

FIRST REGULAR SESSION

# HOUSE BILL NO. 1594

103RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE COSTLOW.

3157H.011

JOSEPH ENGLER, Chief Clerk

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## AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to transient guest taxes.

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

Section A. Chapter 67, RSMo, is amended by adding thereto one new section, to be known as section 67.1021, to read as follows:

**67.1021. 1. As used in this section, the following terms mean:**

2 (1) "Municipality", a county, city, town, or village;

3 (2) "Transient guests", individuals who occupy a room or rooms in a hotel or  
4 motel for thirty-one days or less during any calendar quarter.

5 2. (1) The governing body of any municipality may impose a tax on the charges  
6 for all sleeping rooms paid by the transient guests of hotels or motels situated in the  
7 municipality or a portion thereof.

8 (2) Such tax shall be not more than five percent per occupied room per night.  
9 The tax authorized in this section shall be in addition to the charge for the sleeping room  
10 and all other taxes imposed by law. Such tax shall be stated separately from all other  
11 charges and taxes.

12 (3) The proceeds of such tax shall be used by the municipality solely for the  
13 promotion of tourism.

14 3. (1) Such tax shall not become effective unless the governing body of the  
15 municipality submits to the voters of the municipality at a state general or primary  
16 election a proposal to authorize the governing body of the municipality to impose a tax  
17 under this section.

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.

18           **(2) The ballot of submission for the tax authorized in this section shall be in**  
19 **substantially the following form: "Shall \_\_\_\_\_ (insert the name of the municipality)**  
20 **impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels**  
21 **or motels situated in \_\_\_\_\_ (name of municipality) or in a portion of \_\_\_\_\_ (name of**  
22 **municipality) at a rate of \_\_\_\_\_ (insert rate of percent) percent for the promotion of**  
23 **tourism?".**

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

32           **5. No municipality imposing a transient guest tax under any other provision of**  
33 **law shall impose a transient guest tax under this section.**

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