

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 863
100TH GENERAL ASSEMBLY

1822H.03C

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 67.662 and 94.802, RSMo, and to enact in lieu thereof two new sections relating to transient guest taxes.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 67.662 and 94.802, RSMo, are repealed and two new sections
2 enacted in lieu thereof, to be known as sections 67.662 and 94.802, to read as follows:

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

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

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

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

8 (2) The price paid or charged for any admission ticket to or participation in any private
9 tourist attraction in such municipality. **The sale of an admission ticket shall be deemed to**
10 **have taken place within the municipality and shall be subject to the tax authorized under**
11 **this section regardless of the location at which or the vendor from whom the ticket is**
12 **actually purchased, provided that the private tourist attraction for which the admission**
13 **ticket is sold is physically located within the municipality. This subdivision shall apply**
14 **only to Missouri sellers and all sellers without a physical presence in Missouri whose gross**
15 **revenue from tourism into this state in the previous or current calendar year exceeds one**
16 **hundred thousand dollars.**

17 2. As used in this section, the term "hotel", "motel", "condominium", "time-share
18 interests in condominiums", or "tourist court" means any structure or building, under one
19 management, which contains rooms furnished for the accommodation or lodging of guests, with
20 or without meals being provided, including bed and breakfast facilities, and kept, used,
21 maintained, advertised, or held out to the public as a place where sleeping accommodations are
22 sought for pay or compensation to transient guests and the use of the term "hotel" or "motel"
23 alone shall also be deemed to include all such structures, buildings and facilities, and the term
24 "campground" means real property, other than state-owned property, which contains parcels for
25 rent to transient guests for pay or compensation, which may include temporary utility hook-ups
26 for use by the transient guests, and where such transient guests generally use tents, recreational
27 vehicles or some other form of temporary shelter while on the rented premises. Shelters for the
28 homeless operated by not-for-profit organizations are not a hotel, motel, or tourist court for the
29 purposes of this section. As used in this section, the term "transient guest" means a person who
30 occupies a room or rooms in a hotel, motel, campground, or tourist court for thirty consecutive
31 days or less.

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

- 35 (1) Amusement parks, carnivals, circuses, fairs and water parks;
36 (2) Aerial tramways;
37 (3) Commercial animal, reptile, and zoological exhibits;
38 (4) Commercial beaches and hot springs;
39 (5) Go-carts/miniature golf establishments;
40 (6) Horse shows and rodeos;

41 (7) Rides on airplanes, helicopters, balloons, gliders, parachutes and bungee jumps;

42 (8) Automobile, bicycle, dog, horse, and other racing events;

43 (9) Music shows and pageants, movie theaters, and live theaters;

44 (10) Regularly scheduled and special professional sporting events including, but not
45 limited to, football, baseball, basketball, hockey, tennis, golf, bowling, soccer, horse racing,
46 bicycle racing, human track and field events, table tennis and other racquet events, except that
47 attractions owned or operated by schools, colleges and universities shall be exempt from the
48 provisions of this subdivision.

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

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