

HB 330 -- LOCAL TAXATION

SPONSOR: Wright

This bill changes laws regarding local taxation.

COUNTY SALES TAX FOR HOSPITAL SERVICES (Section 67.597)

This bill authorizes certain counties to impose, upon voter approval, a county sales tax of up to 1% for the purpose of supporting the operation of hospital services within the county. Upon enactment, this authorization applies to Bates County .

TRANSIENT GUEST TAX

This bill authorizes certain cities and counties to impose, upon voter approval, a transient guest tax of:

- (1) Not more than 5% per occupied room per night for tourism purposes. Upon enactment, this provision adds the cities of Cottleville and Weldon Spring (Section 67.1003, RSMo);
- (2) Not to exceed 6% per occupied room per night, for the purposes of promoting tourism, economic development, and the retention and growth of any military base near the city. Upon enactment, this provision adds the City of Knob Noster (Section 67.1009);
- (3) Not more than 6% per occupied room per night for tourism purposes. Upon enactment, this provision adds the cities of Harrisonville and Jackson (Section 67.1013);
- (4) Not more than 5% per occupied room per night, with half of the proceeds for funding law enforcement and half for the promotion of tourism. Upon enactment, this provision adds New Madrid County (Section 67.1018);
- (5) Between 2% and 5% per occupied room per night for tourism purposes. Upon enactment, this provision adds the City of Richmond (Section 67.1360);
- (6) Up to 6% per occupied lodging establishment room per night or per rental term of such lodging facility for the promotion of tourism. Upon enactment, this provision applies to the counties of Perry and Ste. Genevieve (Section 67.1367);
- (7) Up to 6% per occupied room per night for the current purposes of funding the construction, maintenance, and operation of capital improvements. This provision adds emergency services and public safety to the allowable purposes for which the tax revenue can be

used. Upon enactment this provision continues to apply to the City of Lamar Heights (Section 94.838);

(8) Between 2% and 5% per occupied room per night for general revenue purposes. Upon enactment, this provision adds the City of Wentzville (Section 94.961); and

(9) Up to 6% per occupied lodging establishment sleeping room per night for economic development purposes and the construction and maintenance of infrastructure improvements. Upon enactment, this provision applies to the Village of Arrow Rock (Section 94.1016).

GROSS RECEIPTS SALES TAXES (Section 94.838)

This provision authorizes certain cities to impose, upon voter approval, a sales tax of up to 2% on the gross receipts derived from the retail sales of food by every person operating a food establishment for the current purposes of funding the construction, maintenance, and operation of capital improvements. This provision adds emergency services and public safety to the allowable purposes for which the tax revenue can be used. Upon enactment this provision continues to apply to the City of Lamar Heights.

PUBLIC SAFETY SALES TAX (Section 94.900)

This bill authorizes certain cities to impose, upon voter approval, a sales tax of up to .05% for the purpose of improving the public safety of the city, limited to expenditures on equipment, salaries and benefits, and facilities for police, fire, and emergency medical providers. Upon enactment, the provision adds the cities of Joplin, Hannibal, Moberly, and Richmond.

COUNTY DEVELOPMENTAL DISABILITY RESOURCE BOARDS (Section 205.971)

This bill specifies that all funds collected for the purpose of establishing and maintaining the county or city sheltered workshop, residence, facility, related services, or any combination thereof must be deposited in a special fund and will be expended only upon approval of the board as follows:

(1) Funds for the operation and maintenance of sheltered workshops that are compliant with board funding request requirements;

(2) No board of directors established under Section 205.968, requires additional certifications or requirements for a compliant and credentialed applicant that are contrary to, or not currently required by, rules and standards developed and adopted by the Department of Elementary and Secondary Education for the operation of a sheltered workshop; and

(3) This section must not be construed to prohibit board expenditures from being used for the purposes of residence, facility, related services, or any combination thereof in addition to using board expenditures for the establishment or maintenance of the county or city sheltered workshop.

This bill is the same as HCS HB 1564 (2024).