

FIRST REGULAR SESSION

# HOUSE BILL NO. 1081

## 95TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES FUNDERBURK (Sponsor), ZERR AND FAITH (Co-sponsors).

2286L.011

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal section 94.270, RSMo, and to enact in lieu thereof one new section relating to the taxing authority of certain cities.

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

Section A. Section 94.270, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 94.270, to read as follows:

94.270. The mayor and board of aldermen shall have power and authority to regulate and to license and to levy and collect a license tax on auctioneers, druggists, hawkers, peddlers, banks, brokers, pawnbrokers, merchants of all kinds, grocers, confectioners, restaurants, butchers, taverns, hotels, public boardinghouses, billiard and pool tables and other tables, bowling alleys, lumber dealers, real estate agents, loan companies, loan agents, public buildings, public halls, opera houses, concerts, photographers, bill posters, artists, agents, porters, public lecturers, public meetings, circuses and shows, for parades and exhibitions, moving picture shows, horse or cattle dealers, patent right dealers, stockyards, inspectors, gaugers, mercantile agents, gas companies, insurance companies, insurance agents, express companies, and express agents, telegraph companies, light, power and water companies, telephone companies, manufacturing and other corporations or institutions, automobile agencies, and dealers, public garages, automobile repair shops or both combined, dealers in automobile accessories, gasoline filling stations, soft drink stands, ice cream stands, ice cream and soft drink stands combined, soda fountains, street railroad cars, omnibuses, drays, transfer and all other vehicles, traveling and auction stores, plumbers, and all other business, trades and avocations whatsoever, and fix the rate of carriage of persons, drayage and cartage of property; and to license, tax, regulate and suppress ordinaries, money brokers, money changers, intelligence and employment offices and

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 agencies, public masquerades, balls, street exhibitions, dance houses, fortune tellers, pistol  
19 galleries, corn doctors, private venereal hospitals, museums, menageries, equestrian  
20 performances, horoscopic views, telescopic views, lung testers, muscle developers, magnifying  
21 glasses, ten pin alleys, ball alleys, billiard tables, pool tables and other tables, theatrical or other  
22 exhibitions, boxing and sparring exhibitions, shows and amusements, tippling houses, and sales  
23 of unclaimed goods by express companies or common carriers, auto wrecking shops and junk  
24 dealers; to license, tax and regulate hackmen, draymen, omnibus drivers, porters and all others  
25 pursuing like occupations, with or without vehicles, and to prescribe their compensation; and to  
26 regulate, license and restrain runners for steamboats, cars, and public houses; and to license  
27 ferries, and to regulate the same and the landing thereof within the limits of the city, and to  
28 license and tax auto liveries, auto drays and jitneys.

29       [2. Notwithstanding any other law to the contrary, no city of the fourth classification with  
30 more than eight hundred but less than nine hundred inhabitants and located in any county with  
31 a charter form of government and with more than one million inhabitants shall levy or collect  
32 a license fee on hotels or motels in an amount in excess of twenty-seven dollars per room per  
33 year. No hotel or motel in such city shall be required to pay a license fee in excess of such  
34 amount, and any license fee in such city that exceeds the limitations of this subsection shall be  
35 automatically reduced to comply with this subsection.

36       3. Notwithstanding any other law to the contrary, no city of the fourth classification with  
37 more than four thousand one hundred but less than four thousand two hundred inhabitants and  
38 located in any county with a charter form of government and with more than one million  
39 inhabitants shall levy or collect a license fee on hotels or motels in an amount in excess of  
40 thirteen dollars and fifty cents per room per year. No hotel or motel in such city shall be required  
41 to pay a license fee in excess of such amount, and any license fee in such city that exceeds the  
42 limitations of this subsection shall be automatically reduced to comply with this subsection.

43       4. Notwithstanding any other law to the contrary, on or after January 1, 2006, no city of  
44 the fourth classification with more than fifty-one thousand three hundred and eighty but less than  
45 fifty-one thousand four hundred inhabitants and located in any county with a charter form of  
46 government and with more than two hundred eighty thousand but less than two hundred  
47 eighty-five thousand or no city of the fourth classification with more than fifty-one thousand but  
48 fewer than fifty-two thousand inhabitants and located in any county with a charter form of  
49 government and with more than two hundred eighty thousand but less than two hundred  
50 eighty-five thousand shall levy or collect a license fee on hotels or motels in an amount in excess  
51 of one thousand dollars per year. No hotel or motel in such city shall be required to pay a license  
52 fee in excess of such amount, and any license fee in such city that exceeds the limitation of this  
53 subsection shall be automatically reduced to comply with this subsection.

54           5.] Any city [under subsection 4 of this section] may [increase] **levy and collect** a hotel  
55 and motel license tax [by five percent per year but the total tax levied under this section shall]  
56 not **to** exceed [one-eighth of one] **two and one-half** percent of such hotels' or motels' gross  
57 revenue.

58           [6. Any city under subsections 1, 2, and 3 of this section may increase a hotel and motel  
59 license tax by five percent per year but the total tax levied under this section shall not exceed the  
60 greater of:

61           (1) One-eighth of one percent of such hotels' or motels' gross revenue; or

62           (2) The business license tax rate for such hotel or motel on May 1, 2005.

63           7. The provisions of subsection 6 of this section shall not apply to any tax levied by a  
64 city when the revenue from such tax is restricted for use to a project from which bonds are  
65 outstanding as of May 1, 2005.]

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