

FIRST REGULAR SESSION

# HOUSE BILL NO. 28

## 95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE DAY.

0199L.011

D. ADAM CRUMBLISS, Chief Clerk

### AN ACT

To amend chapter 94, 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 94, RSMo, is amended by adding thereto one new section, to be  
2 known as section 94.1011, to read as follows:

**94.1011. 1. The governing body of any city of the third classification with more  
2 than three thousand five hundred but fewer than three thousand six hundred inhabitants  
3 may impose, by order or ordinance, a tax on the charges for all sleeping rooms paid by the  
4 transient guests of hotels or motels situated in the city or a portion thereof. The tax shall  
5 be not more than three percent per occupied room per night, and shall be imposed solely  
6 for the purpose of funding the construction, maintenance, and repair of a multipurpose  
7 conference and convention center. The tax authorized in this section shall be in addition  
8 to the charge for the sleeping room and all other taxes imposed by law, and shall be stated  
9 separately from all other charges and taxes.**

**2. No such order or ordinance shall become effective unless the governing body of  
10 the city submits to the voters of the city at a state general, primary, or special election a  
11 proposal to authorize the governing body of the city to impose a tax under this section. If  
12 a majority of the votes cast on the question by the qualified voters voting thereon are in  
13 favor of the question, then the tax shall become effective on the first day of the second  
14 calendar quarter following the calendar quarter in which the election was held. If a  
15 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  
17**

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.

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

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 If the tax is repealed, all funds remaining in the special trust fund  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

27       4. The governing body of any city that has adopted the tax authorized in this  
28 section may submit the question of repeal of the tax to the voters on any date available for  
29 elections for the city. If a majority of the votes cast on the proposal are in favor of the  
30 repeal, that repeal shall become effective on December thirty-first of the calendar year in  
31 which such repeal was approved. If a majority of the votes cast on the question by the  
32 qualified voters voting thereon are opposed to the repeal, then the tax authorized in this  
33 section shall remain effective until the question is resubmitted under this section to the  
34 qualified voters of the city, and the repeal is approved by a majority of the qualified voters  
35 voting on the question.

36       5. Whenever the governing body of any city that has adopted the tax authorized in  
37 this section receives a petition, signed by a number of registered voters of the city equal to  
38 at least two percent of the number of registered voters of the city voting in the last  
39 gubernatorial election, calling for an election to repeal the tax imposed under this section,  
40 the governing body shall submit to the voters of the city a proposal to repeal the tax. If a  
41 majority of the votes cast on the question by the qualified voters voting thereon are in favor  
42 of the repeal, that repeal shall become effective on December thirty-first of the calendar  
43 year in which such repeal was approved. If a majority of the votes cast on the question by  
44 the qualified voters voting thereon are opposed to the repeal, then the tax shall remain  
45 effective until the question is resubmitted under this section to the qualified voters of the  
46 city and the repeal is approved by a majority of the qualified voters voting on the question.

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

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