

**HOUSE****AMENDMENT NO. \_\_\_\_\_****Offered by****of** \_\_\_\_\_

1 AMEND House Committee Substitute for House Bill No. 161, Page 1,  
 2 Section A, Line 2, by inserting after all of said line the  
 3 following:

4 "67.1000. 1. The governing body of the following cities  
 5 and counties may impose a tax as provided in this section:

6 (1) Any county [or of];

7 (2) Any city which is the county seat of any county or  
 8 which now or hereafter has a population of more than three  
 9 thousand five hundred inhabitants and which has heretofore been  
 10 authorized by the general assembly[, or of];

11 (3) Any other city which has a population of more than  
 12 eighteen thousand and less than forty-five thousand inhabitants  
 13 located in a county of the first classification with a population  
 14 over two hundred thousand adjacent to a county of the first  
 15 classification with a population over nine hundred thousand[,].

16 2. The governing body of any city or county listed in  
 17 subsection 1 of this section may impose a tax on the charges for  
 18 all sleeping rooms paid by the transient guests of hotels or  
 19 motels situated in the city or county, which shall be not more  
 20 than five percent per occupied room per night, except that such  
 21 tax shall not become effective unless the governing body of the  
 22 city or county submits to the voters of the city or county at an  
 23 election permitted under section 115.123 a proposal to authorize  
 24 the governing body of the city or county to impose a tax under  
 25 the provisions of this section and section 67.1002. The tax  
 26 authorized by this section and section 67.1002 shall be in  
 27 addition to the charge for the sleeping room and shall be in  
 28 addition to any and all taxes imposed by law and the proceeds of

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Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 such tax shall be used by the city or county solely for funding a  
2 convention and visitors bureau which shall be a general  
3 not-for-profit organization with whom the city or county has  
4 contracted, and which is established for the purpose of promoting  
5 the city or county as a convention, visitor and tourist center.  
6 Such tax shall be stated separately from all other charges and  
7 taxes.

8 [2.] 3. As used in this section and section 67.1002, the  
9 term "transient guests" means a person or persons who occupy a  
10 room or rooms in a hotel or motel for thirty-one days or less  
11 during any calendar quarter, except that in any county of the  
12 third classification without a township form of government and  
13 with more than forty-one thousand one hundred but fewer than  
14 forty-one thousand two hundred inhabitants, "transient guests"[,  
15 as used in this section and section 67.1002,] means a person or  
16 persons who occupy a room or rooms in a hotel or motel for ninety  
17 days or less during any calendar quarter.

18 [3.] 4. Provisions of this section to the contrary  
19 notwithstanding, the governing body of any home rule city with  
20 more than thirty-nine thousand six hundred but fewer than  
21 thirty-nine thousand seven hundred inhabitants and partially  
22 located in any county of the first classification with more than  
23 seventy-one thousand three hundred but fewer than seventy-one  
24 thousand four hundred inhabitants may impose a tax on the charges  
25 for all sleeping rooms paid by the transient guests of hotels or  
26 motels situated in the city, which shall be not more than seven  
27 percent per occupied room per night, except that such tax shall  
28 not become effective unless the governing body of such city  
29 submits to the voters of the city at an election permitted under  
30 section 115.123 a proposal to authorize the governing body of the  
31 city to impose a tax under the provisions of this [section]  
32 subsection and section 67.1002. The tax authorized by this  
33 [section] subsection and section 67.1002 shall be in addition to  
34 the charge for the sleeping room and shall be in addition to any  
35 and all taxes imposed by law and the proceeds of such tax shall  
36 be used by the city solely for funding a convention and visitors  
37 bureau which shall be a general not-for-profit organization with

1 whom the city has contracted, and which is established for the  
2 purpose of promoting the city as a convention, visitor, and  
3 tourist center. Such tax shall be stated separately from all  
4 other charges and taxes.

5 5. Notwithstanding any other provision of this section to  
6 the contrary, the governing body of any city or county with more  
7 than three hundred fifty hotel and motel rooms within the  
8 boundaries of such city or county may impose a tax on the charges  
9 for all sleeping rooms paid by the transient guests of hotels or  
10 motels situated in the city or county or a portion thereof, which  
11 shall be not more than five percent per occupied room per night,  
12 except that such tax shall not become effective unless the  
13 governing body of the city or county submits to the voters of the  
14 city or county at an election permitted under section 115.123 a  
15 proposal to authorize the governing body of the city or county to  
16 impose a tax under this subsection and section 67.1002. The tax  
17 authorized by this subsection and section 67.1002 shall be in  
18 addition to the charge for the sleeping room and shall be in  
19 addition to any and all taxes imposed by law, and the proceeds of  
20 such tax shall be used by the city or county solely for the  
21 promotion of tourism and for funding a convention and visitors  
22 bureau. Such convention and visitors bureau shall be a general  
23 not-for-profit organization with whom the city or county has  
24 contracted, and which is established for the purpose of promoting  
25 the city or county as a convention, visitor, and tourist center.  
26 Such tax shall be stated separately from all other charges and  
27 taxes.

28 6. Notwithstanding any other provision of law to the  
29 contrary, the taxes authorized in this section and section  
30 67.1002 shall not be imposed by the following cities or counties:

31 (1) Any city or any county already imposing a tax solely on  
32 the charges for sleeping rooms paid by the transient guests of  
33 hotels or motels situated in such city or county or a portion  
34 thereof under this section and section 67.1002 or any other law  
35 of this state; or

36 (2) Any city not already imposing a tax under this section  
37 and section 67.1002 and that is located in whole or partially

1 within a county that already imposes a tax solely on the charges  
2 for sleeping rooms paid by the transient guests of hotels or  
3 motels situated in such county or a portion thereof under this  
4 section and section 67.1002 or any other law of this state,  
5 except that cities of the third classification with more than two  
6 thousand five hundred hotel and motel rooms and located in a  
7 county of the first classification where another tax on the  
8 charges for all sleeping rooms paid by the transient guests of  
9 hotels and motels situated in such county is imposed may impose  
10 the tax authorized in subsection 5 of this section of not more  
11 than one-half percent per occupied room per night.

12 7. This section shall not be construed as repealing any  
13 taxes levied by any city or county on transient guests as  
14 permitted under this chapter or chapter 94 as of August 28, 2011.

15 67.1002. 1. The question shall be submitted in  
16 substantially the following form:

17 Shall the ..... (City or County) levy a  
18 tax of ..... percent on each sleeping room occupied and  
19 rented by transient guests of hotels and motels located in the  
20 city or county, where the proceeds of which shall be expended for  
21 promotion of tourism or funding a convention and visitors bureau?

22 ☐ YES

22 ☐ NO

23  
24 If a majority of the votes cast on the question by the qualified  
25 voters voting thereon are in favor of the question, then the tax  
26 shall become effective on the first day of the calendar quarter  
27 following the calendar quarter in which the election was held. If  
28 a majority of the votes cast on the question by the qualified  
29 voters voting thereon are opposed to the question, then the  
30 governing body for the city or county shall have no power to  
31 impose the tax authorized by this section unless and until the  
32 governing body of the city or county again submits the question  
33 to the qualified voters of the city or county and such question  
34 is approved by a majority of the qualified voters voting on the  
35 question.

36 2. On and after the effective date of any tax authorized  
37 under the provisions of this section and section 67.1000, the

1 city or county which levied the tax may adopt one of the two  
2 following provisions for the collection and administration of the  
3 tax:

4 (1) The city or county which levied the tax may adopt rules  
5 and regulations for the internal collection of such tax by the  
6 city or county officers usually responsible for collection and  
7 administration of city or county taxes; or

8 (2) The city or county may enter into an agreement with the  
9 director of revenue of the state of Missouri for the purpose of  
10 collecting the tax authorized in this section and section  
11 67.1000. In the event any city or county enters into an agreement  
12 with the director of revenue of the state of Missouri for the  
13 collection of the tax authorized in this section and section  
14 67.1000, the director of revenue shall perform all functions  
15 incident to the administration, collection, enforcement and  
16 operation of such tax, and the director of revenue shall collect  
17 the additional tax authorized under the provisions of this  
18 section and section 67.1000. The tax authorized under the  
19 provisions of this section and section 67.1000 shall be collected  
20 and reported upon such forms and under such administrative rules  
21 and regulations as may be prescribed by the director of revenue,  
22 and the director of revenue shall retain not less than one  
23 percent nor more than three percent for cost of collection.

24 3. If a tax is imposed by a city or county under this  
25 section and section 67.1000, the city or county may collect a  
26 penalty of one percent and interest not to exceed two percent per  
27 month on unpaid taxes which shall be considered delinquent thirty  
28 days after the last day of each quarter.

29 67.1003. 1. The governing body of the following cities and  
30 counties may impose a tax as provided in this section:

31 (1) Any city or county[, other than a city or county  
32 already imposing a tax on the charges for all sleeping rooms paid  
33 by the transient guests of hotels and motels situated in such  
34 city or county or a portion thereof pursuant to any other law of  
35 this state,] having more than three hundred fifty hotel and motel  
36 rooms inside such city or county;

37 (2) A county of the third classification with a population

1 of more than seven thousand but less than seven thousand four  
2 hundred inhabitants;

3 (3) A third class city with a population of greater than  
4 ten thousand but less than eleven thousand located in a county of  
5 the third classification with a township form of government with  
6 a population of more than thirty thousand;

7 (4) A county of the third classification with a township  
8 form of government with a population of more than twenty thousand  
9 but less than twenty-one thousand;

10 (5) Any third class city with a population of more than  
11 eleven thousand but less than thirteen thousand which is located  
12 in a county of the third classification with a population of more  
13 than twenty-three thousand but less than twenty-six thousand;

14 (6) Any city of the third classification with more than ten  
15 thousand five hundred but fewer than ten thousand six hundred  
16 inhabitants;

17 (7) Any city of the third classification with more than  
18 twenty-six thousand three hundred but fewer than twenty-six  
19 thousand seven hundred inhabitants;

20 (8) Any city of the third classification with more than ten  
21 thousand eight hundred but fewer than ten thousand nine hundred  
22 inhabitants and located in more than one county.

23 2. The governing body of any city or county listed in  
24 subsection 1 of this section may impose a tax on the charges for  
25 all sleeping rooms paid by the transient guests of hotels or  
26 motels situated in the city or county or a portion thereof, which  
27 shall be not more than five percent per occupied room per night,  
28 except that such tax shall not become effective unless the  
29 governing body of the city or county submits to the voters of the  
30 city or county at a state general or primary election a proposal  
31 to authorize the governing body of the city or county to impose a  
32 tax pursuant to this section. The tax authorized by this section  
33 shall be in addition to the charge for the sleeping room and  
34 shall be in addition to any and all taxes imposed by law and the  
35 proceeds of such tax shall be used by the city or county solely  
36 for the promotion of tourism. Such tax shall be stated  
37 separately from all other charges and taxes.

1           3. Notwithstanding any other provision of law to the  
2 contrary, the tax authorized in this section shall not be imposed  
3 [in any city or county already imposing such tax pursuant to any  
4 other law of this state, except that] by the following cities or  
5 counties:

6           (1) Any city or county already imposing a tax solely on the  
7 charges for sleeping rooms paid by the transient guests of hotels  
8 or motels situated in any such city or county or a portion  
9 thereof under this section or any other law of this state; or

10           (2) Any city not already imposing a tax under this section  
11 and that is located in whole or partially within a county that  
12 already imposes a tax solely on the charges for sleeping rooms  
13 paid by the transient guests of hotels or motels situated in such  
14 county or a portion thereof under this section or any other law  
15 of this state.

16           4. Cities of the third class having more than two thousand  
17 five hundred hotel and motel rooms, and located in a county of  
18 the first classification in which and where another tax on the  
19 charges for all sleeping rooms paid by the transient guests of  
20 hotels and motels situated in such county is imposed, may impose  
21 the tax authorized by this section of not more than one-half of  
22 one percent per occupied room per night.

23           [4.] 5. The ballot of submission for the tax authorized in  
24 this section shall be in substantially the following form:

25           Shall (insert the name of the city or county) impose a tax  
26 on the charges for all sleeping rooms paid by the transient  
27 guests of hotels and motels situated in (name of city or county)  
28 at a rate of (insert rate of percent) percent for the sole  
29 purpose of promoting tourism?

30                   ☐ YES

☐ NO

31  
32 If a majority of the votes cast on the question by the qualified  
33 voters voting thereon are in favor of the question, then the tax  
34 shall become effective on the first day of the second calendar  
35 quarter following the calendar quarter in which the election was  
36 held. If a majority of the votes cast on the question by the  
37 qualified voters voting thereon are opposed to the question, then

1 the tax shall not become effective unless and until the question  
2 is resubmitted under this section to the qualified voters and  
3 such question is approved by a majority of the qualified voters  
4 voting on the question.

5 [5.] 6. As used in this section, "transient guests" means a  
6 person or persons who occupy a room or rooms in a hotel or motel  
7 for thirty-one days or less during any calendar quarter.

8 7. This section shall not be construed as repealing any  
9 taxes levied by any city or county on transient guests as  
10 permitted under this chapter or chapter 94 as of August 28,  
11 2011."; and

12 Further amend said bill, Page 3, Section 67.1008, Line 13,  
13 by inserting after all of said line the following:

14 "[67.1005. 1. The governing body of any city or  
15 county, other than a city or county already imposing a  
16 tax on the charges for all sleeping rooms paid by the  
17 transient guests of hotels and motels situated in such  
18 city or county or a portion thereof pursuant to any  
19 other law of this state, having more than three hundred  
20 fifty hotel and motel rooms inside such city or county  
21 may impose a tax on the charges for all sleeping rooms  
22 paid by the transient guests of hotels or motels  
23 situated in the city or county or a portion thereof,  
24 which shall be not more than five percent per occupied  
25 room per night, except that such tax shall not become  
26 effective unless the governing body of the city or  
27 county submits to the voters of the city or county at a  
28 state general or primary election a proposal to  
29 authorize the governing body of the city or county to  
30 impose a tax pursuant to this section and section  
31 67.1002. The tax authorized by this section and  
32 section 67.1002 shall be in addition to the charge for  
33 the sleeping room and shall be in addition to any and  
34 all taxes imposed by law and the proceeds of such tax  
35 shall be used by the city or county solely for the  
36 promotion of tourism and for funding a convention and  
37 visitors bureau which shall be a general not-for-profit  
38 organization with whom the city or county has  
39 contracted, and which is established for the purpose of  
40 promoting the city or county as a convention, visitor  
41 and tourist center. Such tax shall be stated  
42 separately from all other charges and taxes.

43 2. The tax authorized in this section shall not  
44 be imposed in any city or county where another tax on



1 the charges for all sleeping rooms paid by the  
2 transient guests of hotels and motels situated in such  
3 city or county or a portion thereof is imposed pursuant  
4 to any other law of this state, except that cities of  
5 the third class having more than two thousand five  
6 hundred hotel and motel rooms and located in a county  
7 of the first class where another tax on the charges for  
8 all sleeping rooms paid by the transient guests of  
9 hotels and motels situated in such county is imposed  
10 may impose the tax authorized in this section of not  
11 more than one-half percent per occupied room per night.

12 3. The ballot of submission for the tax  
13 authorized in this section shall be in substantially  
14 the following form:

15 Shall (insert the name of the city or county)  
16 impose a tax on the charges for all sleeping rooms paid  
17 by the transient guests of hotels and motels situated  
18 in (name of city or county) at a rate of (insert rate  
19 of percent) percent?

20 ☐ YES ☐ NO

21 4. As used in this section, "transient guests"  
22 shall mean a person or persons who occupy a room or  
23 rooms in a hotel or motel for thirty-one days or less  
24 during any calendar quarter.]; and

25 Further amend said title, enacting clause and intersectional  
26 references accordingly.