

HB 1302 -- TRANSIENT GUEST TAXES

SPONSOR: Hovis

This bill allows any city with a population between 18,000 and 20,000 that is the county seat of a county with a population between 60,000 and 70,000 and any city with a population between 1,900 but fewer than 2,150 that is partially located in a county with more than 22,000 and 25,000 and with a county seat with a population between 100 and 500 to, upon voter approval, impose a sales tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed and breakfasts, and campgrounds of between 2% and 5% per room per night for the purpose of funding the promotion of tourism.

Upon enactment, this will apply to the cities of Farmington and Lake Ozark.

Currently, certain counties can impose a tax on all sleeping rooms paid by the transient guests of hotels and Hotels of up to 6% per room per night for the purpose of funding the promotion of tourism.

This bill adds bed and breakfasts and campground cabins to the list of transactions that the above tax can apply to, and provides that any county that already imposes a tax authorized by this section on hotels and motels can also impose the tax on bed and breakfasts and campground cabins beginning August 28, 2025.

The bill also adds any county with a population between 17,600 and 19,000 with a county seat with a population between 4,000 and 5,050, and any county with a population between 17,600 and 19,000 with a county seat with a population between 8,000 and 10,000 to the list of counties that can authorize this tax, upon voter approval.

Upon enactment, this will apply to Ste. Genevieve and Perry counties.