

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

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

1 AMEND House Committee Substitute for House Bill No. 674, Page 5, Section 67.1360, Line 136,  
2 by inserting after all of said section and line the following:

3  
4 "94.842. 1. The governing body of any home rule city with more than one hundred fifty-  
5 five thousand but fewer than two hundred thousand inhabitants may impose a tax on the charges for  
6 all sleeping rooms paid by the transient guests of hotels or motels situated in the city, which shall  
7 not be more than seven and one-half percent per occupied room per night, except that such tax shall  
8 not become effective unless the governing body of the city submits to the voters of the city at a state  
9 general, primary or special election, a proposal to authorize the governing body of the city to impose  
10 a tax under the provisions of this section. The tax authorized by this section shall be in addition to  
11 the charge for the sleeping room and shall be in addition to any and all taxes imposed by law, and  
12 the proceeds of such tax shall be used solely for capital investments that can be demonstrated to  
13 increase the number of overnight visitors. Such tax shall be stated separately from all other charges  
14 and taxes.

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

16 Shall the \_\_\_\_\_ (city) levy a tax of \_\_\_\_\_ percent on each sleeping room occupied  
17 and rented by transient guests of hotels and motels located in the city, where the  
18 proceeds of which shall be expended for capital investments to increase tourism?

19 ☐ YES

20 ☐ NO

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

28 3. On and after the effective date of any tax authorized under the provisions of this section,  
29 the city which levied the tax may adopt one of the two following provisions for the collection and  
30 administration of the tax:

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

33 (2) The city 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 city enters  
35 into an agreement with the director of revenue of the state of Missouri for the collection of the tax  
36 authorized in this section, the director of revenue shall perform all functions incident to the

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 administration, collection, enforcement, and operation of such tax, and the director of revenue shall  
2 collect the additional tax authorized under the provisions of this section. The tax authorized under  
3 the provisions of this section shall be collected and reported upon such forms and under such  
4 administrative rules and regulations as may be prescribed by the director of revenue, and the  
5 director of revenue shall retain not more than one percent for cost of collection.

6 4. As used in this section, "transient guests" means a person or persons who occupy a room  
7 or rooms in a hotel, motel, or tourist court consecutively for thirty-one days or less."; and

8  
9 Further amend said bill by amending the title, enacting clause, and intersectional references  
10 accordingly.