

HOUSE SUBSTITUTE AMENDMENT NO. _____

for

HOUSE _____ AMENDMENT NO. _____

Offered By

AMEND House Committee Substitute for Senate Bill No. 773, Page 1, Section A, Line 3, by inserting after all of said section and line the following:

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

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

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

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

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

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

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

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

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

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

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

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

(5) "Gross receipts", the gross receipts from retail sales of food prepared on the premises

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1 and delivered to the purchaser (excluding sales tax);

2 (6) "Hotel, motel or tourist court", any structure or building, under one management, which
3 contains rooms furnished for the accommodation or lodging of guests, with or without meals being
4 so provided, and kept, used, maintained, advertised, or held out to the public as a place where
5 sleeping accommodations are sought for pay or compensation to transient guests or permanent
6 guests and having more than eight bedrooms furnished for the accommodations of such guests.
7 Sleeping accommodations consisting of one bedroom or more that rent for less than twenty dollars
8 per day or less than eighty-five dollars per week and shelters for the homeless operated by not-for-
9 profit organizations are not a "hotel, motel or tourist court" for the purposes of this act. "Hotel,
10 motel, or tourist court" shall include sleeping accommodations in residential dwelling rentals, as that
11 term is defined under section 67.5110;

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

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

15 67.180. For purposes of this chapter, any sales tax authorized on the rental of
16 accommodations of a hotel or motel shall be deemed to apply to accommodations of a residential
17 dwelling rental, as that term is defined under section 67.5110."; and

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

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

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

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

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

48 67.1158. 1. The governing body of a county which has established an authority under the

provisions of sections 67.1150 to 67.1158 may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the county, which shall be more than two percent but not more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the county submits to the voters of the county at a state general, primary, or special election, a proposal to authorize the governing body of the county to impose a tax under the provisions of this section. The tax authorized by this section shall be in addition to the charge for the sleeping room and shall be in addition to any and all taxes imposed by law, and the proceeds of such tax shall be used by the authority solely for funding the construction and operation of convention, visitor and sports facilities, other incidental facilities, and operation of the authority consistent with the provisions of sections 67.1150 to 67.1158. Such tax shall be stated separately from all other charges and taxes.

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

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

☐ YES ☐ NO

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

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

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

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

(3) The county may enter into an agreement with the director of revenue of the state of Missouri for the purpose of collecting the tax authorized in this section. In the event any county enters into an agreement with the director of revenue of the state of Missouri for the collection of the tax authorized in this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement and operation of such tax, and shall collect the additional tax authorized under the provisions of this section. The tax authorized by this section 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.

4. If a tax is imposed by a county under this section, it is due on the first day of the next calendar quarter, and the [county may] authority shall collect a penalty of one percent and shall collect interest [not to exceed] of two percent per month on [unpaid] taxes [which shall be

1 ~~considered delinquent]~~ that are not paid thirty days after the last day of each quarter. If interest and
 2 penalties are due, they shall be calculated beginning on the original due date and not beginning on
 3 the expiration of the thirty-day grace period.

4 5. If a tax is imposed by a county under this section, either the county or the authority shall
 5 have the power to audit the taxed facilities to ensure compliance with the tax by the facility. During
 6 such audit, the taxed facilities shall give access to examine necessary records to ensure compliance.

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

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

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

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

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

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

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

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

39 67.1360. 1. The governing body of the following cities and counties may impose a tax as
 40 provided in this section:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

46 (19) Any fourth class city with a population of more than two thousand five hundred but
47 less than two thousand six hundred inhabitants located in a county of the third classification with a
48 population of more than nineteen thousand one hundred but less than nineteen thousand two

1 hundred inhabitants;

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

4 (21) Any county of the second classification with a population of more than forty-four
5 thousand but less than fifty thousand inhabitants;

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

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

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

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

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

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

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

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

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

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

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

46 (33) Any city of the fourth classification with more than one thousand eight hundred but
47 fewer than one thousand nine hundred inhabitants and located in any county of the first
48 classification with more than one hundred thirty-five thousand four hundred but fewer than one

1 hundred thirty-five thousand five hundred inhabitants;

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

4 (35) Any city of the fourth classification with more than three thousand eight hundred but
5 fewer than four thousand inhabitants and located in more than one county; provided, however, that
6 motels owned by not-for-profit organizations are exempt; or

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

10 2. The governing body of any city or county listed in subsection 1 of this section may
11 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed
12 and breakfast inns, residential dwelling rentals, as that term is defined under section 67.5110, and
13 campgrounds and any docking facility which rents slips to recreational boats which are used by
14 transients for sleeping, which shall be at least two percent, but not more than five percent per
15 occupied room per night, except that such tax shall not become effective unless the governing body
16 of the city or county submits to the voters of the city or county at a state general, primary or special
17 election, a proposal to authorize the governing body of the city or county to impose a tax pursuant
18 to the provisions of this section and section 67.1362. The tax authorized by this section and section
19 67.1362 shall be in addition to any charge paid to the owner or operator and shall be in addition to
20 any and all taxes imposed by law and the proceeds of such tax shall be used by the city or county
21 solely for funding the promotion of tourism. Such tax shall be stated separately from all other
22 charges and taxes."; and

23
24 Further amend said bill, Page 6, Section 67.3005, Line 45, by inserting after all of said section and
25 line the following:

26
27 "67.5110. 1. As used in this section, the following terms mean:

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

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

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

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

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

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

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

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

44 (9) "Residential dwelling rental", a single residential dwelling or any part thereof offered for
45 rent to transient guests. This definition shall not include a time-share unit, as defined under section
46 407.600, or a lodging establishment, as defined under section 315.005;

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

2. A transient guest occupying a guest room in a residential dwelling rental shall pay and an owner, or a facilitation platform or property manager on behalf of an owner, shall collect any applicable sales tax, hotel and motel tax, occupancy tax, tourism tax, or other tax imposed on transient guests by the state or by a local political subdivision or taxing authority in which the residential dwelling rental is located, including any such taxes authorized under this chapter or chapter 66, 92, 94, or 144. Taxes shall be remitted as follows:

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

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

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

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

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

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

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

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

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

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

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

(7) "Hotel, motel or tourist court", any structure or building, under one management, which contains rooms furnished for the accommodation or lodging of guests, with or without meals being so provided, 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 or permanent guests and having more than eight bedrooms furnished for the accommodations of such guests. Sleeping accommodations consisting of one bedroom or more, that rent for less than twenty dollars per day or less than eighty-five dollars per week and shelters for the homeless operated by not-for-profit organizations are not a "hotel, motel or tourist court" for the purposes of this act;

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

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

(b) Kept, used, maintained, advertised, or held out to the public for hire, which may 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;

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

[(8)] (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;

(12) "Transient guest", a person who occupies a room or rooms in a hotel, motel [or] , tourist court, lodging establishment, or residential dwelling rental for thirty-one 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.

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

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

☐ YES ☐ NO

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

Further amend said bill, Page 16, Section 143.451, Line 244, by inserting after all of said section and line the following:

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

1 (1) Upon every retail sale in this state of tangible personal property, excluding motor
2 vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors required to be
3 titled under the laws of the state of Missouri and subject to tax under subdivision (9) of this
4 subsection, a tax equivalent to four percent of the purchase price paid or charged, or in case such
5 sale involves the exchange of property, a tax equivalent to four percent of the consideration paid or
6 charged, including the fair market value of the property exchanged at the time and place of the
7 exchange, except as otherwise provided in section 144.025;

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

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

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

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

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

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

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

48 (9) A tax equivalent to four percent of the purchase price, as defined in section 144.070, of

1 new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on
 2 the highways or waters of this state which are required to be registered under the laws of the state of
 3 Missouri. This tax is imposed on the person titling such property, and shall be paid according to the
 4 procedures in section 144.440.

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

8 144.087. 1. The director of revenue ~~[shall]~~ may require ~~[all applicants for]~~ retail sales
 9 ~~[licenses and all]~~ licensees in default in filing a return and paying their taxes when due to file a bond
 10 in an amount to be determined by the director, which may be a corporate surety bond or a cash
 11 bond, but such bond shall not be more than two times the average monthly tax liability of the
 12 taxpayer~~[, estimated in the case of a new applicant, otherwise]~~ based on the previous twelve months'
 13 experience. At such time as the director of revenue shall deem the amount of a bond required by
 14 this section to be insufficient to cover the average monthly tax liability of a given taxpayer, he or
 15 she may require such taxpayer to adjust the amount of the bond to the level satisfactory to the
 16 director which will cover the amount of such liability. The director shall, after a reasonable period
 17 of satisfactory tax compliance for one year from the initial date of bonding, release such taxpayer
 18 from the bonding requirement as set forth in this section. All itinerant or temporary businesses shall
 19 be required to procure the license and post the bond required under the provisions of sections
 20 144.083 and 144.087 prior to the selling of goods at retail, and in the event that such business is to
 21 be conducted for less than one month, the amount of the bond shall be determined by the director.

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

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

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

42 Section 3. 1. No political subdivision shall enforce or enact an ordinance or law that
 43 prohibits or that has the practical effect of prohibiting residential dwelling rentals. No political
 44 subdivision shall adopt or enforce building code regulations on residential dwelling rentals that the
 45 political subdivision does not impose on all residential dwellings.

46 2. Notwithstanding any law to the contrary, no political subdivision shall enact or enforce
 47 regulations on the activity of a residential dwelling rental unless:

48 (1) The regulation serves a compelling governmental interest relating to public health and

1 safety;

2 (2) The regulation is narrowly tailored to such interest; and

3 (3) The regulation uses the least restrictive means to achieve that interest."; and"; and

4
5 Further amend said bill by amending the title, enacting clause, and intersectional references
6 accordingly.

7
8 THIS AMENDMENT SUBSTITUTES 5294H02.03H.