

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By \_\_\_\_\_

1 AMEND House Committee Substitute for Senate Bill No. 114, Page 5, Section 67.405, Line 17, by  
2 inserting immediately after all of said section and line the following:

3  
4 "67.5110. 1. As used in this section, the following terms mean:

5 (1) "Facilitation platform", an intermediary that facilitates the rental of a residential  
6 dwelling rental to, and collects payment from, a transient guest. A facilitation platform shall not  
7 include an entity that acts solely as a property manager;

8 (2) "Guest room", the same meaning as that term is defined under section 92.325;

9 (3) "Lodging establishment", the same meaning as that term is defined under section  
10 92.325;

11 (4) "Marketing platform", an intermediary that facilitates the rental of a residential dwelling  
12 rental to, but does not collect payment from, a transient guest;

13 (5) "Owner", a person who offers a residential dwelling rental to transient guests;

14 (6) "Political subdivision", any county, city, town, village, township, fire district, sewer  
15 district, or water district;

16 (7) "Property manager", an individual or entity designated by an owner to manage private  
17 property;

18 (8) "Reasonable regulation", any ordinance or law that does not expressly prohibit or have  
19 the practical effect of prohibiting residential dwelling rentals;

20 (9) "Residential dwelling", any building, structure, or part of a building or structure that is  
21 used and occupied for human habitation or intended to be so used, including any appurtenances  
22 belonging to it or enjoyed with it;

23 (10) "Residential dwelling rental", a single residential dwelling or any part thereof offered  
24 for rent to transient guests. This definition shall not include a time-share unit, as defined under  
25 section 407.600, or a lodging establishment as defined under section 92.325;

26 (11) "Transient guest", any person who rents and occupies a guest room in a residential  
27 dwelling rental for no more than thirty-one consecutive days during a calendar quarter.

28 2. A political subdivision shall not enact, enforce, or maintain an ordinance or law that  
29 expressly prohibits or that has the practical effect of prohibiting residential dwelling rentals. Nor  
30 shall a political subdivision impose a fee that has the practical effect of prohibiting residential  
31 dwelling rentals.

32 3. A political subdivision may enact and enforce an ordinance or law that, in order to  
33 protect the public's health and safety, imposes a reasonable regulation on residential dwelling rentals  
34 relating to:

35 (1) Sanitation, pollution control, fire and building codes, and parking restrictions; provided  
36 that, such regulations shall not impose on residential dwelling rentals any commercial building or

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1 fire code requirements or require any interior or exterior alteration or reconstruction to a residential  
 2 dwelling rental that is not also required of residential dwellings not offered for rent to transient  
 3 guests;

4 (2) Registration, permit, or inspection requirements with respect to residential dwelling  
 5 rentals, provided that any fees imposed for a registration, permit, or inspection shall be reasonable  
 6 and commensurate with the actual costs incurred by the political subdivision to administer and  
 7 enforce the requirements, and further provided that, except in the case of a change in ownership, a  
 8 political subdivision may not impose an inspection requirement that requires re-inspection:

9 (a) Less than twelve months from the date of original issuance of the certificate of  
 10 inspection; or

11 (b) More than one time in any twelve month period. For any residential dwelling that is not  
 12 used as a residential dwelling rental an inspection shall only be required upon change in occupancy  
 13 or ownership;

14 (3) Posting or display requirements for licenses, permits, certificates, or registrations and for  
 15 emergency procedures and emergency contact information;

16 (4) Response time periods for nuisance complaints related to a residential dwelling rental;  
 17 provided that, such regulation shall not impose on residential dwelling rentals a requirement not also  
 18 required of residential dwellings not offered for rent to transient guests;

19 (5) Minimum age requirements for transient guests renting a residential dwelling rental;

20 (6) Limiting or prohibiting the use of residential dwelling rentals by known sexual  
 21 offenders; or to sell illegal drugs, liquor, or pornography; or to promote topless dancing or other  
 22 adult-oriented commercial activity. Except that, no such ordinance or law shall require an owner to  
 23 conduct a criminal background check, or other investigation, on any transient guest renting a  
 24 residential dwelling rental.

25 4. Nothing in this section shall prohibit political subdivisions from enacting and enforcing  
 26 reasonable zoning regulations by exercising the powers vested therein under chapters 64 and 89 in a  
 27 manner consistent with the limitations imposed by this section.

28 5. A transient guest shall pay and an owner, or property manager acting on behalf of an  
 29 owner, shall collect and remit any applicable taxes imposed on a transient guest for the occupancy  
 30 of a guest room in a residential dwelling rental whether imposed by the state or by a political  
 31 subdivision or taxing authority in which the residential dwelling rental is located and whether the  
 32 tax imposed be a sales tax, hotel and motel tax, occupancy tax, tourism tax, or otherwise. Local  
 33 taxes imposed on the occupancy of a guest room in a residential dwelling rental shall be on the  
 34 same rate and same tax base as similar local taxes imposed on the occupancy of other guest rooms.  
 35 Taxes shall be collected and remitted as follows:

36 (1) When an owner uses a facilitation platform, the facilitation platform shall collect and  
 37 remit on behalf of the owner any applicable state and local taxes imposed on rentals facilitated by  
 38 the facilitation platform for the occupancy of a guest room in a residential dwelling rental or  
 39 lodging establishment by a transient guest. A facilitation platform may comply with this  
 40 requirement by entering into a voluntary agreement with the department of revenue and any  
 41 political subdivision or taxing authority to collect and remit applicable taxes, whether the tax  
 42 imposed be a sales tax, hotel and motel tax, occupancy tax, tourism tax, or otherwise, and shall be  
 43 deemed to be in compliance with this section for as long as that agreement is in force. A facilitation  
 44 platform that is collecting and remitting applicable taxes shall report the taxes and remit the  
 45 aggregate total amounts to each taxing authority, and shall not be required to list or otherwise  
 46 identify any individual owners on any return or attachments to a return. A property manager that  
 47 collects and remits on behalf of an owner taxes imposed on the occupancy of a guest room in a  
 48 residential dwelling by a transient guest shall not be considered a facilitation platform. For the

1 purposes of the collection and remittance by a facilitation platform of any state sales tax imposed on  
 2 a transient guest for the occupancy of a guest room in a residential dwelling rental, the provisions of  
 3 sections 32.096 to 32.110, sections 136.101 to 136.380, and sections 144.010 to 144.525 shall  
 4 apply; and

5 (2) When an owner uses a marketing platform, an owner, or a property manager acting on  
 6 behalf of an owner, shall obtain a certificate of no tax due and a retail sales tax license prior to  
 7 renting a residential dwelling rental to a transient guest. The owner or property manager shall  
 8 disclose to the transient guest the obligation to pay any applicable state and local taxes and the  
 9 owner or property manager shall collect and remit any applicable state and local taxes imposed on  
 10 the occupancy of a guest room in a residential dwelling rental by a transient guest.

11 6. Prior to facilitating a rental of a residential dwelling rental, a facilitation platform shall  
 12 require as a term of service that the owner agrees to abide by all state and local requirements  
 13 applicable to residential dwelling rentals.

14 7. Prior to facilitating a rental of a residential dwelling rental, a marketing platform shall  
 15 require as a term of service that the owner agrees to abide by all state and local requirements  
 16 applicable to residential dwelling rentals including, but not limited to, requirements relating to the  
 17 collection and remittance of taxes to the proper taxing authorities.

18 8. A facilitation platform or a marketing platform shall maintain records of any rentals  
 19 facilitated for three years from the date of rental for the purpose of audits requested by a taxing  
 20 authority.

21 9. The provisions of subsections 5 through 8 of this section shall take effect on January 1,  
 22 2018."; and

23  
 24 Further amend said bill, Page 6, Section 89.020, Line 51, by inserting immediately after all of said  
 25 section and line the following:

26  
 27 "92.325. As used in sections 92.325 to 92.340, the following terms mean:

28 (1) "City", a constitutional charter city located in four or more counties;

29 (2) "Food", all articles commonly used for food or drink, including alcoholic beverages, the  
 30 provisions of chapter 311 notwithstanding;

31 (3) "Food establishment", any cafe, cafeteria, lunchroom or restaurant which sells food at  
 32 retail;

33 (4) "Governing body", the city council charged with governing the city;

34 (5) "Gross receipts", the gross receipts from retail sales of food prepared on the premises  
 35 and delivered to the purchaser (excluding sales tax);

36 (6) "Guest room", any room or unit where sleeping accommodations are regularly furnished  
 37 to the public;

38 (7) "Hotel, motel or tourist court", any structure or building, under one management, which  
 39 contains rooms furnished for the accommodation or lodging of guests, with or without meals being  
 40 so provided, and kept, used, maintained, advertised, or held out to the public as a place where  
 41 sleeping accommodations are sought for pay or compensation to transient guests or permanent  
 42 guests and having more than eight bedrooms furnished for the accommodations of such guests.  
 43 Sleeping accommodations consisting of one bedroom or more, that rent for less than twenty dollars  
 44 per day or less than eighty-five dollars per week and shelters for the homeless operated by not-for-  
 45 profit organizations are not a "hotel, motel or tourist court" for the purposes of this act;

46 (8) "Lodging establishment", any building, group of buildings, structure, facility, place, or  
 47 places of business where guest rooms are provided that is:

48 (a) Owned, maintained, or operated by a person;

(b) Kept, used, maintained, advertised, or held out to the public for hire, which can be construed to be a hotel, motel, motor hotel, apartment hotel, tourist court, resort, cabin, tourist home, bunkhouse, dormitory, or other similar place; and

(c) Includes all such accommodations operated for hire as lodging establishments for either transient guests, permanent guests, or for both transient and permanent guests;

[(7)] (9) "Person", any individual, corporation, partnership or other entity;

(10) "Residential dwelling," any building, structure, or part of the building or structure that is used or occupied for human habitation or intended to be so used and includes any appurtenances belonging to or enjoyed with it;

(11) "Residential dwelling rental", a residential dwelling or any part thereof offered for rent to transient guests. This definition shall not include time-share units, as defined under section 407.600, or lodging establishments, as defined under this section;

[(8)] (12) "Transient guest", a person who occupies a guest room or rooms in a hotel, motel, [or] tourist court, lodging establishment, or residential dwelling rental for thirty-one consecutive days or less during any calendar quarter.

92.327. 1. Any city may submit a proposition to the voters of such city:

(1) A tax not to exceed seven and one-half percent of the amount of sales or charges for all:

(a) Sleeping rooms paid by the transient guests of hotels, motels and tourist courts situated within the city involved, and doing business within such city (excluding sales tax); or

(b) Guest rooms paid by the transient guests of lodging establishments and residential dwelling rentals situated within the city; and

(2) A tax not to exceed two percent of the gross receipts derived from the retail sales of food by every person operating a food establishment.

2. Such taxes shall be known as the "convention and tourism tax" and when collected shall be deposited by the city treasurer in a separate fund to be known as the "Convention and Tourism Fund". The governing body of the city shall appropriate from the convention and tourism fund as provided in sections 92.325 to 92.340.

94.802. 1. In addition to any tourism tax imposed by section 94.805, the governing body of any municipality with more than two thousand five hundred hotel and motel rooms inside the municipal limits may impose, by ordinance, a tourism tax at a rate not to exceed four percent on the following:

(1) The price paid or charged to any person for rooms or accommodations paid by transient guests of hotels, motels, condominium units, time-share interests in condominiums, campgrounds, [and] tourist courts, and residential dwelling rentals, as defined under section 67.5110, situated within the municipality; and

(2) The price paid or charged for any admission ticket to or participation in any private tourist attraction in such municipality.

2. As used in this section, the term "hotel", "motel", "condominium", "time-share interests in condominiums", [or] "tourist court", or "residential dwelling rental" means any structure or building, under one management, which contains rooms furnished for the accommodation or lodging of guests, with or without meals being provided, including bed and breakfast facilities, and kept, used, maintained, advertised, or held out to the public as a place where sleeping accommodations are sought for pay or compensation to transient guests and the use of the term "hotel" or "motel" alone shall also be deemed to include all such structures, buildings and facilities, and the term "campground" means real property, other than state-owned property, which contains parcels for rent to transient guests for pay or compensation, which may include temporary utility hook-ups for use by the transient guests, and where such transient guests generally use tents, recreational vehicles or some other form of temporary shelter while on the rented premises.

Shelters for the homeless operated by not-for-profit organizations are not a hotel, motel, or tourist court for the purposes of this section. As used in this section, the term "transient guest" means a person who occupies a room or rooms in a hotel, motel, campground, or tourist court for thirty consecutive days or less.

3. As used in this section, "private tourist attraction" means any commercial entity which appeals to the recreational desires and tastes of the traveling public through the presentation of services or devices designed to entertain or educate visitors, including but not limited to:

- (1) Amusement parks, carnivals, circuses, fairs and water parks;
- (2) Aerial tramways;
- (3) Commercial animal, reptile, and zoological exhibits;
- (4) Commercial beaches and hot springs;
- (5) Go-carts/miniature golf establishments;
- (6) Horse shows and rodeos;
- (7) Rides on airplanes, helicopters, balloons, gliders, parachutes and bungee jumps;
- (8) Automobile, bicycle, dog, horse, and other racing events;
- (9) Music shows and pageants, movie theaters, and live theaters;
- (10) Regularly scheduled and special professional sporting events including, but not limited to, football, baseball, basketball, hockey, tennis, golf, bowling, soccer, horse racing, bicycle racing, human track and field events, table tennis and other racquet events, except that attractions owned or operated by schools, colleges and universities shall be exempt from the provisions of this subdivision.

Attractions operating on an occasional or intermittent basis for fund-raising purposes by nonprofit charitable organizations whose ordinary activities do not involve the operation of such attractions shall be exempt from the admissions tax imposed by this section."; and

Further amend said bill, Page 23, Section 182.660, Line 38, by inserting immediately after all of said section and line the following:

"315.005. As used in sections 315.005 to 315.065, unless the context clearly indicates otherwise, the following terms mean:

- (1) "Code", the standards relating to fire safety, sanitation, electrical wiring, fuel-burning appliances, plumbing, swimming pools and spas, sewage and waste treatment and disposal as adopted by the department. The department in its discretion, may incorporate, in whole or in part, the standards or codes promulgated by the National Fire Protection Association, Building Officials and Code Administration International, Inc., Great Lakes Upper Mississippi River Board of State Sanitary Engineers, and American Society of Sanitary Engineers;
- (2) "Department", the director of the department of health and senior services or an agent of the director of the department of health and senior services;
- (3) "Guest room", any room or unit where sleeping accommodations are regularly furnished to the public;
- (4) "Lodging establishment", any building, group of buildings, structure, facility, place, or places of business where ~~[five or more]~~ guest rooms are provided, which is owned, maintained, or operated by any person and which is kept, used, maintained, advertised or held out to the public for hire which can be construed to be a hotel, motel, motor hotel, apartment hotel, tourist court, resort, cabins, tourist home, bunkhouse, dormitory, or other similar place by whatever name called, and includes all such accommodations operated for hire as lodging establishments for either transient guests, permanent guests, or for both transient and permanent guests, including a residential

1 dwelling rental, as defined under section 67.5110, that is rented to and occupied by transient guests  
2 for more than one hundred eighty-two days in a calendar year;

3 (5) "Owner", the person responsible for obtaining a license from the department for  
4 operating the lodging establishment;

5 (6) "Permanent guest", any person who rents and occupies a guest room in a lodging  
6 establishment for a period of thirty-one days or more;

7 (7) "Person", any individual, partnership, corporation, association, organization, firm, or  
8 federal, state, county, city, village, or municipal association or corporation;

9 (8) "Transient guest", any person who rents and occupies a guest room in a lodging  
10 establishment for a period of less than thirty-one days."; and

11  
12 Further amend said bill, Page 27, Section 321.246, Line 70, by inserting immediately after all of  
13 said section and line the following:

14  
15 "441.007. No owner, as that term is defined under section 67.5110, shall be required to  
16 obtain a business or occupational license by any political subdivision of the state for the sole reason  
17 that the owner offers to rent, or in fact rents, real property to transient guests."; and

18  
19 Further amend said bill by amending the title, enacting clause, and intersectional references  
20 accordingly.  
21