

House _____ Amendment NO. _____

Offered By

1 AMEND Senate Substitute for Senate Bill No. 802, Page 1, Section A, Line 4, by inserting after all
2 of said section and line the following:

3
4 "67.1366. 1. The governing body of a charter city with a population of more than one
5 hundred thousand located in a charter county of the first classification may impose a tax on the
6 charges for all sleeping rooms paid by the transient guests of hotels, motels, bed and breakfast inns
7 and campgrounds which shall be at least five percent, but not more than seven percent per occupied
8 room per night, except that such tax shall not become effective unless the governing body of the city
9 submits to the voters of the city at a state general, primary or special election, a proposal to
10 authorize the governing body of the city to impose a tax under the provisions of this section. The
11 tax authorized by this section shall be in addition to any charge paid to the owner or operator and
12 shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall be used
13 by the city for funding the promotion, operation and development of tourism and for the operating
14 costs of a community center. Such tax shall be stated separately from all other charges and taxes.

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

16
17 Shall the _____ (city) levy a tax of _____ percent on each sleeping room or campsite
18 occupied and rented by transient guests which are used by transients for sleeping in the _____
19 (city), where the proceeds shall be expended for promotion of tourism and the costs of operating a
20 community center?

21
22 YES NO
23

24 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
25 the question, then the tax shall become effective on the first day of the calendar quarter following
26 the calendar quarter in which the election was held. If a majority of the votes cast on the question
27 by the qualified voters voting thereon are opposed to the question, then the governing body for the
28 city shall have no power to impose the tax authorized by subsection 1 of this section unless and until
29 the governing body of the city again submits the question to the qualified voters of the city and such
30 question is approved by a majority of the qualified voters voting on the question.

31 3. On and after the effective date of any tax authorized under the provisions of subsection 1
32 of this section, the city may adopt one of the two following provisions for the collection and
33 administration of the tax:

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

36 (2) The city may enter into an agreement with the director of revenue of the state of

Action Taken _____ Date _____

1 Missouri for the purpose of collecting the tax authorized in subsection 1 of this section. In the event
2 any city enters into an agreement with the director of revenue of the state of Missouri for the
3 collection of the tax authorized in subsection 1 of this section, the director of revenue shall perform
4 all functions incident to the administration, collection, enforcement and operation of such tax, and
5 the director of revenue shall collect the additional tax authorized pursuant to the provisions of
6 subsection 1 of this section. The tax authorized under the provisions of subsection 1 of this section
7 shall be collected and reported upon such forms and under such administrative rules and regulations
8 as may be prescribed by the director of revenue, and the director of revenue shall retain an amount
9 not to exceed one percent for cost of collection.

10 4. If a tax is imposed by a city pursuant to subsection 1 of this section, the city may collect a
11 penalty of one percent and interest not to exceed two percent per month on unpaid taxes which shall
12 be considered delinquent thirty days after the last day of each quarter.

13 5. Nothing contained herein shall be construed to limit the power of a constitutional charter
14 city in a noncharter county from imposing a business license tax on hotels, motels, bed and breakfast
15 inns and campgrounds upon such terms, conditions and procedures as set forth in its own charter or
16 ordinances."; and

17
18 Further amend said bill by amending the title, enacting clause, and intersectional references
19 accordingly.