

HB 252 -- TRANSIENT GUEST TAXES (Fishel)

COMMITTEE OF ORIGIN: Standing Committee on Local Government

This bill authorizes certain cities, upon voter approval, to impose a transient guest tax not to exceed 6% per occupied room per night, for general purposes (Section 67.1011, RSMo.).

If enacted, this provision initially would only apply to the City of Butler.

This bill also authorizes certain cities, upon voter approval, to impose a transient guest tax in an amount of no more than 6% per occupied room per night, for general revenue purposes (Section 67.1013).

If enacted, this provision initially would only apply to the City of Harrisonville.

The bill also authorizes certain cities, upon voter approval, to impose a transient guest tax of 2% up to 5% per occupied room per night, to be used solely for funding the promotion of tourism (Section 67.1360).

If enacted, the new provisions would initially only apply to the cities of Cameron and Marceline.

The bill also authorizes certain cities, upon voter approval, to impose a transient guest tax of up to 5% per occupied room per night, to be used for the promotion of tourism (Section 94.834).

If enacted, this provision initially would only apply to the City of Smithville.

The bill also changes the purpose for which a certain transient guest tax and a certain food sales tax is authorized from capital improvements to general revenue purposes, and increases the authorized rate of the food sales tax from 2% to 6% (Section 94.838).

Currently, these taxes are only authorized for the City of Lamar Heights.

The bill authorizes certain home rule cities, upon voter approval, to impose a transient guest tax not to exceed 2.5% of the charges per occupied room per night, to be used solely for capital investments that can be demonstrated to increase the number of overnight visitors (Section 94.842).

If enacted, this provision initially would only apply to the City of Springfield.

The bill also authorizes certain cities, upon voter approval, to impose a transient guest tax of up to 5% per occupied room per night, to be used for the promotion of tourism, growth of the region, economic development purposes, and public safety purposes (Section 94.1014).

If enacted, this provision initially would only apply to the City of Ashland.