

HCS HB 863 -- TRANSIENT GUEST TAXES

SPONSOR: Justus

COMMITTEE ACTION: Voted "Do Pass with HCS" by the Special Committee on Tourism by a vote of 8 to 0.

This bill clarifies that a municipality, county, or local taxing entity collecting transient guest taxes on any amount received by a broker, travel agent, or other intermediary working on behalf of an operator of a hotel, motel, tavern, inn, tourist cabin or camp, or other place in which rooms are furnished to the public, shall only collect tax due on the actual amount received by the operator (Section 67.662, RSMo).

However, it also specifies that an entity collecting tourism taxes shall be allowed to collect tax on the amount paid by the final purchaser of an admission ticket to any tourist attraction. This shall apply to all Missouri sellers and out-of-state operators whose gross revenue from Missouri tourism exceeds \$100,000 in the previous or current calendar year (Section 94.802).

PROPONENTS: Supporters say that this bill is needed by the Branson community because theater and attraction operators sell tickets at a huge discount so that others may sell them at a higher rate, and that reduces the tax collected.

Testifying for the bill were Representative Justus; Billy Yates; Jeff Seifried, Branson Chamber of Commerce; and Brian Bernskoetter, City of Branson.

OPPONENTS: There was no opposition voiced to the committee.

OTHERS: Others testifying on the bill say that the hotel industry was opposed to the bill in its original form, but the clarification of language pertaining to hotels addressed their issues.

Testifying on the bill were Gail Meyer and the Expedia Incorporation.