

SECOND REGULAR SESSION

# HOUSE BILL NO. 2863

102ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE GREGORY.

5343H.011

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

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

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*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  
2 known as section 94.1016, to read as follows:

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

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

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

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

9 2. (1) The governing body of a village with more than fifty-two but fewer than  
10 sixty-one inhabitants and located in a county with more than twenty-two thousand but  
11 fewer than twenty-five thousand inhabitants and with a county seat with more than  
12 twelve thousand five hundred but fewer than sixteen thousand inhabitants may impose  
13 a tax on the charges for all lodging establishment sleeping rooms paid by the transient  
14 guests of lodging establishments and on the charges for all lodging facilities paid by  
15 transient guests who occupy such lodging facilities that are situated in the village or a  
16 portion thereof.

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.

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

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

25           **3. (1) Such tax shall not become effective unless the governing body of the**  
26 **village submits to the voters of the village at a state general or primary election a**  
27 **proposal to authorize the governing body of the village to impose a tax under this**  
28 **section.**

29           **(2) The ballot of submission for the tax authorized in this section shall be in**  
30 **substantially the following form: "Shall \_\_\_\_\_ (insert the name of the village) impose a**  
31 **tax on the charges for all sleeping rooms and on the charges for all short-term rentals**  
32 **paid by the transient guests of lodging establishments and lodging facilities situated in \_**  
33 **\_\_\_\_\_ (name of village) at a rate of \_\_\_\_\_ (insert percentage) percent for economic**  
34 **development purposes and the construction and maintenance of infrastructure**  
35 **improvements?"**.

36           **(3) If a majority of the votes cast on the question by the qualified voters voting**  
37 **thereon are in favor of the question, then the tax shall become effective on the first day**  
38 **of the second calendar quarter following the calendar quarter in which the election was**  
39 **held. If a majority of the votes cast on the question by the qualified voters voting**  
40 **thereon are opposed to the question, then the tax authorized by this section shall not**  
41 **become effective unless and until the question is resubmitted under this section to the**  
42 **qualified voters of the village and such question is approved by a majority of the**  
43 **qualified voters of the village voting on the question.**

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