

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1336
101ST GENERAL ASSEMBLY

2702H.02C

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 67.1360, 94.834, and 94.838, RSMo, and to enact in lieu thereof eight new sections relating to transient guest taxes.

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

Section A. Sections 67.1360, 94.834, and 94.838, RSMo, are repealed and eight new sections enacted in lieu thereof, to be known as sections 67.301, 67.1011, 67.1013, 67.1360, 94.834, 94.838, 94.842, and 94.1014, to read as follows:

67.301. 1. Notwithstanding any provision to the contrary, no city, county, town, village, or political subdivision shall adopt or enforce any ordinance, order, or regulation that:

(1) Requires a permit for the installation or use of a battery-charged fence in addition to an alarm system permit issued by such city, county, town, village, or political subdivision;

(2) Imposes installation or operational requirements for the battery-charged fence that do not comply with either:

(a) The standards set by the International Electrotechnical Commission, as published June 29, 2018; or

(b) The requirements of the definition of a "battery-charged fence" under subsection 2 of this section; or

(3) Prohibits the installation or use of a battery-charged fence.

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

(1) "Alarm system", an alarm system for which a permit may be issued by a political subdivision;

(2) "Battery-charged fence", a fence that:

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 (a) Interfaces with an alarm system in a manner that enables the fence to cause the
19 connected alarm system to transmit a signal intended to summon law enforcement in
20 response to a burglary;

21 (b) Is located on property that is not designated by a city, county, town, village, or
22 political subdivision for residential use;

23 (c) Has an energizer that is powered by a commercial storage battery that is no
24 more than twelve volts of direct current and that periodically delivers voltage impulses to
25 the fence;

26 (d) Produces an electric charge that does not exceed energizer characteristics set
27 for electric fence energizers by the International Electrotechnical Commission, as
28 published in the Commission's standard on June 29, 2018;

29 (e) Is completely surrounded by a nonelectric perimeter fence or wall that is no less
30 than five feet in height;

31 (f) Is no more than ten feet in height or, if part of a nonelectric fence or wall, no
32 more than two feet higher than the nonelectric fence or wall, whichever is higher; and

33 (g) Is marked with conspicuous warning signs that are located on the
34 battery-charged fence at intervals no more than sixty feet apart and that read
35 "WARNING: ELECTRIC FENCE".

36 3. Upon installation of a battery-charged fence, an installer shall deliver written
37 notice to the chief administrator of the city, county, town, village, or political subdivision
38 that:

39 (1) States that the battery-charged fence was installed;

40 (2) States the street address of the battery-charged fence; and

41 (3) Includes a certification that the battery-charged fence satisfies the definition of
42 a "battery-charged fence" under subsection 2 of this section and the standards for electric
43 fence energizers set by the International Electrotechnical Commission, as published in the
44 Commission's standard on June 29, 2018.

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 submits to

10 the voters of the city at an election a question to authorize the governing body of the city
11 to impose the tax. The tax shall be in addition to the charge for the sleeping room and shall
12 be in addition to any and all other taxes. The tax shall be stated separately from all other
13 charges and taxes.

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

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

18 ☐ YES ☐ NO

19

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

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

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

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

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

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

17 ☐ YES ☐ NO

18

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

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

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

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

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

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

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

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

19 (6) Any city having a population of less than two hundred fifty inhabitants in a county
20 of the 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
22 but less than three thousand inhabitants in a county of the third classification having a population
23 of 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
25 less than three thousand three hundred located in a county of the third classification having a
26 population 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
28 a population of less than thirty thousand;

29 (10) Any city of the fourth class in a county of the second classification without a
30 township 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
34 hundred but less than two thousand in a county of the third classification with a township form
35 of government and a population of at least twenty-eight thousand but not more than thirty
36 thousand;

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

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

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

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

50 (17) Any fourth class city with a population of more than four thousand three hundred
51 but less than four thousand five hundred inhabitants located in a county of the third classification
52 without a township form of government with a population greater than sixteen thousand but less
53 than sixteen thousand two hundred inhabitants;

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

58 (19) Any fourth class city with a population of more than two thousand five hundred but
59 less than two thousand six hundred inhabitants located in a county of the third classification with

60 a population of more than nineteen thousand one hundred but less than nineteen thousand two
61 hundred inhabitants;

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

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

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

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

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

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

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

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

87 (28) Any city of the fourth classification with more than six thousand three hundred but
88 fewer than six thousand five hundred inhabitants and located in more than one county through
89 the creation of a tourism district which may include, in addition to the geographic area of such
90 city, the area encompassed by the portion of the school district, located within a county of the
91 first classification with more than ninety-three thousand eight hundred but fewer than ninety-
92 three thousand nine hundred inhabitants, having an average daily attendance for school year
93 2005-06 between one thousand eight hundred and one thousand nine hundred;

94 (29) Any city of the fourth classification with more than seven thousand seven hundred
95 but less than seven thousand eight hundred inhabitants located in a county of the first

96 classification with more than ninety-three thousand eight hundred but less than ninety-three
97 thousand nine hundred inhabitants;

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

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

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

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

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

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

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

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

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

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

131 2. The governing body of any city or county listed in subsection 1 of this section may
132 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels,
133 bed and breakfast inns, and campgrounds and any docking facility that rents slips to recreational
134 boats that are used by transients for sleeping, which shall be at least two percent but not more
135 than five percent per occupied room per night, except that such tax shall not become effective
136 unless the governing body of the city or county submits to the voters of the city or county at a
137 state general, primary, or special election, a proposal to authorize the governing body of the city
138 or county to impose a tax pursuant to the provisions of this section and section 67.1362. The tax
139 authorized by this section and section 67.1362 shall be in addition to any charge paid to the
140 owner or operator and shall be in addition to any and all taxes imposed by law and the proceeds
141 of such tax shall be used by the city or county solely for funding the promotion of tourism. Such
142 tax shall be stated separately from all other charges and taxes.

94.834. 1. The governing body of any city of the third classification with more than
2 twelve thousand four hundred but less than twelve thousand five hundred inhabitants, the
3 governing body of any city of the fourth classification with more than two thousand three
4 hundred but less than two thousand four hundred inhabitants and located in any county of the
5 fourth classification with more than thirty-two thousand nine hundred but less than thirty-three
6 thousand inhabitants, ~~and~~ the governing body of any city of the fourth classification with more
7 than one thousand six hundred but less than one thousand seven hundred inhabitants and located
8 in any county of the fourth classification with more than twenty-three thousand seven hundred
9 but less than twenty-three thousand eight hundred inhabitants, **and the governing body of any**
10 **city of the fourth classification with more than eight thousand but fewer than nine**
11 **thousand inhabitants and located partially in any county of the first classification with**
12 **more than two hundred thousand but fewer than two hundred sixty thousand inhabitants**
13 **and partially in any county of the first classification with more than eighty-three thousand**
14 **but fewer than ninety-two thousand inhabitants and with a city of the fourth classification**
15 **with more than four thousand five hundred but fewer than five thousand inhabitants as**
16 **the county seat** may impose a tax on the charges for all sleeping rooms paid by the transient
17 guests of hotels or motels situated in the city or a portion thereof, which shall be not more than
18 five percent per occupied room per night, except that such tax shall not become effective unless
19 the governing body of the city submits to the voters of the city at a state general or primary
20 election a proposal to authorize the governing body of the city to impose a tax pursuant to this
21 section. The tax authorized in this section shall be in addition to the charge for the sleeping
22 room and all other taxes imposed by law, and the proceeds of such tax shall be used by the city
23 solely for the promotion of tourism. Such tax shall be stated separately from all other charges
24 and taxes.

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

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

31 ☐ YES ☐ NO

32

33 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor
34 of the question, then the tax shall become effective on the first day of the second calendar quarter
35 following the calendar quarter in which the election was held. If a majority of the votes cast on
36 the question by the qualified voters voting thereon are opposed to the question, then the tax
37 authorized by this section shall not become effective unless and until the question is resubmitted
38 pursuant to this section to the qualified voters of the city and such question is approved by a
39 majority of the qualified voters of the city voting on the question.

40 3. As used in this section, "transient guests" means a person or persons who occupy a
41 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:

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

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

6 (3) "Municipality", any ~~village or fourth class city with more than two hundred but less~~
7 ~~than three hundred inhabitants and located in any county of the third classification with a~~
8 ~~township form of government and with more than twelve thousand five hundred but less than~~
9 ~~twelve thousand six hundred inhabitants]~~ **city of the fourth class with more than one hundred**
10 **sixty but fewer than one hundred eighty inhabitants and located in any county of the third**
11 **classification with a township form of government and with more than twelve thousand but**
12 **fewer than fourteen thousand inhabitants and with a city of the fourth classification with**
13 **more than four thousand five hundred but fewer than five thousand inhabitants as the**
14 **county seat;**

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

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

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

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

23

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

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

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

41 ☐ YES ☐ NO

42

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

50 4. Any tax on the retail sales of food imposed under this section shall be administered,
51 collected, enforced, and operated as required in section 32.087, and any transient guest tax
52 imposed under this section shall be administered, collected, enforced, and operated by the
53 municipality imposing the tax. All revenue generated by the tax shall be deposited in a special

54 trust fund and shall be used solely for the designated purposes. If the tax is repealed, all funds
55 remaining in the special trust fund shall continue to be used solely for the designated purposes.
56 Any funds in the special trust fund which are not needed for current expenditures may be
57 invested in the same manner as other funds are invested. Any interest and moneys earned on
58 such investments shall be credited to the fund.

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

63 Shall _____ (insert the name of the municipality) repeal the taxes imposed at the
64 rates of _____ (insert rate of percent) and _____ (insert rate of percent) percent
65 for the purpose of ~~[funding the construction, maintenance, and operation of~~
66 ~~capital improvements]~~ **increasing general revenue funds?**

67 ☐ YES ☐ NO

68

69 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
70 effective on December thirty-first of the calendar year in which such repeal was approved. If a
71 majority of the votes cast on the question by the qualified voters voting thereon are opposed to
72 the repeal, then the tax authorized in this section shall remain effective until the question is
73 resubmitted under this section to the qualified voters, and the repeal is approved by a majority
74 of the qualified voters voting on the question.

75 6. Once the initial bonds, if any, have been satisfied, then, whenever the governing body
76 of any municipality that has adopted the taxes authorized in this section receives a petition,
77 signed by ten percent of the registered voters of the municipality voting in the last gubernatorial
78 election, calling for an election to repeal the taxes imposed under this section, the governing
79 body shall submit to the voters of the municipality a proposal to repeal the taxes. If a majority
80 of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal,
81 that repeal shall become effective on December thirty-first of the calendar year in which such
82 repeal was approved. If a majority of the votes cast on the question by the qualified voters voting
83 thereon are opposed to the repeal, then the tax shall remain effective until the question is
84 resubmitted under this section to the qualified voters and the repeal is approved by a majority of
85 the qualified voters voting on the question.

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

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

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

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

18 ☐ YES

☐ NO

19

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

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

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

33 (2) The city may enter into an agreement with the director of revenue for the
34 purpose of collecting the tax authorized under this section. If a city enters into an
35 agreement with the director of revenue for the collection of the tax authorized in this
36 section, the director shall perform all functions incident to the administration, collection,
37 enforcement, and operation of such tax, and the director of revenue shall collect the
38 additional tax authorized under this section. The tax authorized under this section shall
39 be collected and reported upon such forms and under such administrative rules and

40 regulations as may be prescribed by the director of revenue, and the director of revenue
41 may retain up to one percent for cost of collection.

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

45 5. As used in this section, "transient guests" means a person or persons who occupy
46 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
2 more than three thousand seven hundred but fewer than four thousand inhabitants and
3 located in any county of the first classification with more than one hundred fifty thousand
4 but fewer than two hundred thousand inhabitants may impose a tax on the charges for all
5 sleeping rooms paid by the transient guests of hotels or motels situated in the city or a
6 portion thereof. The tax shall not be more than five percent per occupied room per night.

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

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

13 (4) The proceeds of the tax shall be used by the city for the promotion of tourism;
14 growth of the region; economic development purposes; 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 2. The ballot language for authorization of the tax shall be in substantially the
18 following form:

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

23 ☐ YES ☐ NO

24

25 If a majority of the votes cast on the proposal by qualified voters approve the proposal, the
26 tax shall become effective on the first day of the second calendar quarter following the
27 election. If a majority of the votes cast on the proposal by qualified voters oppose the
28 proposal, the tax shall not become effective unless and until the proposal is again submitted

29 to the voters of the city and is approved by a majority of the qualified voters voting
30 thereon.

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

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

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