

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 163,  
Page 1, Section A, Line 4, by inserting after all of said section and line the following:

"67.1366. 1. The governing body of a charter city with a population of more than one hundred thousand located in a charter county of the first classification may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed and breakfast inns and campgrounds which shall be at least five percent, but not more than seven 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, primary or special election, a proposal to authorize the governing body of the city to impose a tax under the provisions of this section. The tax authorized by this section shall be in addition to any charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall be used by the city for funding the promotion, operation and development of tourism and for the operating costs of a community center. Such tax shall be stated separately from all other charges and taxes.

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

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

☐ YES

☐ NO

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

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

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

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

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

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

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

23  
24 Further amend said bill by amending the title, enacting clause, and intersectional references  
25 accordingly.