

SECOND REGULAR SESSION

HOUSE BILL NO. 2390

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES PARKINSON (Sponsor), FUNDERBURK, FAITH, ZERR,
CORCORAN, DIECKHAUS AND GATSCHENBERGER (Co-sponsors).

5446L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

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

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Section A. Section 94.270, RSMo, is repealed and one new section enacted in lieu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

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

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 license, tax, regulate and suppress ordinaries, money brokers, money changers, intelligence and
18 employment offices and agencies, public masquerades, balls, street exhibitions, dance houses,
19 fortune tellers, pistol galleries, corn doctors, private venereal hospitals, museums, menageries,
20 equestrian performances, horoscopic views, telescopic views, lung testers, muscle developers,
21 magnifying glasses, ten pin alleys, ball alleys, billiard tables, pool tables and other tables,
22 theatrical or other exhibitions, boxing and sparring exhibitions, shows and amusements, tippling
23 houses, and sales of unclaimed goods by express companies or common carriers, auto wrecking
24 shops and junk dealers; to license, tax and regulate hackmen, draymen, omnibus drivers, porters
25 and all others pursuing like occupations, with or without vehicles, and to prescribe their
26 compensation; and to regulate, license and restrain runners for steamboats, cars, and public
27 houses; and to license ferries, and to regulate the same and the landing thereof within the limits
28 of the city, and to 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 a hotel and motel license tax
55 by five percent per year but the total tax levied under this section shall not exceed one-eighth of
56 one percent of such hotels' or motels' gross revenue.

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

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

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

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

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