

HOUSE

AMENDMENT NO. _____

Offered by _____

of _____

1 AMEND House Committee Substitute for Senate Bill No. 145, Page 5,
 2 Section 67.319, Line 53, 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
 29 such tax shall be used by the city or county solely for funding a

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

7 [2.] 3. As used in this section and section 67.1002, the
8 term "transient guests" means a person or persons who occupy a
9 room or rooms in a hotel or motel for thirty-one days or less
10 during any calendar quarter, except that in any county of the
11 third classification without a township form of government and
12 with more than forty-one thousand one hundred but fewer than
13 forty-one thousand two hundred inhabitants, "transient guests"[,
14 as used in this section and section 67.1002,] means a person or
15 persons who occupy a room or rooms in a hotel or motel for ninety
16 days or less during any calendar quarter.

17 [3.] 4. Provisions of this section to the contrary
18 notwithstanding, the governing body of any home rule city with
19 more than thirty-nine thousand six hundred but fewer than
20 thirty-nine thousand seven hundred inhabitants and partially
21 located in any county of the first classification with more than
22 seventy-one thousand three hundred but fewer than seventy-one
23 thousand four hundred inhabitants may impose a tax on the charges
24 for all sleeping rooms paid by the transient guests of hotels or
25 motels situated in the city, which shall be not more than seven
26 percent per occupied room per night, except that such tax shall
27 not become effective unless the governing body of such city
28 submits to the voters of the city at an election permitted under
29 section 115.123 a proposal to authorize the governing body of the
30 city to impose a tax under the provisions of this [section]
31 subsection and section 67.1002. The tax authorized by this
32 [section] subsection and section 67.1002 shall be in addition to
33 the charge for the sleeping room and shall be in addition to any
34 and all taxes imposed by law and the proceeds of such tax shall
35 be used by the city solely for funding a convention and visitors
36 bureau which shall be a general not-for-profit organization with
37 whom the city has contracted, and which is established for the

1 purpose of promoting the city as a convention, visitor, and
2 tourist center. Such tax shall be stated separately from all
3 other charges and taxes.

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

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

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

35 (2) Any city not already imposing a tax under this section
36 and section 67.1002 and that is located in whole or partially
37 within a county that already imposes a tax solely on the charges

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

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

14 67.1002. 1. The question shall be submitted in
15 substantially the following form:

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

21 ☐ YES

☐ NO

22
23 If a majority of the votes cast on the question by the qualified
24 voters voting thereon are in favor of the question, then the tax
25 shall become effective on the first day of the calendar quarter
26 following the calendar quarter in which the election was held. If
27 a majority of the votes cast on the question by the qualified
28 voters voting thereon are opposed to the question, then the
29 governing body for the city or county shall have no power to
30 impose the tax authorized by this section unless and until the
31 governing body of the city or county again submits the question
32 to the qualified voters of the city or county and such question
33 is approved by a majority of the qualified voters voting on the
34 question.

35 2. On and after the effective date of any tax authorized
36 under the provisions of this section and section 67.1000, the
37 city or county which levied the tax may adopt one of the two

1 following provisions for the collection and administration of the
2 tax:

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

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

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

28 67.1003. 1. The governing body of the following cities and
29 counties may impose a tax as provided in this section:

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

36 (2) A county of the third classification with a population
37 of more than seven thousand but less than seven thousand four

1 hundred inhabitants;

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

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

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

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

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

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

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

37 3. Notwithstanding any other provision of law to the

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

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

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

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

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

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

☐ YES

☐ NO

If a majority of the votes cast on the question by the qualified
voters voting thereon are in favor of the question, then the tax
shall become effective on the first day of the second calendar
quarter following the calendar quarter in which the election was
held. If a majority of the votes cast on the question by the
qualified voters voting thereon are opposed to the question, then
the tax shall not become effective unless and until the question

1 is resubmitted under this section to the qualified voters and
2 such question is approved by a majority of the qualified voters
3 voting on the question.

4 [5.] 6. As used in this section, "transient guests" means a
5 person or persons who occupy a room or rooms in a hotel or motel
6 for thirty-one days or less during any calendar quarter.

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

11 Further amend said bill, Page 7, Section 1, Line 54, by
12 inserting after all of said line the following:

13 "[67.1005. 1. The governing body of any city or
14 county, other than a city or county already imposing a
15 tax on the charges for all sleeping rooms paid by the
16 transient guests of hotels and motels situated in such
17 city or county or a portion thereof pursuant to any
18 other law of this state, having more than three hundred
19 fifty hotel and motel rooms inside such city or county
20 may impose a tax on the charges for all sleeping rooms
21 paid by the transient guests of hotels or motels
22 situated in the city or county or a portion thereof,
23 which shall be not more than five percent per occupied
24 room per night, except that such tax shall not become
25 effective unless the governing body of the city or
26 county submits to the voters of the city or county at a
27 state general or primary election a proposal to
28 authorize the governing body of the city or county to
29 impose a tax pursuant to this section and section
30 67.1002. The tax authorized by this section and
31 section 67.1002 shall be in addition to the charge for
32 the sleeping room and shall be in addition to any and
33 all taxes imposed by law and the proceeds of such tax
34 shall be used by the city or county solely for the
35 promotion of tourism and for funding a convention and
36 visitors bureau which shall be a general not-for-profit
37 organization with whom the city or county has
38 contracted, and which is established for the purpose of
39 promoting the city or county as a convention, visitor
40 and tourist center. Such tax shall be stated
41 separately from all other charges and taxes.

42 2. The tax authorized in this section shall not
43 be imposed in any city or county where another tax on
44 the charges for all sleeping rooms paid by the
45 transient guests of hotels and motels situated in such

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

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

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

18 ☐ YES

☐ NO

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

23 Further amend said title, enacting clause and intersectional
24 references accordingly.