

CONFERENCE COMMITTEE SUBSTITUTE

FOR

SENATE SUBSTITUTE

FOR

HOUSE COMMITTEE SUBSTITUTE

FOR

HOUSE BILL NO. 66

AN ACT

To repeal sections 67.1360, 94.834, 94.838, and 137.115, RSMo, and to enact in lieu thereof eight new sections relating to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI, AS FOLLOWS:

Section A. Sections 67.1360, 94.834, 94.838, and 137.115, RSMo, are repealed and eight new sections enacted in lieu thereof, to be known as sections 67.1011, 67.1013, 67.1360, 94.834, 94.838, 94.842, 94.1014, and 137.115, to read as follows:

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

2. The governing body of any city described under subsection 1 of this section may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or

1 motels situated in the city, which shall be no more than six
2 percent per occupied room per night. The tax shall not become
3 effective unless the governing body of the city submits to the
4 voters of the city at an election a question to authorize the
5 governing body of the city to impose the tax. The tax shall be
6 in addition to the charge for the sleeping room and shall be in
7 addition to any and all other taxes. The tax shall be stated
8 separately from all other charges and taxes.

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

11 Shall _____ (city name) impose a tax on the
12 charges for all sleeping rooms paid by the transient
13 guests of hotels and motels situated in _____
14 (city name) at a rate of _____ percent?

15 YES NO

16
17 If a majority of the votes cast on the question by the qualified
18 voters voting thereon are in favor of the question, the tax shall
19 become effective on the first day of the second calendar quarter
20 following the calendar quarter in which the election was held.

21 If a majority of the votes cast on the question by the qualified
22 voters voting thereon are opposed to the question, the tax shall
23 not become effective unless and until the question is resubmitted
24 under this section to the qualified voters and such question is
25 approved by a majority of the qualified voters voting thereon.

26 4. As used in this section, "transient guests" means a
27 person or persons who occupy a room or rooms in a hotel or motel

1 for thirty-one days or less during any calendar quarter.

2 67.1013. 1. The governing body of any city of the fourth
3 classification with more than ten thousand but fewer than eleven
4 thousand four hundred inhabitants and located in any county of
5 the first classification with more than ninety-two thousand but
6 fewer than one hundred one thousand inhabitants may impose a tax
7 as provided in this section.

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

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

22 Shall _____ (city name) impose a tax on the
23 charges for all sleeping rooms paid by the
24 transient guests of hotels and motels situated in
25 _____ (city name) at a rate of _____ percent?

26 YES NO

1 If a majority of the votes cast on the question by the qualified
2 voters voting thereon are in favor of the question, the tax shall
3 become effective on the first day of the second calendar quarter
4 following the calendar quarter in which the election was held.

5 If a majority of the votes cast on the question by the qualified
6 voters voting thereon are opposed to the question, the tax shall
7 not become effective unless and until the question is resubmitted
8 under this section to the qualified voters and such question is
9 approved by a majority of the qualified voters voting thereon.

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

13 67.1360. 1. The governing body of the following cities and
14 counties may impose a tax as provided in this section:

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

17 (2) A county with a population of over nine thousand six
18 hundred and less than twelve thousand which has a total assessed
19 valuation of at least sixty-three million dollars, if the county
20 submits the issue to the voters of such county prior to January
21 1, 2003;

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

26 (4) Any fourth class city having, according to the last
27 federal decennial census, a population of more than one thousand

1 eight hundred fifty inhabitants but less than one thousand nine
2 hundred fifty inhabitants in a county of the first classification
3 with a charter form of government and having a population of
4 greater than six hundred thousand but less than nine hundred
5 thousand inhabitants;

6 (5) Any city having a population of more than three
7 thousand but less than eight thousand inhabitants in a county of
8 the fourth classification having a population of greater than
9 forty-eight thousand inhabitants;

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

13 (7) Any fourth class city having a population of more than
14 two thousand five hundred but less than three thousand
15 inhabitants in a county of the third classification having a
16 population of more than twenty-five thousand but less than
17 twenty-seven thousand inhabitants;

18 (8) Any third class city with a population of more than
19 three thousand two hundred but less than three thousand three
20 hundred located in a county of the third classification having a
21 population of more than thirty-five thousand but less than
22 thirty-six thousand;

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

26 (10) Any city of the fourth class in a county of the second
27 classification without a township form of government and a

1 population of less than thirty thousand;

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

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

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

15 (14) Any fourth class city having a population of more than
16 two thousand eight hundred but less than three thousand one
17 hundred inhabitants in a county of the third classification with
18 a township form of government having a population of more than
19 eight thousand four hundred but less than nine thousand
20 inhabitants;

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

26 (16) Any third class city with a population of more than
27 three thousand eight hundred but less than four thousand

1 inhabitants located in a county of the third classification with
2 a population of more than fifteen thousand nine hundred but less
3 than sixteen thousand inhabitants;

4 (17) Any fourth class city with a population of more than
5 four thousand three hundred but less than four thousand five
6 hundred inhabitants located in a county of the third
7 classification without a township form of government with a
8 population greater than sixteen thousand but less than sixteen
9 thousand two hundred inhabitants;

10 (18) Any fourth class city with a population of more than
11 two thousand four hundred but less than two thousand six hundred
12 inhabitants located in a county of the first classification
13 without a charter form of government with a population of more
14 than fifty-five thousand but less than sixty thousand
15 inhabitants;

16 (19) Any fourth class city with a population of more than
17 two thousand five hundred but less than two thousand six hundred
18 inhabitants located in a county of the third classification with
19 a population of more than nineteen thousand one hundred but less
20 than nineteen thousand two hundred inhabitants;

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

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

1 (22) Any third class city with a population of more than
2 nine thousand five hundred but less than nine thousand seven
3 hundred inhabitants located in a county of the first
4 classification without a charter form of government and with a
5 population of more than one hundred ninety-eight thousand but
6 less than one hundred ninety-eight thousand two hundred
7 inhabitants;

8 (23) Any city of the fourth classification with more than
9 five thousand two hundred but less than five thousand three
10 hundred inhabitants located in a county of the third
11 classification without a township form of government and with
12 more than twenty-four thousand five hundred but less than twenty-
13 four thousand six hundred inhabitants;

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

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

26 (26) Any county of the third classification without a
27 township form of government and with more than fourteen thousand

1 nine hundred but less than fifteen thousand inhabitants;

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

5 (28) Any city of the fourth classification with more than
6 six thousand three hundred but fewer than six thousand five
7 hundred inhabitants and located in more than one county through
8 the creation of a tourism district which may include, in addition
9 to the geographic area of such city, the area encompassed by the
10 portion of the school district, located within a county of the
11 first classification with more than ninety-three thousand eight
12 hundred but fewer than ninety-three thousand nine hundred
13 inhabitants, having an average daily attendance for school year
14 2005-06 between one thousand eight hundred and one thousand nine
15 hundred;

16 (29) Any city of the fourth classification with more than
17 seven thousand seven hundred but less than seven thousand eight
18 hundred inhabitants located in a county of the first
19 classification with more than ninety-three thousand eight hundred
20 but less than ninety-three thousand nine hundred inhabitants;

21 (30) Any city of the fourth classification with more than
22 two thousand nine hundred but less than three thousand
23 inhabitants located in a county of the first classification with
24 more than seventy-three thousand seven hundred but less than
25 seventy-three thousand eight hundred inhabitants;

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

1 hundred inhabitants;

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

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

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

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

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

27 (37) Any city with more than four thousand but fewer than

1 five thousand five hundred inhabitants and located in any county
2 of the fourth classification with more than thirty thousand but
3 fewer than forty-two thousand inhabitants;

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

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

13 2. The governing body of any city or county listed in
14 subsection 1 of this section may impose a tax on the charges for
15 all sleeping rooms paid by the transient guests of hotels,
16 motels, bed and breakfast inns, and campgrounds and any docking
17 facility that rents slips to recreational boats that are used by
18 transients for sleeping, which shall be at least two percent but
19 not more than five percent per occupied room per night, except
20 that such tax shall not become effective unless the governing
21 body of the city or county submits to the voters of the city or
22 county at a state general, primary, or special election, a
23 proposal to authorize the governing body of the city or county to
24 impose a tax pursuant to the provisions of this section and
25 section 67.1362. The tax authorized by this section and section
26 67.1362 shall be in addition to any charge paid to the owner or
27 operator and shall be in addition to any and all taxes imposed by

1 law and the proceeds of such tax shall be used by the city or
2 county solely for funding the promotion of tourism. Such tax
3 shall be stated separately from all other charges and taxes.

4 94.834. 1. The governing body of any city of the third
5 classification with more than twelve thousand four hundred but
6 less than twelve thousand five hundred inhabitants, the governing
7 body of any city of the fourth classification with more than two
8 thousand three hundred but less than two thousand four hundred
9 inhabitants and located in any county of the fourth
10 classification with more than thirty-two thousand nine hundred
11 but less than thirty-three thousand inhabitants, ~~[and]~~ the
12 governing body of any city of the fourth classification with more
13 than one thousand six hundred but less than one thousand seven
14 hundred inhabitants and located in any county of the fourth
15 classification with more than twenty-three thousand seven hundred
16 but less than twenty-three thousand eight hundred inhabitants,
17 and the governing body of any city of the fourth classification
18 with more than eight thousand but fewer than nine thousand
19 inhabitants and located partially in any county of the first
20 classification with more than two hundred thousand but fewer than
21 two hundred sixty thousand inhabitants and partially in any
22 county of the first classification with more than eighty-three
23 thousand but fewer than ninety-two thousand inhabitants and with
24 a city of the fourth classification with more than four thousand
25 five hundred but fewer than five thousand inhabitants as the
26 county seat may impose a tax on the charges for all sleeping
27 rooms paid by the transient guests of hotels or motels situated

1 in the city or a portion thereof, which shall be not more than
2 five percent per occupied room per night, except that such tax
3 shall not become effective unless the governing body of the city
4 submits to the voters of the city at a state general or primary
5 election a proposal to authorize the governing body of the city
6 to impose a tax pursuant to this section. The tax authorized in
7 this section shall be in addition to the charge for the sleeping
8 room and all other taxes imposed by law, and the proceeds of such
9 tax shall be used by the city solely for the promotion of
10 tourism. Such tax shall be stated separately from all other
11 charges and taxes.

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

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

20 YES NO

21

22 If a majority of the votes cast on the question by the qualified
23 voters voting thereon are in favor of the question, then the tax
24 shall become effective on the first day of the second calendar
25 quarter following the calendar quarter in which the election was
26 held. If a majority of the votes cast on the question by the
27 qualified voters voting thereon are opposed to the question, then

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

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

9 94.838. 1. As used in this section, the following terms
10 mean:

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

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

16 (3) "Municipality", any ~~[village or fourth class city with~~
17 ~~more than two hundred but less than three hundred inhabitants and~~
18 ~~located in any county of the third classification with a township~~
19 ~~form of government and with more than twelve thousand five~~
20 ~~hundred but less than twelve thousand six hundred inhabitants]~~
21 city of the fourth class with more than one hundred sixty but
22 fewer than one hundred eighty inhabitants and located in any
23 county of the third classification with a township form of
24 government and with more than twelve thousand but fewer than
25 fourteen thousand inhabitants and with a city of the fourth
26 classification with more than four thousand five hundred but
27 fewer than five thousand inhabitants as the county seat;

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

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

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

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

13
14 The taxes shall be imposed solely for ~~[the purpose of funding the~~
15 ~~construction, maintenance, and operation of capital improvements]~~
16 general revenue purposes. The order or ordinance shall not
17 become effective unless the governing body of the municipality
18 submits to the voters of the municipality at a state general or
19 primary election a proposal to authorize the governing body of
20 the municipality to impose taxes under this section. The taxes
21 authorized in this section shall be in addition to the charge for
22 the sleeping room, the retail sales of food at a food
23 establishment, and all other taxes imposed by law, and shall be
24 stated separately from all other charges and taxes.

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

27 Shall _____ (insert the name of the municipality)

1 impose a tax on the charges for all retail sales of
2 food at a food establishment situated in _____ (name
3 of municipality) at a rate of _____ (insert rate of
4 percent) percent, and for all sleeping rooms paid by
5 the transient guests of hotels and motels situated in
6 _____ (name of municipality) at a rate of _____
7 (insert rate of percent) percent, solely for the
8 purpose of [~~funding the construction, maintenance, and~~
9 ~~operation of capital improvements~~] increasing general
10 revenue funds?

11 YES NO

12
13 If a majority of the votes cast on the question by the qualified
14 voters voting thereon are in favor of the question, then the
15 taxes shall become effective on the first day of the second
16 calendar quarter after the director of revenue receives notice of
17 the adoption of the taxes. If a majority of the votes cast on
18 the question by the qualified voters voting thereon are opposed
19 to the question, then the taxes shall not become effective unless
20 and until the question is resubmitted under this section to the
21 qualified voters and such question is approved by a majority of
22 the qualified voters voting on the question.

23 4. Any tax on the retail sales of food imposed under this
24 section shall be administered, collected, enforced, and operated
25 as required in section 32.087, and any transient guest tax
26 imposed under this section shall be administered, collected,
27 enforced, and operated by the municipality imposing the tax. All

1 revenue generated by the tax shall be deposited in a special
2 trust fund and shall be used solely for the designated purposes.
3 If the tax is repealed, all funds remaining in the special trust
4 fund shall continue to be used solely for the designated
5 purposes. Any funds in the special trust fund which are not
6 needed for current expenditures may be invested in the same
7 manner as other funds are invested. Any interest and moneys
8 earned on such investments shall be credited to the fund.

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

15 Shall _____ (insert the name of the municipality)
16 repeal the taxes imposed at the rates of _____ (insert
17 rate of percent) and _____ (insert rate of percent)
18 percent for the purpose of [~~funding the construction,
19 maintenance, and operation of capital improvements~~]
20 increasing general revenue funds?

21 YES NO

22
23 If a majority of the votes cast on the proposal are in favor of
24 repeal, that repeal shall become effective on December thirty-
25 first of the calendar year in which such repeal was approved. If
26 a majority of the votes cast on the question by the qualified
27 voters voting thereon are opposed to the repeal, then the tax

1 authorized in this section shall remain effective until the
2 question is resubmitted under this section to the qualified
3 voters, and the repeal is approved by a majority of the qualified
4 voters voting on the question.

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

22 94.842. 1. The governing body of any home rule city with
23 more than one hundred fifty-five thousand but fewer than two
24 hundred thousand inhabitants may impose a tax on the charges for
25 all sleeping rooms paid by the transient guests of hotels or
26 motels situated in the city, which shall not be more than two and
27 one-half percent per occupied room per night. Such tax shall

1 only become effective if the governing body of the city submits a
2 proposal to the voters of the city at a general election day, as
3 described in section 115.121, that authorizes the governing body
4 of the city to impose a tax under the provisions of this section
5 and the voters approve such proposal. The tax authorized under
6 this section shall be in addition to the charge for a sleeping
7 room and shall be in addition to any and all taxes imposed by
8 law. The revenue of such tax shall be used solely for capital
9 improvements that can be demonstrated to increase the number of
10 overnight visitors. Such tax shall be stated separately from all
11 other charges and taxes.

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

14 Shall the City of _____ levy a tax of _____ percent
15 on each sleeping room occupied and rented by transient
16 guests of hotels and motels located in the city, whose
17 revenue shall be dedicated to capital improvements to
18 increase tourism?

19 YES NO

20
21 If a majority of the votes cast on the proposal by the qualified
22 voters voting thereon are in favor of the proposal, the tax shall
23 become effective on the first day of the calendar quarter
24 following the calendar quarter in which the election is held. If
25 a majority of the votes cast on the proposal by the qualified
26 voters voting thereon are opposed to the proposal, the governing
27 body for the city shall have no power to impose the tax

1 authorized by this section unless and until the governing body of
2 the city again submits the proposal to the qualified voters of
3 the city and such proposal is approved by a majority of the
4 qualified voters voting thereon.

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

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

12 (2) The city may enter into an agreement with the director
13 of revenue for the purpose of collecting the tax authorized under
14 this section. If a city enters into an agreement with the
15 director of revenue for the collection of the tax authorized in
16 this section, the director shall perform all functions incident
17 to the administration, collection, enforcement, and operation of
18 such tax, and the director of revenue shall collect the
19 additional tax authorized under this section. The tax authorized
20 under this section shall be collected and reported upon such
21 forms and under such administrative rules and regulations as may
22 be prescribed by the director of revenue, and the director of
23 revenue may retain up to one percent for cost of collection.

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

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

4 94.1014. 1. (1) The governing body of any city of the
5 fourth classification with more than three thousand seven hundred
6 but fewer than four thousand inhabitants and located in any
7 county of the first classification with more than one hundred
8 fifty thousand but fewer than two hundred thousand inhabitants
9 may impose a tax on the charges for all sleeping rooms paid by
10 the transient guests of hotels or motels situated in the city or
11 a portion thereof. The tax shall not be more than five percent
12 per occupied room per night.

13 (2) The tax shall not become effective unless the governing
14 body of the city, on a general election day not earlier than the
15 2022 general election, submits to the voters of the city a
16 proposal to authorize the city to impose a tax under this section
17 and the voters approve the tax.

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

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

27 2. The ballot language for authorization of the tax shall

1 be in substantially the following form:

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

8 YES NO

9
10 If a majority of the votes cast on the proposal by qualified
11 voters approve the proposal, the tax shall become effective on
12 the first day of the second calendar quarter following the
13 election. If a majority of the votes cast on the proposal by
14 qualified voters oppose the proposal, the tax shall not become
15 effective unless and until the proposal is again submitted to the
16 voters of the city and is approved by a majority of the qualified
17 voters voting thereon.

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

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

25 137.115. 1. All other laws to the contrary
26 notwithstanding, the assessor or the assessor's deputies in all
27 counties of this state including the City of St. Louis shall

1 annually make a list of all real and tangible personal property
2 taxable in the assessor's city, county, town or district. Except
3 as otherwise provided in subsection ~~3~~ 4 of this section and
4 section 137.078, the assessor shall annually assess all personal
5 property at thirty-three and one-third percent of its true value
6 in money as of January first of each calendar year. Beginning
7 January 1, 2022, the assessor in any county with a charter form
8 of government and with more than three hundred thousand but fewer
9 than four hundred fifty thousand inhabitants shall annually
10 assess all personal property in such county at a percent of its
11 true value in money as of January first of each calendar year as
12 follows:

13 (1) A political subdivision shall annually reduce the
14 percentage of true value in money at which personal property is
15 assessed pursuant to this subsection such that the amount by
16 which the revenue generated by taxes levied on such personal
17 property is reduced is substantially equal to one hundred percent
18 of the growth in revenue generated by real property assessment
19 growth. Annual reductions shall be made pursuant to this
20 subdivision until December 31, 2072. Thereafter, the percentage
21 of true value in money at which personal property is assessed
22 shall be equal to the percentage in effect on January 1, 2072;

23 (2) The provisions of subdivision (1) of this subsection
24 shall not be construed to relieve a political subdivision from
25 adjustments to property tax levies as required by section
26 137.073;

27 (3) For the purposes of subdivision (1) of this subsection,

1 "real property assessment growth" shall mean the growth in
2 revenue from increases in the total assessed valuation of all
3 real property in a political subdivision over the revenue
4 generated from the assessed valuation of such real property from
5 the previous calendar year. Real property assessment growth
6 shall not include any revenue in excess of the percent increase
7 in the consumer price index, as described in subsection 2 of
8 section 137.073; and

9 (4) Notwithstanding the provisions of subdivisions (1) to
10 (3) of this subsection to the contrary, for the purposes of the
11 tax levied pursuant to Article III, Section 38(b) of the Missouri
12 Constitution, all assessors shall assess all personal property at
13 thirty-three and one-third percent of its true value in money as
14 of January first of each calendar year.

15 2. The assessor shall annually assess all real property,
16 including any new construction and improvements to real property,
17 and possessory interests in real property at the percent of its
18 true value in money set in subsection ~~[5]~~ 6 of this section. The
19 true value in money of any possessory interest in real property
20 in subclass (3), where such real property is on or lies within
21 the ultimate airport boundary as shown by a federal airport
22 layout plan, as defined by 14 CFR 151.5, of a commercial airport
23 having a FAR Part 139 certification and owned by a political
24 subdivision, shall be the otherwise applicable true value in
25 money of any such possessory interest in real property, less the
26 total dollar amount of costs paid by a party, other than the
27 political subdivision, towards any new construction or

1 improvements on such real property completed after January 1,
2 2008, and which are included in the above-mentioned possessory
3 interest, regardless of the year in which such costs were
4 incurred or whether such costs were considered in any prior year.
5 The assessor shall annually assess all real property in the
6 following manner: new assessed values shall be determined as of
7 January first of each odd-numbered year and shall be entered in
8 the assessor's books; those same assessed values shall apply in
9 the following even-numbered year, except for new construction and
10 property improvements which shall be valued as though they had
11 been completed as of January first of the preceding odd-numbered
12 year. The assessor may call at the office, place of doing
13 business, or residence of each person required by this chapter to
14 list property, and require the person to make a correct statement
15 of all taxable tangible personal property owned by the person or
16 under his or her care, charge or management, taxable in the
17 county. On or before January first of each even-numbered year,
18 the assessor shall prepare and submit a two-year assessment
19 maintenance plan to the county governing body and the state tax
20 commission for their respective approval or modification. The
21 county governing body shall approve and forward such plan or its
22 alternative to the plan to the state tax commission by February
23 first. If the county governing body fails to forward the plan or
24 its alternative to the plan to the state tax commission by
25 February first, the assessor's plan shall be considered approved
26 by the county governing body. If the state tax commission fails
27 to approve a plan and if the state tax commission and the

1 assessor and the governing body of the county involved are unable
2 to resolve the differences, in order to receive state cost-share
3 funds outlined in section 137.750, the county or the assessor
4 shall petition the administrative hearing commission, by May
5 first, to decide all matters in dispute regarding the assessment
6 maintenance plan. Upon agreement of the parties, the matter may
7 be stayed while the parties proceed with mediation or arbitration
8 upon terms agreed to by the parties. The final decision of the
9 administrative hearing commission shall be subject to judicial
10 review in the circuit court of the county involved. In the event
11 a valuation of subclass (1) real property within any county with
12 a charter form of government, or within a city not within a
13 county, is made by a computer, computer-assisted method or a
14 computer program, the burden of proof, supported by clear,
15 convincing and cogent evidence to sustain such valuation, shall
16 be on the assessor at any hearing or appeal. In any such county,
17 unless the assessor proves otherwise, there shall be a
18 presumption that the assessment was made by a computer, computer-
19 assisted method or a computer program. Such evidence shall
20 include, but shall not be limited to, the following:

21 (1) The findings of the assessor based on an appraisal of
22 the property by generally accepted appraisal techniques; and

23 (2) The purchase prices from sales of at least three
24 comparable properties and the address or location thereof. As
25 used in this subdivision, the word "comparable" means that:

26 (a) Such sale was closed at a date relevant to the property
27 valuation; and

1 (b) Such properties are not more than one mile from the
2 site of the disputed property, except where no similar properties
3 exist within one mile of the disputed property, the nearest
4 comparable property shall be used. Such property shall be within
5 five hundred square feet in size of the disputed property, and
6 resemble the disputed property in age, floor plan, number of
7 rooms, and other relevant characteristics.

8 ~~[2.]~~ 3. Assessors in each county of this state and the City
9 of St. Louis may send personal property assessment forms through
10 the mail.

11 ~~[3.]~~ 4. The following items of personal property shall each
12 constitute separate subclasses of tangible personal property and
13 shall be assessed and valued for the purposes of taxation at the
14 following percentages of their true value in money:

15 (1) Grain and other agricultural crops in an unmanufactured
16 condition, one-half of one percent;

17 (2) Livestock, twelve percent;

18 (3) Farm machinery, twelve percent;

19 (4) Motor vehicles which are eligible for registration as
20 and are registered as historic motor vehicles pursuant to section
21 301.131 and aircraft which are at least twenty-five years old and
22 which are used solely for noncommercial purposes and are operated
23 less than ~~[fifty]~~ two hundred hours per year or aircraft that are
24 home built from a kit, five percent;

25 (5) Poultry, twelve percent; and

26 (6) Tools and equipment used for pollution control and
27 tools and equipment used in retooling for the purpose of

1 introducing new product lines or used for making improvements to
2 existing products by any company which is located in a state
3 enterprise zone and which is identified by any standard
4 industrial classification number cited in subdivision (7) of
5 section 135.200, twenty-five percent.

6 ~~[4.]~~ 5. The person listing the property shall enter a true
7 and correct statement of the property, in a printed blank
8 prepared for that purpose. The statement, after being filled
9 out, shall be signed and either affirmed or sworn to as provided
10 in section 137.155. The list shall then be delivered to the
11 assessor.

12 ~~[5.]~~ 6. (1) All subclasses of real property, as such
13 subclasses are established in Section 4(b) of Article X of the
14 Missouri Constitution and defined in section 137.016, shall be
15 assessed at the following percentages of true value:

- 16 (a) For real property in subclass (1), nineteen percent;
- 17 (b) For real property in subclass (2), twelve percent; and
- 18 (c) For real property in subclass (3), thirty-two percent.

19 (2) A taxpayer may apply to the county assessor, or, if not
20 located within a county, then the assessor of such city, for the
21 reclassification of such taxpayer's real property if the use or
22 purpose of such real property is changed after such property is
23 assessed under the provisions of this chapter. If the assessor
24 determines that such property shall be reclassified, he or she
25 shall determine the assessment under this subsection based on the
26 percentage of the tax year that such property was classified in
27 each subclassification.

1 ~~[6.]~~ 7. Manufactured homes, as defined in section 700.010,
2 which are actually used as dwelling units shall be assessed at
3 the same percentage of true value as residential real property
4 for the purpose of taxation. The percentage of assessment of
5 true value for such manufactured homes shall be the same as for
6 residential real property. If the county collector cannot
7 identify or find the manufactured home when attempting to attach
8 the manufactured home for payment of taxes owed by the
9 manufactured home owner, the county collector may request the
10 county commission to have the manufactured home removed from the
11 tax books, and such request shall be granted within thirty days
12 after the request is made; however, the removal from the tax
13 books does not remove the tax lien on the manufactured home if it
14 is later identified or found. For purposes of this section, a
15 manufactured home located in a manufactured home rental park,
16 rental community or on real estate not owned by the manufactured
17 home owner shall be considered personal property. For purposes
18 of this section, a manufactured home located on real estate owned
19 by the manufactured home owner may be considered real property.

20 ~~[7.]~~ 8. Each manufactured home assessed shall be considered
21 a parcel for the purpose of reimbursement pursuant to section
22 137.750, unless the manufactured home is deemed to be real estate
23 as defined in subsection 7 of section 442.015 and assessed as a
24 realty improvement to the existing real estate parcel.

25 ~~[8.]~~ 9. Any amount of tax due and owing based on the
26 assessment of a manufactured home shall be included on the
27 personal property tax statement of the manufactured home owner

1 unless the manufactured home is deemed to be real estate as
2 defined in subsection 7 of section 442.015, in which case the
3 amount of tax due and owing on the assessment of the manufactured
4 home as a realty improvement to the existing real estate parcel
5 shall be included on the real property tax statement of the real
6 estate owner.

7 ~~[9.]~~ 10. The assessor of each county and each city not
8 within a county shall use the trade-in value published in the
9 October issue of the National Automobile Dealers' Association
10 Official Used Car Guide, or its successor publication, as the
11 recommended guide of information for determining the true value
12 of motor vehicles described in such publication. The assessor
13 shall not use a value that is greater than the average trade-in
14 value in determining the true value of the motor vehicle without
15 performing a physical inspection of the motor vehicle. For
16 vehicles two years old or newer from a vehicle's model year, the
17 assessor may use a value other than average without performing a
18 physical inspection of the motor vehicle. In the absence of a
19 listing for a particular motor vehicle in such publication, the
20 assessor shall use such information or publications which in the
21 assessor's judgment will fairly estimate the true value in money
22 of the motor vehicle.

23 ~~[10.]~~ 11. Before the assessor may increase the assessed
24 valuation of any parcel of subclass (1) real property by more
25 than fifteen percent since the last assessment, excluding
26 increases due to new construction or improvements, the assessor
27 shall conduct a physical inspection of such property.

1 ~~[11.]~~ 12. If a physical inspection is required, pursuant to
2 subsection 10 of this section, the assessor shall notify the
3 property owner of that fact in writing and shall provide the
4 owner clear written notice of the owner's rights relating to the
5 physical inspection. If a physical inspection is required, the
6 property owner may request that an interior inspection be
7 performed during the physical inspection. The owner shall have
8 no less than thirty days to notify the assessor of a request for
9 an interior physical inspection.

10 ~~[12.]~~ 13. A physical inspection, as required by subsection
11 10 of this section, shall include, but not be limited to, an on-
12 site personal observation and review of all exterior portions of
13 the land and any buildings and improvements to which the
14 inspector has or may reasonably and lawfully gain external
15 access, and shall include an observation and review of the
16 interior of any buildings or improvements on the property upon
17 the timely request of the owner pursuant to subsection 11 of this
18 section. Mere observation of the property via a drive-by
19 inspection or the like shall not be considered sufficient to
20 constitute a physical inspection as required by this section.

21 ~~[13.]~~ 14. A county or city collector may accept credit
22 cards as proper form of payment of outstanding property tax or
23 license due. No county or city collector may charge surcharge
24 for payment by credit card which exceeds the fee or surcharge
25 charged by the credit card bank, processor, or issuer for its
26 service. A county or city collector may accept payment by
27 electronic transfers of funds in payment of any tax or license

1 and charge the person making such payment a fee equal to the fee
2 charged the county by the bank, processor, or issuer of such
3 electronic payment.

4 ~~[14.]~~ 15. Any county or city not within a county in this
5 state may, by an affirmative vote of the governing body of such
6 county, opt out of the provisions of this section and sections
7 137.073, 138.060, and 138.100 as enacted by house bill no. 1150
8 of the ninety-first general assembly, second regular session and
9 section 137.073 as modified by house committee substitute for
10 senate substitute for senate committee substitute for senate bill
11 no. 960, ninety-second general assembly, second regular session,
12 for the next year of the general reassessment, prior to January
13 first of any year. No county or city not within a county shall
14 exercise this opt-out provision after implementing the provisions
15 of this section and sections 137.073, 138.060, and 138.100 as
16 enacted by house bill no. 1150 of the ninety-first general
17 assembly, second regular session and section 137.073 as modified
18 by house committee substitute for senate substitute for senate
19 committee substitute for senate bill no. 960, ninety-second
20 general assembly, second regular session, in a year of general
21 reassessment. For the purposes of applying the provisions of
22 this subsection, a political subdivision contained within two or
23 more counties where at least one of such counties has opted out
24 and at least one of such counties has not opted out shall
25 calculate a single tax rate as in effect prior to the enactment
26 of house bill no. 1150 of the ninety-first general assembly,
27 second regular session. A governing body of a city not within a

1 county or a county that has opted out under the provisions of
2 this subsection may choose to implement the provisions of this
3 section and sections 137.073, 138.060, and 138.100 as enacted by
4 house bill no. 1150 of the ninety-first general assembly, second
5 regular session, and section 137.073 as modified by house
6 committee substitute for senate substitute for senate committee
7 substitute for senate bill no. 960, ninety-second general
8 assembly, second regular session, for the next year of general
9 reassessment, by an affirmative vote of the governing body prior
10 to December thirty-first of any year.

11 ~~[15.]~~ 16. The governing body of any city of the third
12 classification with more than twenty-six thousand three hundred
13 but fewer than twenty-six thousand seven hundred inhabitants
14 located in any county that has exercised its authority to opt out
15 under subsection 14 of this section may levy separate and
16 differing tax rates for real and personal property only if such
17 city bills and collects its own property taxes or satisfies the
18 entire cost of the billing and collection of such separate and
19 differing tax rates. Such separate and differing rates shall not
20 exceed such city's tax rate ceiling.

21 ~~[16.]~~ 17. Any portion of real property that is available as
22 reserve for strip, surface, or coal mining for minerals for
23 purposes of excavation for future use or sale to others that has
24 not been bonded and permitted under chapter 444 shall be assessed
25 based upon how the real property is currently being used. Any
26 information provided to a county assessor, state tax commission,
27 state agency, or political subdivision responsible for the

1 administration of tax policies shall, in the performance of its
2 duties, make available all books, records, and information
3 requested, except such books, records, and information as are by
4 law declared confidential in nature, including individually
5 identifiable information regarding a specific taxpayer or
6 taxpayer's mine property. For purposes of this subsection, "mine
7 property" shall mean all real property that is in use or readily
8 available as a reserve for strip, surface, or coal mining for
9 minerals for purposes of excavation for current or future use or
10 sale to others that has been bonded and permitted under chapter
11 444.

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16 _____
17 Representative Patricia Pike Senator Andrew Koenig