

SECOND REGULAR SESSION

HOUSE BILL NO. 2126

94TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES HOLSMAN (Sponsor) AND MEINERS (Co-sponsor).

Read 1st time February 13, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

5038L.01I

AN ACT

To amend chapter 94, RSMo, by adding thereto one new section relating to the imposition of a transient guest tax by certain cities.

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

Section A. Chapter 94, RSMo, is amended by adding thereto one new section, to be
2 known as section 94.271, to read as follows:

**94.271. 1. The governing body of any city of the fourth classification with more
2 than twenty-four thousand eight hundred but fewer than twenty-five thousand inhabitants
3 may impose a tax on the charges for all sleeping rooms paid by the transient guests of
4 hotels or motels situated in the city or a portion thereof, which shall not be more than five
5 percent per occupied room per night, except that such tax shall not become effective unless
6 the governing body of the city submits to the voters of the city at a state general or primary
7 election a proposal to authorize the governing body of the city to impose a tax under this
8 section. The tax authorized in this section shall be in addition to the charge for the sleeping
9 room and all other taxes imposed by law, and the proceeds of such tax shall be used by the
10 city for the promotion of tourism and to fund the construction, maintenance, and operation
11 of capital improvements. Such tax shall be stated separately from all other charges and
12 taxes.**

**2. The ballot of submission for the tax authorized in this section shall be in
14 substantially the following form:**

15

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 Shall (insert the name of the city) impose a tax on the charges
17 for all sleeping rooms paid by the transient guests of hotels and motels situated in
18 (name of city) at a rate of (insert rate of percent)
19 percent for the purpose of promoting tourism and funding the construction, maintenance,
20 and operation of capital improvements?

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 second
25 calendar quarter following the calendar quarter in which the election was held. If a
26 majority of the votes cast on the question by the qualified voters voting thereon are
27 opposed to the question, then the tax authorized by this section shall not become effective
28 unless and until the question is resubmitted under this section to the qualified voters of the
29 city and such question is approved by a majority of the qualified voters of the city voting
30 on the question.

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

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