

FIRST REGULAR SESSION

# HOUSE BILL NO. 1538

## 103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE THOMPSON.

3033H.01I

JOSEPH ENGLER, Chief Clerk

### AN ACT

To repeal sections 66.390, 66.502, 67.619, 67.657, 67.665, 67.671, 67.1000, 67.1003, 67.1004, 67.1006, 67.1009, 67.1015, 67.1016, 67.1018, 67.1020, 67.1158, 67.1177, 67.1185, 67.1360, 67.1361, 67.1366, 67.1367, 67.1368, 70.220, 92.327, 94.271, 94.802, 94.830, 94.831, 94.832, 94.834, 94.836, 94.837, 94.838, 94.840, 94.870, 94.1011, 94.1013, and 143.011, RSMo, and to enact in lieu thereof forty new sections relating to the imposition of taxes.

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

Section A. Sections 66.390, 66.502, 67.619, 67.657, 67.665, 67.671, 67.1000, 67.1003, 67.1004, 67.1006, 67.1009, 67.1015, 67.1016, 67.1018, 67.1020, 67.1158, 67.1177, 67.1185, 67.1360, 67.1361, 67.1366, 67.1367, 67.1368, 70.220, 92.327, 94.271, 94.802, 94.830, 94.831, 94.832, 94.834, 94.836, 94.837, 94.838, 94.840, 94.870, 94.1011, 94.1013, and 143.011, RSMo, are repealed and forty new sections enacted in lieu thereof, to be known as sections 66.390, 66.502, 67.619, 67.657, 67.665, 67.671, 67.1000, 67.1003, 67.1004, 67.1006, 67.1009, 67.1015, 67.1016, 67.1018, 67.1020, 67.1158, 67.1177, 67.1185, 67.1360, 67.1361, 67.1366, 67.1367, 67.1368, 70.220, 92.327, 94.271, 94.802, 94.830, 94.831, 94.832, 94.834, 94.836, 94.837, 94.838, 94.840, 94.870, 94.1011, 94.1013, 143.011, and 144.951, to read as follows:

66.390. 1. The governing body of any county of the first class having a charter form of government and having a population of over nine hundred thousand inhabitants may levy a tax not to exceed three percent on the amount of sales or charges for all rooms paid by the transient guests of hotels and motels situated within such county. Such tax should be known as a "Convention and Tourism Tax" and shall be deposited by the county treasurer in what

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.

6 shall be known as the "Convention and Tourism Fund". As used herein, "transient guests"  
7 means person or persons who occupy room or rooms in a hotel or motel for thirty-one days or  
8 less during any calendar quarter.

9       2. The person, firm or corporation, subject to the tax imposed by this section, shall  
10 collect the tax from the transient guests, and each such transient guest shall pay the amount of  
11 such tax to the person, firm or corporation directed to collect the tax imposed herein.

12       3. The tax imposed pursuant to the provisions of sections 66.390 to 66.398 shall be in  
13 addition to any and all other taxes and licenses.

14       4. The governing body may establish reasonable rules and regulations governing  
15 procedures for collecting and reporting of the tax.

16       5. The governing body may provide in the ordinance levying the tax that from every  
17 remittance of the tax made, the person required to so remit may deduct and retain an amount  
18 equal to two percent of the taxes collected.

19       6. The ordinance shall establish procedures for refunds and penalties on delinquent  
20 taxes.

21       **7. Notwithstanding any other provision of law to the contrary:**

22       **(1) A transient guest tax imposed under sections 66.390 to 66.398 shall expire on**  
23 **December 31, 2026;**

24       **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
25 **administered under sections 66.390 to 66.398; and**

26       **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such**  
27 **county shall be the transient guest tax imposed under section 144.951.**

66.502. 1. The governing body of any county may submit a proposition to the voters  
2 of such county who reside outside the corporate limits of a city with a population of at least  
3 three hundred fifty thousand inhabitants to levy:

4       (1) A tax not to exceed five and one-half percent of the amount of sales or charges for  
5 all sleeping rooms paid by the transient guests of hotels, motels and tourist courts located  
6 within the county and situated outside the corporate limits of a city with a population of at  
7 least three hundred fifty thousand inhabitants involved, and doing business within that portion  
8 of such county (excluding sales tax); and

9       (2) A tax not to exceed one and three-fourths percent of the gross receipts derived  
10 from the retail sales of food by every person operating a food establishment within the county  
11 and situated outside the corporate limits of a city with a population of at least three hundred  
12 fifty thousand inhabitants.

13       2. Such taxes shall be known as the "sports facility maintenance tax" and when  
14 collected shall be deposited by the county treasurer in a separate fund to be known as the

15 "Sports Facility Maintenance Fund". The governing body of the county shall appropriate  
16 from the sports facility maintenance fund as provided in sections 66.500 to 66.516.

17 3. Not less than ten percent of the proceeds of any tax imposed under subdivision (1)  
18 of this section and section 92.327 shall be appropriated to a fund that hereby shall be  
19 established and called the "Neighborhood Tourist Development Fund". And not less than ten  
20 percent of the proceeds of any tax imposed under subdivision (1) of section 92.327 shall be  
21 appropriated to such fund. Such moneys from said funds shall be paid to not-for-profit  
22 neighborhood organizations with whom the county has contracted, and which are  
23 incorporated in the state of Missouri and located within the county limits of such county  
24 established for the purpose of promoting such neighborhood through cultural, social, ethnic,  
25 historic, educational, and recreational activities in conjunction with promoting such city as a  
26 convention, visitors and tourist center.

27 **4. Notwithstanding any other provision of law to the contrary:**

28 **(1) A transient guest tax imposed under sections 66.500 to 66.516 shall expire on**  
29 **December 31, 2026;**

30 **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
31 **administered under sections 66.500 to 66.516; and**

32 **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such**  
33 **county shall be the transient guest tax imposed under section 144.951.**

67.619. 1. The commission, by a vote of three members appointed by the chief  
2 executive officer of the county and three members appointed by the chief executive officer of  
3 the city, may submit to the voters of such city and such county a tax not to exceed three and  
4 three-fourths percent on the amount of sales or charges for all sleeping rooms paid by the  
5 transient guests of hotels and motels situated within the city and county involved, and doing  
6 business within such city and county. Upon the written request of the regional convention  
7 and visitors commission to the respective election officials of such city and county, such  
8 election officials shall submit a proposition to the voters of such city and county at the next  
9 general or primary election for the election of state officers. Such election officials shall give  
10 legal notice as provided in chapter 115.

11 2. Such proposition shall be submitted to the voters in substantially the following  
12 form at such election:

13 Shall a sales tax of \_\_\_\_\_ percent on the amount of sales or charges  
14 for all rooms paid by the transient guests of hotels and motels be levied  
15 in the regional cultural and performing arts district of the city of \_\_\_\_\_  
16 \_ and the county of \_\_\_\_\_ to provide funds for the promotion of  
17 regional convention and tourism and cultural and performing arts  
18 development?

19 ☐ Yes ☐ No

20 3. In the event that a majority of the voters voting on such proposition in such city and  
21 a separate majority of the voters voting on such proposition in such county at such election  
22 approve such proposition, then such sales tax shall be in full force and effect as of the first day  
23 of the calendar quarter following the calendar quarter in which the election was held.

24 4. The results of an election held under this section shall be certified by the election  
25 officials of the city and county, respectively, to the commission not more than thirty days after  
26 the day on which such election was held. The cost of such election shall be borne by the city  
27 and county, respectively, as provided by law.

28 5. In the event a tax is lawfully imposed by a regional convention and visitor  
29 commission under sections 67.601 to 67.626:

30 (1) No gross receipts tax on hotels or motels shall be levied or collected by the city  
31 involved so long as the tax imposed under sections 67.601 to 67.626 remains in effect;

32 (2) No convention and tourism tax, the proceeds of which are to be paid into a  
33 convention and tourism fund pursuant to section 66.390, shall be levied or collected by the  
34 county involved so long as the tax imposed under sections 67.601 to 67.626 remains in effect.

35 6. If a tax is imposed by a regional convention and visitor commission under sections  
36 67.601 to 67.626, the commission shall have the authority to collect a penalty of one percent  
37 and interest not to exceed two percent per month on unpaid taxes which shall be considered  
38 delinquent thirty days after the last day of each quarter.

39 **7. Notwithstanding any other provision of law to the contrary:**

40 **(1) A transient guest tax imposed under sections 67.601 to 67.626 shall expire on**  
41 **December 31, 2026;**

42 **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
43 **administered under sections 67.601 to 67.626; and**

44 **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such**  
45 **county shall be the transient guest tax imposed under section 144.951.**

67.657. 1. Nothing contained in sections 67.650 to 67.658 shall impair the powers of  
2 any county, municipality or other political subdivision to acquire, own, operate, develop or  
3 improve any facility of the type the authority is given the right and power to own, operate,  
4 develop or improve.

5 2. Any county, municipality or other political subdivision or public agency is  
6 authorized to make gifts, donations, grants and contributions of money or real or personal  
7 property to the authority, whether such money or property is derived from tax revenues or  
8 from any other source.

9           3. The state of Missouri or any agency, department or instrumentality thereof and the  
10 county, the city, or any political subdivision, public agency or public body, or any  
11 combination thereof pursuant to sections 70.210 to 70.325, or otherwise, are authorized to  
12 enter into contracts, agreements, leases and subleases with each other, the authority and others  
13 to acquire, sell, convey, lease, sublease, own, operate, finance, develop or improve, or any  
14 combination thereof, any facility of the type the authority is given the right to construct, own,  
15 operate, develop or improve, including without limitation to agree to pay rents or other fees or  
16 charges, subject to annual appropriations, and to mortgage, pledge, assign, convey, or grant  
17 security in any interest which any such entity may have in such facility.

18           4. In addition to any other tax imposed by law, and notwithstanding the provisions of  
19 subdivision (2) of subsection 5 of section 67.619, to the contrary, the governing body of the  
20 county may submit to the voters of the county a tax not to exceed three and one-half percent  
21 on the amount of sales or charges for all sleeping rooms paid by the transient guests of hotels  
22 and motels situated within the county involved, and doing business within such county for the  
23 purpose of funding a regional convention and sports complex authority and for other  
24 recreational and entertainment purposes. If the governing body so orders, the election  
25 officials of the county shall submit a proposition to the voters of such county at the next  
26 statewide or countywide election or at a special election called for that purpose, such special  
27 election to be held at the expense of the regional convention and sports complex authority.  
28 Such proposition shall be submitted to the voters in substantially the following form at such  
29 election:

30           Shall a sales tax of \_\_\_\_\_ percent on the amount of sales or charges  
31           for all rooms paid by the transient guests of hotels and motels be levied  
32           in the county of \_\_\_\_\_ to provide certain funds for the regional  
33           convention and sports complex authority and for general revenue  
34           purposes?

35                                   ☐ Yes                                   ☐ No

36  
37 In the event that a majority of the voters voting on such proposition in such county at such  
38 election approve such proposition, then such sales tax shall be in full force and effect as of the  
39 first day of the calendar quarter following the calendar quarter in which the election was held.

40           5. On and after the effective day of any tax authorized under the provisions of  
41 subsection 4 of this section, the governing body of the county may adopt one of the two  
42 following provisions for the collection and administration of the tax:

43           (1) The collector of revenue in such county may collect the tax pursuant to rules and  
44 regulations promulgated by the governing body of the county. The tax to be collected by the  
45 collector of revenue, less an amount not less than one percent and not more than three percent

46 which may be retained for costs of collection, shall be remitted to the county and deposited in  
47 a special trust fund to be known as the "County Convention and Recreation Trust Fund" not  
48 later than thirty days following the end of each month;

49 (2) The governing body of the county may enter into an agreement with the director  
50 of revenue of the state of Missouri for the purpose of collecting the tax authorized in  
51 subsection 4 of this section. In the event the governing body enters into an agreement with  
52 the director of revenue of the state of Missouri for the collection of the tax authorized in  
53 subsection 4 of this section, the director of revenue shall perform all functions incident to the  
54 administration, collection, enforcement, and operation of such tax, and the director of revenue  
55 shall collect such additional tax. The tax shall be collected and reported upon such forms and  
56 under such administrative rules and regulations as may be prescribed by the director of  
57 revenue, and the director of revenue shall retain not less than one percent nor more than three  
58 percent for cost of collection and shall transfer all other moneys collected for such tax to the  
59 county for deposit in the county convention and recreation trust fund.

60 6. All funds deposited in the county convention and recreation trust fund shall,  
61 subject to annual appropriation, be disbursed by the county only for deposit in the regional  
62 convention and sports complex fund to pay the county's share of any rent, fees or charges  
63 payable pursuant to any contract, agreement, lease or sublease provided for in subsection 3 of  
64 this section; provided that in the event the county chooses to participate in a qualifying project  
65 and enters into any such contract, agreement, lease or sublease, then any funds in excess of its  
66 obligations hereunder which are deposited in the county convention and recreation trust fund  
67 in any year pursuant to subsection 4 of this section may be appropriated and disbursed by the  
68 county for general revenue purposes.

69 7. Notwithstanding any provision of subsection 6 of this section to the contrary, funds  
70 deposited in the county convention and recreation trust fund pursuant to subsection 5 of this  
71 section in excess of amounts payable as the county's share of any rent, fees or charges payable  
72 pursuant to any contract, agreement, lease or sublease provided for in subsection 3 of this  
73 section, including reasonable reserves for future payments of such amounts, shall not be  
74 appropriated or paid except for funding of the regional convention and sports complex  
75 authority or for regional convention and tourism purposes to the regional convention and  
76 visitors commission established by section 67.601 if it is providing management and  
77 operations services for a facility of the regional convention and sports complex authority of  
78 which the state of Missouri, the city, and St. Louis County are lessees pursuant to a contract,  
79 agreement or sublease with such lessees.

80 8. In addition to any other tax imposed by law, and notwithstanding the provisions of  
81 subdivision (1) of subsection 5 of section 67.619 to the contrary, the governing body of the  
82 city may repeal a present two-dollar license fee per occupied room levied in such city on

94 Shall the present two-dollar license fee per occupied room levied in the  
95 city of \_\_\_\_\_ on hotels and motels be repealed and a sales tax of \_\_\_\_\_  
96 \_\_\_\_\_ percent on the amount of sales or charges for all rooms paid by the  
97 transient guests of hotels and motels be levied in the city of \_\_\_\_\_ to  
98 provide funds for convention, tourism and sports facilities purposes  
99 and agencies?

101

9. On and after the effective date of any tax authorized under the provisions of subsection 8 of this section, the governing body of the city may adopt one of the two following provisions for the collection and administration of the tax:

(2) The governing body of the city may enter into an agreement with the director of revenue of the state of Missouri for the purpose of collecting the tax authorized in subsection 8 of this section. In the event the governing body enters into an agreement with the director of revenue of the state of Missouri for the collection of the tax authorized in subsection 8 of this section, the director of revenue shall perform all functions incident to the administration,

120 collection, enforcement and operation of such tax, and the director of revenue shall collect  
121 such additional tax. The tax shall be collected and reported upon such forms and under such  
122 administrative rules and regulations as may be prescribed by the director of revenue, and the  
123 director of revenue shall retain not less than one percent nor more than three percent for cost  
124 of collection and shall transfer all other moneys collected for such tax to the city for deposit in  
125 the convention and sports facility trust fund.

126 10. All funds deposited in the city convention and sports facility trust fund shall,  
127 subject to annual appropriation, be disbursed by the city only for first, debt service, lease  
128 payments or other expenses related to an existing convention center, including any southern  
129 expansion thereof, of such city, second, to pay the city's share of any rent, fees or charges  
130 payable pursuant to any lease provided for in subsection 3 of this section and third, the  
131 remainder, if any, annually to the regional convention and visitors commission established by  
132 section 67.601 if it is providing management and operations services for a facility of the  
133 regional convention and sports complex authority of which the state of Missouri, the city, and  
134 St. Louis County are lessees pursuant to a contract, agreement or sublease with such lessees.

135 **11. Notwithstanding any other provision of law to the contrary:**

136 **(1) A transient guest tax imposed under sections 67.650 to 67.658 shall expire on**  
137 **December 31, 2026;**

138 **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
139 **administered under sections 67.650 to 67.658; and**

140 **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such city**  
141 **or county shall be the transient guest tax imposed under section 144.951.**

67.665. 1. The county commission of any county bordering on a lake having at least  
2 one hundred and ten miles of shoreline may levy a tax not to exceed three percent on the  
3 amount of sales, rents or charges for all sleeping rooms paid by the transient guests of hotels,  
4 motels, condominiums and space rented campgrounds and houseboats situated within such  
5 county. The tax shall be known as a "tourism tax" and shall be deposited by the county  
6 treasurer in a separate fund to be known as the "Tourism Fund". The county commission  
7 shall appropriate from the tourism fund.

8 2. The person, firm or corporation, subject to any tax imposed pursuant to sections  
9 67.665 and 67.667 shall collect the tax from the transient guests, and each such transient guest  
10 shall pay the amount of the tax due to the person, firm or corporation required to collect the  
11 tax.

12 3. The tax imposed pursuant to the provisions of sections 67.665 and 67.667 shall be  
13 in addition to any and all other taxes and licenses.

14 4. The revenues received from any tax imposed under the provisions of sections  
15 67.665 and 67.667 shall be used exclusively for the general area advertising and promotion of



16 tourism business for the region from which it is collected but shall not be spent for specific  
17 areas within the county or counties comprising such region.

18 5. The governing body of a county levying a tax under the provisions of sections  
19 67.665 and 67.667 shall appoint a tourism committee comprised of five persons, a majority of  
20 whom are engaged in the hotel or motel business in the county. Of the members first  
21 appointed, two shall serve for a term of three years, two shall serve for a term of two years,  
22 and one shall serve for a term of one year. Their successors shall serve for a term of three  
23 years, and may serve for more than one term. The members shall serve without  
24 compensation.

25 6. The tourism committee of any county shall allocate funds concerning programs and  
26 expenditures to promote conventions and tourism in the county, and may contract with any  
27 public or private agency, individual, partnership, association, or corporation for the furnishing  
28 of services and supplies for such activities. As used in this section, "transient guests" means a  
29 person or persons who, for a charge, occupy a room or rooms in a hotel, motel, condominium,  
30 houseboats or space at campgrounds for thirty-one days or less during any calendar quarter.  
31 The county commission shall permit the person required to remit the tax to deduct and retain  
32 an amount equal to two percent of the taxes collected. All refunds and penalties as provided  
33 in sections 144.010 to 144.510 are hereby made applicable to violation of this section.

34 **7. Notwithstanding any other provision of law to the contrary:**

35 **(1) A transient guest tax imposed under sections 67.665 and 67.667 shall expire**  
36 **on December 31, 2026;**

37 **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
38 **administered under sections 67.665 and 67.667; and**

39 **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such**  
40 **county shall be the transient guest tax imposed under section 144.951.**

67.671. 1. The governing body of any county, except first class counties other than  
2 first class counties without charter form of government not adjoining any other first class  
3 county unless such first class county contains part of a city with a population over four  
4 hundred and fifty thousand, and except as otherwise provided in subsection 4 or subsection 7  
5 of this section may, by a majority vote, impose a tourism sales tax throughout or in any  
6 portion of the county for the promotion of tourism as provided in this act, but such tax shall  
7 not become effective unless the governing body of the county submits to the voters of the  
8 county, at a public election, a proposal to authorize the county to impose a tax under the  
9 provisions of sections 67.671 to 67.685.

10 2. The ballot of submission shall be in substantially the following form:

11 Shall the county of \_\_\_\_\_ (Insert the name of the county) impose a  
12 tourism sales tax of \_\_\_\_\_ (Insert rate of percent) percent in certain  
13 areas of the county?

14 ☐ Yes ☐ No

15

16 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in  
17 favor of the proposal, then the tax shall be in effect. If a majority of the votes cast by the  
18 qualified voters voting are opposed to the proposal, then the governing body of the county  
19 shall have no power to impose the tax authorized by sections 67.671 to 67.685, unless and  
20 until the governing body of the county shall again have submitted another proposal to  
21 authorize the governing body of the county to impose the tax, and such proposal is approved  
22 by a majority of the qualified voters voting thereon.

23 3. Except as otherwise provided in subsection 4 or subsection 7 of this section, the  
24 tourism tax may be imposed at a rate of not more than seven-eighths of one percent on the  
25 receipts from the sale at retail of certain tangible personal property or taxable services within  
26 that part of the county for which such tax has been adopted, as specified in section 67.674.

27           4. The governing body of any third class county which adjoins the Mississippi River  
28 and which also adjoins one or more first class counties without a charter form of government  
29 and which has a population of not more than sixteen thousand inhabitants according to the  
30 1980 decennial census may, by a majority vote, impose:

(1) A tourism sales tax on the sale of all food and beverages sold for consumption on the premises of all restaurants, bars, taverns, or other establishments which are primarily used to provide food and beverage services;

(2) A tourism sales tax upon the rent or lease charges paid by transient guests of hotels, motels, condominiums, houseboats, and space rented in campgrounds;

36           (3) Or both.

37

38 The tax may be imposed throughout or in any portion of the county for the promotion of  
39 tourism as provided in sections 67.671 to 67.685 but such tax shall not become effective  
40 unless the governing body of the county submits to the voters of the county, at a public  
41 election, a proposal to authorize the county to impose the tax.

42           5. The ballot of submission shall be in substantially the following form:

43 Shall the county of \_\_\_\_\_ (Insert name of county) impose a tourism  
44 sales tax of \_\_\_\_\_ (Insert rate of percent) percent on the sale or rental  
45 of \_\_\_\_\_ (Insert type of property or service) in certain areas of the  
46 county?

47 ☐ Yes ☐ No

48

49 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in  
50 favor of the proposal, then the tax shall be in effect. If a majority of the votes cast by the  
51 qualified voters voting are opposed to the proposal, then the governing body of the county  
52 shall have no power to impose the tax unless and until the governing body of the county shall  
53 again have submitted another proposal to authorize the governing body of the county to  
54 impose the tax, and such proposal is approved by a majority of the qualified voters voting  
55 thereon. The tourism tax may be imposed at a rate of not more than two percent on the  
56 receipts from the sale or rental at retail of certain tangible personal property or taxable  
57 services as provided in this subsection within that part of the county for which such tax has  
58 been adopted.

59 6. Within ten days after a vote in favor of the adoption of a tourism sales tax by the  
60 voters of any such county, the governing body of the county shall make its order imposing the  
61 tax. The tax shall become effective on the first day of the first calendar quarter after such  
62 order is made; provided that in any first class county with a population of at least eighty  
63 thousand but less than one hundred thousand, the tax shall become effective on the first day of  
64 the first month which begins more than thirty days after such order is made, and such tax shall  
65 be collected by the department of revenue in the same manner as prescribed in section 32.087,  
66 except as otherwise provided in this section.

67 7. In any county which has any part of a Corps of Engineers lake with a shoreline of  
68 at least eight hundred miles and not exceeding a shoreline of nine hundred miles, the tourism  
69 tax may be imposed at a rate of not more than two percent on the receipts from the sale at  
70 retail of certain tangible personal property or taxable services, subject to tax pursuant to  
71 chapter 144, within that portion of the county for which such tax has been adopted. All areas  
72 in such county imposing a tourism tax eligible to do so under the provisions of this section  
73 shall be contiguous with all other areas which adopt the tax.

74 8. All tourism sales tax collected pursuant to subsection 7 of this section shall be  
75 collected and administered by the county collector as provided in section 67.680 and  
76 deposited in the "County Advertising and Tourism Sales Tax Trust Fund" created in such  
77 section.

78 **9. Notwithstanding any other provision of law to the contrary:**

79 **(1) A transient guest tax imposed under sections 67.671 to 67.685 shall expire on**  
80 **December 31, 2026;**

81 **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
82 **administered under sections 67.671 to 67.685; and**

83           **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such**  
84 **county shall be the transient guest tax imposed under section 144.951.**

67.1000. 1. The governing body of the following cities and counties may impose a  
2 tax as provided in this section:

3           (1) Any county;

4           (2) Any city which is the county seat of any county or which now or hereafter has a  
5 population of more than three thousand five hundred inhabitants and which has heretofore  
6 been authorized by the general assembly;

7           (3) Any city or county with more than three hundred fifty hotel and motel rooms  
8 within the boundaries of such city or county;

9           (4) Any other city which has a population of more than eighteen thousand and less  
10 than forty-five thousand inhabitants located in a county of the first classification with a  
11 population over two hundred thousand adjacent to a county of the first classification with a  
12 population over nine hundred thousand.

13           2. The governing body of any city or county listed in subsection 1 of this section may  
14 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or  
15 motels situated in the city or county, which shall be not more than five percent per occupied  
16 room per night, except that such tax shall not become effective unless the governing body of  
17 the city or county submits to the voters of the city or county at an election permitted under  
18 section 115.123 a proposal to authorize the governing body of the city or county to impose a  
19 tax under the provisions of this section and section 67.1002. The tax authorized by this  
20 section and section 67.1002 shall be in addition to the charge for the sleeping room and shall  
21 be in addition to any and all taxes imposed by law and the proceeds of such tax shall be used  
22 by the city or county solely for funding a convention and visitors bureau which shall be a  
23 general not-for-profit organization with whom the city or county has contracted, and which is  
24 established for the purpose of promoting the city or county as a convention, visitor and tourist  
25 center. Such tax shall be stated separately from all other charges and taxes.

26           3. As used in this section and section 67.1002, the term "transient guests" means a  
27 person or persons who occupy a room or rooms in a hotel or motel for thirty-one days or less  
28 during any calendar quarter, except that in any county of the third classification without a  
29 township form of government and with more than forty-one thousand one hundred but fewer  
30 than forty-one thousand two hundred inhabitants, "transient guests" means a person or  
31 persons who occupy a room or rooms in a hotel or motel for ninety days or less during any  
32 calendar quarter.

33           4. Provisions of this section to the contrary notwithstanding, the governing body of  
34 any home rule city with more than thirty-nine thousand six hundred but fewer than thirty-nine  
35 thousand seven hundred inhabitants and partially located in any county of the first

36 classification with more than seventy-one thousand three hundred but fewer than seventy-one  
37 thousand four hundred inhabitants may impose a tax on the charges for all sleeping rooms  
38 paid by the transient guests of hotels or motels situated in the city, which shall be not more  
39 than seven percent per occupied room per night, except that such tax shall not become  
40 effective unless the governing body of such city submits to the voters of the city at an election  
41 permitted under section 115.123 a proposal to authorize the governing body of the city to  
42 impose a tax under the provisions of this subsection and section 67.1002. The tax authorized  
43 by this subsection and section 67.1002 shall be in addition to the charge for the sleeping room  
44 and shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall  
45 be used by the city solely for funding a convention and visitors bureau which shall be a  
46 general not-for-profit organization with whom the city has contracted, and which is  
47 established for the purpose of promoting the city as a convention, visitor, and tourist center.  
48 Such tax shall be stated separately from all other charges and taxes.

49       5. Notwithstanding any other provision of law to the contrary, the tax authorized in  
50 this section shall not be imposed by the following cities or counties:

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

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

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

62       6. This section shall not be construed as repealing any taxes levied by any city or  
63 county on transient guests as permitted under this chapter or chapter 94 as of August 28,  
64 2011.

65       **7. Notwithstanding any other provision of law to the contrary:**

66       **(1) A transient guest tax imposed under sections 67.1000 and 67.1002 shall**  
67 **expire on December 31, 2026;**

68       **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
69 **administered under sections 67.1000 and 67.1002; and**

70       **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such city**  
71 **or county shall be the transient guest tax imposed under section 144.951.**

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 5 of this section, the tax authorized in subsection 1 of this section shall not be  
33 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. The ballot of submission for any tax authorized in this section shall be in  
63 substantially the following form:

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

68 ☐ Yes ☐ No

69

70 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
71 favor of the question, then the tax shall become effective on the first day of the second  
72 calendar quarter following the calendar quarter in which the election was held. If a majority  
73 of the votes cast on the question by the qualified voters voting thereon are opposed to the

74 question, then the tax shall not become effective unless and until the question is resubmitted  
75 under this section to the qualified voters and such question is approved by a majority of the  
76 qualified voters voting on the question.

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

79 8. This section shall not be construed as repealing any taxes levied by any city or  
80 county on transient guests as permitted under this chapter or chapter 94 as of August 28,  
81 2011.

82 **9. Notwithstanding any other provision of law to the contrary:**

83 **(1) A transient guest tax imposed under this section shall expire on December 31,**  
84 **2026;**

85 **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
86 **administered under this section; and**

87 **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such city**  
88 **or county shall be the transient guest tax imposed under section 144.951.**

67.1004. 1. The governing body of any noncharter county of the first classification  
2 with a population of less than seventy-five thousand and containing part of a city with a  
3 population of more than four hundred and thirty thousand may impose a tax on the charges for  
4 all sleeping rooms paid by the transient guests of hotels or motels situated in the county or a  
5 portion thereof, which shall be not more than one quarter of one percent per occupied room  
6 per night, except that such tax shall not become effective unless the governing body of the  
7 county submits to the voters of the county at a state general or primary election, a proposal to  
8 authorize the governing body of the county to impose a tax pursuant to this section. The tax  
9 authorized by this section shall be in addition to the charge for the sleeping room and shall be  
10 in addition to any and all taxes imposed by law and the proceeds of such tax shall be used by  
11 the county solely for the promotion of tourism. Such tax shall be stated separately from all  
12 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:

15 Shall (insert the name of the county) impose a tax on the charges for all  
16 sleeping rooms paid by the transient guests of hotels and motels  
17 situated in (name of county) at a rate of (insert rate of percent) percent  
18 for the sole purpose of promoting tourism?

19 ☐ Yes ☐ No

20 3. As used in this section, "transient guests" means a person or persons who occupy  
21 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

22 **4. Notwithstanding any other provision of law to the contrary:**



23           **(1) A transient guest tax imposed under this section shall expire on December 31,**  
24 **2026;**

25           **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
26 **administered under this section; and**

27           **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such**  
28 **county shall be the transient guest tax imposed under section 144.951.**

67.1006. 1. In any county of the second class which has a two-year community college and is located south of the Missouri River and adjacent to a county of the second class which contains a state educational institution described as a state teachers college in paragraph (c) of subdivision (5) of section 176.010, a proposal to authorize the governing body of the county to impose a tax may be submitted to the voters of the county at a state general, primary or special election as follows:

7 (1) By a majority vote of the county governing body; or

(2) Upon petition of eight percent of the voters who cast votes for the member of the county governing body who received the highest number of votes at the last election in which members of the governing body were elected, the county clerk shall submit the proposal to the voters of the county. The tax shall be levied on the sales or charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the county at a rate not to exceed two dollars per room per night. The tax authorized by sections 67.1006 to 67.1012 shall be in addition to any and all taxes imposed by law and shall be stated separately from all other charges and taxes.

16           2. The question shall be submitted in substantially the following form:

17 Shall there be imposed in the county of \_\_\_\_\_ (name of county) a tax  
18 of \_\_\_\_\_ (rate of tax) on each sleeping room occupied and rented by  
19 transient guests of hotels and motels located in the county, the proceeds  
20 of which shall be expended for tourism purposes?

21 ☐ Yes ☐ No

23 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
24 favor of the question, then the tax shall become effective on the first day of the second  
25 calendar quarter following the calendar quarter in which the election was held. If a majority  
26 of the votes cast on the question by the qualified voters voting thereon are opposed to the  
27 question, then the tax authorized by sections 67.1006 to 67.1012 shall not become effective  
28 unless and until the question is resubmitted under the provisions of sections 67.1006 to  
29 67.1012 to the qualified voters of the county and such question is approved by a majority of  
30 the qualified voters of the county voting on the question.

31           3. The governing body of any county imposing a tax under this section may, by order  
32 or ordinance, change the rate of such tax from two dollars per room per night to not more than  
33 five percent per occupied room per night. No such order or ordinance shall become effective  
34 unless the governing body of the county submits to the voters of the county at a state general,  
35 primary, or special election a proposal to authorize the governing body of the county to  
36 change the rate of tax imposed under this section. If a majority of the votes cast on the  
37 question by the qualified voters voting thereon are in favor of the question, then the change in  
38 the tax rate shall become effective on the first day of the second calendar quarter following  
39 the calendar quarter in which the election was held. If a majority of the votes cast on the  
40 question by the qualified voters voting thereon are opposed to the question, then the change in  
41 the tax rate shall not become effective unless and until the question is resubmitted under this  
42 section to the qualified voters of the county and such question is approved by a majority of  
43 the qualified voters voting on the question.

44           **4. Notwithstanding any other provision of law to the contrary:**

45           **(1) A transient guest tax imposed under sections 67.1006 to 67.1012 shall expire**  
46 **on December 31, 2026;**

47           **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
48 **administered under sections 67.1006 to 67.1012; and**

49           **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such**  
50 **county shall be the transient guest tax imposed under section 144.951.**

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.

9           2. The governing body of any city listed in subsection 1 of this section may impose a  
10 tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels  
11 situated in the city, which shall be not more than six-tenths of one percent per occupied room  
12 per night, except that such tax shall not become effective unless the governing body of the  
13 city or county submits to the voters of the city or county at a state general or primary election  
14 a proposal to authorize the governing body of the city to impose a tax pursuant to this section.  
15 The tax authorized by this section shall be in addition to the charge for the sleeping room and  
16 shall be in addition to any and all taxes imposed by law. Such tax shall be stated separately  
17 from all other charges and taxes.

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

20                 Shall (insert the name of the city) impose a tax on the charges for all  
21                 sleeping rooms paid by the transient guests of hotels and motels  
22                 situated in (name of city) at a rate of (insert rate of percent up to six-  
23                 tenths of one percent)?

24                         ☐ Yes   ☐ No

25

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

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

35           **5. Notwithstanding any other provision of law to the contrary:**

36           **(1) A transient guest tax imposed under this section shall expire on December 31,**  
37 **2026;**

38           **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
39 **administered under this section; and**

40           **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such city**  
41 **shall be the transient guest tax imposed under section 144.951.**

67.1015. 1. The governing body of any third class city with a population of at least  
2 twelve thousand located in a county of the fourth classification may impose a tax on the  
3 charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the  
4 city or a portion thereof, which shall be not more than five percent per occupied room per  
5 night, except that such tax shall not become effective unless the governing body of the city  
6 submits to the voters of the city at a state municipal, general or primary election, a proposal to  
7 authorize the governing body of the city to impose a tax pursuant to this section. The tax  
8 authorized by this section shall be in addition to the charge for the sleeping room and shall be  
9 in addition to any and all taxes imposed by law and the proceeds of such tax shall be used by  
10 the city solely for building and operating an exposition and community center. Such tax shall  
11 be stated separately from all other charges and taxes.

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

14 Shall (insert the name of the city) impose a tax on the charges for all  
15 sleeping rooms paid by the transient guests of hotels and motels  
16 situated in (name of city) at a rate of (insert rate of percent) percent for  
17 the purpose of building and operating an exposition and community  
18 center?

19 ☐ Yes ☐ No

20 3. As used in this section, "transient guests" means a person or persons who occupy a  
21 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

22 4. Within ten days after a vote in favor of the adoption of a tax authorized by this  
23 section and by the voters of any such city, the governing body of the city shall make its order  
24 imposing the tax. The tax shall become effective on the first day of the first calendar quarter  
25 after such order is made, and such tax shall be collected by the department of revenue in the  
26 same manner as prescribed in section 32.087, except as otherwise provided in this section.

27 **5. Notwithstanding any other provision of law to the contrary:**

28 **(1) A transient guest tax imposed under this section shall expire on December 31,**  
29 **2026;**

30 **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
31 **administered under this section; and**

32 **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such city**  
33 **shall be the transient guest tax imposed under section 144.951.**

67.1016. 1. The governing body of any county of the second, third, or fourth  
2 classification may impose, by order or ordinance, a tax on the charges for all sleeping rooms  
3 paid by the transient guests of hotels or motels situated in the county or a portion thereof. The  
4 tax shall be not more than one cent per occupied room per night, and shall be imposed solely  
5 for the purpose of promoting tourism-related activities in the county. The tax authorized in  
6 this section shall be in addition to the charge for the sleeping room and all other taxes  
7 imposed by law, and shall be stated separately from all other charges and taxes.

8 2. No such order or ordinance shall become effective unless the governing body of  
9 the county submits to the voters of the county at a state general, primary, or special election a  
10 proposal to authorize the governing body of the county to impose a tax under this section. If a  
11 majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
12 the question, then the tax shall become effective on the first day of the second calendar  
13 quarter following the calendar quarter in which the election was held. If a majority of the  
14 votes cast on the question by the qualified voters voting thereon are opposed to the question,  
15 then the tax shall not become effective unless and until the question is resubmitted under this

16 section to the qualified voters of the county and such question is approved by a majority of  
17 the qualified voters voting on the question.

18         3. All revenue generated by the tax shall be collected by the county collector of  
19 revenue, shall be deposited in a special trust fund, and shall be used solely for the designated  
20 purposes. If the tax is repealed, all funds remaining in the special trust fund shall continue to  
21 be used solely for the designated purposes. Any funds in the special trust fund that are not  
22 needed for current expenditures may be invested by the governing body in accordance with  
23 applicable laws relating to the investment of other county funds. Any interest and moneys  
24 earned on such investments shall be credited to the fund.

25         4. Upon adoption of the tax under this section, there shall be established in each  
26 county adopting the tax a "Tourism Commission", to consist of five members appointed by  
27 the governing body of the county. No more than one member of the tourism commission  
28 shall be a member of the governing body of the county. Of the initial members appointed,  
29 two shall hold office for one year, two shall hold office for two years, and one shall hold  
30 office for three years. Members appointed after expiration of the initial terms shall be  
31 appointed to a three-year term. Each member may be reappointed. Vacancies shall be filled  
32 by appointment by the governing body of the county for the remainder of the unexpired term.  
33 The members shall not receive compensation for their services, but may be reimbursed for  
34 their actual and necessary expenses incurred in service of the tourism commission.

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

43         6. Whenever the governing body of any county that has adopted the tax authorized in  
44 this section receives a petition, signed by a number of registered voters of the county equal to  
45 at least two percent of the number of registered voters of the county voting in the last  
46 gubernatorial election, calling for an election to repeal the tax imposed under this section, the  
47 governing body shall submit to the voters of the county a proposal to repeal the tax. If a  
48 majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
49 the repeal, that repeal shall become effective on December thirty-first of the calendar year in  
50 which such repeal was approved. If a majority of the votes cast on the question by the  
51 qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective

52 until the question is resubmitted under this section to the qualified voters of the county and  
53 the repeal is approved by a majority of the qualified voters voting on the question.

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

56 **8. Notwithstanding any other provision of law to the contrary:**

57 **(1) A transient guest tax imposed under this section shall expire on December 31,**  
58 **2026;**

59 **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
60 **administered under this section; and**

61 **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such**  
62 **county shall be the transient guest tax imposed under section 144.951.**

67.1018. 1. The governing body of any county of the third classification without a  
2 township form of government and with more than five thousand nine hundred but fewer than  
3 six thousand inhabitants may impose a tax on the charges for all sleeping rooms paid by the  
4 transient guests of hotels or motels situated in the county or a portion thereof, which shall not  
5 be more than five percent per occupied room per night, except that such tax shall not become  
6 effective unless the governing body of the county submits to the voters of the county at a state  
7 general or primary election a proposal to authorize the governing body of the county to  
8 impose a tax under this section. The tax authorized in this section shall be in addition to the  
9 charge for the sleeping room and all other taxes imposed by law, and fifty percent of the  
10 proceeds of such tax shall be used by the county to fund law enforcement with the remaining  
11 fifty percent of such proceeds to be used to fund the promotion of tourism. Such tax shall be  
12 stated 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:

15 Shall \_\_\_\_\_ (insert the name of the county) impose a tax on the  
16 charges for all sleeping rooms paid by the transient guests of hotels and  
17 motels situated in \_\_\_\_\_ (name of county) at a rate of \_\_\_\_\_ (insert  
18 rate of percent) percent for the benefit of the county?

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 second  
23 calendar quarter following the calendar quarter in which the election was held. If a majority  
24 of the votes cast on the question by the qualified voters voting thereon are opposed to the  
25 question, then the tax authorized by this section shall not become effective unless and until  
26 the question is resubmitted under this section to the qualified voters of the county and such

27 question is approved by a majority of the qualified voters of the county voting on the  
28 question.

29 **3. Notwithstanding any other provision of law to the contrary:**

30 **(1) A transient guest tax imposed under this section shall expire on December 31,**  
31 **2026;**

32 **(2) Beginning on January 1, 2027, no transient tax shall be levied or**  
33 **administered under this section; and**

34 **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such**  
35 **county shall be the transient guest tax imposed under section 144.951.**

67.1020. Nongovernmental agencies congressionally mandated to provide disaster  
2 relief services shall be exempt from paying a transient guest tax imposed under **section**  
3 **144.951**, this chapter, and chapters 66, 92, and 94. No such tax shall be imposed on any  
4 person where payment is being made by such an agency.

67.1158. 1. The governing body of a county which has established an authority under  
2 the provisions of sections 67.1150 to 67.1158 may impose a tax on the charges for all sleeping  
3 rooms paid by the transient guests of hotels or motels situated in the county, which shall be  
4 more than two percent but not more than five percent per occupied room per night, except that  
5 such tax shall not become effective unless the governing body of the county submits to the  
6 voters of the county at a state general, primary, or special election, a proposal to authorize the  
7 governing body of the county to impose a tax under the provisions of this section. The tax  
8 authorized by this section shall be in addition to the charge for the sleeping room and shall be  
9 in addition to any and all taxes imposed by law, and the proceeds of such tax shall be used by  
10 the authority solely for funding the construction and operation of convention, visitor and  
11 sports facilities, other incidental facilities, and operation of the authority consistent with the  
12 provisions of sections 67.1150 to 67.1158. Such tax shall be stated separately from all other  
13 charges and taxes.

14 2. The question shall be submitted in substantially the following form:

15 Shall the \_\_\_\_\_ (County) levy a tax of \_\_\_\_\_ percent on each  
16 sleeping room occupied and rented by transient guests of hotels and  
17 motels located in the county, the proceeds of which shall be expended  
18 for the funding of convention, visitor and sports facilities, other  
19 incidental facilities, and the county convention and sports facilities  
20 authority?

21 ☐ YES ☐ NO

22

23 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
24 favor of the question, then the tax shall become effective on the first day of the calendar

25 quarter following the calendar quarter in which the election was held. If a majority of the  
26 votes cast on the question by the qualified voters voting thereon are opposed to the question,  
27 then the governing body for the county shall have no power to impose the tax authorized by  
28 this section unless and until the governing body of the county resubmits the question and such  
29 question is approved by a majority of the qualified voters voting thereon.

30         3. After the effective date of any tax authorized under the provisions of this section,  
31 the county that levied the tax may adopt one of the following provisions for the collection and  
32 administration of the tax:

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

35         (2) The county may enter into an agreement with the authority for the authority to  
36 collect such tax and perform all functions incident to the administration, collection,  
37 enforcement, and operation of such tax. The tax authorized by this section shall be collected  
38 and reported upon such forms and under such administrative rules and regulations as may be  
39 prescribed by the authority; or

40         (3) The county may enter into an agreement with the director of revenue of the state  
41 of Missouri for the purpose of collecting the tax authorized in this section. In the event any  
42 county enters into an agreement with the director of revenue of the state of Missouri for the  
43 collection of the tax authorized in this section, the director of revenue shall perform all  
44 functions incident to the administration, collection, enforcement and operation of such tax,  
45 and shall collect the additional tax authorized under the provisions of this section. The tax  
46 authorized by this section shall be collected and reported upon such forms and under such  
47 administrative rules and regulations as may be prescribed by the director of revenue, and the  
48 director of revenue shall retain not less than one percent nor more than three percent for cost  
49 of collection.

50         4. If a tax is imposed by a county under this section, the tax for each calendar quarter  
51 shall be due on the first day of the next calendar quarter. If any taxes are not paid within  
52 thirty days after the due date, the authority collecting the tax may collect, in addition to the  
53 amount of the tax due, one percent interest per month on the unpaid taxes and a penalty of two  
54 percent per month on the unpaid tax. Any penalty or interest shall be calculated beginning on  
55 the original due date. The authority, in its discretion, may abate a portion of the penalty to  
56 facilitate the voluntary payment of the tax.

57         5. If a tax is imposed by a county under this section, either the county or the authority  
58 shall have the power to audit the taxed facilities to ensure compliance with the tax by the  
59 facility. During such audit, the taxed facilities shall give access to examine necessary records  
60 to ensure compliance.



61 6. Suits to enforce the collection and payment of the tax against the taxed facilities  
62 shall be filed and prosecuted only by the authority. The authority shall be entitled to recover  
63 costs and attorney's fees incurred by the authority in collecting the tax.

64 **7. Notwithstanding any other provision of law to the contrary:**

65 **(1) A transient guest tax imposed under sections 67.1150 to 67.1158 shall expire**  
66 **on December 31, 2026;**

67 **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
68 **administered under sections 67.1150 to 67.1158; and**

69 **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such**  
70 **county shall be the transient guest tax imposed under section 144.951.**

67.1177. 1. The board, by a majority vote, may submit to the residents of such  
2 district a tax of not less than two percent and not more than six percent on the amount of sales  
3 or charges for all sleeping rooms offered to the public and paid by the transient guests of  
4 hotels, motels and resorts situated within the district. Upon the written request of the board to  
5 the election officials of the county in which the district is situated, such election officials shall  
6 submit a proposition to the residents of such district at a countywide or statewide primary or  
7 general election, or at a special election called for that purpose. Such election officials shall  
8 give legal notice as provided in chapter 115. As used in this section, the term "hotels, motels  
9 and resorts" includes any condominium offered to the public which is rented to a person or  
10 entity for a period of less than thirty-one days, any privately owned campground offered to  
11 the public which rents space to persons or entities for a period of less than thirty-one days,  
12 and also includes any rental of a houseboat originating from a point within the district and  
13 which is offered to the public. The term "hotels, motels and resorts" shall not include any  
14 facilities operated by a recognized church and its affiliates for the purpose of providing  
15 religious education and recreation to the church's members. As used in this section, the term  
16 "transient guest" means a person who occupies a room or rooms in a hotel, motel or resort for  
17 thirty-one days or less during any calendar quarter.

18 2. Such proposition shall be submitted to the voters of the business district in  
19 substantially the following form at such election:

20 Shall a lodging tax of \_\_\_\_\_ percent on the amount of sales or charges  
21 for all lodging paid by the transient guests of hotels, motels and resorts  
22 be levied in the lake area business district of the county of \_\_\_\_\_ to  
23 provide funds for the promotion of tourism in the district?

24 ☐ Yes ☐ No

25 3. In the event that a majority of the voters voting on such proposition in such district  
26 approve such proposition, then such tax shall be in full force and effect as of the first day of  
27 the calendar quarter following the calendar quarter in which the election was held. The

28 results of an election held under this section shall be certified by the election officials of the  
29 county to the board not more than thirty days after the day on which such election was held.  
30 The district shall be liable for its share of the costs of the election pursuant to section 115.065.

31 4. In the event a tax is imposed under this section, such tax shall be in addition to any  
32 countywide gross receipts tax on hotels, motels or resorts in effect at the time of the election  
33 or imposed after the date of the election. If a tax is imposed under the provisions of this  
34 section, the county may collect a penalty of one percent and interest not to exceed two percent  
35 per month on unpaid taxes which shall be considered delinquent thirty days after the last day  
36 of each quarter.

37 5. The revenues received from the tax authorized in this section shall be used by the  
38 advisory board for advertising and promotion of tourism. Such advertising and promotional  
39 activities shall be developed into a comprehensive marketing plan, so as to meet the needs of  
40 all sizes and types of businesses within the lodging industry. The board members of each  
41 lodging category, as described in subsection 1 of section 67.1175, shall have sole authority for  
42 the expenditure of funds collected from that category, and tourism-related projects that may  
43 be identified as beneficial to any of the three lodging categories established in subsection 1 of  
44 section 67.1175 shall be eligible for funding, based on the proportionate share of revenues  
45 collected from that category. This shall include, but not be limited to, attending sports and  
46 travel shows, printing a vacation guide, soliciting convention business, constructing or  
47 purchasing convention facilities and visitor centers, and securing commercial air service into  
48 the area, which may include the subsidizing of airline seats. Moneys may also be expended  
49 by the board to contract with other entities to assist in bringing tourists to the district.

50 6. On and after the effective date of any tax authorized under the provisions of this  
51 section, the advisory board shall enter into an agreement with the county collector of the  
52 county where the district is situated for the purpose of collecting the tax. The tax to be  
53 collected by the county collector shall be remitted to the advisory board of the district not  
54 later than thirty days following the end of any calendar quarter. The county commission shall  
55 adopt rules and regulations for the collection and administration of the tax. The county  
56 collector shall retain on behalf of the county two percent for cost of collection.

57 **7. Notwithstanding any other provision of law to the contrary:**

58 **(1) A transient guest tax imposed under sections 67.1170 to 67.1180 shall expire**  
59 **on December 31, 2026;**

60 **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
61 **administered under sections 67.1170 to 67.1180; and**

62 **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such**  
63 **county shall be the transient guest tax imposed under section 144.951.**

67.1185. 1. The governing body of any county with a population of at least eighteen thousand inhabitants which adjoins both a county of the first classification with a population of less than one hundred thousand inhabitants and at least four counties of the third classification may impose, by ordinance or order, a surcharge on the sale of each ticket or other charge allowing admission to or participation in any private tourist attraction and on the daily rental of rooms or accommodations paid by transient guests of hotels, motels or campgrounds, as defined in section 94.802, in such county, at a rate not to exceed twenty-five cents per ticket or other such charge. For purposes of sections 67.1185 to 67.1189, "private tourist attraction" means any commercial entity which appeals to the recreational desires and tastes of the traveling public through the presentation of services or devices designed to entertain or educate visitors, including but not limited to:

- (1) Amusement parks, carnivals, circuses, fairs and water parks;
- (2) Aerial tramways;
- (3) Commercial animal, reptile, and zoological exhibits;
- (4) Commercial beaches and hot springs;
- (5) Go-carts/miniature golf establishments;
- (6) Horse shows and rodeos and rides on horses or other animals;
- (7) Rides on airplanes, helicopters, balloons, gliders, parachutes and bungee jumps;
- (8) Automobile, bicycle, dog, horse, and other racing events;
- (9) Music shows and pageants, movie theaters, and live theaters; and
- (10) Canoe rentals.

2. Attractions operating on an occasional or intermittent basis for fund-raising purposes by nonprofit charitable organizations whose ordinary activities do not involve the operation of such attractions shall be exempt from the surcharge imposed by sections 67.1185 to 67.1189.

**3. Notwithstanding any other provision of law to the contrary:**

**(1) A transient guest tax imposed under sections 67.1185 to 67.1189 shall expire on December 31, 2026;**

**(2) Beginning on January 1, 2027, no transient guest tax shall be levied or administered under sections 67.1185 to 67.1189; and**

**(3) Beginning on January 1, 2027, the sole transient guest tax levied in such county shall be the transient guest tax imposed under section 144.951.**

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

- (1) A city with a population of more than seven thousand and less than seven 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.

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

144 **3. Notwithstanding any other provision of law to the contrary:**

145 **(1) A transient guest tax imposed under this section and section 67.1362 shall**  
146 **expire on December 31, 2026;**

147 **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
148 **administered under this section and section 67.1362; and**

149 **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such city**  
150 **or county shall be the transient guest tax imposed under section 144.951.**

67.1361. 1. The governing body of any county of the first classification without a  
2 charter form of government and with more than eighty-five thousand nine hundred but less  
3 than eighty-six thousand inhabitants and the governing body of any home rule city with more  
4 than seventy-three thousand nine hundred but less than seventy-four thousand inhabitants  
5 may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels,  
6 motels, bed and breakfast inns and campgrounds and any docking facility which rents slips to  
7 recreational boats which are used by transients for sleeping, which shall be at least two  
8 percent, but not more than eight percent per occupied room or slip per night, except that such  
9 tax shall not become effective unless the governing body of the county or city submits to the  
10 voters of the county or city at a state general, primary or special election, a proposal to  
11 authorize the governing body of the county or city to impose a tax pursuant to this section.  
12 The tax authorized by this section shall be in addition to any charge paid to the owner or  
13 operator and shall be in addition to any and all taxes imposed by law and the proceeds of such  
14 tax shall be used by the city or county for funding the promotion of tourism and convention  
15 facilities including capital expenditures therefor. Such tax shall be stated separately from all  
16 other charges and taxes.

17 2. Any tax imposed by a county pursuant to subsection 1 of this section shall apply  
18 only to unincorporated areas of such county.

19 3. The question shall be submitted in substantially the following form:

20 Shall the \_\_\_\_\_ (city or county) levy a tax of \_\_\_\_\_ percent on each  
21 sleeping room or campsite occupied and rented by transient guests and  
22 any docking facility which rents slips to recreational boats which are  
23 used by transients for sleeping in the \_\_\_\_\_ (city or county), where  
24 the proceeds of which shall be expended for promotion of tourism and  
25 convention facilities?

26 ☐ Yes ☐ No

27

28 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
29 favor of the question, then the tax shall become effective on the first day of the calendar  
30 quarter following the calendar quarter in which the election was held. If a majority of the  
31 votes cast on the question by the qualified voters voting thereon are opposed to the question,  
32 then the governing body for the city or county shall have no power to impose the tax  
33 authorized by this section unless and until the governing body of the city or county again  
34 submits the question to the qualified voters of the city or county and such question is  
35 approved by a majority of the qualified voters voting on the question.



36           4. On and after the effective date of any tax authorized under the provisions of this  
37 section, the city or county may adopt one of the two following provisions for the collection  
38 and administration of the tax:

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

42           (2) The city or county **may** enter into an agreement with the director of revenue of the  
43 state of Missouri for the purpose of collecting the tax authorized in this section. In the event  
44 any city or county enters into an agreement with the director of revenue of the state of  
45 Missouri for the collection of the tax authorized in this section, the director of revenue shall  
46 perform all functions incident to the administration, collection, enforcement and operation of  
47 such tax, and the director of revenue shall collect the additional tax authorized under the  
48 provisions of this section. The tax authorized under the provisions of this section shall be  
49 collected and reported upon such forms and under such administrative rules and regulations  
50 as may be prescribed by the director of revenue, and the director of revenue shall retain an  
51 amount not to exceed one percent for cost of collection.

52           5. If a tax is imposed by a city or county under this section, the city or county may  
53 collect a penalty of one percent and interest not to exceed two percent per month on unpaid  
54 taxes which shall be considered delinquent thirty days after the last day of each quarter.

55           6. As used in this section "transient guests" means a person or persons who occupy  
56 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

57           **7. Notwithstanding any other provision of law to the contrary:**

58           **(1) A transient guest tax imposed under this section shall expire on December 31,**  
59 **2026;**

60           **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
61 **administered under this section; and**

62           **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such city**  
63 **or county shall be the transient guest tax imposed under section 144.951.**

67.1366. 1. The governing body of a charter city with a population of more than one  
2 hundred thousand located in a charter county of the first classification may impose a tax on  
3 the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed and  
4 breakfast inns and campgrounds which shall be at least five percent, but not more than seven  
5 percent per occupied room per night, except that such tax shall not become effective unless  
6 the governing body of the city submits to the voters of the city at a state general, primary or  
7 special election, a proposal to authorize the governing body of the city to impose a tax under  
8 the provisions of this section. The tax authorized by this section shall be in addition to any  
9 charge paid to the owner or operator and shall be in addition to any and all taxes imposed by

10 law and the proceeds of such tax shall be used by the city for funding the promotion,  
11 operation and development of tourism. Such tax shall be stated separately from all other  
12 charges and taxes.

13 2. The question shall be submitted in substantially the following form:

14 Shall the \_\_\_\_\_ (city) levy a tax of \_\_\_\_\_ percent on each sleeping  
15 room or campsite occupied and rented by transient guests which are  
16 used by transients for sleeping in the \_\_\_\_\_ (city), where the proceeds  
17 shall be expended for promotion of tourism?

18 ☐ Yes ☐ No

19

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

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

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

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

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

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

51 **6. Notwithstanding any other provision of law to the contrary:**

52           **(1) A transient guest tax imposed under this section shall expire on December 31,**  
53   **2026;**

54           **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
55 **administered under this section; and**

56           **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such city**  
57 **shall be the transient guest tax imposed under section 144.951.**

67.1367. 1. The governing body of any county of the third classification without a township form of government and with more than eighteen thousand but fewer than twenty thousand inhabitants and with a city of the fourth classification with more than eight thousand but fewer than nine thousand inhabitants as the county seat may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the county or a portion thereof, which shall be no more than six percent per occupied room per night, except that such tax shall not become effective unless the governing body of the county submits to the voters of the county at a state general or primary election, a proposal to authorize the governing body of the county to impose a tax pursuant to this section. The tax authorized by this section shall be in addition to the charge for the sleeping room and shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall be used by the county solely for the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

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

16 Shall \_\_\_\_\_ (insert the name of the county) impose a tax on the  
17 charges for all sleeping rooms paid by the transient guests of hotels and  
18 motels situated in \_\_\_\_\_ (name of county) at a rate of \_\_\_\_\_ (insert  
19 rate of percent) percent for the sole purpose of promoting tourism?

20 ☐ Yes ☐ No

21        3. As used in this section, "transient guests" means a person or persons who occupy a  
22        room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

23 **4. Notwithstanding any other provision of law to the contrary:**

24           **(1) A transient guest tax imposed under this section shall expire on December 31,**  
25 **2026;**

26           **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
27 **administered under this section; and**

28           (3) Beginning on January 1, 2027, the sole transient guest tax levied in such  
29 county shall be the transient guest tax imposed under section 144.951.

67.1368. 1. The governing body of any county of the third classification without a township form of government and with more than twelve thousand but fewer than fourteen thousand inhabitants and with a city of the fourth classification with more than two thousand seven hundred but fewer than three thousand inhabitants as the county seat may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the county or a portion thereof, which shall not be more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the county submits to the voters of the county at a state general or primary election a proposal to authorize the governing body of the county to impose a tax under this section. The tax authorized in this section shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and the proceeds of such tax shall be used by the county for the promotion of tourism, growth of the region, and economic development. Such tax shall be stated separately from all other charges and taxes.

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

16 Shall \_\_\_\_\_ (insert the name of the county) impose a tax on the  
17 charges for all sleeping rooms paid by the transient guests of hotels and  
18 motels situated in \_\_\_\_\_ (name of county) at a rate of \_\_\_\_\_ (insert  
19 rate of percent) percent for the promotion of the county, growth of the  
20 region, and economic development?

21 ☐ Yes ☐ No

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

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

33 **4. Notwithstanding any other provision of law to the contrary:**

34           **(1) A transient guest tax imposed under this section shall expire on December 31,**  
35 **2026;**

36           **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
37 **administered under this section; and**

38           **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such**  
39 **county shall be the transient guest tax imposed under section 144.951.**

70.220. 1. Any municipality or political subdivision of this state, as herein defined,  
2 may contract and cooperate with any other municipality or political subdivision, or with an  
3 elective or appointive official thereof, or with a duly authorized agency of the United States,  
4 or of this state, or with other states or their municipalities or political subdivisions, or with  
5 any private person, firm, association or corporation, for the planning, development,  
6 construction, acquisition or operation of any public improvement or facility, or for a  
7 common service; provided, that the subject and purposes of any such contract or cooperative  
8 action made and entered into by such municipality or political subdivision shall be within the  
9 scope of the powers of such municipality or political subdivision.

10           2. Any municipality or political subdivision of this state may contract with one or  
11 more adjacent municipalities or political subdivisions to share the tax revenues of such  
12 cooperating entities that are generated from real property and the improvements constructed  
13 thereon, if such real property is located within the boundaries of either or both municipalities  
14 or subdivisions and within three thousand feet of a common border of the contracting  
15 municipalities or political subdivisions. The purpose of such contract shall be within the  
16 scope of powers of each municipality or political subdivision. Municipalities or political  
17 subdivisions separated only by a public street, easement, or right-of-way shall be considered  
18 to share a common border for purposes of this subsection.

19           3. Any home rule city with more than seventy-three thousand but fewer than seventy-  
20 five thousand inhabitants may contract with any county of the first classification with more  
21 than eighty-five thousand nine hundred but fewer than eighty-six thousand inhabitants to  
22 share tax revenues for the purpose of promoting tourism and the construction, maintenance,  
23 and improvement of convention center and recreational facilities. In the event an agreement  
24 for the distribution of tax revenues is entered into between a county of the first classification  
25 with more than eighty-five thousand nine hundred but fewer than eighty-six thousand  
26 inhabitants and a home rule city with more than seventy-three thousand but fewer than  
27 seventy-five thousand inhabitants, then all revenue received from such taxes shall be  
28 distributed in accordance with the terms of said agreement. For purposes of this subsection,  
29 the term "tax revenues" shall include tax revenues generated from the imposition of a  
30 transient guest tax imposed under the provisions of section 67.1361 **or section 144.951.**

31           4. If any contract or cooperative action entered into under this section is between a  
32 municipality or political subdivision and an elective or appointive official of another  
33 municipality or political subdivision, such contract or cooperative action shall be approved by  
34 the governing body of the unit of government in which such elective or appointive official  
35 resides.

36           5. In the event an agreement for the distribution of tax revenues is entered into  
37 between a county of the first classification without a charter form of government and a  
38 constitutional charter city with a population of more than one hundred forty thousand that is  
39 located in said county prior to a vote to authorize the imposition of such tax, then all revenue  
40 received from such tax shall be distributed in accordance with said agreement for so long as  
41 the tax remains in effect or until the agreement is modified by mutual agreement of the  
42 parties.

          92.327. 1. Any city may submit a proposition to the voters of such city:

2           (1) A tax not to exceed seven and one-half percent of the amount of sales or charges  
3 for all sleeping rooms paid by the transient guests of hotels, motels and tourist courts situated  
4 within the city involved, and doing business within such city (excluding sales tax); and

5           (2) A tax not to exceed two percent of the gross receipts derived from the retail sales  
6 of food by every person operating a food establishment.

7           2. Such taxes shall be known as the "convention and tourism tax" and when collected  
8 shall be deposited by the city treasurer in a separate fund to be known as the "Convention and  
9 Tourism Fund". The governing body of the city shall appropriate from the convention and  
10 tourism fund as provided in sections 92.325 to 92.340.

11           **3. Notwithstanding any other provision of law to the contrary:**

12           **(1) A transient guest tax imposed under sections 92.325 to 92.340 shall expire on**  
13 **December 31, 2026;**

14           **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
15 **administered under sections 92.325 to 92.340; and**

16           **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such city**  
17 **shall be the transient guest tax imposed under section 144.951.**

          94.271. 1. The governing body of any city of the fourth classification with more than  
2 twenty-four thousand eight hundred but fewer than twenty-five thousand inhabitants may  
3 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or  
4 motels situated in the city or a portion thereof, which shall not be more than five percent per  
5 occupied room per night, except that such tax shall not become effective unless the governing  
6 body of the city submits to the voters of the city at a state general or primary election a  
7 proposal to authorize the governing body of the city to impose a tax under this section. The  
8 tax authorized in this section shall be in addition to the charge for the sleeping room and all

9 other taxes imposed by law, and the proceeds of such tax shall be used by the city for the  
10 promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

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

13 Shall \_\_\_\_\_ (insert the name of the city) impose a tax on the charges  
14 for all sleeping rooms paid by the transient guests of hotels and motels  
15 situated in \_\_\_\_\_ (name of city) at a rate of \_\_\_\_\_ (insert rate of  
16 percent) percent for the purpose of promoting tourism?

17 ☐ Yes ☐ No

18

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

26 3. As used in this section, "transient guests" means a person or persons who occupy a  
27 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

28 **4. Notwithstanding any other provision of law to the contrary:**

29 **(1) A transient guest tax imposed under this section shall expire on December 31,**  
30 **2026;**

31 **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
32 **administered under this section; and**

33 **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such city**  
34 **shall be the transient guest tax imposed under section 144.951.**

94.802. 1. In addition to any tourism tax imposed by section 94.805, the governing  
2 body of any municipality with more than two thousand five hundred hotel and motel rooms  
3 inside the municipal limits may impose, by ordinance, a tourism tax at a rate not to exceed  
4 four percent on the following:

5 (1) The price paid or charged to any person for rooms or accommodations paid by  
6 transient guests of hotels, motels, condominium units, time-share interests in condominiums,  
7 campgrounds, and tourist courts situated within the municipality; and

8 (2) The price paid or charged for any admission ticket to or participation in any  
9 private tourist attraction in such municipality.

10 2. As used in this section, the term "hotel", "motel", "condominium", "time-share  
11 interests in condominiums", or "tourist court" means any structure or building, under one

12 management, which contains rooms furnished for the accommodation or lodging of guests,  
13 with or without meals being provided, including bed and breakfast facilities, and kept, used,  
14 maintained, advertised, or held out to the public as a place where sleeping accommodations  
15 are sought for pay or compensation to transient guests and the use of the term "hotel" or  
16 "motel" alone shall also be deemed to include all such structures, buildings and facilities, and  
17 the term "campground" means real property, other than state-owned property, which contains  
18 parcels for rent to transient guests for pay or compensation, which may include temporary  
19 utility hook-ups for use by the transient guests, and where such transient guests generally use  
20 tents, recreational vehicles or some other form of temporary shelter while on the rented  
21 premises. Shelters for the homeless operated by not-for-profit organizations are not a hotel,  
22 motel, or tourist court for the purposes of this section. As used in this section, the term  
23 "transient guest" means a person who occupies a room or rooms in a hotel, motel,  
24 campground, or tourist court for thirty consecutive days or less.

25 3. As used in this section, "private tourist attraction" means any commercial entity  
26 which appeals to the recreational desires and tastes of the traveling public through the  
27 presentation of services or devices designed to entertain or educate visitors, including but not  
28 limited to:

- 29 (1) Amusement parks, carnivals, circuses, fairs and water parks;
- 30 (2) Aerial tramways;
- 31 (3) Commercial animal, reptile, and zoological exhibits;
- 32 (4) Commercial beaches and hot springs;
- 33 (5) Go-carts/miniature golf establishments;
- 34 (6) Horse shows and rodeos;
- 35 (7) Rides on airplanes, helicopters, balloons, gliders, parachutes and bungee jumps;
- 36 (8) Automobile, bicycle, dog, horse, and other racing events;
- 37 (9) Music shows and pageants, movie theaters, and live theaters;
- 38 (10) Regularly scheduled and special professional sporting events including, but not  
39 limited to, football, baseball, basketball, hockey, tennis, golf, bowling, soccer, horse racing,  
40 bicycle racing, human track and field events, table tennis and other racquet events, except that  
41 attractions owned or operated by schools, colleges and universities shall be exempt from the  
42 provisions of this subdivision.

43

44 Attractions operating on an occasional or intermittent basis for fund-raising purposes by  
45 nonprofit charitable organizations whose ordinary activities do not involve the operation of  
46 such attractions shall be exempt from the admissions tax imposed by this section.

47 **4. Notwithstanding any other provision of law to the contrary:**



48           **(1) A tax imposed on transient guests under sections 94.800 to 94.825 shall expire**  
49   **on December 31, 2026;**

50           **(2) Beginning on January 1, 2027, no tax on transient guests shall be levied or**  
51 **administered under sections 94.800 to 94.825; and**

(3) Beginning on January 1, 2027, the sole transient guest tax levied in such municipality shall be the transient guest tax imposed under section 144.951.

94.830. 1. The governing body of any third class city in any county of the third classification which contains a state university whose primary mission is engineering studies and technical research may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city, which shall be more than two percent but not more than five 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 the charge for the sleeping room 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 solely for funding a convention and visitors bureau which shall be a general not-for-profit organization with whom the city has contracted, and which is established for the purpose of promoting the city as a convention, visitor and tourist center. Such tax shall be stated separately from all other charges and taxes.

15           2. The question shall be submitted in substantially the following form:

16 Shall the \_\_\_\_\_ (city) levy a tax of \_\_\_\_\_ percent on each sleeping  
17 room occupied and rented by transient guests of hotels and motels  
18 located in the city, where the proceeds of which shall be expended for  
19 promotion of tourism?

20 ☐ Yes ☐ No

21

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

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

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

36           (2) The city may enter into an agreement with the director of revenue of the state of  
37 Missouri for the purpose of collecting the tax authorized in this section. In the event any city  
38 enters into an agreement with the director of revenue of the state of Missouri for the collection  
39 of the tax authorized in this section, the director of revenue shall perform all functions  
40 incident to the administration, collection, enforcement and operation of such tax, and the  
41 director of revenue shall collect the additional tax authorized under the provisions of this  
42 section. The tax authorized under the provisions of this section shall be collected and  
43 reported upon such forms and under such administrative rules and regulations as may be  
44 prescribed by the director of revenue, and the director of revenue shall retain not less than one  
45 percent nor more than three percent for cost of collection.

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

49           **5. Notwithstanding any other provision of law to the contrary:**

50           **(1) A transient guest tax imposed under this section shall expire on December 31,**  
51 **2026;**

52           **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
53 **administered under this section; and**

54           **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such city**  
55 **shall be the transient guest tax imposed under section 144.951.**

94.831. 1. The governing body of any city of the fourth classification with more than  
2 four thousand eight hundred but less than four thousand nine hundred inhabitants and located  
3 in any county of the third classification without a township form of government and with  
4 more than fourteen thousand nine hundred but less than fifteen thousand inhabitants may  
5 impose, by order or ordinance, a tax on the charges for all sleeping rooms paid by the  
6 transient guests of hotels or motels situated in the city or a portion thereof. The tax shall be  
7 not more than five percent per occupied room per night, and shall be imposed solely for the  
8 purpose of promoting tourism. The order or ordinance shall not become effective unless the  
9 governing body of the city submits to the voters of the city at a state general or primary  
10 election a proposal to authorize the governing body of the city to impose a tax under this  
11 section. The tax authorized in this section shall be in addition to the charge for the sleeping

12 room and all other taxes imposed by law, and shall be stated separately from all other charges  
13 and taxes.

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

16 Shall \_\_\_\_\_ (insert the name of the city) impose a tax on the charges  
17 for all sleeping rooms paid by the transient guests of hotels and motels  
18 situated in \_\_\_\_\_ (name of city) at a rate of \_\_\_\_\_ (insert rate of  
19 percent) percent, solely for the purpose of promoting tourism?

20 ☐ Yes ☐ No

21

22 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
23 favor of the question, then the tax shall become effective on the first day of the second  
24 calendar quarter after the director of revenue receives notice of the adoption of the tax. If a  
25 majority of the votes cast on the question by the qualified voters voting thereon are opposed  
26 to the question, then the tax shall not become effective unless and until the question is  
27 resubmitted under this section to the qualified voters and such question is approved by a  
28 majority of the qualified voters voting on the question.

29 3. Any tax imposed under this section shall be administered, collected, enforced, and  
30 operated by the governing body of the city adopting the tax. All revenue generated by the tax  
31 shall be deposited in a special trust fund and shall be used solely for the designated purposes.  
32 If the tax is repealed, all funds remaining in the special trust fund shall continue to be used  
33 solely for the designated purposes. Any funds in the special trust fund which are not needed  
34 for current expenditures may be invested in the same manner as other funds are invested.  
35 Any interest and moneys earned on such investments shall be credited to the fund.

36 4. The governing body of any city that has adopted the tax authorized in this section  
37 may submit the question of repeal of the tax to the voters on any date available for elections  
38 for the city. The ballot of submission shall be in substantially the following form:

39 Shall \_\_\_\_\_ (insert the name of the city) repeal the tax imposed at a  
40 rate of \_\_\_\_\_ (insert rate of percent) percent for the purpose of  
41 promoting tourism?

42 ☐ Yes ☐ No

43

44 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become  
45 effective on December thirty-first of the calendar year in which such repeal was approved. If  
46 a majority of the votes cast on the question by the qualified voters voting thereon are opposed  
47 to the repeal, then the tax authorized in this section shall remain effective until the question is

48 resubmitted under this section to the qualified voters, and the repeal is approved by a majority  
49 of the qualified voters voting on the question.

50         5. Whenever the governing body of any city that has adopted the tax authorized in  
51 this section receives a petition, signed by ten percent of the registered voters of the city voting  
52 in the last gubernatorial election, calling for an election to repeal the tax imposed under this  
53 section, the governing body shall submit to the voters of the city a proposal to repeal the tax.  
54 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
55 favor of the repeal, that repeal shall become effective on December thirty-first of the calendar  
56 year in which such repeal was approved. If a majority of the votes cast on the question by the  
57 qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective  
58 until the question is resubmitted under this section to the qualified voters and the repeal is  
59 approved by a majority of the qualified voters voting on the question.

60         6. As used in this section, "transient guests" means a person or persons who occupy a  
61 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

62         **7. Notwithstanding any other provision of law to the contrary:**

63         **(1) A transient guest tax imposed under this section shall expire on December 31,**  
64 **2026;**

65         **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
66 **administered under this section; and**

67         **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such city**  
68 **shall be the transient guest tax imposed under section 144.951.**

94.832. 1. The governing body of any city of the third classification with more than  
2 four thousand seven hundred but fewer than four thousand eight hundred inhabitants and  
3 located in any county of the first classification with more than one hundred eighty-four  
4 thousand but fewer than one hundred eighty-eight thousand inhabitants may impose, by order  
5 or ordinance, a tax on the charges for all sleeping rooms paid by the transient guests of hotels  
6 or motels situated in the city or a portion thereof. The tax shall be not more than five percent  
7 per occupied room per night, and shall be imposed solely for the purpose of funding tourism  
8 and infrastructure improvements. The tax authorized in this section shall be in addition to the  
9 charge for the sleeping room and all other taxes imposed by law, and shall be stated separately  
10 from all other charges and taxes.

11         2. No such order or ordinance shall become effective unless the governing body of  
12 the city submits to the voters of the city at a state general, primary, or special election a  
13 proposal to authorize the governing body of the city to impose a tax under this section. If a  
14 majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
15 the question, then the tax shall become effective on the first day of the second calendar  
16 quarter following the calendar quarter in which the election was held. If a majority of the

17 votes cast on the question by the qualified voters voting thereon are opposed to the question,  
18 then the tax shall not become effective unless and until the question is resubmitted under this  
19 section to the qualified voters of the city and such question is approved by a majority of the  
20 qualified voters voting on the question.

21 3. All revenue generated by the tax shall be collected by the city collector of revenue,  
22 shall be deposited in a special trust fund, and shall be used solely for the designated purposes.  
23 If the tax is repealed, all funds remaining in the special trust fund shall continue to be used  
24 solely for the designated purposes. Any funds in the special trust fund that are not needed for  
25 current expenditures may be invested by the governing body in accordance with applicable  
26 laws relating to the investment of other city funds. Any interest and moneys earned on such  
27 investments shall be credited to the fund.

28 4. The governing body of any city that has adopted the tax authorized in this section  
29 may submit the question of repeal of the tax to the voters on any date available for elections  
30 for the city. If a majority of the votes cast on the proposal are in favor of the repeal, that  
31 repeal shall become effective on December thirty-first of the calendar year in which such  
32 repeal was approved. If a majority of the votes cast on the question by the qualified voters  
33 voting thereon are opposed to the repeal, then the tax authorized in this section shall remain  
34 effective until the question is resubmitted under this section to the qualified voters of the city,  
35 and the repeal is approved by a majority of the qualified voters voting on the question.

36 5. Whenever the governing body of any city that has adopted the tax authorized in  
37 this section receives a petition, signed by a number of registered voters of the city equal to at  
38 least ten percent of the number of registered voters of the city voting in the last gubernatorial  
39 election, calling for an election to repeal the tax imposed under this section, the governing  
40 body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the  
41 votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that  
42 repeal shall become effective on December thirty-first of the calendar year in which such  
43 repeal was approved. If a majority of the votes cast on the question by the qualified voters  
44 voting thereon are opposed to the repeal, then the tax shall remain effective until the question  
45 is resubmitted under this section to the qualified voters of the city and the repeal is approved  
46 by a majority of the qualified voters voting on the question.

47 6. As used in this section, "transient guests" means a person or persons who occupy a  
48 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

49 **7. Notwithstanding any other provision of law to the contrary:**

50 **(1) A transient guest tax imposed under this section shall expire on December 31,**  
51 **2026;**

52 **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
53 **administered under this section; and**



36 **4. Notwithstanding any other provision of law to the contrary:**

37 **(1) A transient guest tax imposed under this section shall expire on December 31,**  
38 **2026;**

39 **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
40 **administered under this section; and**

41 **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such city**  
42 **shall be the transient guest tax imposed under section 144.951.**

94.836. 1. The governing body of any city of the fourth classification with more than  
2 six hundred but less than seven hundred inhabitants and located in any county of the second  
3 classification with more than nineteen thousand seven hundred but less than nineteen  
4 thousand eight hundred inhabitants or any city of the fourth classification with more than two  
5 thousand two hundred but less than two thousand three hundred inhabitants and located in any  
6 county of the third classification without a township form of government and with more than  
7 twenty thousand but less than twenty thousand one hundred inhabitants may impose a tax on  
8 the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in  
9 the city or a portion thereof, which shall be not more than five percent per occupied room per  
10 night, except that such tax shall not become effective unless the governing body of the city  
11 submits to the voters of the city at a state general or primary election a proposal to authorize  
12 the governing body of the city to impose a tax under this section. The tax authorized in this  
13 section shall be in addition to the charge for the sleeping room and all other taxes imposed by  
14 law, and shall be stated separately from all other charges and taxes.

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

17 Shall \_\_\_\_\_ (insert the name of the city) impose a tax on the charges  
18 for all sleeping rooms paid by the transient guests of hotels and motels  
19 situated in \_\_\_\_\_ (name of city) at a rate of \_\_\_\_\_ (insert rate of  
20 percent) percent for tourism purposes, including infrastructure  
21 improvements?

22 ☐ Yes ☐ No

23

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

31           3. At least sixty-five percent of the revenue generated by the tax authorized in this  
32 section shall be used by the city solely for tourism purposes, and not more than thirty-five  
33 percent of the revenue generated may be used for infrastructure improvements. All revenue  
34 generated by the tax shall be deposited in a special trust fund and shall be used solely for the  
35 designated purposes. If the tax is repealed, all funds remaining in the special trust fund shall  
36 continue to be used solely for the designated purposes. Any funds in the special trust fund  
37 which are not needed for current expenditures may be invested by the governing body in  
38 accordance with applicable laws relating to the investment of other city funds.

39           4. The governing body of any city that has adopted the sales tax authorized in this  
40 section may submit the question of repeal of the tax to the voters on any date available for  
41 elections for the city. The ballot of submission shall be in substantially the following form:

42                 Shall \_\_\_\_\_ (insert the name of the city) repeal the sales tax imposed  
43                 at a rate of \_\_\_\_\_ (insert rate of percent) percent for tourism  
44                 purposes?

45                                 ☐ Yes   ☐ No

46

47 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become  
48 effective on December thirty-first of the calendar year in which such repeal was approved. If  
49 a majority of the votes cast on the question by the qualified voters voting thereon are opposed  
50 to the repeal, then the sales tax authorized in this section shall remain effective until the  
51 question is resubmitted under this section to the qualified voters of the city, and the repeal is  
52 approved by a majority of the qualified voters voting on the question.

53           5. Whenever the governing body of any city that has adopted the sales tax authorized  
54 in this section receives a petition, signed by ten percent of the registered voters of the city  
55 voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed  
56 under this section, the governing body shall submit to the voters of the city a proposal to  
57 repeal the tax. If a majority of the votes cast on the question by the qualified voters voting  
58 thereon are in favor of the repeal, that repeal shall become effective on December thirty-first  
59 of the calendar year in which such repeal was approved. If a majority of the votes cast on the  
60 question by the qualified voters voting thereon are opposed to the repeal, then the tax shall  
61 remain effective until the question is resubmitted under this section to the qualified voters of  
62 the city and the repeal is approved by a majority of the qualified voters voting on the question.

63           6. As used in this section, "transient guests" means a person or persons who occupy a  
64 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

65           **7. Notwithstanding any other provision of law to the contrary:**

66           **(1) A transient guest tax imposed under this section shall expire on December 31,**  
67 **2026;**



68           **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
69 **administered under this section; and**

70           **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such city**  
71 **shall be the transient guest tax imposed under section 144.951.**

94.837. 1. The governing body of any city of the fourth classification with more than two thousand five hundred but fewer than two thousand six hundred inhabitants and located in any county of the third classification without a township form of government and with more than ten thousand four hundred but fewer than ten thousand five hundred inhabitants, the governing body of any special charter city, and the governing body of any city of the fourth classification with more than one thousand two hundred but fewer than one thousand three hundred inhabitants and located in any county of the third classification without a township form of government and with more than four thousand three hundred but fewer than four thousand four hundred inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof, which shall not be more than five 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 or primary election a proposal to authorize the governing body of the city to impose a tax under this section. The tax authorized in this section shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and the proceeds of such tax shall be used by the city solely for the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

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

20 Shall \_\_\_\_\_ (insert the name of the city) impose a tax on the charges  
21 for all sleeping rooms paid by the transient guests of hotels and motels  
22 situated in \_\_\_\_\_ (name of city) at a rate of \_\_\_\_\_ (insert rate of  
23 percent) percent for the sole purpose of promoting tourism?

24 ☐ Yes ☐ No

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

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

35 **4. Notwithstanding any other provision of law to the contrary:**

36 **(1) A transient guest tax imposed under this section shall expire on December 31,**  
37 **2026;**

38 **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
39 **administered under this section; and**

40 **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such city**  
41 **shall be the transient guest tax imposed under section 144.951.**

94.838. 1. As used in this section, the following terms mean:

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;

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

12 2. The governing body of any municipality may impose, by order or ordinance:

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

16 (2) A tax, not to exceed two percent, on the gross receipts derived from the retail sales  
17 of food by every person operating a food establishment in the municipality.

18

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

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

Shall \_\_\_\_\_ (insert the name of the municipality) impose a tax on the charges for all retail sales of food at a food establishment situated in \_\_\_\_\_ (name of municipality) at a rate of \_\_\_\_\_ (insert rate of percent) percent, and for all sleeping rooms paid by the transient guests of hotels and motels situated in \_\_\_\_\_ (name of municipality) at a rate of \_\_\_\_\_ (insert rate of percent) percent, solely for the purpose of funding the construction, maintenance, and operation of capital improvements?

☐ Yes

☐ No

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

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

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

Shall \_\_\_\_\_ (insert the name of the municipality) repeal the taxes imposed at the rates of \_\_\_\_\_ (insert rate of percent) and \_\_\_\_\_ (insert rate of percent) percent for the purpose of funding the construction, maintenance, and operation of capital improvements?

☐ Yes

☐ No

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

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

82 **7. Notwithstanding any other provision of law to the contrary:**

83 **(1) A transient guest tax imposed under this section shall expire on December 31,**  
84 **2026;**

85 **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
86 **administered under this section; and**

87 **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such**  
88 **municipality shall be the transient guest tax imposed under section 144.951.**

94.840. 1. The governing body of any city of the fourth classification with more than  
2 thirty thousand three hundred but fewer than thirty thousand seven hundred inhabitants may  
3 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or  
4 motels situated in the city or a portion thereof, which shall not be more than five percent per  
5 occupied room per night, except that such tax shall not become effective unless the governing  
6 body of the city submits to the voters of the city at a state general, primary, or special election  
7 a proposal to authorize the governing body of the city to impose a tax under this section. The  
8 tax authorized in this section shall be in addition to the charge for the sleeping room and all  
9 other taxes imposed by law, and the proceeds of such tax shall be used by the city for the  
10 promotion, operation, and development of tourism and convention facilities. Such tax shall  
11 be stated separately from all other charges and taxes.

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

14 Shall \_\_\_\_\_ (insert the name of the city) impose a tax on the charges  
15 for all sleeping rooms paid by the transient guests of hotels and motels  
16 situated in \_\_\_\_\_ (name of city) at a rate of \_\_\_\_\_ (insert rate of  
17 percent) percent for the purpose of the promotion, operation, and  
18 development of tourism and convention facilities?

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 second  
23 calendar quarter following the calendar quarter in which the election was held. If a majority  
24 of the votes cast on the question by the qualified voters voting thereon are opposed to the  
25 question, then the tax authorized by this section shall not become effective unless and until  
26 the question is resubmitted under this section to the qualified voters of the city and such  
27 question is approved by a majority of the qualified voters of the city voting on the question.

28 3. As used in this section, "transient guests" means a person or persons who occupy a  
29 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

30 **4. Notwithstanding any other provision of law to the contrary:**

31 **(1) A transient guest tax imposed under this section shall expire on December 31,**  
32 **2026;**

33 **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
34 **administered under this section; and**

35 **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such city**  
36 **shall be the transient guest tax imposed under section 144.951.**

94.870. 1. In addition to all other taxes prescribed by law, the governing body of any  
2 municipality of the third classification with a population of at least fifteen thousand but not  
3 more than eighteen thousand inhabitants located within a county with a population of at least  
4 thirty-five thousand but not more than forty-five thousand inhabitants which has a total  
5 assessed valuation of at least two hundred seventy-five million dollars but not more than three  
6 hundred twenty-five million dollars, the governing body of any county with a population of at  
7 least twenty thousand but not more than twenty-five thousand which has a total assessed  
8 valuation of at least one hundred twenty million dollars but not more than one hundred forty  
9 million dollars or any municipality located in such county and the governing body of any  
10 county with a population of at least twenty-eight thousand but not more than thirty-one  
11 thousand which has a total assessed valuation of at least two hundred fifty-five million dollars  
12 or any municipality located in such county and the governing body of any county with a  
13 population of at least twenty-five thousand but not more than thirty thousand which has a total

14 assessed valuation of at least two hundred million dollars but not more than two hundred five  
15 million dollars or any municipality located in such county, or any city located partially but not  
16 wholly within a county of the third classification with a population of at least thirty-nine  
17 thousand inhabitants may impose, by ordinance or order, a tax on the price paid or charged to  
18 any person for rooms or accommodations paid by transient guests of hotels, motels,  
19 condominium units, campgrounds, and tourist courts situated within the political subdivision,  
20 at a rate not to exceed four percent of such price paid or charged. As used in this section, the  
21 term "hotel", "motel", or "tourist court" means any structure or building, under one  
22 management, which contains rooms furnished for the accommodation or lodging of guests,  
23 with or without meals being provided, including bed and breakfast facilities, and kept, used,  
24 maintained, advertised, or held out to the public as a place where sleeping accommodations  
25 are sought for pay or compensation to transient guests, and the term "campground" means real  
26 property, other than state-owned property, which contains parcels for rent to transient guests  
27 for pay or compensation, which may include temporary utility hook-ups for use by the  
28 transient guests, and where such transient guests generally use tents, recreational vehicles or  
29 some other form of temporary shelter while on the rented premises. Shelters for the homeless  
30 operated by not-for-profit organizations are not a hotel, motel, or tourist court for the  
31 purposes of this section. As used in this section, the term "transient guest" means a person  
32 who occupies a room or rooms in a hotel, motel, campground, or tourist court for thirty  
33 consecutive days or less.

34 **2. Notwithstanding any other provision of law to the contrary:**

35 **(1) A transient guest tax imposed under sections 94.870 to 94.881 shall expire on**  
36 **December 31, 2026;**

37 **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
38 **administered under sections 94.870 to 94.881; and**

39 **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such city,**  
40 **county, or municipality shall be the transient guest tax imposed under section 144.951.**

94.1011. 1. The governing body of any city of the third classification with more than  
2 three thousand five hundred but fewer than three thousand six hundred inhabitants may  
3 impose, by order or ordinance, a tax on the charges for all sleeping rooms paid by the  
4 transient guests of hotels or motels situated in the city or a portion thereof. The tax shall be  
5 not more than three percent per occupied room per night, and shall be imposed solely for the  
6 purpose of funding the construction, maintenance, and repair of a multipurpose conference  
7 and convention center. The tax authorized in this section shall be in addition to the charge for  
8 the sleeping room and all other taxes imposed by law, and shall be stated separately from all  
9 other charges and taxes.

10           2. No such order or ordinance shall become effective unless the governing body of  
11 the city submits to the voters of the city at a state general, primary, or special election a  
12 proposal to authorize the governing body of the city to impose a tax under this section. If a  
13 majority of the votes cast on the question by the qualified voters voting thereon are in favor of  
14 the question, then the tax shall become effective on the first day of the second calendar  
15 quarter following the calendar quarter in which the election was held. If a majority of the  
16 votes cast on the question by the qualified voters voting thereon are opposed to the question,  
17 then the tax shall not become effective unless and until the question is resubmitted under this  
18 section to the qualified voters of the city and such question is approved by a majority of the  
19 qualified voters voting on the question.

20           3. All revenue generated by the tax shall be collected by the city collector of revenue,  
21 shall be deposited in a special trust fund, and shall be used solely for the designated purposes.  
22 If the tax is repealed, all funds remaining in the special trust fund shall continue to be used  
23 solely for the designated purposes. Any funds in the special trust fund that are not needed for  
24 current expenditures may be invested by the governing body in accordance with applicable  
25 laws relating to the investment of other city funds. Any interest and moneys earned on such  
26 investments shall be credited to the fund.

27           4. The governing body of any city that has adopted the tax authorized in this section  
28 may submit the question of repeal of the tax to the voters on any date available for elections  
29 for the city. If a majority of the votes cast on the proposal are in favor of the repeal, that  
30 repeal shall become effective on December thirty-first of the calendar year in which such  
31 repeal was approved. If a majority of the votes cast on the question by the qualified voters  
32 voting thereon are opposed to the repeal, then the tax authorized in this section shall remain  
33 effective until the question is resubmitted under this section to the qualified voters of the city,  
34 and the repeal is approved by a majority of the qualified voters voting on the question.

35           5. Whenever the governing body of any city that has adopted the tax authorized in  
36 this section receives a petition, signed by a number of registered voters of the city equal to at  
37 least two percent of the number of registered voters of the city voting in the last gubernatorial  
38 election, calling for an election to repeal the tax imposed under this section, the governing  
39 body shall submit to the voters of the city a proposal to repeal the tax. If a majority of the  
40 votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that  
41 repeal shall become effective on December thirty-first of the calendar year in which such  
42 repeal was approved. If a majority of the votes cast on the question by the qualified voters  
43 voting thereon are opposed to the repeal, then the tax shall remain effective until the question  
44 is resubmitted under this section to the qualified voters of the city and the repeal is approved  
45 by a majority of the qualified voters voting on the question.

46 6. As used in this section, "transient guests" means a person or persons who occupy a  
47 room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

48 **7. Notwithstanding any other provision of law to the contrary:**

49 **(1) A transient guest tax imposed under this section shall expire on December 31,**  
50 **2026;**

51 **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
52 **administered under this section; and**

53 **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such city**  
54 **shall be the transient guest tax imposed under section 144.951.**

94.1013. 1. The governing body of any city of the fourth classification with more  
2 than seven hundred but fewer than eight hundred inhabitants and located in any county of the  
3 third classification without a township form of government and with more than twelve  
4 thousand but fewer than fourteen thousand inhabitants may impose a tax on the charges for all  
5 sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion  
6 thereof, which shall not be more than five percent per occupied room per night, except that  
7 such tax shall not become effective unless the governing body of the city submits to the voters  
8 of the city at a state general or primary election a proposal to authorize the governing body of  
9 the city to impose a tax under this section. The tax authorized in this section shall be in  
10 addition to the charge for the sleeping room and all other taxes imposed by law, and the  
11 proceeds of such tax shall be used by the city for the promotion of tourism, growth of the  
12 region, and economic development. Such tax shall be stated separately from all other charges  
13 and taxes.

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

16 Shall \_\_\_\_\_ (insert the name of the city) impose a tax on the charges  
17 for all sleeping rooms paid by the transient guests of hotels and motels  
18 situated in \_\_\_\_\_ (name of city) at a rate of \_\_\_\_\_ (insert rate of  
19 percent) percent for the promotion of the city, growth of the region, and  
20 economic development?

21 ☐ Yes ☐ No

22  
23 If a majority of the votes cast on the question by the qualified voters voting thereon are in  
24 favor of the question, then the tax shall become effective on the first day of the second  
25 calendar quarter following the calendar quarter in which the election was held. If a majority  
26 of the votes cast on the question by the qualified voters voting thereon are opposed to the  
27 question, then the tax authorized by this section shall not become effective unless and until



28 the question is resubmitted under this section to the qualified voters of the city and such  
 29 question is approved by a majority of the qualified voters of the city voting on the question.

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

32 **4. Notwithstanding any other provision of law to the contrary:**

33 **(1) A transient guest tax imposed under this section shall expire on December 31,**  
 34 **2026;**

35 **(2) Beginning on January 1, 2027, no transient guest tax shall be levied or**  
 36 **administered under this section; and**

37 **(3) Beginning on January 1, 2027, the sole transient guest tax levied in such city**  
 38 **shall be the transient guest tax imposed under section 144.951.**

143.011. 1. A tax is hereby imposed for every taxable year on the Missouri taxable  
 2 income of every resident. The tax shall be determined by applying the tax table or the rate  
 3 provided in section 143.021, which is based upon the following rates:

If the Missouri taxable income is:	The tax is:
Not over \$1,000.00	1 1/2% of the Missouri taxable income
Over \$1,000 but not over \$2,000	\$15 plus 2% of excess over \$1,000
Over \$2,000 but not over \$3,000	\$35 plus 2 1/2% of excess over \$2,000
Over \$3,000 but not over \$4,000	\$60 plus 3% of excess over \$3,000
Over \$4,000 but not over \$5,000	\$90 plus 3 1/2% of excess over \$4,000
Over \$5,000 but not over \$6,000	\$125 plus 4% of excess over \$5,000
Over \$6,000 but not over \$7,000	\$165 plus 4 1/2% of excess over \$6,000
Over \$7,000 but not over \$8,000	\$210 plus 5% of excess over \$7,000
Over \$8,000 but not over \$9,000	\$260 plus 5 1/2% of excess over \$8,000
Over \$9,000	\$315 plus 6% of excess over \$9,000

24           2. (1) Notwithstanding the provisions of subsection 1 of this section to the contrary,  
25 beginning with the 2023 calendar year, the top rate of tax pursuant to subsection 1 of this  
26 section shall be four and ninety-five hundredths percent.

27           (2) The modification of tax rates made pursuant to this subsection shall apply only to  
28 tax years that begin on or after January 1, 2023.

29           (3) The director of the department of revenue shall, by rule, adjust the tax table  
30 provided in subsection 1 of this section to effectuate the provisions of this subsection. The  
31 top remaining rate of tax shall apply to all income in excess of seven thousand dollars, as  
32 adjusted pursuant to subsection 5 of this section.

33           3. (1) In addition to the rate reduction under subsection 2 of this section, beginning  
34 with the 2024 calendar year, the top rate of tax under subsection 1 of this section may be  
35 reduced by fifteen hundredths of a percent. A reduction in the rate of tax shall take effect on  
36 January first of a calendar year and such reduced rates shall continue in effect until the next  
37 reduction occurs.

38           (2) A reduction in the rate of tax shall only occur if the amount of net general revenue  
39 collected in the previous fiscal year exceeds the highest amount of net general revenue  
40 collected in any of the three fiscal years prior to such fiscal year by at least one hundred  
41 seventy-five million dollars.

42           (3) Any modification of tax rates under this subsection shall only apply to tax years  
43 that begin on or after a modification takes effect.

44           (4) The director of the department of revenue shall, by rule, adjust the tax tables under  
45 subsection 1 of this section to effectuate the provisions of this subsection.

46           4. (1) In addition to the rate reductions under subsections 2 and 3 of this section,  
47 beginning with the calendar year immediately following the calendar year in which a  
48 reduction is made pursuant to subsection 3 of this section, the top rate of tax under subsection  
49 1 of this section may be further reduced over a period of years. Each reduction in the top rate  
50 of tax shall be by one-tenth of a percent and no more than one reduction shall occur in a  
51 calendar year. No more than three reductions shall be made under this subsection.  
52 Reductions in the rate of tax shall take effect on January first of a calendar year and such  
53 reduced rates shall continue in effect until the next reduction occurs.

54           (2) (a) A reduction in the rate of tax shall only occur if:

55           a. The amount of net general revenue collected in the previous fiscal year exceeds the  
56 highest amount of net general revenue collected in any of the three fiscal years prior to such  
57 fiscal year by at least two hundred million dollars; and

58           b. The amount of net general revenue collected in the previous fiscal year exceeds the  
59 amount of net general revenue collected in the fiscal year five years prior, adjusted annually  
60 by the percentage increase in inflation over the preceding five fiscal years.

61 (b) The amount of net general revenue collected required by subparagraph a. of  
62 paragraph (a) of this subdivision in order to make a reduction pursuant to this subsection shall  
63 be adjusted annually by the percent increase in inflation beginning with January 2, 2023.

64 (3) Any modification of tax rates under this subsection shall only apply to tax years  
65 that begin on or after a modification takes effect.

66 (4) The director of the department of revenue shall, by rule, adjust the tax tables under  
67 subsection 1 of this section to effectuate the provisions of this subsection. The bracket for  
68 income subject to the top rate of tax shall be eliminated once the top rate of tax has been  
69 reduced below the rate applicable to such bracket, and the top remaining rate of tax shall  
70 apply to all income in excess of the income in the second highest remaining income bracket.

71 5. Beginning with the 2017 calendar year, the brackets of Missouri taxable income  
72 identified in subsection 1 of this section shall be adjusted annually by the percent increase in  
73 inflation. The director shall publish such brackets annually beginning on or after October 1,  
74 2016. Modifications to the brackets shall take effect on January first of each calendar year  
75 and shall apply to tax years beginning on or after the effective date of the new brackets.

76 6. As used in this section, the following terms mean:

77 (1) "CPI", the Consumer Price Index for All Urban Consumers for the United States  
78 as reported by the Bureau of Labor Statistics, or its successor index;

79 (2) "CPI for the preceding calendar year", the average of the CPI as of the close of the  
80 twelve-month period ending on August thirty-first of such calendar year;

81 (3) "Net general revenue collected", all revenue deposited into the general revenue  
82 fund, less refunds and revenues originally deposited into the general revenue fund but  
83 designated by law for a specific distribution or transfer to another state fund;

84 (4) "Percent increase in inflation", the percentage, if any, by which the CPI for the  
85 preceding calendar year exceeds the CPI for the year beginning September 1, 2014, and  
86 ending August 31, 2015.

87 **7. (1) In addition to any other modification scheduled to occur under this section**  
88 **on January 1, 2027, the top rate of tax shall be reduced by one-tenth of one percent after**  
89 **all other modifications required under this section on January 1, 2027.**

90 **(2) The director of the department of revenue shall, by rule, adjust the tax tables**  
91 **under subsection 1 of this section to effectuate the provisions of this subsection.**

**144.951. 1. As used in this section, the following terms mean:**

2 **(1) "Department", the state department of revenue;**

3 **(2) "Director", the director of the state department of revenue;**

4 **(3) "Hotel or motel":**

5 **(a) Consists of a building, group of buildings, structure, facility, or place of**  
6 **business:**

- 7           a. That is owned, maintained, or operated by any individual or entity;
- 8           b. That is kept, used, maintained, advertised, or held out to the public as a place
- 9 where sleeping accommodations are sought for hire, pay, or compensation;
- 10          c. Where rooms are furnished for the accommodation or lodging of transient
- 11 guests; and
- 12          d. Where meals may be provided; and
- 13          (b) Shall not be construed to include the following:
- 14           a. Sleeping accommodations consisting of one bedroom or more that rent for less
- 15 than twenty dollars per day or less than eighty-five dollars per week;
- 16           b. Shelters for the homeless operated by nonprofit organizations;
- 17           c. Bed and breakfast facilities;
- 18           d. Campgrounds, which is real property, other than state-owned property, that
- 19 contains parcels for rent to transient guests for pay or compensation, that may include
- 20 temporary utility hook-ups for use by the transient guests, and where such transient
- 21 guests generally use tents, recreational vehicles, or some other form of temporary
- 22 shelter while on the rented premises;
- 23           e. Facilities operated by a recognized religious organization and its affiliates for
- 24 the purpose of providing religious education and recreation to the organization's
- 25 members; or
- 26           f. Other similar accommodations or facilities that are not a hotel or motel as
- 27 such terms are used in accordance with the common or ordinary usage and meaning of
- 28 such terms;
- 29          (4) "Municipality", a city, town, or village incorporated under the laws of this
- 30 state;
- 31          (5) "Transient guest", an individual who occupies a room or rooms in a hotel or
- 32 motel for no more than thirty-one days during a calendar quarter;
- 33          (6) "Transient guest tax", a tax imposed on the amount of sales or charges for a
- 34 sleeping room offered to the public and paid by a transient guest of a hotel or motel.
- 35          2. (1) There is hereby imposed a transient guest tax upon the amount of sales or
- 36 charges a transient guest pays for a room in a hotel or motel in this state.
- 37          (2) Such tax shall be five percent per occupied room per night. The tax
- 38 authorized in this section shall be in addition to the charge for the room and all other
- 39 taxes imposed by law. Such tax shall be stated separately from all other charges and
- 40 taxes.
- 41          (3) The revenues derived from such tax shall be distributed as follows:
- 42           (a) One-fifth of such tax revenues shall be deposited in the state's general
- 43 revenue fund; and

44           **(b) The remaining four-fifths of such tax revenues shall be deposited as follows:**

45           **a. If the hotel or motel is located in an unincorporated area of a county outside**  
46 **the boundaries of a municipality, one hundred percent of the remaining four-fifths of**  
47 **such revenues shall be deposited in the county transient guest tax fund created under**  
48 **subsection 4 of this section; or**

49           **b. If the hotel is located in a municipality:**

50           **(i) Fifty percent of the remaining four-fifths of such revenues shall be deposited**  
51 **in the county transient guest tax fund created under subsection 4 of this section; and**

52           **(ii) Fifty percent of the remaining four-fifths of such revenues shall be deposited**  
53 **in the municipality transient guest tax fund created under subsection 5 of this section.**

54           **3. (1) The transient guest tax imposed under this section shall be administered,**  
55 **collected, enforced, and operated as sales taxes are required to be administered,**  
56 **collected, enforced, and operated in section 32.087. Except as modified in this section,**  
57 **all provisions of sections 32.085 and 32.087 shall apply to the transient guest tax imposed**  
58 **under this section in the same manner as sections 32.085 and 32.087 apply to sales taxes.**

59           **(2) All transient guest taxes collected by the director under this section on behalf**  
60 **of a county or municipality, less one percent for cost of collection, which shall be**  
61 **deposited in the state's general revenue fund after payment of premiums for surety**  
62 **bonds as provided in section 32.087, shall be deposited in the county transient guest tax**  
63 **fund or the municipality transient guest tax fund, as applicable.**

64           **(3) The director shall keep accurate records of the amount of moneys in each**  
65 **transient guest tax fund and which moneys were collected in each county or**  
66 **municipality under this section. Such records shall be open to the inspection of**  
67 **officers of the county or municipality and the public.**

68           **(4) Not later than the tenth day of each month, the director shall distribute all**  
69 **moneys deposited in the transient guest tax funds during the preceding month to the**  
70 **county, municipality, or both, as applicable, in which the tax was collected. Such**  
71 **moneys shall be deposited with the county's treasurer or the municipality's treasurer, as**  
72 **applicable, and all expenditures of moneys arising from such transient guest tax funds**  
73 **shall be by an appropriation enacted by the governing body of each such county or**  
74 **municipality.**

75           **(5) Expenditures may be made from such transient guest tax funds for any**  
76 **function for which general revenue is authorized for such county or municipality.**

77           **4. (1) All revenues collected by the director on behalf of a county in which a**  
78 **transient guest tax is collected under this section shall be deposited in the "County**  
79 **Transient Guest Tax Fund", which is hereby created.**

80           (2) Moneys in the fund shall not be deemed to be state moneys and shall not be  
81 commingled with any moneys of the state.

82           (3) The state treasurer shall be custodian of the fund. In accordance with  
83 sections 30.170 and 30.180, the state treasurer may approve disbursements.

84           (4) Notwithstanding the provisions of section 33.080 to the contrary, any moneys  
85 remaining in the fund at the end of the biennium shall not revert to the credit of the  
86 general revenue fund.

87           (5) The state treasurer shall invest moneys in the fund that are not needed for  
88 current expenditures in the same manner as other funds are invested. Any interest and  
89 moneys earned on such investments shall be credited to the fund.

90           5. (1) All moneys collected by the director on behalf of a municipality in which a  
91 transient guest tax is collected under this section shall be deposited in the "Municipality  
92 Transient Guest Tax Fund", which is hereby created.

93           (2) Moneys in the fund shall not be deemed to be state moneys and shall not be  
94 commingled with any moneys of the state.

95           (3) The state treasurer shall be custodian of the fund. In accordance with  
96 sections 30.170 and 30.180, the state treasurer may approve disbursements.

97           (4) Notwithstanding the provisions of section 33.080 to the contrary, any moneys  
98 remaining in the fund at the end of the biennium shall not revert to the credit of the  
99 general revenue fund.

100           (5) The state treasurer shall invest moneys in the fund in the same manner as  
101 other funds are invested. Any interest and moneys earned on such investments shall be  
102 credited to the fund.

103           6. (1) Before January 1, 2027, a transient guest tax imposed under any provision  
104 of state law other than this section shall continue to be imposed as provided by such  
105 state law other than this section.

106           (2) Beginning on January 1, 2027, no transient guest tax shall be imposed under  
107 any provision of state law other than this section and all counties and municipalities  
108 shall impose the transient guest tax as provided in this section.

109           (3) Beginning on January 1, 2027, all counties and municipalities shall impose  
110 the transient guest tax as provided in this section.

111           7. The director may promulgate all necessary rules and regulations for the  
112 administration of this section. Any rule or portion of a rule, as that term is defined in  
113 section 536.010, that is created under the authority delegated in this section shall  
114 become effective only if it complies with and is subject to all of the provisions of chapter  
115 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable  
116 and if any of the powers vested with the general assembly pursuant to chapter 536 to

117 review, to delay the effective date, or to disapprove and annul a rule are subsequently  
118 held unconstitutional, then the grant of rulemaking authority and any rule proposed or  
119 adopted after the effective date of this section shall be invalid and void.

120       **8. Under section 23.253 of the Missouri sunset act:**

121       **(1) The provisions of the new program authorized under this section shall**  
122 **automatically sunset six years after the effective date of this section unless reauthorized**  
123 **by an act of the general assembly;**

124       **(2) If such program is reauthorized, the program authorized under this section**  
125 **shall automatically sunset twelve years after the effective date of the reauthorization of**  
126 **this section; and**

127       **(3) This section shall terminate on September first of the calendar year**  
128 **immediately following the calendar year in which the program authorized under this**  
129 **section is sunset.**

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