

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill Nos. 632 &
2 675, Page 3, Section 33.543, Line 53, by inserting after all of said section and line the following:
3

4 "66.390. 1. The governing body of any county of the first class having a charter form of
5 government and having a population of over nine hundred thousand inhabitants may levy a tax not
6 to exceed three percent on the amount of sales or charges for all rooms paid by the transient guests
7 of hotels and motels situated within such county. Such tax should be known as a "Convention and
8 Tourism Tax" and shall be deposited by the county treasurer in what shall be known as the
9 "Convention and Tourism Fund". As used herein, "transient guests" means person or persons who
10 occupy room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

11 2. The person, firm or corporation, subject to the tax imposed by this section, shall collect
12 the tax from the transient guests, and each such transient guest shall pay the amount of such tax to
13 the person, firm or corporation directed to collect the tax imposed herein.

14 3. The tax imposed pursuant to the provisions of sections 66.390 to 66.398 shall be in
15 addition to any and all other taxes and licenses.

16 4. The governing body may establish reasonable rules and regulations governing procedures
17 for collecting and reporting of the tax.

18 5. The governing body may provide in the ordinance levying the tax that from every
19 remittance of the tax made, the person required to so remit may deduct and retain an amount equal
20 to two percent of the taxes collected.

21 6. The ordinance shall establish procedures for refunds and penalties on delinquent taxes.

22 7. For purposes of this section, rooms paid by the transient guests shall include rooms in
23 residential dwelling rentals, as that term is defined under section 67.5110.

24 66.500. As used in sections 66.500 to 66.516, the following terms mean:

25 (1) "County", a constitutional charter county containing the major portion of a city with a
26 population of at least three hundred fifty thousand inhabitants;

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

29 (3) "Food establishment", any cafe, cafeteria, lunchroom or restaurant which sells food at
30 retail and has at least five hundred thousand dollars in annual sales;

31 (4) "Governing body", the body charged with governing the county;

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

34 (6) "Hotel, motel or tourist court", any structure or building, under one management, which
35 contains rooms furnished for the accommodation or lodging of guests, with or without meals being
36 so provided, and kept, used, maintained, advertised, or held out to the public as a place where

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1 sleeping accommodations are sought for pay or compensation to transient guests or permanent
 2 guests and having more than eight bedrooms furnished for the accommodations of such guests.
 3 Sleeping accommodations consisting of one bedroom or more that rent for less than twenty dollars
 4 per day or less than eighty-five dollars per week and shelters for the homeless operated by not-for-
 5 profit organizations are not a "hotel, motel or tourist court" for the purposes of this act. "Hotel,
 6 motel, or tourist court" shall include sleeping accommodations in residential dwelling rentals, as that
 7 term is defined under section 67.5110;

8 (7) "Person", any individual, corporation, partnership or other entity;

9 (8) "Transient guest", a person who occupies a room or rooms in a hotel, motel or tourist
 10 court for thirty-one days or less during any calendar quarter."; and

11 67.180. For purposes of this chapter, any sales tax authorized on the rental of
 12 accommodations of a hotel or motel shall be deemed to apply to accommodations of a residential
 13 dwelling rental, as that term is defined under section 67.5110."; and

14 67.662. Notwithstanding any other provisions of law to the contrary, any tax imposed or
 15 collected by any municipality, any county, or any local taxing entity on or related to any transient
 16 accommodations, whether imposed as a hotel tax, occupancy tax, or otherwise, shall apply solely to
 17 amounts actually received by the operator of a hotel, motel, tavern, inn, tourist cabin, tourist camp,
 18 residential dwelling rental, or other place in which rooms are furnished to the public. Under no
 19 circumstances shall a travel agent or intermediary be deemed an operator of a hotel, motel, tavern,
 20 inn, tourist cabin, tourist camp, residential dwelling rental, or other place in which rooms are
 21 furnished to the public unless such travel agent or intermediary actually operates such a facility.
 22 This section shall not apply if the purchaser of such rooms is an entity which is exempt from
 23 payment of such tax. This section is intended to clarify that taxes imposed as a hotel tax, occupancy
 24 tax, or otherwise shall apply solely to amounts received by operators, as enacted in the statutes
 25 authorizing such taxes.

26 67.1153. 1. The authority shall consist of five commissioners, who shall be qualified voters
 27 of the state of Missouri and residents of the county in which the authority is created. The
 28 commissioners shall be appointed by the governor with the advice and consent of the senate. No
 29 more than three of the commissioners appointed shall be of any one political party, and no elective
 30 ~~[or appointed]~~ official of any political subdivision of this state shall be a member of the authority.

31 2. The authority shall elect from its number a chairman, and may appoint such officers and
 32 employees as it may require for the performance of its duties and fix and determine their
 33 qualifications, duties and compensation. No action of the authority shall be binding unless taken at
 34 a meeting at which at least three members are present and unless a majority of the members present
 35 at such meeting shall vote in favor thereof.

36 3. Of the commissioners initially appointed to the authority, one shall serve for two years,
 37 one shall serve for three years, one shall serve for four years, one shall serve for five years, and one
 38 shall serve for six years. Thereafter, successors shall hold office for terms of five years, or for the
 39 unexpired terms of their predecessors. Each commissioner shall hold office until his successor has
 40 been appointed and qualified.

41 4. The commissioners shall receive no salary for the performance of their duties, but shall
 42 be reimbursed for the actual and necessary expenses incurred in the performance of their duties, to
 43 be paid by the authority.

44 67.1158. 1. The governing body of a county which has established an authority under the
 45 provisions of sections 67.1150 to 67.1158 may impose a tax on the charges for all sleeping rooms
 46 paid by the transient guests of hotels or motels situated in the county, which shall be more than two
 47 percent but not more than five percent per occupied room per night, except that such tax shall not
 48 become effective unless the governing body of the county submits to the voters of the county at a

1 state general, primary, or special election, a proposal to authorize the governing body of the county
 2 to impose a tax under the provisions of this section. The tax authorized by this section shall be in
 3 addition to the charge for the sleeping room and shall be in addition to any and all taxes imposed by
 4 law, and the proceeds of such tax shall be used by the authority solely for funding the construction
 5 and operation of convention, visitor and sports facilities, other incidental facilities, and operation of
 6 the authority consistent with the provisions of sections 67.1150 to 67.1158. Such tax shall be stated
 7 separately from all other charges and taxes.

8 2. The question shall be submitted in substantially the following form:

9 Shall the _____ (County) levy a tax of _____ percent on each sleeping room occupied and
 10 rented by transient guests of hotels and motels located in the county, the proceeds of which shall be
 11 expended for the funding of convention, visitor and sports facilities, other incidental facilities, and
 12 the county convention and sports facilities authority?

13 YES NO
 14

15 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
 16 the question, then the tax shall become effective on the first day of the calendar quarter following
 17 the calendar quarter in which the election was held. If a majority of the votes cast on the question
 18 by the qualified voters voting thereon are opposed to the question, then the governing body for the
 19 county shall have no power to impose the tax authorized by this section unless and until the
 20 governing body of the county resubmits the question and such question is approved by a majority of
 21 the qualified voters voting thereon.

22 3. After the effective date of any tax authorized under the provisions of this section, the
 23 county which levied the tax may adopt one of the ~~two~~ three following provisions for the collection
 24 and administration of the tax:

25 (1) The county which levied the tax may adopt rules and regulations for the internal
 26 collection of such tax by the county officers usually responsible for collection and administration of
 27 county taxes; ~~or~~

28 (2) The county which levied the tax may enter into an agreement with the authority for the
 29 authority to collect such tax and perform all functions incident to the administration, collection,
 30 enforcement, and operation of such tax. The tax authorized by this section shall be collected and
 31 reported upon such forms and under such administrative rules and regulations as may be prescribed
 32 by the authority; or

33 (3) The county may enter into an agreement with the director of revenue of the state of
 34 Missouri for the purpose of collecting the tax authorized in this section. In the event any county
 35 enters into an agreement with the director of revenue of the state of Missouri for the collection of
 36 the tax authorized in this section, the director of revenue shall perform all functions incident to the
 37 administration, collection, enforcement and operation of such tax, and shall collect the additional
 38 tax authorized under the provisions of this section. The tax authorized by this section shall be
 39 collected and reported upon such forms and under such administrative rules and regulations as may
 40 be prescribed by the director of revenue, and the director of revenue shall retain not less than one
 41 percent nor more than three percent for cost of collection.

42 4. If a tax is imposed by a county under this section, it is due on the first day of the next
 43 calendar quarter, and the ~~county may~~ authority shall collect a penalty of one percent and shall
 44 collect interest ~~[not to exceed]~~ of two percent per month on ~~[unpaid]~~ taxes ~~[which shall be~~
 45 considered delinquent] that are not paid thirty days after the last day of each quarter. If interest and
 46 penalties are due, they shall be calculated beginning on the original due date and not beginning on
 47 the expiration of the thirty-day grace period.

48 5. If a tax is imposed by a county under this section, either the county or the authority shall

1 have the power to audit the taxed facilities to ensure compliance with the tax by the facility. During
2 such audit, the taxed facilities shall give access to examine necessary records to ensure compliance.

3 6. Suits to enforce the collection and payment of the tax against the taxed facilities ~~may~~
4 shall only be filed and prosecuted by the authority. If suit is filed, the authority may recover as
5 damages a reasonable attorney's fee, litigation expenses, and costs of suit against the taxed facility.

6 7. As used in sections 67.1150 to 67.1159 or any other section relating to an authority
7 established under the provisions of sections 67.1150 to 67.1158, the following terms shall mean:

8 (1) "Hotel", one or more units offering temporary lodgings or living quarters and
9 accommodations consisting of one or more rooms, which may include lounging, cooking, or dining
10 areas, that are provided with furnishings. Such temporary living accommodations may be located
11 within an apartment house, rooming house, tourist or trailer camp, mobile home park, recreational
12 vehicle park, condominium, house, or other residential community if the actual occupant's stay is
13 temporary and shall include bed and breakfasts, residential dwelling rental as that term is defined
14 under section 67.5110, corporate housing, and temporary living accommodations in homes, whether
15 a lease is entered into by the occupant;

16 (2) "Motel", a location containing one or more units offering temporary lodgings or living
17 quarters and accommodations consisting of one or more rooms, which may include lounging,
18 cooking, or dining areas, that are provided with furnishings. Such temporary living
19 accommodations may be located within an apartment house, rooming house, tourist or trailer camp,
20 mobile home park, recreational vehicle park, condominium, house, or other residential community
21 if the actual occupant's stay is temporary and shall include bed and breakfasts, residential dwelling
22 rental as that term is defined under section 67.5110, corporate housing, and temporary living
23 accommodations in homes, whether a lease is entered into by the occupant or there is direct access
24 to parking from the accommodations;

25 (3) "Sleeping rooms", a unit containing a room or series of rooms that include at least one
26 room or area for overnight sleeping by the person occupying them and shall include any associated
27 lounging, cooking, or dining areas or rooms;

28 (4) "Taxed facility" or "taxed facilities", the owner or proprietor of the hotel or motel
29 subject to the tax and the person or entity that operates it. The taxed facility shall collect the tax and
30 transmit it to the collection agent;

31 (5) "Temporary", occupancy of less than thirty-one consecutive days at a time at the same
32 unit;

33 (6) "Transient guest", any person who rents, hires, leases, or occupies the same sleeping
34 room for less than thirty-one consecutive days at a time at the same unit.

35 67.1360. 1. The governing body of the following cities and counties may impose a tax as
36 provided in this section:

37 (1) A city with a population of more than seven thousand and less than seven thousand five
38 hundred;

39 (2) A county with a population of over nine thousand six hundred and less than twelve
40 thousand which has a total assessed valuation of at least sixty-three million dollars, if the county
41 submits the issue to the voters of such county prior to January 1, 2003;

42 (3) A third class city which is the county seat of a county of the third classification without
43 a township form of government with a population of at least twenty-five thousand but not more than
44 thirty thousand inhabitants;

45 (4) Any fourth class city having, according to the last federal decennial census, a population
46 of more than one thousand eight hundred fifty inhabitants but less than one thousand nine hundred
47 fifty inhabitants in a county of the first classification with a charter form of government and having
48 a population of greater than six hundred thousand but less than nine hundred thousand inhabitants;

1 (5) Any city having a population of more than three thousand but less than eight thousand
2 inhabitants in a county of the fourth classification having a population of greater than forty-eight
3 thousand inhabitants;

4 (6) Any city having a population of less than two hundred fifty inhabitants in a county of
5 the fourth classification having a population of greater than forty-eight thousand inhabitants;

6 (7) Any fourth class city having a population of more than two thousand five hundred but
7 less than three thousand inhabitants in a county of the third classification having a population of
8 more than twenty-five thousand but less than twenty-seven thousand inhabitants;

9 (8) Any third class city with a population of more than three thousand two hundred but less
10 than three thousand three hundred located in a county of the third classification having a population
11 of more than thirty-five thousand but less than thirty-six thousand;

12 (9) Any county of the second classification without a township form of government and a
13 population of less than thirty thousand;

14 (10) Any city of the fourth class in a county of the second classification without a township
15 form of government and a population of less than thirty thousand;

16 (11) Any county of the third classification with a township form of government and a
17 population of at least twenty-eight thousand but not more than thirty thousand;

18 (12) Any city of the fourth class with a population of more than one thousand eight hundred
19 but less than two thousand in a county of the third classification with a township form of
20 government and a population of at least twenty-eight thousand but not more than thirty thousand;

21 (13) Any city of the third class with a population of more than seven thousand two hundred
22 but less than seven thousand five hundred within a county of the third classification with a
23 population of more than twenty-one thousand but less than twenty-three thousand;

24 (14) Any fourth class city having a population of more than two thousand eight hundred but
25 less than three thousand one hundred inhabitants in a county of the third classification with a
26 township form of government having a population of more than eight thousand four hundred but
27 less than nine thousand inhabitants;

28 (15) Any fourth class city with a population of more than four hundred seventy but less than
29 five hundred twenty inhabitants located in a county of the third classification with a population of
30 more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

31 (16) Any third class city with a population of more than three thousand eight hundred but
32 less than four thousand inhabitants located in a county of the third classification with a population
33 of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

34 (17) Any fourth class city with a population of more than four thousand three hundred but
35 less than four thousand five hundred inhabitants located in a county of the third classification
36 without a township form of government with a population greater than sixteen thousand but less
37 than sixteen thousand two hundred inhabitants;

38 (18) Any fourth class city with a population of more than two thousand four hundred but
39 less than two thousand six hundred inhabitants located in a county of the first classification without
40 a charter form of government with a population of more than fifty-five thousand but less than sixty
41 thousand inhabitants;

42 (19) Any fourth class city with a population of more than two thousand five hundred but
43 less than two thousand six hundred inhabitants located in a county of the third classification with a
44 population of more than nineteen thousand one hundred but less than nineteen thousand two
45 hundred inhabitants;

46 (20) Any county of the third classification without a township form of government with a
47 population greater than sixteen thousand but less than sixteen thousand two hundred inhabitants;

48 (21) Any county of the second classification with a population of more than forty-four

1 thousand but less than fifty thousand inhabitants;

2 (22) Any third class city with a population of more than nine thousand five hundred but less
3 than nine thousand seven hundred inhabitants located in a county of the first classification without a
4 charter form of government and with a population of more than one hundred ninety-eight thousand
5 but less than one hundred ninety-eight thousand two hundred inhabitants;

6 (23) Any city of the fourth classification with more than five thousand two hundred but less
7 than five thousand three hundred inhabitants located in a county of the third classification without a
8 township form of government and with more than twenty-four thousand five hundred but less than
9 twenty-four thousand six hundred inhabitants;

10 (24) Any third class city with a population of more than nineteen thousand nine hundred but
11 less than twenty thousand in a county of the first classification without a charter form of
12 government and with a population of more than one hundred ninety-eight thousand but less than one
13 hundred ninety-eight thousand two hundred inhabitants;

14 (25) Any city of the fourth classification with more than two thousand six hundred but less
15 than two thousand seven hundred inhabitants located in any county of the third classification
16 without a township form of government and with more than fifteen thousand three hundred but less
17 than fifteen thousand four hundred inhabitants;

18 (26) Any county of the third classification without a township form of government and with
19 more than fourteen thousand nine hundred but less than fifteen thousand inhabitants;

20 (27) Any city of the fourth classification with more than five thousand four hundred but
21 fewer than five thousand five hundred inhabitants and located in more than one county;

22 (28) Any city of the fourth classification with more than six thousand three hundred but
23 fewer than six thousand five hundred inhabitants and located in more than one county through the
24 creation of a tourism district which may include, in addition to the geographic area of such city, the
25 area encompassed by the portion of the school district, located within a county of the first
26 classification with more than ninety-three thousand eight hundred but fewer than ninety-three
27 thousand nine hundred inhabitants, having an average daily attendance for school year 2005-06
28 between one thousand eight hundred and one thousand nine hundred;

29 (29) Any city of the fourth classification with more than seven thousand seven hundred but
30 less than seven thousand eight hundred inhabitants located in a county of the first classification with
31 more than ninety-three thousand eight hundred but less than ninety-three thousand nine hundred
32 inhabitants;

33 (30) Any city of the fourth classification with more than two thousand nine hundred but less
34 than three thousand inhabitants located in a county of the first classification with more than seventy-
35 three thousand seven hundred but less than seventy-three thousand eight hundred inhabitants;

36 (31) Any city of the third classification with more than nine thousand three hundred but less
37 than nine thousand four hundred inhabitants;

38 (32) Any city of the fourth classification with more than three thousand eight hundred but
39 fewer than three thousand nine hundred inhabitants and located in any county of the first
40 classification with more than thirty-nine thousand seven hundred but fewer than thirty-nine
41 thousand eight hundred inhabitants;

42 (33) Any city of the fourth classification with more than one thousand eight hundred but
43 fewer than one thousand nine hundred inhabitants and located in any county of the first
44 classification with more than one hundred thirty-five thousand four hundred but fewer than one
45 hundred thirty-five thousand five hundred inhabitants;

46 (34) Any county of the third classification without a township form of government and with
47 more than twelve thousand one hundred but fewer than twelve thousand two hundred inhabitants;

48 (35) Any city of the fourth classification with more than three thousand eight hundred but

1 fewer than four thousand inhabitants and located in more than one county; provided, however, that
 2 motels owned by not-for-profit organizations are exempt; or

3 (36) Any city of the fourth classification with more than five thousand but fewer than five
 4 thousand five hundred inhabitants and located in any county with a charter form of government and
 5 with more than two hundred thousand but fewer than three hundred fifty thousand inhabitants.

6 2. The governing body of any city or county listed in subsection 1 of this section may
 7 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed
 8 and breakfast inns, residential dwelling rentals, as that term is defined under section 67.5110, and
 9 campgrounds and any docking facility which rents slips to recreational boats which are used by
 10 transients for sleeping, which shall be at least two percent, but not more than five percent per
 11 occupied room per night, except that such tax shall not become effective unless the governing body
 12 of the city or county submits to the voters of the city or county at a state general, primary or special
 13 election, a proposal to authorize the governing body of the city or county to impose a tax pursuant
 14 to the provisions of this section and section 67.1362. The tax authorized by this section and section
 15 67.1362 shall be in addition to any charge paid to the owner or operator and shall be in addition to
 16 any and all taxes imposed by law and the proceeds of such tax shall be used by the city or county
 17 solely for funding the promotion of tourism. Such tax shall be stated separately from all other
 18 charges and taxes."; and

19
 20 Further amend said bill, Page 8, Section 67.3005, Line 45, by inserting after all of said section and
 21 line the following:

22
 23 "67.5110. 1. As used in this section, the following terms mean:

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

27 (2) "Guest room", any room or unit where sleeping accommodations are regularly furnished
 28 to the public;

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

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

32 (5) "Person", any individual, corporation, partnership, or other entity;

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

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

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

40 (9) "Residential dwelling rental", a single residential dwelling or any part thereof offered for
 41 rent to transient guests. This definition shall not include a time-share unit, as defined under section
 42 407.600, or a lodging establishment, as defined under section 315.005;

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

45 2. A transient guest occupying a guest room in a residential dwelling rental shall pay and an
 46 owner, or a facilitation platform or property manager on behalf of an owner, shall collect any
 47 applicable sales tax, hotel and motel tax, occupancy tax, tourism tax, or other tax imposed on
 48 transient guests by the state or by a local political subdivision or taxing authority in which the

1 residential dwelling rental is located, including any such taxes authorized under this chapter or
 2 chapter 66, 92, 94, or 144. Taxes shall be remitted as follows:

3 (1) A facilitation platform that collects and remits the taxes required by this subsection on
 4 behalf of an owner shall enter into an agreement with the department of revenue and any political
 5 subdivision or taxing authority to collect and remit the taxes required by this subsection. Such
 6 facilitation platform shall report the taxes and remit the aggregate total amounts to each political
 7 subdivision or taxing authority and shall not be required to list or otherwise identify any individual
 8 owners on any return or attachments to a return. A property manager that, on behalf of an owner,
 9 collects and remits taxes imposed on the transient guest for the occupancy of a guest room in a
 10 residential dwelling shall not be considered a facilitation platform. For purposes of the collection
 11 and remittance by a facilitation platform of any state sales tax imposed on a transient guest for the
 12 occupancy of a guest room in a residential dwelling rental, the provisions of sections 32.085 to
 13 32.087, sections 136.010 to 136.380, and sections 144.010 to 144.525 shall apply; and

14 (2) When an owner uses a marketing platform or when a facilitation platform collects the
 15 taxes required by this subsection but the owner maintains responsibility for remittance, the owner
 16 shall obtain a certificate of no tax due and a retail sales tax license prior to advertising a residential
 17 dwelling rental on any platform or renting a residential dwelling rental to a transient guest.

18
 19 The provisions of this subsection shall take effect on January 1, 2019.

20 3. A facilitation platform or a marketing platform shall maintain records of any rentals
 21 facilitated for a period of three years from the date of rental for audits requested by a taxing
 22 authority.

23 92.325. As used in sections 92.325 to 92.340, the following terms mean:

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

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

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

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

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

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

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

42 [(7)] (8) "Lodging establishment", any building, group of buildings, structure, facility,
 43 place, or places of business where guest rooms are provided that is:

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

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

48 (c) Includes all such accommodations operated for hire as lodging establishments for either

1 transient guests, permanent guests, or for both transient and permanent guests;

2 (9) "Person", any individual, corporation, partnership or other entity;

3 [~~(8)~~] (10) "Residential dwelling", any building, structure, or part of the building or
 4 structure that is used or occupied for human habitation or intended to be so used and includes any
 5 appurtenances belonging to or enjoyed with it;

6 (11) "Residential dwelling rental", a residential dwelling or any part thereof offered for rent
 7 to transient guests. This definition shall not include time-share units, as defined under section
 8 407.600, or lodging establishments, as defined under this section;

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

12 92.327. 1. Any city may submit a proposition to the voters of such city:

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

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

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

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

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

24 92.331. Such proposition shall be submitted to the voters in substantially the following form
 25 at such election:

26 Shall a convention and tourism tax of _____ percent on the amount of sales or charges for
 27 all rooms paid by the transient guests of hotels, motels [~~and~~] , tourist courts, lodging establishments,
 28 and residential dwelling rentals situated within the city and _____ percent on the gross receipts
 29 derived from the retail sales of food at a food establishment be levied in the city of _____ to
 30 provide funds for the promotion of convention and tourism?

31 YES NO

32 94.005. For purposes of this chapter, any sales tax authorized on rooms paid by transient
 33 guests of hotels and motels shall be deemed to apply to rooms of a residential dwelling rental, as
 34 that term is defined under section 67.5110."; and

35
 36 Further amend said bill, Page 24, Section 144.011, Line 64 by inserting after all of said section and
 37 line the following:

38
 39 "144.020. 1. A tax is hereby levied and imposed for the privilege of titling new and used
 40 motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways
 41 or waters of this state which are required to be titled under the laws of the state of Missouri and,
 42 except as provided in subdivision (9) of this subsection, upon all sellers for the privilege of
 43 engaging in the business of selling tangible personal property or rendering taxable service at retail in
 44 this state. The rate of tax shall be as follows:

45 (1) Upon every retail sale in this state of tangible personal property, excluding motor
 46 vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors required to be
 47 titled under the laws of the state of Missouri and subject to tax under subdivision (9) of this
 48 subsection, a tax equivalent to four percent of the purchase price paid or charged, or in case such

1 sale involves the exchange of property, a tax equivalent to four percent of the consideration paid or
2 charged, including the fair market value of the property exchanged at the time and place of the
3 exchange, except as otherwise provided in section 144.025;

4 (2) A tax equivalent to four percent of the amount paid for admission and seating
5 accommodations, or fees paid to, or in any place of amusement, entertainment or recreation, games
6 and athletic events, except amounts paid for any instructional class;

7 (3) A tax equivalent to four percent of the basic rate paid or charged on all sales of
8 electricity or electrical current, water and gas, natural or artificial, to domestic, commercial or
9 industrial consumers;

10 (4) A tax equivalent to four percent on the basic rate paid or charged on all sales of local
11 and long distance telecommunications service to telecommunications subscribers and to others
12 through equipment of telecommunications subscribers for the transmission of messages and
13 conversations and upon the sale, rental or leasing of all equipment or services pertaining or
14 incidental thereto; except that, the payment made by telecommunications subscribers or others,
15 pursuant to section 144.060, and any amounts paid for access to the internet or interactive computer
16 services shall not be considered as amounts paid for telecommunications services;

17 (5) A tax equivalent to four percent of the basic rate paid or charged for all sales of services
18 for transmission of messages of telegraph companies;

19 (6) A tax equivalent to four percent on the amount of sales or charges for all rooms, meals
20 and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car,
21 tourist cabin, tourist camp, residential dwelling rental as defined under section 67.5110, or other
22 place in which rooms, meals or drinks are regularly served to the public. The tax imposed under
23 this subdivision shall not apply to any automatic mandatory gratuity for a large group imposed by a
24 restaurant when such gratuity is reported as employee tip income and the restaurant withholds
25 income tax under section 143.191 on such gratuity;

26 (7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets by
27 every person operating a railroad, sleeping car, dining car, express car, boat, airplane and such buses
28 and trucks as are licensed by the division of motor carrier and railroad safety of the department of
29 economic development of Missouri, engaged in the transportation of persons for hire;

30 (8) A tax equivalent to four percent of the amount paid or charged for rental or lease of
31 tangible personal property, provided that if the lessor or renter of any tangible personal property had
32 previously purchased the property under the conditions of sale at retail or leased or rented the
33 property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor, renter or
34 subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or subrental
35 receipts from that property. The purchase, rental or lease of motor vehicles, trailers, motorcycles,
36 mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid as provided in
37 this section and section 144.070. In no event shall the rental or lease of boats and outboard motors
38 be considered a sale, charge, or fee to, for or in places of amusement, entertainment or recreation
39 nor shall any such rental or lease be subject to any tax imposed to, for, or in such places of
40 amusement, entertainment or recreation. Rental and leased boats or outboard motors shall be taxed
41 under the provisions of the sales tax laws as provided under such laws for motor vehicles and
42 trailers. Tangible personal property which is exempt from the sales or use tax under section 144.030
43 upon a sale thereof is likewise exempt from the sales or use tax upon the lease or rental thereof;

44 (9) A tax equivalent to four percent of the purchase price, as defined in section 144.070, of
45 new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on
46 the highways or waters of this state which are required to be registered under the laws of the state of
47 Missouri. This tax is imposed on the person titling such property, and shall be paid according to the
48 procedures in section 144.440.

1 2. All tickets sold which are sold under the provisions of sections 144.010 to 144.525 which
2 are subject to the sales tax shall have printed, stamped or otherwise endorsed thereon, the words
3 “This ticket is subject to a sales tax.”.

4 144.087. 1. The director of revenue [~~shall~~] may require [~~all applicants for~~] retail sales
5 [~~licenses and all~~] licensees in default in filing a return and paying their taxes when due to file a bond
6 in an amount to be determined by the director, which may be a corporate surety bond or a cash
7 bond, but such bond shall not be more than two times the average monthly tax liability of the
8 taxpayer[~~, estimated in the case of a new applicant, otherwise~~] based on the previous twelve months'
9 experience. At such time as the director of revenue shall deem the amount of a bond required by
10 this section to be insufficient to cover the average monthly tax liability of a given taxpayer, he or
11 she may require such taxpayer to adjust the amount of the bond to the level satisfactory to the
12 director which will cover the amount of such liability. The director shall, after a reasonable period
13 of satisfactory tax compliance for one year from the initial date of bonding, release such taxpayer
14 from the bonding requirement as set forth in this section. All itinerant or temporary businesses shall
15 be required to procure the license and post the bond required under the provisions of sections
16 144.083 and 144.087 prior to the selling of goods at retail, and in the event that such business is to
17 be conducted for less than one month, the amount of the bond shall be determined by the director.

18 2. All cash bonds shall be deposited by the director of revenue into the state general revenue
19 fund, and shall be released to the taxpayer pursuant to subsection 1 of this section from funds
20 appropriated by the general assembly for such purpose. If appropriated funds are available, the
21 commissioner of administration and the state treasurer shall cause such refunds to be paid within
22 thirty days of the receipt of a warrant request for such payment from the director of the department
23 of revenue.

24 3. [~~An applicant or~~] A licensee in default may, in lieu of filing any bond required under this
25 section, provide the director of revenue with an irrevocable letter of credit, as defined in section
26 [~~400.5-103~~] 400.5-102, issued by any state or federally chartered financial institution, in an amount
27 to be determined by the director or may obtain a certificate of deposit issued by any state or
28 federally chartered financial institution, in an amount to be determined by the director, where such
29 certificate of deposit is pledged to the department of revenue until released by the director in the
30 same manner as bonds are released pursuant to subsection 1 of this section. As used in this
31 subsection, the term "certificate of deposit" means a certificate representing any deposit of funds in
32 a state or federally chartered financial institution for a specified period of time which earns interest
33 at a fixed or variable rate, where such funds cannot be withdrawn prior to a specified time without
34 forfeiture of some or all of the earned interest.

35 Section 2. Income derived from the rental of a primary residence for less than fifteen days
36 during the year shall not be considered taxable income under chapter 143, consistent with Internal
37 Revenue Service Publication 527."; and

38
39 Further amend said bill by amending the title, enacting clause, and intersectional references
40 accordingly.
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