

FIRST REGULAR SESSION

# HOUSE BILL NO. 330

103RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE WRIGHT.

0409H.011

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

To repeal sections 67.1003, 67.1009, 67.1018, 67.1360, 67.1367, 94.838, 94.900, and 205.971, RSMo, and to enact in lieu thereof twelve new sections relating to local taxation.

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

Section A. Sections 67.1003, 67.1009, 67.1018, 67.1360, 67.1367, 94.838, 94.900, 2 and 205.971, RSMo, are repealed and twelve new sections enacted in lieu thereof, to be 3 known as sections 67.597, 67.1003, 67.1009, 67.1013, 67.1018, 67.1360, 67.1367, 94.838, 4 94.900, 94.961, 94.1016, and 205.971, to read as follows:

**67.597. 1. The governing body of a county with more than fifteen thousand 2 seven hundred but fewer than seventeen thousand six hundred inhabitants and with a 3 county seat with more than four thousand two hundred ten but fewer than six thousand 4 inhabitants may adopt an order or ordinance imposing a sales tax on all retail sales 5 made within the county that are subject to sales tax under chapter 144. The rate of such 6 tax shall not exceed one percent.**

**7 2. Such tax shall not become effective unless the governing body of the county 8 submits to the voters of the county, on any date available for elections for the county, a 9 proposal to authorize the governing body of the county to impose such tax. Such tax 10 shall be in addition to all other taxes imposed by law. Such tax shall be stated separately 11 from all other charges and taxes. The proceeds of such tax shall be used by the county 12 solely for the support of the operations of hospital services in such county.**

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.

13           **3. The ballot of submission for such tax shall be in substantially the following**  
14 **form: "Shall \_\_\_\_\_ (insert the county name) impose a sales tax at a rate of \_\_\_\_\_**  
15 **(insert percentage) percent for the support of the operations of hospital services?"**.

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

24           **5. Except as modified in this section, all provisions of sections 32.085 and 32.087**  
25 **shall apply to the tax imposed under this section.**

26           **6. All moneys collected under this section by the director of the department of**  
27 **revenue on behalf of such county shall be deposited in a special trust fund, which is**  
28 **hereby created and shall be known as the "County Hospital Operations Sales Tax**  
29 **Fund", except that the director may deposit up to one percent for the cost of collection**  
30 **in the state's general revenue fund. Moneys in the fund shall be used solely for the**  
31 **designated purposes. Moneys in the fund shall not be deemed to be state moneys and**  
32 **shall not be commingled with any moneys of the state. The director may make refunds**  
33 **from the amounts in the fund and credited to the county for erroneous payments and**  
34 **overpayments made and may redeem dishonored checks and drafts deposited to the**  
35 **credit of such county. Any moneys in the special fund that are not needed for current**  
36 **expenditures shall be invested in the same manner as other moneys are invested. Any**  
37 **interest and moneys earned on such investments shall be credited to the fund.**

38           **7. The governing body of a county that has adopted such tax may submit the**  
39 **question of repeal of the tax to the voters on any date available for elections for the**  
40 **county. If a majority of the votes cast on the question by the qualified voters voting**  
41 **thereon are in favor of the repeal, the repeal shall become effective on December thirty-**  
42 **first of the calendar year in which such repeal was approved. If a majority of the votes**  
43 **cast on the question by the qualified voters voting thereon are opposed to the repeal,**  
44 **such tax shall remain effective until the question is resubmitted under this section to the**  
45 **qualified voters and the repeal is approved by a majority of the qualified voters voting**  
46 **on the question.**

47           **8. Whenever the governing body of a county that has adopted such tax receives a**  
48 **petition, signed by a number of registered voters of the county equal to at least ten**  
49 **percent of the number of registered voters of the county voting in the last gubernatorial**

50 election, calling for an election to repeal such tax, the governing body shall submit to the  
51 voters a proposal to repeal the tax. If a majority of the votes cast on the question by the  
52 qualified voters voting thereon are in favor of the repeal, the repeal shall become  
53 effective on December thirty-first of the calendar year in which such repeal was  
54 approved. If a majority of the votes cast on the question by the qualified voters voting  
55 thereon are opposed to the repeal, such tax shall remain effective until the question is  
56 resubmitted under this section to the qualified voters and the repeal is approved by a  
57 majority of the qualified voters voting on the question.

58       9. If such tax is repealed or terminated by any means, all moneys remaining in  
59 the special trust fund shall continue to be used solely for the designated purposes. The  
60 county shall notify the director of the department of revenue of the repeal or  
61 termination at least ninety days before the effective date of the repeal or termination.  
62 The director may order retention in the trust fund, for a period of one year, of two  
63 percent of the amount collected after receipt of such notice to cover possible refunds or  
64 overpayment of the tax and to redeem dishonored checks and drafts deposited to the  
65 credit of such account. After one year has elapsed after the effective date of the repeal  
66 or termination, the director shall remit the balance in the account to the county and  
67 close the account of that county. The director shall notify such county of each instance  
68 of any amount refunded or any check redeemed from receipts due the county.

67.1003. 1. The governing body of the following cities and counties may impose a  
2 tax as provided in this section:

3       (1) Any city or county having more than three hundred fifty hotel and motel rooms  
4 inside such city or county;

5       (2) A county of the third classification with a population of more than seven thousand  
6 but less than seven thousand four hundred inhabitants;

7       (3) A third class city with a population of greater than ten thousand but less than  
8 eleven thousand located in a county of the third classification with a township form of  
9 government with a population of more than thirty thousand;

10       (4) A county of the third classification with a township form of government with a  
11 population of more than twenty thousand but less than twenty-one thousand;

12       (5) Any third class city with a population of more than eleven thousand but less than  
13 thirteen thousand which is located in a county of the third classification with a population of  
14 more than twenty-three thousand but less than twenty-six thousand;

15       (6) Any city of the third classification with more than ten thousand five hundred but  
16 fewer than ten thousand six hundred inhabitants;

17       (7) Any city of the third classification with more than twenty-six thousand three  
18 hundred but fewer than twenty-six thousand seven hundred inhabitants;

19 (8) Any city of the third classification with more than ten thousand eight hundred but  
20 fewer than ten thousand nine hundred inhabitants and located in more than one county.

21 2. The governing body of any city or county listed in subsection 1 of this section may  
22 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or  
23 motels situated in the city or county or a portion thereof, which shall be not more than five  
24 percent per occupied room per night, except that such tax shall not become effective unless  
25 the governing body of the city or county submits to the voters of the city or county at a state  
26 general or primary election a proposal to authorize the governing body of the city or county to  
27 impose a tax pursuant to this section. The tax authorized by this section shall be in addition to  
28 the charge for the sleeping room and shall be in addition to any and all taxes imposed by law  
29 and the proceeds of such tax shall be used by the city or county solely for the promotion of  
30 tourism. Such tax shall be stated separately from all other charges and taxes.

31 3. Notwithstanding any other provision of law to the contrary, except as provided in  
32 ~~subsection~~ **subsections 5 and 6** of this section, the tax authorized in subsection 1 of this  
33 section shall not be imposed by the following cities or counties:

34 (1) Any city or county already imposing a tax solely on the charges for sleeping  
35 rooms paid by the transient guests of hotels or motels situated in any such city or county  
36 under any other law of this state;

37 (2) Any city not already imposing a tax under this section and that is located in whole  
38 or partially within a county that already imposes a tax solely on the charges for sleeping  
39 rooms paid by the transient guests of hotels or motels situated in such county under this  
40 section or any other law of this state; or

41 (3) Any county not already imposing a tax under this section and that has a city  
42 located in whole or in part within its boundaries that already imposes a tax solely on the  
43 charges for sleeping rooms paid by the transient guests of hotels or motels situated in such  
44 city under this section or any other law of this state.

45 4. Cities of the third class having more than two thousand five hundred hotel and  
46 motel rooms, and located in a county of the first classification in which and where another tax  
47 on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated  
48 in such county is imposed, may impose the tax authorized by this section of not more than  
49 one-half of one percent per occupied room per night.

50 5. The governing body of any city of the fourth classification with more than fifty-one  
51 thousand inhabitants located in a county with a charter form of government and with more  
52 than two hundred fifty thousand inhabitants which adjoins another county with a charter form  
53 of government and with more than one million inhabitants may impose a tax on the charges  
54 for all sleeping rooms paid by the transient guest of hotels or motels situated in such city or a  
55 portion thereof, which tax shall be not more than two percent per occupied room per night,

56 except that such tax shall not become effective unless the governing body of such city  
57 submits, after January 1, 2012, to the voters of that city, at an election permitted under section  
58 115.123, a proposal to authorize the governing body of the city to impose a tax under this  
59 section. The tax authorized by this section shall be in addition to any and all other taxes  
60 imposed by law, and the proceeds of such tax shall be used by the city solely for the  
61 promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

62 **6. (1) The governing body of the following cities may impose a tax as provided in**  
63 **this subsection:**

64 **(a) A city with more than four thousand nine hundred but fewer than five**  
65 **thousand six hundred inhabitants and located in a county with more than four hundred**  
66 **thousand but fewer than five hundred thousand inhabitants; or**

67 **(b) A city with more than five thousand six hundred but fewer than six thousand**  
68 **three hundred inhabitants and located in a county with more than four hundred**  
69 **thousand but fewer than five hundred thousand inhabitants.**

70 **(2) The governing body of any city listed in subdivision (1) of this subsection may**  
71 **impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels**  
72 **or motels situated in such city or a portion thereof. Such tax shall not exceed five**  
73 **percent per occupied room per night. No such tax shall become effective unless the**  
74 **governing body of such city submits, after January 1, 2026, to the voters of that city, at**  
75 **an election permitted under section 115.123, a proposal to authorize the governing body**  
76 **of the city to impose a tax under this section. The tax authorized by this section shall be**  
77 **in addition to any and all other taxes imposed by law. Such tax shall be stated**  
78 **separately from all other charges and taxes.**

79 **7. The ballot of submission for any tax authorized in this section shall be in**  
80 **substantially the following form:**

81 Shall (insert the name of the city or county) impose a tax on the charges  
82 for all sleeping rooms paid by the transient guests of hotels and motels  
83 situated in (name of city or county) at a rate of (insert rate of percent)  
84 percent for the sole purpose of promoting tourism?

85  Yes  No

86

87 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
88 favor of the question, then the tax shall become effective on the first day of the second  
89 calendar quarter following the calendar quarter in which the election was held. If a majority  
90 of the votes cast on the question by the qualified voters voting thereon are opposed to the  
91 question, then the tax shall not become effective unless and until the question is resubmitted

92 under this section to the qualified voters and such question is approved by a majority of the  
93 qualified voters voting on the question.

94 [7.] 8. As used in this section, "transient guests" means a person or persons who  
95 occupy a room or rooms in a hotel or motel for thirty-one days or less during any calendar  
96 quarter.

97 [8.] 9. This section shall not be construed as repealing any taxes levied by any city or  
98 county on transient guests as permitted under this chapter or chapter 94 as of August 28,  
99 2011.

67.1009. 1. The governing body of the following cities may impose a tax as provided  
2 in this section:

3 (1) Any city of the fourth classification with more than eight hundred thirty but fewer  
4 than nine hundred inhabitants and located in any county with a charter form of government  
5 and with more than nine hundred fifty thousand inhabitants;

6 (2) Any city of the fourth classification with more than four thousand fifty but fewer  
7 than four thousand two hundred inhabitants and located in any county with a charter form of  
8 government and with more than nine hundred fifty thousand inhabitants; or

9 (3) **Any city with more than two thousand seven hundred but fewer than three**  
10 **thousand inhabitants and located in a county with more than fifty thousand but fewer**  
11 **than sixty thousand inhabitants and with a county seat with more than seventeen**  
12 **thousand but fewer than twenty-one thousand inhabitants.**

13 2. The governing body of any city listed in subsection 1 of this section may impose a  
14 tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels  
15 situated in the city, which shall be not more than six-tenths of one percent per occupied room  
16 per night~~[, except that]~~ **for cities described under subdivision (1) or (2) of subsection 1 of**  
17 **this section and not more than six percent per occupied room per night for cities**  
18 **described under subdivision (3) of subsection 1 of this section.** Such tax shall not become  
19 effective unless the governing body of the city or county submits to the voters of the city or  
20 county at a state general or primary election a proposal to authorize the governing body of the  
21 city to impose a tax pursuant to this section. The tax authorized by this section shall be in  
22 addition to the charge for the sleeping room and shall be in addition to any and all taxes  
23 imposed by law. Such tax shall be stated separately from all other charges and taxes. **For**  
24 **cities described under subdivision (3) of subsection 1 of this section, the revenue of the**  
25 **tax shall be used only for the purposes of promoting tourism, promoting economic**  
26 **development, and promoting the retention and growth of any military base near the city.**

27 3. The ballot of submission for any tax authorized in this section shall be in  
28 substantially the following form:



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.**

          67.1018. 1. The governing body of the following counties may impose a tax as  
2 **provided in this section:**

3           **(1) Any county of the third classification without a township form of government and**  
4 **with more than five thousand nine hundred but fewer than six thousand inhabitants; or**

5           **(2) Any county with more than fifteen thousand seven hundred but fewer than**  
6 **seventeen thousand six hundred inhabitants and with a county seat with more than two**  
7 **thousand but fewer than three thousand inhabitants.**

8           **2. The governing body of any county listed in subsection 1 of this section may**  
9 **impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or**  
10 **motels situated in the county or a portion thereof, which shall not be more than five percent**  
11 **per occupied room per night, except that such tax shall not become effective unless the**  
12 **governing body of the county submits to the voters of the county at a state general or primary**  
13 **election a proposal to authorize the governing body of the county to impose a tax under this**  
14 **section. The tax authorized in this section shall be in addition to the charge for the sleeping**  
15 **room and all other taxes imposed by law, and fifty percent of the proceeds of such tax shall be**  
16 **used by the county to fund law enforcement with the remaining fifty percent of such proceeds**  
17 **to be used to fund the promotion of tourism. Such tax shall be stated separately from all other**  
18 **charges and taxes.**

19           ~~2.]~~ **3.** The ballot of submission for the tax authorized in this section shall be in  
20 **substantially the following form:**

21           Shall \_\_\_\_\_ (insert the name of the county) impose a tax on the  
22           charges for all sleeping rooms paid by the transient guests of hotels and



23 motels situated in \_\_\_\_\_ (name of county) at a rate of \_\_\_\_\_ (insert  
 24 rate of percent) percent for the benefit of the county?

25  Yes  No

26

27 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
 28 favor of the question, then the tax shall become effective on the first day of the second  
 29 calendar quarter following the calendar quarter in which the election was held. If a majority  
 30 of the votes cast on the question by the qualified voters voting thereon are opposed to the  
 31 question, then the tax authorized by this section shall not become effective unless and until  
 32 the question is resubmitted under this section to the qualified voters of the county and such  
 33 question is approved by a majority of the qualified voters of the county voting on the  
 34 question.

67.1360. 1. The governing body of the following cities and counties may impose a  
 2 tax as provided in this section:

3 (1) A city with a population of more than seven thousand and less than seven  
 4 thousand five hundred;

5 (2) A county with a population of over nine thousand six hundred and less than  
 6 twelve thousand which has a total assessed valuation of at least sixty-three million dollars, if  
 7 the county submits the issue to the voters of such county prior to January 1, 2003;

8 (3) A third class city which is the county seat of a county of the third classification  
 9 without a township form of government with a population of at least twenty-five thousand but  
 10 not more than thirty thousand inhabitants;

11 (4) Any fourth class city having, according to the last federal decennial census, a  
 12 population of more than one thousand eight hundred fifty inhabitants but less than one  
 13 thousand nine hundred fifty inhabitants in a county of the first classification with a charter  
 14 form of government and having a population of greater than six hundred thousand but less  
 15 than nine hundred thousand inhabitants;

16 (5) Any city having a population of more than three thousand but less than eight  
 17 thousand inhabitants in a county of the fourth classification having a population of greater  
 18 than forty-eight thousand inhabitants;

19 (6) Any city having a population of less than two hundred fifty inhabitants in a county  
 20 of the fourth classification having a population of greater than forty-eight thousand  
 21 inhabitants;

22 (7) Any fourth class city having a population of more than two thousand five hundred  
 23 but less than three thousand inhabitants in a county of the third classification having a

24 population of more than twenty-five thousand but less than twenty-seven thousand  
25 inhabitants;

26 (8) Any third class city with a population of more than three thousand two hundred  
27 but less than three thousand three hundred located in a county of the third classification  
28 having a population of more than thirty-five thousand but less than thirty-six thousand;

29 (9) Any county of the second classification without a township form of government  
30 and a population of less than thirty thousand;

31 (10) Any city of the fourth class in a county of the second classification without a  
32 township form of government and a population of less than thirty thousand;

33 (11) Any county of the third classification with a township form of government and a  
34 population of at least twenty-eight thousand but not more than thirty thousand;

35 (12) Any city of the fourth class with a population of more than one thousand eight  
36 hundred but less than two thousand in a county of the third classification with a township  
37 form of government and a population of at least twenty-eight thousand but not more than  
38 thirty thousand;

39 (13) Any city of the third class with a population of more than seven thousand two  
40 hundred but less than seven thousand five hundred within a county of the third classification  
41 with a population of more than twenty-one thousand but less than twenty-three thousand;

42 (14) Any fourth class city having a population of more than two thousand eight  
43 hundred but less than three thousand one hundred inhabitants in a county of the third  
44 classification with a township form of government having a population of more than eight  
45 thousand four hundred but less than nine thousand inhabitants;

46 (15) Any fourth class city with a population of more than four hundred seventy but  
47 less than five hundred twenty inhabitants located in a county of the third classification with a  
48 population of more than fifteen thousand nine hundred but less than sixteen thousand  
49 inhabitants;

50 (16) Any third class city with a population of more than three thousand eight hundred  
51 but less than four thousand inhabitants located in a county of the third classification with a  
52 population of more than fifteen thousand nine hundred but less than sixteen thousand  
53 inhabitants;

54 (17) Any fourth class city with a population of more than four thousand three hundred  
55 but less than four thousand five hundred inhabitants located in a county of the third  
56 classification without a township form of government with a population greater than sixteen  
57 thousand but less than sixteen thousand two hundred inhabitants;

58 (18) Any fourth class city with a population of more than two thousand four hundred  
59 but less than two thousand six hundred inhabitants located in a county of the first

60 classification without a charter form of government with a population of more than fifty-five  
61 thousand but less than sixty thousand inhabitants;

62 (19) Any fourth class city with a population of more than two thousand five hundred  
63 but less than two thousand six hundred inhabitants located in a county of the third  
64 classification with a population of more than nineteen thousand one hundred but less than  
65 nineteen thousand two hundred inhabitants;

66 (20) Any county of the third classification without a township form of government  
67 with a population greater than sixteen thousand but less than sixteen thousand two hundred  
68 inhabitants;

69 (21) Any county of the second classification with a population of more than forty-  
70 four thousand but less than fifty thousand inhabitants;

71 (22) Any third class city with a population of more than nine thousand five hundred  
72 but less than nine thousand seven hundred inhabitants located in a county of the first  
73 classification without a charter form of government and with a population of more than one  
74 hundred ninety-eight thousand but less than one hundred ninety-eight thousand two hundred  
75 inhabitants;

76 (23) Any city of the fourth classification with more than five thousand two hundred  
77 but less than five thousand three hundred inhabitants located in a county of the third  
78 classification without a township form of government and with more than twenty-four  
79 thousand five hundred but less than twenty-four thousand six hundred inhabitants;

80 (24) Any third class city with a population of more than nineteen thousand nine  
81 hundred but less than twenty thousand in a county of the first classification without a charter  
82 form of government and with a population of more than one hundred ninety-eight thousand  
83 but less than one hundred ninety-eight thousand two hundred inhabitants;

84 (25) Any city of the fourth classification with more than two thousand six hundred  
85 but less than two thousand seven hundred inhabitants located in any county of the third  
86 classification without a township form of government and with more than fifteen thousand  
87 three hundred but less than fifteen thousand four hundred inhabitants;

88 (26) Any county of the third classification without a township form of government  
89 and with more than fourteen thousand nine hundred but less than fifteen thousand inhabitants;

90 (27) Any city of the fourth classification with more than five thousand four hundred  
91 but fewer than five thousand five hundred inhabitants and located in more than one county;

92 (28) Any city of the fourth classification with more than six thousand three hundred  
93 but fewer than six thousand five hundred inhabitants and located in more than one county  
94 through the creation of a tourism district which may include, in addition to the geographic  
95 area of such city, the area encompassed by the portion of the school district, located within a  
96 county of the first classification with more than ninety-three thousand eight hundred but

97 fewer than ninety-three thousand nine hundred inhabitants, having an average daily  
98 attendance for school year 2005-06 between one thousand eight hundred and one thousand  
99 nine hundred;

100 (29) Any city of the fourth classification with more than seven thousand seven  
101 hundred but less than seven thousand eight hundred inhabitants located in a county of the first  
102 classification with more than ninety-three thousand eight hundred but less than ninety-three  
103 thousand nine hundred inhabitants;

104 (30) Any city of the fourth classification with more than two thousand nine hundred  
105 but less than three thousand inhabitants located in a county of the first classification with  
106 more than seventy-three thousand seven hundred but less than seventy-three thousand eight  
107 hundred inhabitants;

108 (31) Any city of the third classification with more than nine thousand three hundred  
109 but less than nine thousand four hundred inhabitants;

110 (32) Any city of the fourth classification with more than three thousand eight hundred  
111 but fewer than three thousand nine hundred inhabitants and located in any county of the first  
112 classification with more than thirty-nine thousand seven hundred but fewer than thirty-nine  
113 thousand eight hundred inhabitants;

114 (33) Any city of the fourth classification with more than one thousand eight hundred  
115 but fewer than one thousand nine hundred inhabitants and located in any county of the first  
116 classification with more than one hundred thirty-five thousand four hundred but fewer than  
117 one hundred thirty-five thousand five hundred inhabitants;

118 (34) Any county of the third classification without a township form of government  
119 and with more than twelve thousand one hundred but fewer than twelve thousand two  
120 hundred inhabitants;

121 (35) Any city of the fourth classification with more than three thousand eight hundred  
122 but fewer than four thousand inhabitants and located in more than one county; provided,  
123 however, that motels owned by not-for-profit organizations are exempt;

124 (36) Any city of the fourth classification with more than five thousand but fewer than  
125 five thousand five hundred inhabitants and located in any county with a charter form of  
126 government and with more than two hundred thousand but fewer than three hundred fifty  
127 thousand inhabitants; ~~or~~

128 (37) Any city with more than four thousand but fewer than five thousand five hundred  
129 inhabitants and located in any county of the fourth classification with more than thirty  
130 thousand but fewer than forty-two thousand inhabitants; **or**

131 **(38) Any city with more than five thousand six hundred but fewer than six**  
132 **thousand three hundred inhabitants and that is the county seat of a county with more**  
133 **than twenty-two thousand but fewer than twenty-five thousand inhabitants.**

134           2. The governing body of any city or county listed in subsection 1 of this section may  
 135 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels,  
 136 motels, bed and breakfast inns, and campgrounds and any docking facility that rents slips to  
 137 recreational boats that are used by transients for sleeping, which shall be at least two percent  
 138 but not more than five percent per occupied room per night, except that such tax shall not  
 139 become effective unless the governing body of the city or county submits to the voters of the  
 140 city or county at a state general, primary, or special election, a proposal to authorize the  
 141 governing body of the city or county to impose a tax pursuant to the provisions of this section  
 142 and section 67.1362. The tax authorized by this section and section 67.1362 shall be in  
 143 addition to any charge paid to the owner or operator and shall be in addition to any and all  
 144 taxes imposed by law and the proceeds of such tax shall be used by the city or county solely  
 145 for funding the promotion of tourism. Such tax shall be stated separately from all other  
 146 charges and taxes.

67.1367. 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,  
 5 campground cabin, or other 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 [~~any county of the third classification without a~~  
 10 ~~township form of government and with more than eighteen thousand but fewer than twenty~~  
 11 ~~thousand inhabitants and with a city of the fourth classification with more than eight thousand~~  
 12 ~~but fewer than nine thousand inhabitants as the county seat]~~ the following counties may  
 13 impose a tax as provided in this section:

14           (a) Any county with more than seventeen thousand six hundred but fewer than  
 15 nineteen thousand inhabitants and with a county seat with more than eight thousand  
 16 but fewer than ten thousand inhabitants; or

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

20           (2) (a) The governing body of any county listed in subdivision (1) of this  
 21 subsection may impose a tax on the charges for all lodging establishment sleeping rooms  
 22 paid by the transient guests of [~~hotels or motels]~~ lodging establishments and on the charges  
 23 for all lodging facilities paid by transient guests who occupy such lodging facilities that  
 24 are situated in the county or a portion thereof[~~, which~~].



2 (1) "Food", all articles commonly used for food or drink, including alcoholic  
3 beverages, the provisions of chapter 311 notwithstanding;

4 (2) "Food establishment", any cafe, cafeteria, lunchroom, or restaurant which sells  
5 food at retail;

6 (3) "Municipality", any ~~[village or fourth class city with more than two hundred but~~  
7 ~~less than three hundred inhabitants and located in any county of the third classification with a~~  
8 ~~township form of government and with more than twelve thousand five hundred but less than~~  
9 ~~twelve thousand six hundred inhabitants]~~ **city with more than one hundred sixty-five but**  
10 **fewer than one hundred eighty-five inhabitants and located in a county with more than**  
11 **eleven thousand but fewer than twelve thousand five hundred inhabitants and with a**  
12 **county seat with more than four thousand but fewer than five thousand inhabitants;**

13 (4) "Transient guest", a person or persons who occupy a room or rooms in a hotel or  
14 motel for thirty-one days or less during any calendar quarter.

15 2. (1) The governing body of any municipality may impose, by order or ordinance:

16 ~~[(1)]~~ (a) A tax, not to exceed six percent per room per night, on the charges for all  
17 sleeping rooms paid by the transient guests of hotels or motels situated in the municipality or  
18 a portion thereof; and

19 ~~[(2)]~~ (b) A tax, not to exceed two percent, on the gross receipts derived from the retail  
20 sales of food by every person operating a food establishment in the municipality.

21 (2) The taxes shall be imposed ~~[solely]~~ for the ~~[purpose]~~ **purposes** of funding the  
22 construction, maintenance, and operation of capital improvements, **emergency services, and**  
23 **public safety**. The order or ordinance shall not become effective unless the governing body  
24 of the municipality submits to the voters of the municipality at a state general or primary  
25 election a proposal to authorize the governing body of the municipality to impose taxes under  
26 this section. The taxes authorized in this section shall be in addition to the charge for the  
27 sleeping room, the retail sales of food at a food establishment, and all other taxes imposed by  
28 law, and shall be stated separately from all other charges and taxes.

29 3. The ballot of submission for the taxes authorized in this section shall be in  
30 substantially the following form:

31 Shall \_\_\_\_\_ (insert the name of the municipality) impose a tax on the  
32 charges for all retail sales of food at a food establishment situated in \_\_\_\_  
33 \_\_\_\_\_ (name of municipality) at a rate of \_\_\_\_\_ (insert rate of percent)  
34 percent, and for all sleeping rooms paid by the transient guests of  
35 hotels and motels situated in \_\_\_\_\_ (name of municipality) at a rate of  
36 \_\_\_\_\_ (insert rate of percent) percent, ~~[solely]~~ for the ~~[purpose]~~  
37 **purposes** of funding the construction, maintenance, and operation of  
38 capital improvements, **emergency services, and public safety?**

39  Yes  No

40

41 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
42 favor of the question, then the taxes shall become effective on the first day of the second  
43 calendar quarter after the director of revenue receives notice of the adoption of the taxes. If a  
44 majority of the votes cast on the question by the qualified voters voting thereon are opposed  
45 to the question, then the taxes shall not become effective unless and until the question is  
46 resubmitted under this section to the qualified voters and such question is approved by a  
47 majority of the qualified voters voting on the question.

48 4. Any tax on the retail sales of food imposed under this section shall be administered,  
49 collected, enforced, and operated as required in section 32.087, and any transient guest tax  
50 imposed under this section shall be administered, collected, enforced, and operated by the  
51 municipality imposing the tax. All revenue generated by the tax shall be deposited in a  
52 special trust fund and shall be used solely for the designated purposes. If the tax is repealed,  
53 all funds remaining in the special trust fund shall continue to be used solely for the designated  
54 purposes. Any funds in the special trust fund which are not needed for current expenditures  
55 may be invested in the same manner as other funds are invested. Any interest and moneys  
56 earned on such investments shall be credited to the fund.

57 5. Once the initial bonds, if any, have been satisfied, then the governing body of any  
58 municipality that has adopted the taxes authorized in this section may submit the question of  
59 repeal of the taxes to the voters on any date available for elections for the municipality. The  
60 ballot of submission shall be in substantially the following form:

61 Shall \_\_\_\_\_ (insert the name of the municipality) repeal the taxes  
62 imposed at the rates of \_\_\_\_\_ (insert rate of percent) and \_\_\_\_\_  
63 (insert rate of percent) percent for the ~~[purpose]~~ **purposes** of funding  
64 the construction, maintenance, and operation of capital improvements,  
65 **emergency services, and public safety?**

66  Yes  No

67

68 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become  
69 effective on December thirty-first of the calendar year in which such repeal was approved. If  
70 a majority of the votes cast on the question by the qualified voters voting thereon are opposed  
71 to the repeal, then the tax authorized in this section shall remain effective until the question is  
72 resubmitted under this section to the qualified voters, and the repeal is approved by a majority  
73 of the qualified voters voting on the question.



74           6. Once the initial bonds, if any, have been satisfied, then, whenever the governing  
75 body of any municipality that has adopted the taxes authorized in this section receives a  
76 petition, signed by ten percent of the registered voters of the municipality voting in the last  
77 gubernatorial election, calling for an election to repeal the taxes imposed under this section,  
78 the governing body shall submit to the voters of the municipality a proposal to repeal the  
79 taxes. If a majority of the votes cast on the question by the qualified voters voting thereon are  
80 in favor of the repeal, that repeal shall become effective on December thirty-first of the  
81 calendar year in which such repeal was approved. If a majority of the votes cast on the  
82 question by the qualified voters voting thereon are opposed to the repeal, then the tax shall  
83 remain effective until the question is resubmitted under this section to the qualified voters and  
84 the repeal is approved by a majority of the qualified voters voting on the question.

          94.900. 1. (1) The governing body of the following cities may impose a tax as  
2 provided in this section:

3           (a) Any city of the third classification with more than ten thousand eight hundred but  
4 less than ten thousand nine hundred inhabitants located at least partly within a county of the  
5 first classification with more than one hundred eighty-four thousand but less than one  
6 hundred eighty-eight thousand inhabitants;

7           (b) Any city of the fourth classification with more than four thousand five hundred  
8 but fewer than five thousand inhabitants;

9           (c) Any city of the fourth classification with more than eight thousand nine hundred  
10 but fewer than nine thousand inhabitants;

11           (d) Any home rule city with more than forty-eight thousand but fewer than forty-nine  
12 thousand inhabitants;

13           (e) Any home rule city with more than seventy-three thousand but fewer than  
14 seventy-five thousand inhabitants;

15           (f) Any city of the fourth classification with more than thirteen thousand five hundred  
16 but fewer than sixteen thousand inhabitants;

17           (g) Any city of the fourth classification with more than seven thousand but fewer than  
18 eight thousand inhabitants;

19           (h) Any city of the fourth classification with more than four thousand but fewer than  
20 four thousand five hundred inhabitants and located in any county of the first classification  
21 with more than one hundred fifty thousand but fewer than two hundred thousand inhabitants;

22           (i) Any city of the third classification with more than thirteen thousand but fewer than  
23 fifteen thousand inhabitants and located in any county of the third classification without a  
24 township form of government and with more than thirty-three thousand but fewer than thirty-  
25 seven thousand inhabitants;

26 (j) Any city of the fourth classification with more than three thousand but fewer than  
27 three thousand three hundred inhabitants and located in any county of the third classification  
28 without a township form of government and with more than eighteen thousand but fewer than  
29 twenty thousand inhabitants and that is not the county seat of such county;

30 (k) Any city with more than ten thousand but fewer than eleven thousand inhabitants  
31 and partially located in a county with more than two hundred thirty thousand but fewer than  
32 two hundred sixty thousand inhabitants;

33 (l) Any city with more than four thousand nine hundred but fewer than five thousand  
34 six hundred inhabitants and located in a county with more than thirty thousand but fewer than  
35 thirty-five thousand inhabitants; ~~[or]~~

36 (m) Any city with more than twelve thousand five hundred but fewer than fourteen  
37 thousand inhabitants and that is the county seat of a county with more than twenty-two  
38 thousand but fewer than twenty-five thousand inhabitants;

39 **(n) Any city with more than fifty-one thousand but fewer than fifty-eight**  
40 **thousand inhabitants and located in more than one county;**

41 **(o) Any city with more than sixteen thousand but fewer than eighteen thousand**  
42 **inhabitants and located in more than one county;**

43 **(p) Any city with more than twelve thousand five hundred but fewer than**  
44 **fourteen thousand inhabitants and located in a county with more than twenty-two**  
45 **thousand but fewer than twenty-five thousand inhabitants and with a county seat with**  
46 **more than nine hundred but fewer than one thousand four hundred inhabitants; or**

47 **(q) Any city with more than five thousand six hundred but fewer than six**  
48 **thousand three hundred inhabitants and that is the county seat of a county with more**  
49 **than twenty-two thousand but fewer than twenty-five thousand inhabitants.**

50 (2) The governing body of any city listed in subdivision (1) of this subsection is  
51 hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half  
52 of one percent on all retail sales made in such city which are subject to taxation under the  
53 provisions of sections 144.010 to 144.525 for the purpose of improving the public safety for  
54 such city, which shall be limited to expenditures on equipment, salaries and benefits, and  
55 facilities for police, fire and emergency medical providers. The tax authorized by this section  
56 shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or  
57 order imposing a sales tax pursuant to the provisions of this section shall be effective unless  
58 the governing body of the city submits to the voters of the city, at a county or state general,  
59 primary or special election, a proposal to authorize the governing body of the city to impose a  
60 tax.

61 2. If the proposal submitted involves only authorization to impose the tax authorized  
62 by this section, the ballot of submission shall contain, but need not be limited to, the  
63 following language:

64 Shall the city of \_\_\_\_\_ (city's name) impose a citywide sales  
65 tax of \_\_\_\_\_ (insert amount) for the purpose of improving  
66 the public safety of the city?

67  YES  NO

68 If you are in favor of the question, place an "X" in the box  
69 opposite "YES". If you are opposed to the question, place an "X"  
70 in the box opposite "NO".

71

72 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in  
73 favor of the proposal submitted pursuant to this subsection, then the ordinance or order and  
74 any amendments thereto shall be in effect on the first day of the second calendar quarter after  
75 the director of revenue receives notification of adoption of the local sales tax. If a proposal  
76 receives less than the required majority, then the governing body of the city shall have no  
77 power to impose the sales tax herein authorized unless and until the governing body of the  
78 city shall again have submitted another proposal to authorize the governing body of the city to  
79 impose the sales tax authorized by this section and such proposal is approved by the required  
80 majority of the qualified voters voting thereon. However, in no event shall a proposal  
81 pursuant to this section be submitted to the voters sooner than twelve months from the date of  
82 the last proposal pursuant to this section.

83 3. All revenue received by a city from the tax authorized under the provisions of this  
84 section shall be deposited in a special trust fund and shall be used solely for improving the  
85 public safety for such city for so long as the tax shall remain in effect.

86 4. Once the tax authorized by this section is abolished or is terminated by any means,  
87 all funds remaining in the special trust fund shall be used solely for improving the public  
88 safety for the city. Any funds in such special trust fund which are not needed for current  
89 expenditures may be invested by the governing body in accordance with applicable laws  
90 relating to the investment of other city funds.

91 5. All sales taxes collected by the director of the department of revenue under this  
92 section on behalf of any city, less one percent for cost of collection which shall be deposited  
93 in the state's general revenue fund after payment of premiums for surety bonds as provided in  
94 section 32.087, shall be deposited in a special trust fund, which is hereby created, to be  
95 known as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall  
96 not be deemed to be state funds and shall not be commingled with any funds of the state. The  
97 provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be

98 transferred and placed to the credit of the general revenue fund. The director of the  
99 department of revenue shall keep accurate records of the amount of money in the trust and  
100 which was collected in each city imposing a sales tax pursuant to this section, and the records  
101 shall be open to the inspection of officers of the city and the public. Not later than the tenth  
102 day of each month the director of the department of revenue shall distribute all moneys  
103 deposited in the trust fund during the preceding month to the city which levied the tax; such  
104 funds shall be deposited with the city treasurer of each such city, and all expenditures of funds  
105 arising from the trust fund shall be by an appropriation act to be enacted by the governing  
106 body of each such city. Expenditures may be made from the fund for any functions  
107 authorized in the ordinance or order adopted by the governing body submitting the tax to the  
108 voters.

109         6. The director of the department of revenue may make refunds from the amounts in  
110 the trust fund and credited to any city for erroneous payments and overpayments made, and  
111 may redeem dishonored checks and drafts deposited to the credit of such cities. If any city  
112 abolishes the tax, the city shall notify the director of the department of revenue of the action at  
113 least ninety days prior to the effective date of the repeal and the director of the department of  
114 revenue may order retention in the trust fund, for a period of one year, of two percent of the  
115 amount collected after receipt of such notice to cover possible refunds or overpayment of the  
116 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.  
117 After one year has elapsed after the effective date of abolition of the tax in such city, the  
118 director of the department of revenue shall remit the balance in the account to the city and  
119 close the account of that city. The director of the department of revenue shall notify each city  
120 of each instance of any amount refunded or any check redeemed from receipts due the city.

121         7. Except as modified in this section, all provisions of sections 32.085 and 32.087  
122 shall apply to the tax imposed pursuant to this section.

123         8. If any city in subsection 1 of this section enacts the tax authorized in this section,  
124 the city shall budget an amount to public safety that is no less than the amount budgeted in the  
125 year immediately preceding the enactment of the tax. The revenue from the tax shall  
126 supplement and not replace amounts budgeted by the city.

**94.961. 1. The governing body of a city with more than forty thousand but fewer  
2 than forty-six thousand inhabitants and located in a county with more than four  
3 hundred thousand but fewer than five hundred thousand inhabitants may impose a tax  
4 on the charges for all sleeping rooms paid by the transient guests of hotels or motels  
5 situated in the city or a portion thereof, which shall be at least two percent but not more  
6 than five percent per occupied room per night, except that such tax shall not become  
7 effective unless the governing body of the city submits to the voters of the city at a state  
8 general or primary election a proposal to authorize the governing body of the city to**

9 impose a tax under this section. The tax authorized in this section shall be in addition to  
10 the charge for the sleeping room and all other taxes imposed by law. The proceeds of  
11 such tax shall be used by the city for general revenue purposes. Such tax shall be stated  
12 separately from all other charges and taxes.

13 2. The ballot of submission for the tax authorized in this section shall be in  
14 substantially the following form: "Shall \_\_\_\_\_ (insert the name of the city) impose a  
15 tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels  
16 situated in \_\_\_\_\_ (name of city) at a rate of \_\_\_\_\_ (insert rate of percent) percent for  
17 general revenue purposes?".

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.

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.

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.

205.971. 1. The board of aldermen or other governing body of a city not within a  
2 county and the county commission or other governing body of the county, except for a county  
3 of the first classification having a charter form of government containing in part a city with a  
4 population of more than three hundred fifty thousand inhabitants, or a county of the first  
5 classification having a charter form of government with a population of at least nine hundred  
6 thousand inhabitants may, upon approval of a majority of the qualified voters of such city or  
7 county thereon, levy and collect a tax not to exceed four mills per dollar of assessed valuation  
8 upon all taxable property within the city or county for the purpose of establishing and  
9 maintaining the county sheltered workshop, residence, facility and/or related services. The  
10 county commission or other governing body of a county of the first classification having a  
11 charter form of government containing in whole or part a city with a population of more than  
12 three hundred fifty thousand inhabitants, or a county of the first classification having a charter

13 form of government with a population of at least nine hundred thousand inhabitants may,  
14 upon approval of a majority of the qualified voters of such county or city voting thereon, levy  
15 and collect a tax not to exceed two mills per dollar of assessed valuation upon all taxable  
16 property within such county or city for the purpose of establishing and maintaining the county  
17 or city sheltered workshop, residence, facility and/or related services. The tax so levied shall  
18 be collected along with other county taxes, or in the case of a city not within a county, with  
19 other city taxes, in the manner provided by law.

20       **2.** All funds collected for [~~this~~] the purpose of **establishing and maintaining the**  
21 **county or city sheltered workshop, residence, facility, related services, or any**  
22 **combination thereof** shall be deposited in a special fund and shall be used for no other  
23 purpose.

24       **3.** Deposits in the fund shall be expended only upon approval of the board **as follows:**

25       **(1) Board-approved expenditures shall include funds for the operations and**  
26 **maintenance of sheltered workshops that are compliant with board funding request**  
27 **requirements;**

28       **(2) No board of directors, as established under section 205.968, shall require**  
29 **additional certifications or requirements for a compliant and credentialed applicant**  
30 **that are contrary to, or not currently required by, rules and standards developed and**  
31 **adopted by the department of elementary and secondary education for the operation of**  
32 **a sheltered workshop; and**

33       **(3) This section shall not be construed to prohibit board expenditures from being**  
34 **used for the purposes of residence, facility, related services, or any combination thereof**  
35 **in addition to using board expenditures for the establishment or maintenance of the**  
36 **county or city sheltered workshop.**

✓