

FIRST REGULAR SESSION

HOUSE BILL NO. 228

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HOVIS.

0279H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 67, RSMo, by adding thereto 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. Chapter 67, RSMo, is amended by adding thereto one new section, to be
2 known as section 67.1013, to read as follows:

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

3 **(1) Any city with more than ten thousand but fewer than eleven thousand
4 inhabitants and that is the county seat of a county with more than one hundred
5 thousand but fewer than one hundred twenty thousand inhabitants; or**

6 **(2) Any city with more than fourteen thousand but fewer than sixteen thousand
7 inhabitants and that is the county seat of a county with more than eighty thousand but
8 fewer than one hundred thousand inhabitants.**

9 **2. The governing body of any city described in subsection 1 of this section may
10 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels
11 or motels situated in the city or a portion thereof, which shall be not more than six
12 percent per occupied room per night. Such tax shall not become effective unless the
13 governing body of the city submits to the voters of the city at a state, municipal, general,
14 or primary election a proposal to authorize the governing body of the city to impose the
15 tax under this section. The tax authorized by this section shall be in addition to the
16 charge for the sleeping room and shall be in addition to any and all other taxes. The**

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 **proceeds of such tax shall be used by the city solely for funding the promotion of**
18 **tourism. Such tax shall be stated separately from all other charges and taxes.**

19 **3. (1) The question submitted for the tax authorized in this section shall be in**
20 **substantially the following form: "Shall _____ (insert city name) impose a tax on the**
21 **charges for all sleeping rooms paid by the transient guests of hotels and motels situated**
22 **in _____ (insert city name) at a rate of _____ (insert percentage) percent, the proceeds**
23 **of which shall be expended for the promotion of tourism?".**

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

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

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