

FIRST REGULAR SESSION

# HOUSE BILL NO. 604

102ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE REEDY.

1637H.011

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

To repeal section 67.1009, RSMo, and to enact in lieu thereof one new section relating to transient guest taxes.

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

Section A. Section 67.1009, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.1009, to read as follows:

67.1009. 1. The governing body of the following cities may impose a tax as provided in this section:

(1) Any city of the fourth classification with more than eight hundred thirty but fewer than nine hundred inhabitants and located in any county with a charter form of government and with more than nine hundred fifty thousand inhabitants;

(2) Any city of the fourth classification with more than four thousand fifty but fewer than four thousand two hundred inhabitants and located in any county with a charter form of government and with more than nine hundred fifty thousand inhabitants; or

**(3) Any city with more than two thousand seven hundred but fewer than three thousand inhabitants and located in a county with more than fifty thousand but fewer than sixty thousand inhabitants and with a county seat with more than seventeen thousand but fewer than twenty-one thousand inhabitants.**

2. The governing body of any city listed in subsection 1 of this section may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city, which shall be not more than six-tenths of one percent per occupied room per night ~~[, except that]~~ **for cities described under subdivision (1) or (2) of subsection 1 of this section and not more than six percent per occupied room per night for cities**

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 **described under subdivision (3) of subsection 1 of this section.** Such tax shall not become  
 19 effective unless the governing body of the city or county submits to the voters of the city or  
 20 county at a state general or primary election a proposal to authorize the governing body of the  
 21 city to impose a tax pursuant to this section. The tax authorized by this section shall be in  
 22 addition to the charge for the sleeping room and shall be in addition to any and all taxes  
 23 imposed by law. Such tax shall be stated separately from all other charges and taxes. **For**  
 24 **cities described under subdivision (3) of subsection 1 of this section, the revenue of the**  
 25 **tax shall be used only for the purposes of promoting tourism, promoting economic**  
 26 **development, and promoting the retention and growth of any military base near the city.**

27 3. The ballot of submission for any tax authorized in this section shall be in  
 28 substantially the following form:

29 Shall (insert the name of the city) impose a tax on the charges for all  
 30 sleeping rooms paid by the transient guests of hotels and motels  
 31 situated in (name of city) at a rate of (insert **proposed rate [of percent**  
 32 **up to six tenths of one percent]**)(**for the purpose of promoting**  
 33 **tourism, promoting economic development, and promoting**  
 34 **retention and growth of (insert name of military base))?**

35  Yes  No

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

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

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