

SECOND REGULAR SESSION

HOUSE BILL NO. 2784

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE FRANCIS.

5180H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 67.1367, RSMo, and to enact in lieu thereof one new section relating to transient guest taxes for tourism purposes.

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

Section A. Section 67.1367, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.1367, to read as follows:

67.1367. 1. **(1) The governing body of the following counties may impose a tax as provided in this section:**

(a) Any county of the third classification without a township form of government and with more than eighteen thousand but fewer than twenty thousand inhabitants and with a city of the fourth classification with more than eight thousand but fewer than nine thousand inhabitants as the county seat; or

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

(2) **The governing body of any county listed in subdivision (1) of this subsection** may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels ~~[or]~~, motels, **bed and breakfast inns, or campground cabins** situated in the county or a portion thereof, which shall be no more than six percent per occupied room **or cabin** per night, except that such tax shall not become effective unless the governing body of the county submits to the voters of the county at a state general or primary election, a proposal to authorize the governing body of the county to impose a tax pursuant to this section. The tax authorized by this section shall be in addition to the charge for the sleeping room **or cabin**

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 and shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall
19 be used by the county solely for the promotion of tourism. Such tax shall be stated separately
20 from all other charges and taxes.

21 2. The ballot of submission for the tax authorized in this section shall be in
22 substantially the following form:

23 Shall _____ (insert the name of the county) impose a tax on the
24 charges for all sleeping rooms paid by the transient guests of hotels
25 ~~and~~, motels, **bed and breakfast inns, and campground cabins**
26 situated in _____ (name of county) at a rate of _____ (insert rate of
27 percent) percent for the sole purpose of promoting tourism?

28 Yes No

29 3. As used in this section, "transient guests" means a person or persons who occupy a
30 room or rooms in a hotel ~~or~~, motel, **bed and breakfast inn, or campground cabin** for
31 thirty-one days or less during any calendar quarter.

32 4. **Any county that imposed a tax on the charges for all sleeping rooms paid by**
33 **the transient guests of hotels and motels under this section before August 28, 2024, may**
34 **impose such tax upon the charges for all sleeping rooms or cabins paid by the transient**
35 **guests of bed and breakfast inns and campgrounds under this section without requiring**
36 **a separate vote authorizing the imposition of such tax upon such charges for such bed**
37 **and breakfast inns and campgrounds.**

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