

FIRST REGULAR SESSION

HOUSE BILL NO. 687

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE STEINMEYER.

1834H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 67.1366, RSMo, and to enact in lieu thereof one new section relating to a transient guest tax for tourism.

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

Section A. Section 67.1366, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.1366, to read as follows:

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

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 shall be expended for promotion of tourism **and the costs of operating**
18 **a community center?**

19 Yes No

20

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

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

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

34 (2) The city may enter into an agreement with the director of revenue of the state of
35 Missouri for the purpose of collecting the tax authorized in subsection 1 of this section. In the
36 event any city enters into an agreement with the director of revenue of the state of Missouri
37 for the collection of the tax authorized in subsection 1 of this section, the director of revenue
38 shall perform all functions incident to the administration, collection, enforcement and
39 operation of such tax, and the director of revenue shall collect the additional tax authorized
40 pursuant to the provisions of subsection 1 of this section. The tax authorized under the
41 provisions of subsection 1 of this section shall be collected and reported upon such forms and
42 under such administrative rules and regulations as may be prescribed by the director of
43 revenue, and the director of revenue shall retain an amount not to exceed one percent for cost
44 of collection.

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

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

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