

House _____ Amendment NO. _____

Offered By _____

1 AMEND Senate Substitute for Senate Committee Substitute for Senate Bill No. 724, Page 15,
2 Section 50.810, Line 65, by inserting after all of said section and line the following:

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4 ~~"[67.1185. 1. The governing body of any county with a population of at least eighteen~~
5 ~~thousand inhabitants which adjoins both a county of the first classification with a population of less~~
6 ~~than one hundred thousand inhabitants and at least four counties of the third classification may~~
7 ~~impose, by ordinance or order, a surcharge on the sale of each ticket or other charge allowing~~
8 ~~admission to or participation in any private tourist attraction and on the daily rental of rooms or~~
9 ~~accommodations paid by transient guests of hotels, motels or campgrounds, as defined in section~~
10 ~~94.802, in such county, at a rate not to exceed twenty-five cents per ticket or other such charge. For~~
11 ~~purposes of sections 67.1185 to 67.1189, "private tourist attraction" means any commercial entity~~
12 ~~which appeals to the recreational desires and tastes of the traveling public through the presentation~~
13 ~~of services or devices designed to entertain or educate visitors, including but not limited to:~~

14 ~~—— (1) Amusement parks, carnivals, circuses, fairs and water parks;~~

15 ~~—— (2) Aerial tramways;~~

16 ~~—— (3) Commercial animal, reptile, and zoological exhibits;~~

17 ~~—— (4) Commercial beaches and hot springs;~~

18 ~~—— (5) Go-carts/miniature golf establishments;~~

19 ~~—— (6) Horse shows and rodeos and rides on horses or other animals;~~

20 ~~—— (7) Rides on airplanes, helicopters, balloons, gliders, parachutes and bungee jumps;~~

21 ~~—— (8) Automobile, bicycle, dog, horse, and other racing events;~~

22 ~~—— (9) Music shows and pageants, movie theaters, and live theaters; and~~

23 ~~—— (10) Canoe rentals.~~

24 ~~2. Attractions operating on an occasional or intermittent basis for fund-raising purposes by~~
25 ~~nonprofit charitable organizations whose ordinary activities do not involve the operation of such~~
26 ~~attractions shall be exempt from the surcharge imposed by sections 67.1185 to 67.1189.~~

27 ~~67.1186. Every retailer, vendor, operator, and other person who sells goods and services~~
28 ~~subject to the surcharge imposed pursuant to sections 67.1185 to 67.1189 shall be liable and~~
29 ~~responsible for the payment of surcharges due and shall make a return and remit such surcharges to~~
30 ~~the county, at such times and in such manner as the governing body of the county shall prescribe.~~
31 ~~The collection of the surcharges imposed by this section shall be computed in accordance with~~
32 ~~schedules or systems approved by the governing body of the county. Such schedules or systems~~
33 ~~shall be designed so that no surcharge is charged on any sale of one dollar or less.~~

34 ~~67.1187. All surcharges authorized and collected under sections 67.1185 to 67.1189 shall be~~
35 ~~deposited by the county in a special trust fund to be known as the "County Tourism Surcharge Trust~~
36 ~~Fund". The moneys in such fund shall not be commingled with any funds of the county. Moneys in~~

Action Taken _____ Date _____

the fund shall be used solely by the county for funding public safety services, including, but not limited to, fire protection activities and ambulance services, and for funding the promotion of tourism within the county. Seventy-five percent of the surcharges collected shall be used, upon appropriation, solely for funding public safety services, and twenty-five percent of the surcharges collected shall be used, upon appropriation, for tourism marketing and promotional purposes. The surcharge authorized by sections 67.1185 to 67.1189 shall be in addition to any and all other taxes allowed by law, but no order imposing a surcharge under sections 67.1185 to 67.1189 shall be effective unless the governing body of the county submits to the voters of the county at a county or state general, primary or special election a proposal to authorize the governing body of the county to impose such surcharge.

67.1188. 1. The ballot of submission shall contain, but need not be limited to:

Shall the county of _____ (insert name of county) impose a surcharge of up to twenty-five cents per day on the sales, charges or admissions on all hotels, motels or campgrounds rented for thirty days or less, and on the sales, charges or admissions to all private tourist attractions in the county?

☐ YES ☐ NO

2. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the order imposing the surcharge becomes effective. If a majority of the votes cast by the qualified voters voting on the proposal are opposed to the proposal, then the governing body of the county shall have no power to impose the surcharge authorized in sections 67.1185 to 67.1189 unless and until the governing body of the county again submits another proposal to authorize the governing body of the county to impose the surcharge authorized by sections 67.1185 to 67.1189, and such proposal is approved by the requisite majority of the qualified voters voting thereon.

67.1189. The surcharge authorized by sections 67.1185 to 67.1189 shall become effective within ninety days from the date such surcharges are approved by the voters of the county pursuant to section 67.1188. After the effective date of any surcharge imposed under the provisions of sections 67.1185 to 67.1189, the county shall perform all functions incident to the administration, collection, enforcement, and operation of the surcharge. The surcharge imposed under sections 67.1185 to 67.1189 shall be reported upon such forms and under such administrative rules and regulations as may be prescribed by the governing body of the county.]; and

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