HOUSE BILL NO. 171

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE BROWN (149).

0459H.01I

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 67.1018, RSMo, and to enact in lieu thereof one new section relating to transient guest taxes.

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

Section A. Section 67.1018, RSMo, is repealed and one new section enacted in lieu
2 thereof, to be known as section 67.1018, to read as follows:

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

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 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.

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