

FIRST REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 65**  
**101ST GENERAL ASSEMBLY**

0902H.02C

DANA RADEMAN MILLER, Chief Clerk

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**AN ACT**

To amend chapter 67, RSMo, by adding thereto one new section relating to a transient guest tax.

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

Section A. Chapter 67, RSMo, is amended by adding thereto one new section, to be  
2 known as section 67.1011, to read as follows:

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

**6 2. The governing body of any city described under subsection 1 of this section may  
7 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or  
8 motels situated in the city, which shall be no more than six percent per occupied room per  
9 night. The tax shall not become effective unless the governing body of the city, on a general  
10 election day not earlier than the 2022 general election, submits to the voters of the city a  
11 question to authorize the governing body of the city to impose the tax. The tax shall be in  
12 addition to the charge for the sleeping room and shall be in addition to any and all other  
13 taxes. The tax shall be stated separately from all other charges and taxes. The proceeds  
14 of the tax shall be used by the city for capital improvements and public safety purposes  
15 including but not limited to, equipment expenditures, employee salaries and benefits, and  
16 facilities for police, firefighters, or emergency medical providers.**

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

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.

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

21                ☐ YES                ☐ NO

22

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

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

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

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