SECOND REGULAR SESSION

HOUSE BILL NO. 1909

97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ENGLER.

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to transient guest tax in Perry County.

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

Section A. Chapter 67, RSMo, is amended by adding thereto one new section, to be 2 known as section 67.1367, to read as follows:

67.1367. 1. The governing body of any county of the third classification without a 2 township form of government and with more than eighteen thousand but fewer than twenty thousand inhabitants and with a city of the fourth classification with more than 3 4 eight thousand but fewer than nine thousand inhabitants as the county seat may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels 5 6 situated in the county or a portion thereof, which shall be no more than six percent per occupied room per night, except that such tax shall not become effective unless the 7 governing body of the county submits to the voters of the county at a state general or 8 primary election, a proposal to authorize the governing body of the county to impose a tax 9 10 pursuant to this section. The tax authorized by this section shall be in addition to the 11 charge for the sleeping room and shall be in addition to any and all taxes imposed by law 12 and the proceeds of such tax shall be used by the county solely for the promotion of tourism. Such tax shall be stated separately from all other charges and taxes. 13

14 **2.** The ballot of submission for the tax authorized in this section shall be in 15 substantially the following form:

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.

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

19 \Box YES \Box NO

20 **3.** As used in this section, "transient guests" means a person or persons who occupy

a room or rooms in a hotel or motel for thirty-one days or less during any calendarquarter.

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