special  
11 election a proposal to authorize the governing body of the county to impose a tax under this  
12 section. If a majority of the votes cast on the question by the qualified voters voting  
13 thereon are in favor of the question, then the tax shall become effective on the first day of  
14 the second calendar quarter following the calendar quarter in which the election was held.  
15 If a majority of the votes cast on the question by the qualified voters voting thereon are  
16 opposed to the question, then the tax shall not become effective unless and until the**

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 question is resubmitted under this section to the qualified voters of the county and such  
18 question is approved by a majority of the qualified voters voting on the question.

19       3. All revenue generated by the tax shall be collected by the county collector of  
20 revenue, shall be deposited in a special trust fund, and shall be used solely for the  
21 designated purposes. If the tax is repealed, all funds remaining in the special trust fund  
22 shall continue to be used solely for the designated purposes. Any funds in the special trust  
23 fund that are not needed for current expenditures may be invested by the governing body  
24 in accordance with applicable laws relating to the investment of other county funds. Any  
25 interest and moneys earned on such investments shall be credited to the fund.

26       4. Upon adoption of the tax under this section, there shall be established in each  
27 county adopting the tax a "Tourism Commission", to consist of five members appointed  
28 by the governing body of the county. No more than one member of the tourism commission  
29 shall be a member of the governing body of the county. Of the initial members appointed,  
30 two shall hold office for one year, two shall hold office for two years, and one shall hold  
31 office for three years. Members appointed after expiration of the initial terms shall be  
32 appointed to a three-year term. Each member may be reappointed. Vacancies shall be  
33 filled by appointment by the governing body of the county for the remainder of the  
34 unexpired term. The members shall not receive compensation for their services, but may  
35 be reimbursed for their actual and necessary expenses incurred in service of the tourism  
36 commission.

37       5. The governing body of any county that has adopted the tax authorized in this  
38 section may submit the question of repeal of the tax to the voters on any date available for  
39 elections for the county. If a majority of the votes cast on the proposal are in favor of  
40 repeal, that repeal shall become effective on December thirty-first of the calendar year in  
41 which such repeal was approved. If a majority of the votes cast on the question by the  
42 qualified voters voting thereon are opposed to the repeal, then the tax authorized in this  
43 section shall remain effective until the question is resubmitted under this section to the  
44 qualified voters of the county, and the repeal is approved by a majority of the qualified  
45 voters voting on the question.

46       6. Whenever the governing body of any county that has adopted the tax authorized  
47 in this section receives a petition, signed by a number of registered voters of the county  
48 equal to at least two percent of the number of registered voters of the county voting in the  
49 last gubernatorial election, calling for an election to repeal the tax imposed under this  
50 section, the governing body shall submit to the voters of the county a proposal to repeal the  
51 tax. If a majority of the votes cast on the question by the qualified voters voting thereon  
52 are in favor of the repeal, that repeal shall become effective on December thirty-first of the

53 calendar year in which such repeal was approved. If a majority of the votes cast on the  
54 question by the qualified voters voting thereon are opposed to the repeal, then the tax shall  
55 remain effective until the question is resubmitted under this section to the qualified voters  
56 of the county and the repeal is approved by a majority of the qualified voters voting on the  
57 question.

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

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