FIRST REGULAR SESSION HOUSE BILL NO. 1349

98TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE CURTIS.

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal section 67.657, RSMo, and to enact in lieu thereof two new sections relating to bonding authority, with an emergency clause.

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

Section A. Section 67.657, RSMo, is repealed and two new sections enacted in lieu 2 thereof, to be known as sections 33.542 and 67.657, to read as follows:

33.542. Nothing in this chapter or any other section of law shall be construed to
provide authority for the extension of existing bonds or any additional bonding authority
to the executive branch without legislative or voter approval.

67.657. 1. Nothing contained in sections 67.650 to 67.658 shall impair the powers of
any county, municipality or other political subdivision to acquire, own, operate, develop or
improve any facility of the type the authority is given the right and power to own, operate,
develop or improve.

2. Any county, municipality or other political subdivision or public agency is authorized
to make gifts, donations, grants and contributions of money or real or personal property to the
authority, whether such money or property is derived from tax revenues or from any other source.
3. The state of Missouri or any agency, department or instrumentality thereof and the
county, the city, or any political subdivision, public agency or public body, or any combination

10 thereof pursuant to sections 70.210 to 70.325, or otherwise, are authorized to enter into contracts,

11 agreements, leases and subleases with each other, the authority and others to acquire, sell,

12 convey, lease, sublease, own, operate, finance, develop or improve, or any combination thereof,

13 any facility of the type the authority is given the right to construct, own, operate, develop or

14 improve, including without limitation to agree to pay rents or other fees or charges, subject 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.

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annual appropriations, and to mortgage, pledge, assign, convey, or grant security in any interestwhich any such entity may have in such facility.

17 4. In addition to any other tax imposed by law, and notwithstanding the provisions of 18 subdivision (2) of subsection 5 of section 67.619, to the contrary, the governing body of the 19 county may submit to the voters of the county a tax not to exceed three and one-half percent on 20 the amount of sales or charges for all sleeping rooms paid by the transient guests of hotels and 21 motels situated within the county involved, and doing business within such county for the 22 purpose of funding a regional convention and sports complex authority and for other recreational 23 and entertainment purposes. If the governing body so orders, the election officials of the county 24 shall submit a proposition to the voters of such county at the next statewide or countywide 25 election or at a special election called for that purpose, such special election to be held at the 26 expense of the regional convention and sports complex authority. Such proposition shall be submitted to the voters in substantially the following form at such election: 27

Shall a sales tax of percent on the amount of sales or charges for all rooms paid by the transient guests of hotels and motels be levied in the county of to provide certain funds for the regional convention and sports complex authority and for general revenue purposes?

 \square NO

32 33

32

 \Box YES

In the event that a majority of the voters voting on such proposition in such county at such
election approve such proposition, then such sales tax shall be in full force and effect as of the
first day of the calendar quarter following the calendar quarter in which the election was held.
5. On and after the effective day of any tax authorized under the provisions of subsection

4 of this section, the governing body of the county may adopt one of the two followingprovisions for the collection and administration of the tax:

(1) The collector of revenue in such county may collect the tax pursuant to rules and regulations promulgated by the governing body of the county. The tax to be collected by the collector of revenue, less an amount not less than one percent and not more than three percent which may be retained for costs of collection, shall be remitted to the county and deposited in a special trust fund to be known as the "County Convention and Recreation Trust Fund" not later than thirty days following the end of each month;

46 (2) The governing body of the county may enter into an agreement with the director of 47 revenue of the state of Missouri for the purpose of collecting the tax authorized in subsection 4 48 of this section. In the event the governing body enters into an agreement with the director of 49 revenue of the state of Missouri for the collection of the tax authorized in subsection 4 of this 50 section, the director of revenue shall perform all functions incident to the administration,

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collection, enforcement, and operation of such tax, and the director of revenue shall collect such additional tax. The tax shall be collected and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue, and the director of revenue shall retain not less than one percent nor more than three percent for cost of collection and shall transfer all other moneys collected for such tax to the county for deposit in the county convention and recreation trust fund.

57 6. All funds deposited in the county convention and recreation trust fund shall, subject 58 to annual appropriation, be disbursed by the county only for deposit in the regional convention 59 and sports complex fund to pay the county's share of any rent, fees or charges payable pursuant to any contract, agreement, lease or sublease provided for in subsection 3 of this section; 60 provided that in the event the county chooses to participate in a qualifying project and enters into 61 62 any such contract, agreement, lease or sublease, then any funds in excess of its obligations hereunder which are deposited in the county convention and recreation trust fund in any year 63 64 pursuant to subsection 4 of this section may be appropriated and disbursed by the county for 65 general revenue purposes.

66 7. Notwithstanding any provision of subsection 6 of this section to the contrary, funds 67 deposited in the county convention and recreation trust fund pursuant to subsection 5 of this 68 section in excess of amounts payable as the county's share of any rent, fees or charges payable 69 pursuant to any contract, agreement, lease or sublease provided for in subsection 3 of this 70 section, including reasonable reserves for future payments of such amounts, shall not be 71 appropriated or paid except for funding of the regional convention and sports complex authority 72 or for regional convention and tourism purposes to the regional convention and visitors commission established by section 67.601 if it is providing management and operations services 73 74 for a facility of the regional convention and sports complex authority of which the state of 75 Missouri, the city, and St. Louis County are lessees pursuant to a contract, agreement or sublease 76 with such lessees.

77 8. In addition to any other tax imposed by law, and notwithstanding the provisions of 78 subdivision (1) of subsection 5 of section 67.619 to the contrary, the governing body of the city 79 may repeal a present two-dollar license fee per occupied room levied in such city on hotels and 80 motels and submit to the voters of the city a tax not to exceed three and one-half percent on the 81 amount of sales or charges for all sleeping rooms paid by the transient guests of hotels and 82 motels situated within the city involved, and doing business within such city for the purposes of 83 funding debt service, lease payments or other expenses of an existing convention center, 84 including any southern expansion thereof, of such city, a regional convention and sports complex 85 authority or a regional convention and visitors commission or any combination thereof as herein 86 provided. If the governing body so orders, the election officials of the city shall submit a

proposition to the voters of such city at the next statewide or citywide election or at a special election called for that purpose, such special election to be held at the expense of the city. Such proposition shall be submitted to the voters in substantially the following form at such election:

90 Shall the present two-dollar license fee per occupied room levied in the city of 91 on hotels and motels be repealed and a sales tax of percent on the amount of 92 sales or charges for all rooms paid by the transient guests of hotels and motels be levied in the 93 city of to provide funds for convention, tourism and sports facilities purposes and 94 agencies?

- 95 \Box YES \Box NO
- 96

97 In the event that a majority of the voters voting on such proposition in such city at such election 98 approve such proposition, then such two-dollar license fee per occupied room shall be repealed 99 and such sales tax shall be in full force and effect as of the first day of the calendar quarter 100 following the calendar quarter in which the election was held.

9. On and after the effective date of any tax authorized under the provisions of
subsection 8 of this section, the governing body of the city may adopt one of the two following
provisions for the collection and administration of the tax:

(1) The collector of revenue in such city may collect the tax pursuant to rules and regulations promulgated by the governing body of the city. The tax to be collected by the collector of revenue, less an amount not less than one percent and not more than three percent which may be retained for costs of collection, shall be remitted to the city and deposited in a special trust fund to be known as the "City Convention and Sports Facility Trust Fund" not later than thirty days following the end of each month;

110 (2) The governing body of the city may enter into an agreement with the director of 111 revenue of the state of Missouri for the purpose of collecting the tax authorized in subsection 8 112 of this section. In the event the governing body enters into an agreement with the director of revenue of the state of Missouri for the collection of the tax authorized in subsection 8 of this 113 114 section, the director of revenue shall perform all functions incident to the administration, collection, enforcement and operation of such tax, and the director of revenue shall collect such 115 116 additional tax. The tax shall be collected and reported upon such forms and under such 117 administrative rules and regulations as may be prescribed by the director of revenue, and the 118 director of revenue shall retain not less than one percent nor more than three percent for cost of 119 collection and shall transfer all other moneys collected for such tax to the city for deposit in the 120 convention and sports facility trust fund.

121 10. All funds deposited in the city convention and sports facility trust fund shall, subject 122 to annual appropriation, be disbursed by the city only for first, debt service, lease payments or

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other expenses related to an existing convention center, including any southern expansion thereof, of such city, second, to pay the city's share of any rent, fees or charges payable pursuant to any lease provided for in subsection 3 of this section and third, the remainder, if any, annually to the regional convention and visitors commission established by section 67.601 if it is providing management and operations services for a facility of the regional convention and sports complex authority of which the state of Missouri, the city, and St. Louis County are lessees pursuant to a contract, agreement or sublease with such lessees.

130 11. Nothing in this section shall be construed to provide authority for the extension
131 of existing bonds or any additional bonding authority to the executive branch without
132 legislative or voter approval.

Section B. Because of the need to ensure the fiscal integrity of the state, section A of this

- 2 act is deemed necessary for the immediate preservation of the public health, welfare, peace and
- 3 safety, and is hereby declared to be an emergency act within the meaning of the constitution, and
- 4 section A of this act shall be in full force and effect upon its passage and approval.

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