

SECOND REGULAR SESSION

HOUSE BILL NO. 1436

97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES NETH (Sponsor) AND BERRY (Co-sponsor).

5422H.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 known as section 94.841, to read as follows:

94.841. 1. The governing body of any special charter city with more than twenty-nine thousand but fewer than thirty-two thousand inhabitants may impose, by order or ordinance, a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, and bed and breakfast inns situated in the city or a portion thereof. The tax shall be not more than six percent per occupied room per night, and shall be imposed solely for the purpose of promoting tourism, cultural activities, business, and economic development, and for constructing related infrastructure and improvements. The tax authorized in this section shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and shall be stated separately from all other charges and taxes.

2. (1) No such order or ordinance shall become effective unless the governing body of the city submits to the voters of the city at a state general, primary, or special election a proposal to authorize the governing body of the city to impose a tax under this section. The ballot language shall be in substantially the following form:

"Shall the City of (insert city name) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, and bed and breakfast inns in the city at a rate not to exceed six percent per occupied room per night for the sole purpose of promoting tourism, cultural activities, business, and economic development, and for constructing related infrastructure and improvements?"

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.

19 (2) If a majority of the votes cast on the question by the qualified voters voting
20 thereon are in favor of the question, then the tax shall become effective on the first day of
21 the second calendar quarter after the director of revenue receives notice of the adoption
22 of the tax. If a majority of the votes cast on the question by the qualified voters voting
23 thereon are opposed to the question, then the tax shall not become effective unless and until
24 the question is resubmitted under this section to the qualified voters of the city and such
25 question is approved by a majority of the qualified voters voting on the question.

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

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

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

49 6. Notwithstanding any other provision of law to the contrary, the tax authorized
50 in this section shall not be imposed by the following cities or counties:

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

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

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