

FIRST REGULAR SESSION

HOUSE BILL NO. 1302

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HOVIS.

2818H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal sections 67.1360 and 67.1367, RSMo, and to enact in lieu thereof two new sections relating to transient guest taxes for tourism purposes.

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

Section A. Sections 67.1360 and 67.1367, RSMo, are repealed and two new sections
2 enacted in lieu thereof, to be known as sections 67.1360 and 67.1367, to read as follows:

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;

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.

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; [Ø]

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;

131 **(38) Any city with more than eighteen thousand but fewer than twenty thousand**
132 **inhabitants and that is the county seat of a county with more than sixty thousand but**
133 **fewer than seventy thousand inhabitants; or**

134 **(39) Any city with more than one thousand nine hundred but fewer than two**
135 **thousand one hundred fifty inhabitants and partially located in a county with more than**
136 **twenty-two thousand but fewer than twenty-five thousand inhabitants and with a**
137 **county seat with more than one hundred but fewer than five hundred inhabitants.**

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

67.1367. 1. **(1) The governing body of the following counties may impose a tax as**
2 **provided in this section:**

3 **(a) Any county of the third classification without a township form of government and**
4 **with more than eighteen thousand but fewer than twenty thousand inhabitants and with a city**
5 **of the fourth classification with more than eight thousand but fewer than nine thousand**
6 **inhabitants as the county seat;**

7 **(b) Any county with more than seventeen thousand six hundred but fewer than**
8 **nineteen thousand inhabitants and with a county seat with more than four thousand but**
9 **fewer than five thousand fifty inhabitants; or**

10 (c) Any county with more than seventeen thousand six hundred but fewer than
 11 nineteen thousand inhabitants and with a county seat with more than eight thousand
 12 but fewer than ten thousand inhabitants.

13 (2) The governing body of any county listed in subdivision (1) of this subsection
 14 may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels
 15 ~~[or]~~, motels, **bed and breakfast inns, or campground cabins** situated in the county or a
 16 portion thereof, which shall be no more than six percent per occupied room **or cabin** per
 17 night, except that such tax shall not become effective unless the governing body of the county
 18 submits to the voters of the county at a state general or primary election, a proposal to
 19 authorize the governing body of the county to impose a tax pursuant to this section. The tax
 20 authorized by this section shall be in addition to the charge for the sleeping room and shall be
 21 in addition to any and all taxes imposed by law and the proceeds of such tax shall be used by
 22 the county solely for the promotion of tourism. Such tax shall be stated separately from all
 23 other charges and taxes.

24 2. The ballot of submission for the tax authorized in this section shall be in
 25 substantially the following form:

26 Shall _____ (insert the name of the county) impose a tax on the charges
 27 for all sleeping rooms paid by the transient guests of hotels ~~[and]~~, motels,
 28 **bed and breakfast inns, and campground cabins** situated in _____
 29 (name of county) at a rate of _____ (insert rate of percent) percent for the
 30 sole purpose of promoting tourism?

31 YES NO

32 3. As used in this section, "transient guests" means a person or persons who occupy a
 33 room or rooms in a hotel ~~[or]~~, motel, **bed and breakfast inns, and campground cabins** for
 34 thirty-one days or less during any calendar quarter.

35 4. Any county that imposed a tax on the charges for all sleeping rooms paid by
 36 the transient guests of hotels and motels under this section before August 28, 2025, may
 37 impose such tax upon the charges for all sleeping rooms or cabins paid by the transient
 38 guests of bed and breakfast inns and campgrounds under this section without requiring
 39 a separate vote authorizing the imposition of such tax upon such charges for such bed
 40 and breakfast inns and campgrounds.

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