

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 2206, Page 8, Section 67.488, Line 93, by
2 inserting after all of said section and line the following:

3
4 "67.597. 1. The governing body of a county with more than fifteen thousand seven hundred
5 but fewer than seventeen thousand six hundred inhabitants and with a county seat with more than
6 four thousand two hundred ten but fewer than six thousand inhabitants may adopt an order or
7 ordinance imposing a sales tax on all retail sales made within the county that are subject to sales tax
8 under chapter 144. The rate of such tax shall not exceed one percent.

9 2. Such tax shall not become effective unless the governing body of the county submits to
10 the voters of the county, on any date available for elections for the county, a proposal to authorize
11 the governing body of the county to impose such tax. Such tax shall be in addition to all other taxes
12 imposed by law. Such tax shall be stated separately from all other charges and taxes. The proceeds
13 of such tax shall be used by the county solely for the support of the operations of hospital services in
14 such county.

15 3. The ballot of submission for such tax shall be in substantially the following form: "Shall
16 _____ (insert the county name) impose a sales tax at a rate of _____ (insert percentage) percent
17 for the support of the operations of hospital services?".

18 4. If a majority of the votes cast on the question by the qualified voters voting thereon are in
19 favor of the question, such tax shall become effective on the first day of the second calendar quarter
20 following the calendar quarter in which the election was held. If a majority of the votes cast on the
21 question by the qualified voters voting thereon are opposed to the question, such tax shall not
22 become effective unless and until the question is resubmitted under this section to the qualified
23 voters of the county and such question is approved by a majority of the qualified voters of the
24 county voting on the question.

25 5. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
26 apply to the tax imposed under this section.

27 6. All moneys collected under this section by the director of the department of revenue on
28 behalf of such county shall be deposited in a special trust fund, which is hereby created and shall be
29 known as the "County Hospital Operations Sales Tax Fund", except that the director may deposit up
30 to one percent for the cost of collection in the state's general revenue fund. Moneys in the fund shall

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1 be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state
2 moneys and shall not be commingled with any moneys of the state. The director may make refunds
3 from the amounts in the fund and credited to the county for erroneous payments and overpayments
4 made and may redeem dishonored checks and drafts deposited to the credit of such county. Any
5 moneys in the special fund that are not needed for current expenditures shall be invested in the same
6 manner as other moneys are invested. Any interest and moneys earned on such investments shall be
7 credited to the fund.

8 7. The governing body of a county that has adopted such tax may submit the question of
9 repeal of the tax to the voters on any date available for elections for the county. If a majority of the
10 votes cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal
11 shall become effective on December thirty-first of the calendar year in which such repeal was
12 approved. If a majority of the votes cast on the question by the qualified voters voting thereon are
13 opposed to the repeal, such tax shall remain effective until the question is resubmitted under this
14 section to the qualified voters and the repeal is approved by a majority of the qualified voters voting
15 on the question.

16 8. Whenever the governing body of a county that has adopted such tax receives a petition,
17 signed by a number of registered voters of the county equal to at least ten percent of the number of
18 registered voters of the county voting in the last gubernatorial election, calling for an election to
19 repeal such tax, the governing body shall submit to the voters a proposal to repeal the tax. If a
20 majority of the votes cast on the question by the qualified voters voting thereon are in favor of the
21 repeal, the repeal shall become effective on December thirty-first of the calendar year in which such
22 repeal was approved. If a majority of the votes cast on the question by the qualified voters voting
23 thereon are opposed to the repeal, such tax shall remain effective until the question is resubmitted
24 under this section to the qualified voters and the repeal is approved by a majority of the qualified
25 voters voting on the question.

26 9. If such tax is repealed or terminated by any means, all moneys remaining in the special
27 trust fund shall continue to be used solely for the designated purposes. The county shall notify the
28 director of the department of revenue of the repeal or termination at least ninety days before the
29 effective date of the repeal or termination. The director may order retention in the trust fund, for a
30 period of one year, of two percent of the amount collected after receipt of such notice to cover
31 possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to
32 the credit of such account. After one year has elapsed after the effective date of the repeal or
33 termination, the director shall remit the balance in the account to the county and close the account of
34 that county. The director shall notify such county of each instance of any amount refunded or any
35 check redeemed from receipts due the county.

36 67.1003. 1. The governing body of the following cities and counties may impose a tax as
37 provided in this section:

38 (1) Any city or county having more than three hundred fifty hotel and motel rooms inside
39 such city or county;

1 (2) A county of the third classification with a population of more than seven thousand but
2 less than seven thousand four hundred inhabitants;

3 (3) A third class city with a population of greater than ten thousand but less than eleven
4 thousand located in a county of the third classification with a township form of government with a
5 population of more than thirty thousand;

6 (4) A county of the third classification with a township form of government with a
7 population of more than twenty thousand but less than twenty-one thousand;

8 (5) Any third class city with a population of more than eleven thousand but less than
9 thirteen thousand which is located in a county of the third classification with a population of more
10 than twenty-three thousand but less than twenty-six thousand;

11 (6) Any city of the third classification with more than ten thousand five hundred but fewer
12 than ten thousand six hundred inhabitants;

13 (7) Any city of the third classification with more than twenty-six thousand three hundred but
14 fewer than twenty-six thousand seven hundred inhabitants;

15 (8) Any city of the third classification with more than ten thousand eight hundred but fewer
16 than ten thousand nine hundred inhabitants and located in more than one county.

17 2. The governing body of any city or county listed in subsection 1 of this section may
18 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels
19 situated in the city or county or a portion thereof, which shall be not more than five percent per
20 occupied room per night, except that such tax shall not become effective unless the governing body
21 of the city or county submits to the voters of the city or county at a state general or primary election
22 a proposal to authorize the governing body of the city or county to impose a tax pursuant to this
23 section. The tax authorized by this section shall be in addition to the charge for the sleeping room
24 and shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall be
25 used by the city or county solely for the promotion of tourism. Such tax shall be stated separately
26 from all other charges and taxes.

27 3. Notwithstanding any other provision of law to the contrary, except as provided in
28 ~~subsection~~ subsections 5 and 6 of this section, the tax authorized in subsection 1 of this section
29 shall not be imposed by the following cities or counties:

30 (1) Any city or county already imposing a tax solely on the charges for sleeping rooms paid
31 by the transient guests of hotels or motels situated in any such city or county under any other law of
32 this state;

33 (2) Any city not already imposing a tax under this section and that is located in whole or
34 partially within a county that already imposes a tax solely on the charges for sleeping rooms paid by
35 the transient guests of hotels or motels situated in such county under this section or any other law of
36 this state; or

37 (3) Any county not already imposing a tax under this section and that has a city located in
38 whole or in part within its boundaries that already imposes a tax solely on the charges for sleeping

1 rooms paid by the transient guests of hotels or motels situated in such city under this section or any
2 other law of this state.

3 4. Cities of the third class having more than two thousand five hundred hotel and motel
4 rooms, and located in a county of the first classification in which and where another tax on the
5 charges for all sleeping rooms paid by the transient guests of hotels and motels situated in such
6 county is imposed, may impose the tax authorized by this section of not more than one-half of one
7 percent per occupied room per night.

8 5. The governing body of any city of the fourth classification with more than fifty-one
9 thousand inhabitants located in a county with a charter form of government and with more than two
10 hundred fifty thousand inhabitants which adjoins another county with a charter form of government
11 and with more than one million inhabitants may impose a tax on the charges for all sleeping rooms
12 paid by the transient guest of hotels or motels situated in such city or a portion thereof, which tax
13 shall be not more than two percent per occupied room per night, except that such tax shall not
14 become effective unless the governing body of such city submits, after January 1, 2012, to the voters
15 of that city, at an election permitted under section 115.123, a proposal to authorize the governing
16 body of the city to impose a tax under this section. The tax authorized by this section shall be in
17 addition to any and all other taxes imposed by law, and the proceeds of such tax shall be used by the
18 city solely for the promotion of tourism. Such tax shall be stated separately from all other charges
19 and taxes.

20 6. (1) The governing body of the following cities may impose a tax as provided in this
21 subsection:

22 (a) A city with more than four thousand nine hundred but fewer than five thousand six
23 hundred inhabitants and located in a county with more than four hundred thousand but fewer than
24 five hundred thousand inhabitants; or

25 (b) A city with more than five thousand six hundred but fewer than six thousand three
26 hundred inhabitants and located in a county with more than four hundred thousand but fewer than
27 five hundred thousand inhabitants.

28 (2) The governing body of any city listed in subdivision (1) of this subsection may impose a
29 tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in
30 such city or a portion thereof. Such tax shall not exceed five percent per occupied room per night.
31 No such tax shall become effective unless the governing body of such city submits, after January 1,
32 2025, to the voters of that city, at an election permitted under section 115.123, a proposal to
33 authorize the governing body of the city to impose a tax under this section. The tax authorized by
34 this section shall be in addition to any and all other taxes imposed by law, and the proceeds of such
35 tax shall be used by the city for the purpose of the promotion of tourism. Such tax shall be stated
36 separately from all other charges and taxes.

37 7. The ballot of submission for any tax authorized in this section shall be in substantially the
38 following form:

Shall (insert the name of the city or county) impose a tax on the

charges for all sleeping rooms paid by the transient guests of hotels and motels situated in (name of city or county) at a rate of (insert rate of percent) percent for the sole purpose of promoting tourism?

YES

NO

1

2 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
3 the question, then the tax shall become effective on the first day of the second calendar quarter
4 following the calendar quarter in which the election was held. If a majority of the votes cast on the
5 question by the qualified voters voting thereon are opposed to the question, then the tax shall not
6 become effective unless and until the question is resubmitted under this section to the qualified
7 voters and such question is approved by a majority of the qualified voters voting on the question.

8 ~~[7.]~~ 8. As used in this section, "transient guests" means a person or persons who occupy a
9 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

10 ~~[8.]~~ 9. This section shall not be construed as repealing any taxes levied by any city or county
11 on transient guests as permitted under this chapter or chapter 94 as of August 28, 2011.

12 67.1009. 1. The governing body of the following cities may impose a tax as provided in this
13 section:

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

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

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

24 2. The governing body of any city listed in subsection 1 of this section may impose a tax on
25 the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city,
26 which shall be not more than six-tenths of one percent per occupied room per night ~~[, except that]~~ for
27 cities described under subdivision (1) or (2) of subsection 1 of this section and not more than six
28 percent per occupied room per night for cities described under subdivision (3) of subsection 1 of this
29 section. Such tax shall not become effective unless the governing body of the city or county submits
30 to the voters of the city or county at a state general or primary election a proposal to authorize the
31 governing body of the city to impose a tax pursuant to this section. The tax authorized by this
32 section shall be in addition to the charge for the sleeping room and shall be in addition to any and all
33 taxes imposed by law. Such tax shall be stated separately from all other charges and taxes. For
34 cities described under subdivision (3) of subsection 1 of this section, the revenue of the tax shall be

1 used only for the purposes of promoting tourism, promoting economic development, and promoting
 2 the retention and growth of any military base near the city.

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

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

YES

NO

5
 6 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
 7 the question, then the tax shall become effective on the first day of the second calendar quarter
 8 following the calendar quarter in which the election was held. If a majority of the votes cast on the
 9 question by the qualified voters voting thereon are opposed to the question, then the tax shall not
 10 become effective unless and until the question is resubmitted under this section to the qualified
 11 voters and such question is approved by a majority of the qualified voters voting on the question.

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

14 67.1013. 1. The governing body of the following cities may impose a tax as provided in this
 15 section:

16 (1) Any city with more than ten thousand but fewer than eleven thousand inhabitants and
 17 that is the county seat of a county with more than one hundred thousand but fewer than one hundred
 18 twenty thousand inhabitants; or

19 (2) Any city with more than fourteen thousand but fewer than sixteen thousand inhabitants
 20 and that is the county seat of a county with more than eighty thousand but fewer than one hundred
 21 thousand inhabitants.

22 2. The governing body of any city described in subsection 1 of this section may impose a
 23 tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in
 24 the city or a portion thereof, which shall be not more than six percent per occupied room per night.
 25 Such tax shall not become effective unless the governing body of the city submits to the voters of
 26 the city at a state, municipal, general or primary election a proposal to authorize the governing body
 27 of the city to impose the tax under this section. The tax authorized by this section shall be in
 28 addition to the charge for the sleeping room and shall be in addition to any and all other taxes. The
 29 proceeds of such tax shall be used by the city solely for funding the promotion of tourism. Such tax
 30 shall be stated separately from all other charges and taxes.

31 3. (1) The question submitted for the tax authorized in this section shall be in substantially
 32 the following form: "Shall _____ (insert city name) impose a tax on the charges for all sleeping

1 rooms paid by the transient guests of hotels and motels situated in _____ (insert city name) at a
 2 rate of _____ (insert percentage) percent, the proceeds of which shall be expended for the
 3 promotion of tourism?".

4 (2) If a majority of the votes cast on the question by the qualified voters voting thereon are
 5 in favor of the question, the tax shall become effective on the first day of the second calendar
 6 quarter following the calendar quarter in which the election was held. If a majority of the votes cast
 7 on the question by the qualified voters voting thereon are opposed to the question, the tax shall not
 8 become effective unless and until the question is resubmitted under this section to the qualified
 9 voters of the city and such question is approved by a majority of the qualified voters of the city
 10 voting on the question.

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

13 67.1018. 1. The governing body of the following counties may impose a tax as provided in
 14 this section:

15 (1) Any county of the third classification without a township form of government and with
 16 more than five thousand nine hundred but fewer than six thousand inhabitants; or

17 (2) Any county with more than fifteen thousand seven hundred but fewer than seventeen
 18 thousand six hundred inhabitants and with a county seat with more than two thousand but fewer than
 19 three thousand inhabitants.

20 2. The governing body of any county listed in subsection 1 of this section may impose a tax
 21 on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the
 22 county or a portion thereof, which shall not be more than five percent per occupied room per night,
 23 except that such tax shall not become effective unless the governing body of the county submits to
 24 the voters of the county at a state general or primary election a proposal to authorize the governing
 25 body of the county to impose a tax under this section. The tax authorized in this section shall be in
 26 addition to the charge for the sleeping room and all other taxes imposed by law, and fifty percent of
 27 the proceeds of such tax shall be used by the county to fund law enforcement with the remaining
 28 fifty percent of such proceeds to be used to fund the promotion of tourism. Such tax shall be stated
 29 separately from all other charges and taxes.

30 [2-] 3. The ballot of submission for the tax authorized in this section shall be in substantially
 31 the following form:

Shall _____ (insert the name of the county) impose a tax on the
 charges for all sleeping rooms paid by the transient guests of hotels
 and motels situated in _____ (name of county) at a rate of _____
 (insert rate of percent) percent for the benefit of the county?

YES

NO

32
 33 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
 34 the question, then the tax shall become effective on the first day of the second calendar quarter

1 following the calendar quarter in which the election was held. If a majority of the votes cast on the
 2 question by the qualified voters voting thereon are opposed to the question, then the tax authorized
 3 by this section shall not become effective unless and until the question is resubmitted under this
 4 section to the qualified voters of the county and such question is approved by a majority of the
 5 qualified voters of the county voting on the question.

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

18 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

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

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

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

31 (2) The county may enter into an agreement with the authority for the authority to collect
 32 such tax and perform all functions incident to the administration, collection, enforcement, and

1 operation of such tax. The tax authorized by this section shall be collected and reported upon such
2 forms and under such administrative rules and regulations as may be prescribed by the authority; or

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

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

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

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

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

30 67.1360. 1. The governing body of the following cities and counties may impose a tax as
31 provided in this section:

32 (1) A city with a population of more than seven thousand and less than seven thousand five
33 hundred;

34 (2) A county with a population of over nine thousand six hundred and less than twelve
35 thousand which has a total assessed valuation of at least sixty-three million dollars, if the county
36 submits the issue to the voters of such county prior to January 1, 2003;

37 (3) A third class city which is the county seat of a county of the third classification without a
38 township form of government with a population of at least twenty-five thousand but not more than
39 thirty thousand inhabitants;

1 (4) Any fourth class city having, according to the last federal decennial census, a population
2 of more than one thousand eight hundred fifty inhabitants but less than one thousand nine hundred
3 fifty inhabitants in a county of the first classification with a charter form of government and having
4 a population of greater than six hundred thousand but less than nine hundred thousand inhabitants;

5 (5) Any city having a population of more than three thousand but less than eight thousand
6 inhabitants in a county of the fourth classification having a population of greater than forty-eight
7 thousand inhabitants;

8 (6) Any city having a population of less than two hundred fifty inhabitants in a county of the
9 fourth classification having a population of greater than forty-eight thousand inhabitants;

10 (7) Any fourth class city having a population of more than two thousand five hundred but
11 less than three thousand inhabitants in a county of the third classification having a population of
12 more than twenty-five thousand but less than twenty-seven thousand inhabitants;

13 (8) Any third class city with a population of more than three thousand two hundred but less
14 than three thousand three hundred located in a county of the third classification having a population
15 of more than thirty-five thousand but less than thirty-six thousand;

16 (9) Any county of the second classification without a township form of government and a
17 population of less than thirty thousand;

18 (10) Any city of the fourth class in a county of the second classification without a township
19 form of government and a population of less than thirty thousand;

20 (11) Any county of the third classification with a township form of government and a
21 population of at least twenty-eight thousand but not more than thirty thousand;

22 (12) Any city of the fourth class with a population of more than one thousand eight hundred
23 but less than two thousand in a county of the third classification with a township form of
24 government and a population of at least twenty-eight thousand but not more than thirty thousand;

25 (13) Any city of the third class with a population of more than seven thousand two hundred
26 but less than seven thousand five hundred within a county of the third classification with a
27 population of more than twenty-one thousand but less than twenty-three thousand;

28 (14) Any fourth class city having a population of more than two thousand eight hundred but
29 less than three thousand one hundred inhabitants in a county of the third classification with a
30 township form of government having a population of more than eight thousand four hundred but
31 less than nine thousand inhabitants;

32 (15) Any fourth class city with a population of more than four hundred seventy but less than
33 five hundred twenty inhabitants located in a county of the third classification with a population of
34 more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

35 (16) Any third class city with a population of more than three thousand eight hundred but
36 less than four thousand inhabitants located in a county of the third classification with a population of
37 more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

38 (17) Any fourth class city with a population of more than four thousand three hundred but
39 less than four thousand five hundred inhabitants located in a county of the third classification

1 without a township form of government with a population greater than sixteen thousand but less
2 than sixteen thousand two hundred inhabitants;

3 (18) Any fourth class city with a population of more than two thousand four hundred but
4 less than two thousand six hundred inhabitants located in a county of the first classification without
5 a charter form of government with a population of more than fifty-five thousand but less than sixty
6 thousand inhabitants;

7 (19) Any fourth class city with a population of more than two thousand five hundred but
8 less than two thousand six hundred inhabitants located in a county of the third classification with a
9 population of more than nineteen thousand one hundred but less than nineteen thousand two
10 hundred inhabitants;

11 (20) Any county of the third classification without a township form of government with a
12 population greater than sixteen thousand but less than sixteen thousand two hundred inhabitants;

13 (21) Any county of the second classification with a population of more than forty-four
14 thousand but less than fifty thousand inhabitants;

15 (22) Any third class city with a population of more than nine thousand five hundred but less
16 than nine thousand seven hundred inhabitants located in a county of the first classification without a
17 charter form of government and with a population of more than one hundred ninety-eight thousand
18 but less than one hundred ninety-eight thousand two hundred inhabitants;

19 (23) Any city of the fourth classification with more than five thousand two hundred but less
20 than five thousand three hundred inhabitants located in a county of the third classification without a
21 township form of government and with more than twenty-four thousand five hundred but less than
22 twenty-four thousand six hundred inhabitants;

23 (24) Any third class city with a population of more than nineteen thousand nine hundred but
24 less than twenty thousand in a county of the first classification without a charter form of government
25 and with a population of more than one hundred ninety-eight thousand but less than one hundred
26 ninety-eight thousand two hundred inhabitants;

27 (25) Any city of the fourth classification with more than two thousand six hundred but less
28 than two thousand seven hundred inhabitants located in any county of the third classification
29 without a township form of government and with more than fifteen thousand three hundred but less
30 than fifteen thousand four hundred inhabitants;

31 (26) Any county of the third classification without a township form of government and with
32 more than fourteen thousand nine hundred but less than fifteen thousand inhabitants;

33 (27) Any city of the fourth classification with more than five thousand four hundred but
34 fewer than five thousand five hundred inhabitants and located in more than one county;

35 (28) Any city of the fourth classification with more than six thousand three hundred but
36 fewer than six thousand five hundred inhabitants and located in more than one county through the
37 creation of a tourism district which may include, in addition to the geographic area of such city, the
38 area encompassed by the portion of the school district, located within a county of the first
39 classification with more than ninety-three thousand eight hundred but fewer than ninety-three

1 thousand nine hundred inhabitants, having an average daily attendance for school year 2005-06
2 between one thousand eight hundred and one thousand nine hundred;

3 (29) Any city of the fourth classification with more than seven thousand seven hundred but
4 less than seven thousand eight hundred inhabitants located in a county of the first classification with
5 more than ninety-three thousand eight hundred but less than ninety-three thousand nine hundred
6 inhabitants;

7 (30) Any city of the fourth classification with more than two thousand nine hundred but less
8 than three thousand inhabitants located in a county of the first classification with more than seventy-
9 three thousand seven hundred but less than seventy-three thousand eight hundred inhabitants;

10 (31) Any city of the third classification with more than nine thousand three hundred but less
11 than nine thousand four hundred inhabitants;

12 (32) Any city of the fourth classification with more than three thousand eight hundred but
13 fewer than three thousand nine hundred inhabitants and located in any county of the first
14 classification with more than thirty-nine thousand seven hundred but fewer than thirty-nine thousand
15 eight hundred inhabitants;

16 (33) Any city of the fourth classification with more than one thousand eight hundred but
17 fewer than one thousand nine hundred inhabitants and located in any county of the first
18 classification with more than one hundred thirty-five thousand four hundred but fewer than one
19 hundred thirty-five thousand five hundred inhabitants;

20 (34) Any county of the third classification without a township form of government and with
21 more than twelve thousand one hundred but fewer than twelve thousand two hundred inhabitants;

22 (35) Any city of the fourth classification with more than three thousand eight hundred but
23 fewer than four thousand inhabitants and located in more than one county; provided, however, that
24 motels owned by not-for-profit organizations are exempt;

25 (36) Any city of the fourth classification with more than five thousand but fewer than five
26 thousand five hundred inhabitants and located in any county with a charter form of government and
27 with more than two hundred thousand but fewer than three hundred fifty thousand inhabitants; ~~or~~

28 (37) Any city with more than four thousand but fewer than five thousand five hundred
29 inhabitants and located in any county of the fourth classification with more than thirty thousand but
30 fewer than forty-two thousand inhabitants; or

31 (38) Any city with more than five thousand six hundred but fewer than six thousand three
32 hundred inhabitants and that is the county seat of a county with more than twenty-two thousand but
33 fewer than twenty-five thousand inhabitants.

34 2. The governing body of any city or county listed in subsection 1 of this section may
35 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed
36 and breakfast inns, and campgrounds and any docking facility that rents slips to recreational boats
37 that are used by transients for sleeping, which shall be at least two percent but not more than five
38 percent per occupied room per night, except that such tax shall not become effective unless the
39 governing body of the city or county submits to the voters of the city or county at a state general,

1 primary, or special election, a proposal to authorize the governing body of the city or county to
 2 impose a tax pursuant to the provisions of this section and section 67.1362. The tax authorized by
 3 this section and section 67.1362 shall be in addition to any charge paid to the owner or operator and
 4 shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall be used
 5 by the city or county solely for funding the promotion of tourism. Such tax shall be stated
 6 separately from all other charges and taxes.

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

18 2. The question shall be submitted in substantially the following form:
 19

20 Shall the _____ (city) levy a tax of _____ percent on each sleeping room or campsite
 21 occupied and rented by transient guests which are used by transients for sleeping in the _____
 22 (city), where the proceeds shall be expended for promotion of tourism and the costs of operating a
 23 community center?
 24

25 YES NO
 26

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

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

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

39 (2) The city may enter into an agreement with the director of revenue of the state of
 40 Missouri for the purpose of collecting the tax authorized in subsection 1 of this section. In the event
 41 any city enters into an agreement with the director of revenue of the state of Missouri for the
 42 collection of the tax authorized in subsection 1 of this section, the director of revenue shall perform
 43 all functions incident to the administration, collection, enforcement and operation of such tax, and
 44 the director of revenue shall collect the additional tax authorized pursuant to the provisions of
 45 subsection 1 of this section. The tax authorized under the provisions of subsection 1 of this section
 46 shall be collected and reported upon such forms and under such administrative rules and regulations
 47 as may be prescribed by the director of revenue, and the director of revenue shall retain an amount

1 not to exceed one percent for cost of collection.

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

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

9 67.1367. 1. As used in this section, the following terms mean:

10 (1) "Lodging establishment", a hotel, motel, bed and breakfast inn, or other similar
11 establishment offering similar lodging accommodations;

12 (2) "Lodging facility", a short-term rental of a house, condominium, campground cabin, or
13 other similar facility offering similar lodging accommodations;

14 (3) "Transient guests", individuals who, for thirty-one days or less during any calendar
15 quarter, occupy a room or rooms in a lodging establishment or occupy a lodging facility.

16 2. (1) ~~The governing body of [any county of the third classification without a township~~
17 ~~form of government and with more than eighteen thousand but fewer than twenty thousand~~
18 ~~inhabitants and with a city of the fourth classification with more than eight thousand but fewer than~~
19 ~~nine thousand inhabitants as the county seat]~~ the following counties may impose a tax as provided in
20 this section:

21 (a) Any county with more than seventeen thousand six hundred but fewer than nineteen
22 thousand inhabitants and with a county seat with more than eight thousand but fewer than ten
23 thousand inhabitants; or

24 (b) Any county with more than seventeen thousand six hundred but fewer than nineteen
25 thousand inhabitants and with a county seat with more than four thousand but fewer than five
26 thousand fifty inhabitants.

27 (2) (a) The governing body of any county listed in subdivision (1) of this subsection may
28 impose a tax on the charges for all lodging establishment sleeping rooms paid by the transient guests
29 of [hotels or motels] lodging establishments and on the charges for all lodging facilities paid by
30 transient guests who occupy such lodging facilities that are situated in the county or a portion
31 thereof[; which].

32 (b) Such tax shall be no more than six percent per occupied lodging establishment sleeping
33 room per night or six percent per rental term of such lodging facility, except that such tax shall not
34 become effective unless the governing body of the county submits to the voters of the county at a
35 state general or primary election[;] a proposal to authorize the governing body of the county to
36 impose a tax pursuant to this section.

37 (c) The tax authorized by this section shall be in addition to the charge for the lodging
38 establishment sleeping room or lodging facility and shall be in addition to any and all other taxes
39 imposed by law [and].

40 (d) The proceeds of such tax shall be used by the county solely for the promotion of
41 tourism.

1 (e) Such tax shall be stated separately from all other charges and taxes.

2 [2.] 3. The ballot of submission for the tax authorized in this section shall be in substantially
3 the following form:

Shall _____ (insert the name of the county) impose a tax on the charges for all sleeping rooms and on the charges for all short-term rentals paid by the transient guests of [hotels and motels] lodging establishments and lodging facilities situated in _____ (name of county) at a rate of _____ (insert rate of percent) percent for the sole purpose of promoting tourism?

YES

NO

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

6 4. If a majority of the votes cast on the question by the qualified voters voting thereon are in
7 favor of the question, the tax shall become effective on the first day of the second calendar quarter
8 following the calendar quarter in which the election was held. If a majority of the votes cast on the
9 question by the qualified voters voting thereon are opposed to the question, the tax authorized by
10 this section shall not become effective unless and until the question is resubmitted under this section
11 to the qualified voters of the county and such question is approved by a majority of the qualified
12 voters of the county voting on the question.

13 5. Any county that imposed a tax under this section before August 28, 2024, may impose
14 such tax upon the charges for all lodging establishment sleeping rooms paid by the transient guests
15 of lodging establishments and on the charges for all lodging facilities paid by transient guests who
16 occupy such lodging facilities under this section without requiring a separate vote authorizing the
17 imposition of such tax upon such lodging establishment or lodging facility charges."; and

18
19 Further amend said bill, Page 14, Section 90.520, Line 6, by inserting after all of said section and
20 line the following:

21
22 "94.838. 1. As used in this section, the following terms mean:

23 (1) "Food", all articles commonly used for food or drink, including alcoholic beverages, the
24 provisions of chapter 311 notwithstanding;

25 (2) "Food establishment", any cafe, cafeteria, lunchroom, or restaurant which sells food at
26 retail;

27 (3) "Municipality", any ~~[village or fourth class city with more than two hundred but less~~
28 ~~than three hundred inhabitants and located in any county of the third classification with a township~~
29 ~~form of government and with more than twelve thousand five hundred but less than twelve thousand~~
30 ~~six hundred inhabitants]~~ city with more than one hundred sixty-five but fewer than one hundred
31 eighty-five inhabitants and located in a county with more than eleven thousand but fewer than

1 twelve thousand five hundred inhabitants and with a county seat with more than four thousand but
 2 fewer than five thousand inhabitants;

3 (4) "Transient guest", a person or persons who occupy a room or rooms in a hotel or motel
 4 for thirty-one days or less during any calendar quarter.

5 2. (1) The governing body of any municipality may impose, by order or ordinance:

6 ~~[(1)]~~ (a) A tax, not to exceed six percent per room per night, on the charges for all sleeping
 7 rooms paid by the transient guests of hotels or motels situated in the municipality or a portion
 8 thereof; and

9 ~~[(2)]~~ (b) A tax, not to exceed two percent, on the gross receipts derived from the retail sales
 10 of food by every person operating a food establishment in the municipality.

11 (2) The taxes shall be imposed ~~[solely]~~ for the ~~[purpose]~~ purposes of funding the
 12 construction, maintenance, and operation of capital improvements, emergency services, and public
 13 safety. The order or ordinance shall not become effective unless the governing body of the
 14 municipality submits to the voters of the municipality at a state general or primary election a
 15 proposal to authorize the governing body of the municipality to impose taxes under this section.
 16 The taxes authorized in this section shall be in addition to the charge for the sleeping room, the retail
 17 sales of food at a food establishment, and all other taxes imposed by law, and shall be stated
 18 separately from all other charges and taxes.

19 3. The ballot of submission for the taxes authorized in this section shall be in substantially
 20 the following form:

Shall _____ (insert the name of the municipality) impose a tax on the
 charges for all retail sales of food at a food establishment situated in
 _____ (name of municipality) at a rate of _____ (insert rate of
 percent) percent, and for all sleeping rooms paid by the transient
 guests of hotels and motels situated in _____ (name of municipality)
 at a rate of _____ (insert rate of percent) percent, ~~[solely]~~ for the
~~[purpose]~~ purposes of funding the construction, maintenance, and
 operation of capital improvements, emergency services, and public
safety?

YES

NO

21
 22 If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of
 23 the question, then the taxes shall become effective on the first day of the second calendar quarter
 24 after the director of revenue receives notice of the adoption of the taxes. If a majority of the votes
 25 cast on the question by the qualified voters voting thereon are opposed to the question, then the
 26 taxes shall not become effective unless and until the question is resubmitted under this section to the
 27 qualified voters and such question is approved by a majority of the qualified voters voting on the
 28 question.

29 4. Any tax on the retail sales of food imposed under this section shall be administered,
 30 collected, enforced, and operated as required in section 32.087, and any transient guest tax imposed

1 under this section shall be administered, collected, enforced, and operated by the municipality
 2 imposing the tax. All revenue generated by the tax shall be deposited in a special trust fund and
 3 shall be used solely for the designated purposes. If the tax is repealed, all funds remaining in the
 4 special trust fund shall continue to be used solely for the designated purposes. Any funds in the
 5 special trust fund which are not needed for current expenditures may be invested in the same
 6 manner as other funds are invested. Any interest and moneys earned on such investments shall be
 7 credited to the fund.

8 5. Once the initial bonds, if any, have been satisfied, then the governing body of any
 9 municipality that has adopted the taxes authorized in this section may submit the question of repeal
 10 of the taxes to the voters on any date available for elections for the municipality. The ballot of
 11 submission shall be in substantially the following form:

Shall _____ (insert the name of the municipality) repeal the taxes
 imposed at the rates of _____ (insert rate of percent) and _____
 (insert rate of percent) percent for the [~~purpose~~] purposes of funding
 the construction, maintenance, and operation of capital improvements,
emergency services, and public safety?

YES

NO

12
 13 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
 14 effective on December thirty-first of the calendar year in which such repeal was approved. If a
 15 majority of the votes cast on the question by the qualified voters voting thereon are opposed to the
 16 repeal, then the tax authorized in this section shall remain effective until the question is resubmitted
 17 under this section to the qualified voters, and the repeal is approved by a majority of the qualified
 18 voters voting on the question.

19 6. Once the initial bonds, if any, have been satisfied, then, whenever the governing body of
 20 any municipality that has adopted the taxes authorized in this section receives a petition, signed by
 21 ten percent of the registered voters of the municipality voting in the last gubernatorial election,
 22 calling for an election to repeal the taxes imposed under this section, the governing body shall
 23 submit to the voters of the municipality a proposal to repeal the taxes. If a majority of the votes cast
 24 on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall
 25 become effective on December thirty-first of the calendar year in which such repeal was approved.
 26 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
 27 the repeal, then the tax shall remain effective until the question is resubmitted under this section to
 28 the qualified voters and the repeal is approved by a majority of the qualified voters voting on the
 29 question.

30 94.900. 1. (1) The governing body of the following cities may impose a tax as provided in
 31 this section:

32 (a) Any city of the third classification with more than ten thousand eight hundred but less
 33 than ten thousand nine hundred inhabitants located at least partly within a county of the first

1 classification with more than one hundred eighty-four thousand but less than one hundred eighty-
2 eight thousand inhabitants;

3 (b) Any city of the fourth classification with more than four thousand five hundred but
4 fewer than five thousand inhabitants;

5 (c) Any city of the fourth classification with more than eight thousand nine hundred but
6 fewer than nine thousand inhabitants;

7 (d) Any home rule city with more than forty-eight thousand but fewer than forty-nine
8 thousand inhabitants;

9 (e) Any home rule city with more than seventy-three thousand but fewer than seventy-five
10 thousand inhabitants;

11 (f) Any city of the fourth classification with more than thirteen thousand five hundred but
12 fewer than sixteen thousand inhabitants;

13 (g) Any city of the fourth classification with more than seven thousand but fewer than eight
14 thousand inhabitants;

15 (h) Any city of the fourth classification with more than four thousand but fewer than four
16 thousand five hundred inhabitants and located in any county of the first classification with more
17 than one hundred fifty thousand but fewer than two hundred thousand inhabitants;

18 (i) Any city of the third classification with more than thirteen thousand but fewer than
19 fifteen thousand inhabitants and located in any county of the third classification without a township
20 form of government and with more than thirty-three thousand but fewer than thirty-seven thousand
21 inhabitants;

22 (j) Any city of the fourth classification with more than three thousand but fewer than three
23 thousand three hundred inhabitants and located in any county of the third classification without a
24 township form of government and with more than eighteen thousand but fewer than twenty thousand
25 inhabitants and that is not the county seat of such county;

26 (k) Any city with more than ten thousand but fewer than eleven thousand inhabitants and
27 partially located in a county with more than two hundred thirty thousand but fewer than two hundred
28 sixty thousand inhabitants;

29 (l) Any city with more than four thousand nine hundred but fewer than five thousand six
30 hundred inhabitants and located in a county with more than thirty thousand but fewer than thirty-
31 five thousand inhabitants; [Ø]

32 (m) Any city with more than twelve thousand five hundred but fewer than fourteen thousand
33 inhabitants and that is the county seat of a county with more than twenty-two thousand but fewer
34 than twenty-five thousand inhabitants;

35 (n) Any city with more than fifty-one thousand but fewer than fifty-eight thousand
36 inhabitants and located in more than one county;

37 (o) Any city with more than sixteen thousand but fewer than eighteen thousand inhabitants
38 and located in more than one county;

1 (p) Any city with more than twelve thousand five hundred but fewer than fourteen thousand
 2 inhabitants and located in a county with more than twenty-two thousand but fewer than twenty-five
 3 thousand inhabitants and with a county seat with more than nine hundred but fewer than one
 4 thousand four hundred inhabitants;

5 (q) Any city with more than eighteen thousand but fewer than twenty thousand inhabitants
 6 and that is the county seat of a county with more than fifty thousand but fewer than sixty thousand
 7 inhabitants; or

8 (r) Any city with more than five thousand six hundred but fewer than six thousand three
 9 hundred inhabitants and that is the county seat of a county with more than twenty-two thousand but
 10 fewer than twenty-five thousand inhabitants.

11 (2) The governing body of any city listed in subdivision (1) of this subsection is hereby
 12 authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half of one
 13 percent on all retail sales made in such city which are subject to taxation under the provisions of
 14 sections 144.010 to 144.525 for the purpose of improving the public safety for such city, which shall
 15 be limited to expenditures on equipment, salaries and benefits, and facilities for police, fire and
 16 emergency medical providers. The tax authorized by this section shall be in addition to any and all
 17 other sales taxes allowed by law, except that no ordinance or order imposing a sales tax pursuant to
 18 the provisions of this section shall be effective unless the governing body of the city submits to the
 19 voters of the city, at a county or state general, primary or special election, a proposal to authorize the
 20 governing body of the city to impose a tax.

21 2. If the proposal submitted involves only authorization to impose the tax authorized by this
 22 section, the ballot of submission shall contain, but need not be limited to, the following language:

Shall the city of _____ (city's name) impose a citywide
 sales tax of _____ (insert amount) for the purpose of
 improving the public safety of the city?

YES

NO

If you are in favor of the question, place an "X" in the box
 opposite "YES". If you are opposed to the question, place an
 "X" in the box opposite "NO".

23
 24 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of
 25 the proposal submitted pursuant to this subsection, then the ordinance or order and any amendments
 26 thereto shall be in effect on the first day of the second calendar quarter after the director of revenue
 27 receives notification of adoption of the local sales tax. If a proposal receives less than the required
 28 majority, then the governing body of the city shall have no power to impose the sales tax herein
 29 authorized unless and until the governing body of the city shall again have submitted another
 30 proposal to authorize the governing body of the city to impose the sales tax authorized by this
 31 section and such proposal is approved by the required majority of the qualified voters voting

1 thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters
2 sooner than twelve months from the date of the last proposal pursuant to this section.

3 3. All revenue received by a city from the tax authorized under the provisions of this section
4 shall be deposited in a special trust fund and shall be used solely for improving the public safety for
5 such city for so long as the tax shall remain in effect.

6 4. Once the tax authorized by this section is abolished or is terminated by any means, all
7 funds remaining in the special trust fund shall be used solely for improving the public safety for the
8 city. Any funds in such special trust fund which are not needed for current expenditures may be
9 invested by the governing body in accordance with applicable laws relating to the investment of
10 other city funds.

11 5. All sales taxes collected by the director of the department of revenue under this section
12 on behalf of any city, less one percent for cost of collection which shall be deposited in the state's
13 general revenue fund after payment of premiums for surety bonds as provided in section 32.087,
14 shall be deposited in a special trust fund, which is hereby created, to be known as the "City Public
15 Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds
16 and shall not be commingled with any funds of the state. The provisions of section 33.080 to the
17 contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the
18 general revenue fund. The director of the department of revenue shall keep accurate records of the
19 amount of money in the trust and which was collected in each city imposing a sales tax pursuant to
20 this section, and the records shall be open to the inspection of officers of the city and the public.
21 Not later than the tenth day of each month the director of the department of revenue shall distribute
22 all moneys deposited in the trust fund during the preceding month to the city which levied the tax;
23 such funds shall be deposited with the city treasurer of each such city, and all expenditures of funds
24 arising from the trust fund shall be by an appropriation act to be enacted by the governing body of
25 each such city. Expenditures may be made from the fund for any functions authorized in the
26 ordinance or order adopted by the governing body submitting the tax to the voters.

27 6. The director of the department of revenue may make refunds from the amounts in the
28 trust fund and credited to any city for erroneous payments and overpayments made, and may redeem
29 dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the
30 city shall notify the director of the department of revenue of the action at least ninety days prior to
31 the effective date of the repeal and the director of the department of revenue may order retention in
32 the trust fund, for a period of one year, of two percent of the amount collected after receipt of such
33 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and
34 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of
35 abolition of the tax in such city, the director of the department of revenue shall remit the balance in
36 the account to the city and close the account of that city. The director of the department of revenue
37 shall notify each city of each instance of any amount refunded or any check redeemed from receipts
38 due the city.

1 7. Except as modified in this section, all provisions of sections 32.085 and 32.087 shall
2 apply to the tax imposed pursuant to this section.

3 8. If any city in subsection 1 of this section enacts the tax authorized in this section, the city
4 shall budget an amount to public safety that is no less than the amount budgeted in the year
5 immediately preceding the enactment of the tax. The revenue from the tax shall supplement and not
6 replace amounts budgeted by the city.

7 94.961. 1. The governing body of a city with more than forty thousand but fewer than forty-
8 six thousand inhabitants and located in a county with more than four hundred thousand but fewer
9 than five hundred thousand inhabitants may impose a tax on the charges for all sleeping rooms paid
10 by the transient guests of hotels or motels situated in the city or a portion thereof, which shall be at
11 least two percent but not more than five percent per occupied room per night, except that such tax
12 shall not become effective unless the governing body of the city submits to the voters of the city at a
13 state general or primary election a proposal to authorize the governing body of the city to impose a
14 tax under this section. The tax authorized in this section shall be in addition to the charge for the
15 sleeping room and all other taxes imposed by law. The proceeds of such tax shall be used by the
16 city for general revenue purposes. Such tax shall be stated separately from all other charges and
17 taxes.

18 2. The ballot of submission for the tax authorized in this section shall be in substantially the
19 following form: "Shall _____ (insert the name of the city) impose a tax on the charges for all
20 sleeping rooms paid by the transient guests of hotels or motels situated in _____ (name of city) at a
21 rate of _____ (insert rate of percent) percent for general revenue purposes?".

22 3. If a majority of the votes cast on the question by the qualified voters voting thereon are in
23 favor of the question, then the tax shall become effective on the first day of the second calendar
24 quarter following the calendar quarter in which the election was held. If a majority of the votes cast
25 on the question by the qualified voters voting thereon are opposed to the question, then the tax
26 authorized by this section shall not become effective unless and until the question is resubmitted
27 under this section to the qualified voters of the city and such question is approved by a majority of
28 the qualified voters of the city voting on the question.

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

31 94.1016. 1. As used in this section, the following terms mean:

32 (1) "Lodging establishment", a hotel, motel, bed and breakfast inn, or other similar
33 establishment offering similar lodging accommodations;

34 (2) "Lodging facility", a short-term rental of a house, condominium, or other similar facility
35 offering similar lodging accommodations;

36 (3) "Transient guests", individuals who, for thirty-one days or less during any calendar
37 quarter, occupy a room or rooms in a lodging establishment or occupy a lodging facility.

38 2. (1) The governing body of a village with more than fifty-two but fewer than sixty-one
39 inhabitants and located in a county with more than twenty-two thousand but fewer than twenty-five

1 thousand inhabitants and with a county seat with more than twelve thousand five hundred but fewer
 2 than sixteen thousand inhabitants may impose a tax on the charges for all lodging establishment
 3 sleeping rooms paid by the transient guests of lodging establishments and on the charges for all
 4 lodging facilities paid by transient guests who occupy such lodging facilities that are situated in the
 5 village or a portion thereof.

6 (2) Such tax shall not be more than six percent per occupied lodging establishment room per
 7 night or six percent per rental term of such lodging facility. The tax authorized in this section shall
 8 be in addition to the charge for the lodging establishment sleeping room or lodging facility and all
 9 other taxes imposed by law. Such tax shall be stated separately from all other charges and taxes.

10 (3) The proceeds of such tax shall be used by the village for economic development
 11 purposes and the construction and maintenance of infrastructure improvements.

12 3. (1) Such tax shall not become effective unless the governing body of the village submits
 13 to the voters of the village at a state general or primary election a proposal to authorize the
 14 governing body of the village to impose a tax under this section.

15 (2) The ballot of submission for the tax authorized in this section shall be in substantially
 16 the following form: "Shall _____ (insert the name of the village) impose a tax on the charges for
 17 all sleeping rooms and on the charges for all short-term rentals paid by the transient guests of
 18 lodging establishments and lodging facilities situated in _____ (name of village) at a rate of
 19 _____ (insert percentage) percent for economic development purposes and the construction and
 20 maintenance of infrastructure improvements?".

21 (3) If a majority of the votes cast on the question by the qualified voters voting thereon are
 22 in favor of the question, then the tax shall become effective on the first day of the second calendar
 23 quarter following the calendar quarter in which the election was held. If a majority of the votes cast
 24 on the question by the qualified voters voting thereon are opposed to the question, then the tax
 25 authorized by this section shall not become effective unless and until the question is resubmitted
 26 under this section to the qualified voters of the village and such question is approved by a majority
 27 of the qualified voters of the village voting on the question."; and

28
 29 Further amend said bill, Page 28, Section 192.257, Line 31, by inserting after all of said section and
 30 line the following:

31
 32 "205.971. 1. The board of aldermen or other governing body of a city not within a county
 33 and the county commission or other governing body of the county, except for a county of the first
 34 classification having a charter form of government containing in part a city with a population of
 35 more than three hundred fifty thousand inhabitants, or a county of the first classification having a
 36 charter form of government with a population of at least nine hundred thousand inhabitants may,
 37 upon approval of a majority of the qualified voters of such city or county thereon, levy and collect a
 38 tax not to exceed four mills per dollar of assessed valuation upon all taxable property within the city
 39 or county for the purpose of establishing and maintaining the county sheltered workshop, residence,
 40 facility and/or related services. The county commission or other governing body of a county of the

1 first classification having a charter form of government containing in whole or part a city with a
2 population of more than three hundred fifty thousand inhabitants, or a county of the first
3 classification having a charter form of government with a population of at least nine hundred
4 thousand inhabitants may, upon approval of a majority of the qualified voters of such county or city
5 voting thereon, levy and collect a tax not to exceed two mills per dollar of assessed valuation upon
6 all taxable property within such county or city for the purpose of establishing and maintaining the
7 county or city sheltered workshop, residence, facility and/or related services. The tax so levied shall
8 be collected along with other county taxes, or in the case of a city not within a county, with other
9 city taxes, in the manner provided by law.

10 2. All funds collected for [this] the purpose of establishing and maintaining the county or
11 city sheltered workshop, residence, facility, related services, or any combination thereof shall be
12 deposited in a special fund and shall be used for no other purpose.

13 3. Deposits in the fund shall be expended only upon approval of the board as follows:

14 (1) Board-approved expenditures shall include funds for the operations and maintenance of
15 sheltered workshops that are compliant with board funding request requirements;

16 (2) No board of directors, as established under section 205.968, shall require additional
17 certifications or requirements for a compliant and credentialed applicant that are contrary to, or not
18 currently required by, rules and standards developed and adopted by the department of elementary
19 and secondary education for the operation of a sheltered workshop; and

20 (3) This section shall not be construed to prohibit board expenditures from being used for
21 the purposes of residence, facility, related services, or any combination thereof in addition to using
22 board expenditures for the establishment or maintenance of the county or city sheltered workshop.";
23 and

24
25 Further amend said bill by amending the title, enacting clause, and intersectional references
26 accordingly.