

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

**Offered By**

\_\_\_\_\_

1 AMEND House Committee Substitute for House Bill No. 1564, Page 9, Section 67.1018, Line 34,  
2 by inserting after all of said section and line the following:

3  
4 "67.1158. 1. The governing body of a county which has established an authority under the  
5 provisions of sections 67.1150 to 67.1158 may impose a tax on the charges for all sleeping rooms  
6 paid by the transient guests of hotels or motels situated in the county, which shall be more than two  
7 percent but not more than five percent per occupied room per night, except that such tax shall not  
8 become effective unless the governing body of the county submits to the voters of the county at a  
9 state general, primary, or special election, a proposal to authorize the governing body of the county  
10 to impose a tax under the provisions of this section. The tax authorized by this section shall be in  
11 addition to the charge for the sleeping room and shall be in addition to any and all taxes imposed by  
12 law, and the proceeds of such tax shall be used by the authority solely for funding the construction  
13 and operation of convention, visitor and sports facilities, other incidental facilities, and operation of  
14 the authority consistent with the provisions of sections 67.1150 to 67.1158. Such tax shall be stated  
15 separately from all other charges and taxes.

16 2. The question shall be submitted in substantially the following form:

Shall the \_\_\_\_\_ (County) levy a tax of \_\_\_\_\_ percent on each  
sleeping room occupied and rented by transient guests of hotels and  
motels located in the county, the proceeds of which shall be expended  
for the funding of convention, visitor and sports facilities, other  
incidental facilities, and the county convention and sports facilities  
authority?

YES

NO

17 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
18 the question, then the tax shall become effective on the first day of the calendar quarter following  
19 the calendar quarter in which the election was held. If a majority of the votes cast on the question  
20 by the qualified voters voting thereon are opposed to the question, then the governing body for the  
21 county shall have no power to impose the tax authorized by this section unless and until the  
22 governing body of the county resubmits the question and such question is approved by a majority of  
23 the qualified voters voting thereon.

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1           3. After the effective date of any tax authorized under the provisions of this section, the  
2 county that levied the tax may adopt one of the following provisions for the collection and  
3 administration of the tax:

4           (1) The county may adopt rules and regulations for the internal collection of such tax by the  
5 county officers usually responsible for collection and administration of county taxes;

6           (2) The county may enter into an agreement with the authority for the authority to collect  
7 such tax and perform all functions incident to the administration, collection, enforcement, and  
8 operation of such tax. The tax authorized by this section shall be collected and reported upon such  
9 forms and under such administrative rules and regulations as may be prescribed by the authority; or

10           (3) The county may enter into an agreement with the director of revenue of the state of  
11 Missouri for the purpose of collecting the tax authorized in this section. In the event any county  
12 enters into an agreement with the director of revenue of the state of Missouri for the collection of  
13 the tax authorized in this section, the director of revenue shall perform all functions incident to the  
14 administration, collection, enforcement and operation of such tax, and shall collect the additional tax  
15 authorized under the provisions of this section. The tax authorized by this section shall be collected  
16 and reported upon such forms and under such administrative rules and regulations as may be  
17 prescribed by the director of revenue, and the director of revenue shall retain not less than one  
18 percent nor more than three percent for cost of collection.

19           4. If a tax is imposed by a county under this section, the tax for each calendar quarter shall  
20 be due on the first day of the next calendar quarter. If any taxes are not paid within thirty days after  
21 the due date, the authority collecting the tax may collect, in addition to the amount of the tax due,  
22 one percent interest per month on the unpaid taxes and a penalty of two percent per month on the  
23 unpaid tax. Any penalty or interest shall be calculated beginning on the original due date. The  
24 authority, in its discretion, may abate a portion of the penalty to facilitate the voluntary payment of  
25 the tax.

26           5. If a tax is imposed by a county under this section, either the county or the authority shall  
27 have the power to audit the taxed facilities to ensure compliance with the tax by the facility. During  
28 such audit, the taxed facilities shall give access to examine necessary records to ensure compliance.

29           6. Suits to enforce the collection and payment of the tax against the taxed facilities shall be  
30 filed and prosecuted only by the authority. The authority shall be entitled to recover costs and  
31 attorney's fees incurred by the authority in collecting the tax.

32           7. Notwithstanding any provision of subsection 1 of this section to the contrary, the  
33 proceeds of a tax imposed under this section may be used by the authority to promote, market, and  
34 advertise the authority's convention, visitor, sports, and other incidental facilities, as well as those  
35 attractions and amenities that support tourism in any county with more than four hundred thousand  
36 but fewer than five hundred thousand inhabitants."; and

37  
38 Further amend said bill by amending the title, enacting clause, and intersectional references  
39 accordingly.