

SECOND REGULAR SESSION

HOUSE BILL NO. 2695

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE BYRNES.

5337H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 94, RSMo, by adding thereto one new section relating to transient guest taxes.

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

Section A. Chapter 94, RSMo, is amended by adding thereto one new section, to be known as section 94.961, to read as follows:

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

2. The ballot of submission for the tax authorized in this section shall be in substantially the 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 or motels situated in _____ (name of city) at a rate of _____ (insert rate of percent) percent for general revenue purposes?"

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

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

✓