

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

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

1 AMEND House Committee Substitute for Senate Substitute No. 2 for Senate Bill No. 26, Page 1,  
2 Section 67.030, Line 14, by inserting after said section and line the following:

3  
4 "67.1011. 1. The governing body of any city of the third classification with more than four  
5 thousand but fewer than four thousand five hundred inhabitants and located in any county of the  
6 third classification with a township form of government and with more than sixteen thousand but  
7 fewer than eighteen thousand inhabitants may impose a tax as provided in this section.

8 2. The governing body of any city described under subsection 1 of this section may impose  
9 a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in  
10 the city, which shall be no more than six percent per occupied room per night. The tax shall not  
11 become effective unless the governing body of the city submits to the voters of the city at an  
12 election a question to authorize the governing body of the city to impose the tax. The tax shall be in  
13 addition to the charge for the sleeping room and shall be in addition to any and all other taxes. The  
14 tax shall be stated separately from all other charges and taxes.

15 3. The question for the tax shall be in substantially the following form:

16 Shall \_\_\_\_\_ (city name) impose a tax on the charges for all sleeping  
17 rooms paid by the transient guests of hotels and motels situated in  
18 \_\_\_\_\_ (city name) at a rate of \_\_\_\_\_ percent?

19 ☐ YES ☐ NO

20  
21 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
22 the question, the tax shall become effective on the first day of the second calendar quarter following  
23 the calendar quarter in which the election was held. If a majority of the votes cast on the question  
24 by the qualified voters voting thereon are opposed to the question, the tax shall not become effective  
25 unless and until the question is resubmitted under this section to the qualified voters and such  
26 question is approved by a majority of the qualified voters voting thereon.

27 4. As used in this section, "transient guests" means a person or persons who occupy a room  
28 or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

29 67.1013. 1. The governing body of any city of the fourth classification with more than ten  
30 thousand but fewer than eleven thousand four hundred inhabitants and located in any county of the  
31 first classification with more than ninety-two thousand but fewer than one hundred one thousand  
32 inhabitants may impose a tax as provided in this section.

33 2. The governing body of any city described under subsection 1 of this section may impose  
34 a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in  
35 the city, which shall be no more than six percent per occupied room per night. The tax shall not  
36 become effective unless the governing body of the city submits a question to the voters of the city at

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

1 an election to authorize the governing body of the city to impose the tax and the voters approve the  
 2 question. The tax shall be in addition to the charge for the sleeping room and shall be in addition to  
 3 any and all other taxes. The tax shall be stated separately from all other charges and taxes.

4 3. The question for the tax shall be in substantially the following form:

5 Shall (city name) impose a tax on the charges for all sleeping  
 6 rooms paid by the transient guests of hotels and motels situated in

7 (city name) at a rate of percent? ☐ YES ☐ NO

10 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
 11 the question, the tax shall become effective on the first day of the second calendar quarter following  
 12 the calendar quarter in which the election was held. If a majority of the votes cast on the question  
 13 by the qualified voters voting thereon are opposed to the question, the tax shall not become effective  
 14 unless and until the question is resubmitted under this section to the qualified voters and such  
 15 question is approved by a majority of the qualified voters voting thereon.

16 4. As used in this section, "transient guests" means a person or persons who occupy a room  
 17 or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

18 67.1153. 1. The authority shall consist of five commissioners, who shall be qualified voters  
 19 of the state of Missouri and residents of the county in which the authority is created. The  
 20 commissioners shall be appointed by the ~~[governor with the advice and consent of the senate]~~  
 21 county executive of the county in which the authority is created with the advice and consent of the  
 22 county legislative body or, if there is no county executive, by the governing body of the county. No  
 23 more than three of the commissioners appointed shall be of any one political party, and no elective  
 24 ~~[or appointed]~~ official of any political subdivision of this state shall be a member of the authority.

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

30 3. Of the commissioners initially appointed to the authority, one shall serve for two years,  
 31 one shall serve for three years, one shall serve for four years, one shall serve for five years, and one  
 32 shall serve for six years. Thereafter, successors shall hold office for terms of five years, or for the  
 33 unexpired terms of their predecessors. Each commissioner shall hold office until his successor has  
 34 been appointed and qualified.

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

38 67.1158. 1. The governing body of a county which has established an authority under the  
 39 provisions of sections 67.1150 to 67.1158 may impose a tax on the charges for all sleeping rooms  
 40 paid by the transient guests of hotels or motels situated in the county, which shall be more than two  
 41 percent but not more than five percent per occupied room per night, except that such tax shall not  
 42 become effective unless the governing body of the county submits to the voters of the county at a  
 43 state general, primary, or special election, a proposal to authorize the governing body of the county  
 44 to impose a tax under the provisions of this section. The tax authorized by this section shall be in  
 45 addition to the charge for the sleeping room and shall be in addition to any and all taxes imposed by  
 46 law, and the proceeds of such tax shall be used by the authority solely for funding the construction  
 47 and operation of convention, visitor and sports facilities, other incidental facilities, and operation of  
 48 the authority consistent with the provisions of sections 67.1150 to 67.1158. Such tax shall be stated  
 49 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]~~ that levied the tax may adopt one of the ~~[two]~~ 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 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, the ~~[county may collect a penalty of one percent and interest not to exceed two percent per month on unpaid taxes which shall be considered delinquent thirty days after the last day of each quarter]~~ tax for each calendar quarter shall be due on the first day of the next calendar quarter. If any taxes are not paid within thirty days after the due date, the authority collecting the tax may collect, in addition to the amount of the tax due, one percent interest per month on the unpaid taxes and a penalty of two percent per month on the unpaid tax. Any penalty or interest shall be calculated beginning on the original due date. The authority, in its discretion, may abate a portion of the penalty to facilitate the voluntary payment of the tax.

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

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

1 ~~taxed facility]~~ fees incurred by the authority in collecting the tax.

2 67.1360. 1. The governing body of the following cities and counties may impose a tax as  
3 provided in this section:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

49 (17) Any fourth class city with a population of more than four thousand three hundred but

1 less than four thousand five hundred inhabitants located in a county of the third classification  
 2 without a township form of government with a population greater than sixteen thousand but less  
 3 than sixteen thousand two hundred inhabitants;

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

8 (19) Any fourth class city with a population of more than two thousand five hundred but  
 9 less than two thousand six hundred inhabitants located in a county of the third classification with a  
 10 population of more than nineteen thousand one hundred but less than nineteen thousand two  
 11 hundred inhabitants;

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

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

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

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

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

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

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

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

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

43 (29) Any city of the fourth classification with more than seven thousand seven hundred but  
 44 less than seven thousand eight hundred inhabitants located in a county of the first classification with  
 45 more than ninety-three thousand eight hundred but less than ninety-three thousand nine hundred  
 46 inhabitants;

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

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

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

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

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

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

(36) Any city of the fourth classification with more than five thousand but fewer than five thousand five hundred inhabitants and located in any county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand inhabitants; [or]

(37) Any city with more than four thousand but fewer than five thousand five hundred inhabitants and located in any county of the fourth classification with more than thirty thousand but fewer than forty-two thousand inhabitants;

(38) Any city of the third classification with more than nine thousand but fewer than ten thousand inhabitants and located in more than one county; or

(39) Any city of the third classification with more than two thousand one hundred but fewer than two thousand four hundred inhabitants and partially located in any county of the third classification with a township form of government and with more than twelve thousand but fewer than fourteen thousand inhabitants.

2. The governing body of any city or county listed in subsection 1 of this section may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed and breakfast inns, and campgrounds and any docking facility that rents slips to recreational boats that are used by transients for sleeping, which shall be at least 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 city or county submits to the voters of the city or county at a state general, primary, or special election, a proposal to authorize the governing body of the city or county to impose a tax pursuant to the provisions of this section and section 67.1362. The tax authorized by this section and section 67.1362 shall be in addition to any charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall be used by the city or county solely for funding the promotion of tourism. Such tax shall be stated separately from all other charges and taxes."; and

Further amend said bill, Page 2, Section 84.400, Line 14, by inserting after said section and line the following:

"94.834. 1. The governing body of any city of the third classification with more than twelve thousand four hundred but less than twelve thousand five hundred inhabitants, the governing body of any city of the fourth classification with more than two thousand three hundred but less than two thousand four hundred inhabitants and located in any county of the fourth classification with more than thirty-two thousand nine hundred but less than thirty-three thousand inhabitants, [and] the governing body of any city of the fourth classification with more than one thousand six hundred but

less than one thousand seven hundred inhabitants and located in any county of the fourth classification with more than twenty-three thousand seven hundred but less than twenty-three thousand eight hundred inhabitants, and the governing body of any city of the fourth classification with more than eight thousand but fewer than nine thousand inhabitants and located partially in any county of the first classification with more than two hundred thousand but fewer than two hundred sixty thousand inhabitants and partially in any county of the first classification with more than eighty-three thousand but fewer than ninety-two thousand inhabitants and with a city of the fourth classification with more than four thousand five hundred but fewer than five thousand inhabitants as the county seat may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof, which shall be not more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city submits to the voters of the city at a state general or primary election a proposal to authorize the governing body of the city to impose a tax pursuant to this section. The tax authorized in this section shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and the proceeds of such tax shall be used by the city solely for the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

2. The ballot of submission for the tax authorized in this section shall be in substantially the following form:

Shall (insert the name of the city) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in (name of city) at a rate of (insert rate of percent) percent for the sole purpose of promoting tourism?

☐ 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 second 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 tax authorized by this section shall not become effective unless and until the question is resubmitted pursuant to this section to the qualified voters of the city and such question is approved by a majority of the qualified voters of the city voting on the question.

3. As used in this section, "transient guests" means a person or persons who occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

94.838. 1. As used in this section, the following terms mean:

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

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

(3) "Municipality", any [village or fourth class city with more than two hundred but less than three hundred inhabitants and located in any county of the third classification with a township form of government and with more than twelve thousand five hundred but less than twelve thousand six hundred inhabitants] city of the fourth class with more than one hundred sixty but fewer than one hundred eighty inhabitants and located in any county of the third classification with a township form of government and with more than twelve thousand but fewer than fourteen thousand inhabitants and with a city of the fourth classification with more than four thousand five hundred but fewer than five thousand inhabitants as the county seat;

(4) "Transient guest", a person or persons who occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

2. The governing body of any municipality may impose, by order or ordinance:

(1) A tax, not to exceed six percent per room per night, on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the municipality or a portion thereof; and

(2) A tax, not to exceed [two] six percent, on the gross receipts derived from the retail sales of food by every person operating a food establishment in the municipality.

The taxes shall be imposed solely for [the purpose of funding the construction, maintenance, and operation of capital improvements] general revenue purposes. The order or ordinance shall not become effective unless the governing body of the municipality submits to the voters of the municipality at a state general or primary election a proposal to authorize the governing body of the municipality to impose taxes under this section. The taxes authorized in this section shall be in addition to the charge for the sleeping room, the retail sales of food at a food establishment, and all other taxes imposed by law, and shall be stated separately from all other charges and taxes.

3. The ballot of submission for the taxes authorized in this section shall be in substantially the following form:

Shall \_\_\_\_\_ (insert the name of the municipality) impose a tax on the charges for all retail sales of food at a food establishment situated in \_\_\_\_\_ (name of municipality) at a rate of \_\_\_\_\_ (insert rate of percent) percent, and for all sleeping rooms paid by the transient guests of hotels and motels situated in \_\_\_\_\_ (name of municipality) at a rate of \_\_\_\_\_ (insert rate of percent) percent, solely for the purpose of [funding the construction, maintenance, and operation of capital improvements] increasing general revenue funds?

☐ 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 taxes shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the taxes. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the taxes shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.

4. Any tax on the retail sales of food imposed under this section shall be administered, collected, enforced, and operated as required in section 32.087, and any transient guest tax imposed under this section shall be administered, collected, enforced, and operated by the municipality imposing the tax. All revenue generated by the tax shall be deposited in a special trust fund and shall be used solely for the designated purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures may be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

5. Once the initial bonds, if any, have been satisfied, then the governing body of any municipality that has adopted the taxes authorized in this section may submit the question of repeal of the taxes to the voters on any date available for elections for the municipality. The ballot of submission shall be in substantially the following form:

Shall \_\_\_\_\_ (insert the name of the municipality) repeal the taxes imposed at the rates of \_\_\_\_\_ (insert rate of percent) and \_\_\_\_\_ (insert rate of percent) percent for the purpose of [funding the construction, maintenance, and operation of capital improvements] increasing general revenue funds?

☐ YES      ☐ NO



1  
2 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become  
3 effective on December thirty-first of the calendar year in which such repeal was approved. If a  
4 majority of the votes cast on the question by the qualified voters voting thereon are opposed to the  
5 repeal, then the tax authorized in this section shall remain effective until the question is resubmitted  
6 under this section to the qualified voters, and the repeal is approved by a majority of the qualified  
7 voters voting on the question.

8 6. Once the initial bonds, if any, have been satisfied, then, whenever the governing body of  
9 any municipality that has adopted the taxes authorized in this section receives a petition, signed by  
10 ten percent of the registered voters of the municipality voting in the last gubernatorial election,  
11 calling for an election to repeal the taxes imposed under this section, the governing body shall  
12 submit to the voters of the municipality a proposal to repeal the taxes. If a majority of the votes cast  
13 on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall  
14 become effective on December thirty-first of the calendar year in which such repeal was approved.  
15 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to  
16 the repeal, then the tax shall remain effective until the question is resubmitted under this section to  
17 the qualified voters and the repeal is approved by a majority of the qualified voters voting on the  
18 question.

19 94.842. 1. The governing body of any home rule city with more than one hundred fifty-five  
20 thousand but fewer than two hundred thousand inhabitants may impose a tax on the charges for all  
21 sleeping rooms paid by the transient guests of hotels or motels situated in the city, which shall not be  
22 more than two and one-half percent per occupied room per night. Such tax shall only become  
23 effective if the governing body of the city submits a proposal to the voters of the city at a general  
24 election that authorizes the governing body of the city to impose a tax under the provisions of this  
25 section and the voters approve such proposal. The tax authorized under this section shall be in  
26 addition to the charge for a sleeping room and shall be in addition to any and all taxes imposed by  
27 law. The revenue of such tax shall be used solely for capital improvements that can be demonstrated  
28 to increase the number of overnight visitors. Such tax shall be stated separately from all other  
29 charges and taxes.

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

31 Shall the city of \_\_\_\_\_ levy a tax of \_\_\_\_\_ percent on each sleeping room  
32 occupied and rented by transient guests of hotels and motels located in the  
33 city, whose revenue shall be dedicated to capital improvements to increase  
34 tourism?

35 ☐ YES

36 ☐ NO

37 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of  
38 the proposal, the tax shall become effective on the first day of the calendar quarter following the  
39 calendar quarter in which the election is held. If a majority of the votes cast on the proposal by the  
40 qualified voters voting thereon are opposed to the proposal, the governing body for the city shall  
41 have no power to impose the tax authorized by this section unless and until the governing body of  
42 the city again submits the proposal to the qualified voters of the city and such proposal is approved  
43 by a majority of the qualified voters voting thereon.

44 3. After the approval of a proposal but before the effective date of a tax authorized under  
45 this section, the city shall adopt one of the following provisions for the collection and administration  
46 of the tax:

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

49 (2) The city may enter into an agreement with the director of revenue for the purpose of

collecting the tax authorized under this section. If a city enters into an agreement with the director of revenue for the collection of the tax authorized in this section, the director shall perform all functions incident to the administration, collection, enforcement, and operation of such tax, and the director of revenue shall collect the additional tax authorized under this section. The tax authorized under 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 may retain up to one percent for cost of collection.

4. The city shall post on the official city website information about the tax including, but not limited to, the rate imposed and the capital improvements for which the revenue has been or will be used.

5. As used in this section, "transient guests" means a person or persons who occupy a room or rooms in a hotel, motel, or tourist court for less than thirty-one consecutive days.

94.1014. 1. (1) The governing body of any city of the fourth classification with more than three thousand seven hundred but fewer than four thousand inhabitants and located in any county of the first classification with more than one hundred fifty thousand but fewer than two hundred thousand inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof. The tax shall not be more than five percent per occupied room per night.

(2) The tax shall not become effective unless the governing body of the city, on a general election day not earlier than the 2022 general election, submits to the voters of the city a proposal to authorize the city to impose a tax under this section and the voters approve the tax.

(3) The tax shall be in addition to the charge for the sleeping room and all other taxes imposed by law. The tax shall be stated separately from all other charges and taxes.

(4) The proceeds of the tax shall be used by the city for the promotion of tourism; growth of the region; economic development purposes; and public safety purposes including, but not limited to, equipment expenditures, employee salaries and benefits, and facilities for police, firefighters, or emergency medical providers.

2. The ballot language for authorization of the tax shall be in substantially the following form:

Shall \_\_\_\_\_ (name of the city) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in \_\_\_\_\_ (name of the city) at a rate of \_\_\_\_\_ percent for the promotion of tourism, growth of the region, economic development, and public safety?

☐ YES ☐ NO

If a majority of the votes cast on the proposal by qualified voters approve the proposal, the tax shall become effective on the first day of the second calendar quarter following the election. If a majority of the votes cast on the proposal by qualified voters oppose the proposal, the tax shall not become effective unless and until the proposal is again submitted to the voters of the city and is approved by a majority of the qualified voters voting thereon.

3. The governing body of any city authorized to levy a sales tax pursuant to this section shall include information on the city's website on the tax rate and the purposes for which the tax is levied.

4. As used in this section, "transient guest" means any person who occupies a room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter."; and

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