

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 468, Page 8, Section 67.641, Line 47,
2 by inserting after said section and line the following:

3
4 "67.662. Notwithstanding any other provisions of law to the contrary, any tax imposed or
5 collected by any municipality, any county, or any local taxing entity on or related to any transient
6 accommodations, whether imposed as a hotel tax, occupancy tax, or ~~[otherwise]~~ transient guest tax,
7 shall apply solely to amounts actually received by the operator of a hotel, motel, tavern, inn, tourist
8 cabin, tourist camp, or other place in which rooms are furnished to the public. Under no
9 circumstances shall a travel agent or intermediary be deemed an operator of a hotel, motel, tavern,
10 inn, tourist cabin, tourist camp, or other place in which rooms are furnished to the public unless such
11 travel agent or intermediary actually operates such a facility. This section shall not apply if the
12 purchaser of such rooms is an entity which is exempt from payment of such tax. This section is
13 intended to clarify that taxes imposed as a hotel tax, occupancy tax, or ~~[otherwise]~~ transient guest
14 tax shall apply solely to amounts received by operators of a hotel, motel, tavern, inn, tourist cabin,
15 tourist camp, or other place in which rooms are furnished to the public, as enacted in the statutes
16 authorizing such taxes."; and

17
18 Further amend said bill, Page 13, Section 79.132, Line 7, by inserting after said section and line the
19 following:

20
21 "94.802. 1. In addition to any tourism tax imposed by section 94.805, the governing body
22 of any municipality with more than two thousand five hundred hotel and motel rooms inside the
23 municipal limits may impose, by ordinance, a tourism tax at a rate not to exceed four percent on the
24 following:

25 (1) The price paid or charged to any person for rooms or accommodations paid by transient
26 guests of hotels, motels, condominium units, time-share interests in condominiums, campgrounds,
27 and tourist courts situated within the municipality; and

28 (2) The price paid or charged for any admission ticket to or participation in any private
29 tourist attraction in such municipality. The sale of an admission ticket shall be deemed to have
30 taken place within the municipality and shall be subject to the tax authorized under this section
31 regardless of the location at which or the vendor from whom the ticket is actually purchased,
32 provided that the private tourist attraction for which the admission ticket is sold is physically located
33 within the municipality. This subdivision shall apply to Missouri sellers regardless of revenue
34 generated from tourism and all sellers without a physical presence in Missouri whose gross revenue
35 from tourism into this state in the previous or current calendar year exceeds one hundred thousand
36 dollars.

Action Taken _____ Date _____

1 2. As used in this section, the term "hotel", "motel", "condominium", "time-share interests in
2 condominiums", or "tourist court" means 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 provided, including bed and breakfast facilities, and kept, used, maintained, advertised, or held out
5 to the public as a place where sleeping accommodations are sought for pay or compensation to
6 transient guests and the use of the term "hotel" or "motel" alone shall also be deemed to include all
7 such structures, buildings and facilities, and the term "campground" means real property, other than
8 state-owned property, which contains parcels for rent to transient guests for pay or compensation,
9 which may include temporary utility hook-ups for use by the transient guests, and where such
10 transient guests generally use tents, recreational vehicles or some other form of temporary shelter
11 while on the rented premises. Shelters for the homeless operated by not-for-profit organizations are
12 not a hotel, motel, or tourist court for the purposes of this section. As used in this section, the term
13 "transient guest" means a person who occupies a room or rooms in a hotel, motel, campground, or
14 tourist court for thirty consecutive days or less.

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

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

32
33 Attractions operating on an occasional or intermittent basis for fund-raising purposes by nonprofit
34 charitable organizations whose ordinary activities do not involve the operation of such attractions
35 shall be exempt from the admissions tax imposed by this section."; and

36
37 Further amend said bill by amending the title, enacting clause, and intersectional references
38 accordingly.