

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 2431**  
**103RD GENERAL ASSEMBLY**

4116H.05C

JOSEPH ENGLER, Chief Clerk

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**AN ACT**

To repeal sections 67.578, 67.1000, 67.1360, 67.1367, 94.815, and 94.900, RSMo, and to enact in lieu thereof twelve new sections relating to local taxation, with an emergency clause for a certain section.

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

Section A. Sections 67.578, 67.1000, 67.1360, 67.1367, 94.815, and 94.900, RSMo, are repealed and twelve new sections enacted in lieu thereof, to be known as sections 67.578, 67.599, 67.1000, 67.1013, 67.1190, 67.1360, 67.1367, 94.451, 94.456, 94.815, 94.833, and 94.900, to read as follows:

67.578. 1. The governing authority of any county of the third classification without a township form of government and with more than sixteen thousand four hundred but less than sixteen thousand five hundred inhabitants **and any county with more than nineteen thousand but fewer than twenty-two thousand inhabitants and with a county seat with more than eight thousand five hundred but fewer than ten thousand inhabitants** may impose a sales tax in an amount not to exceed one-fifth of one percent on all retail sales made in the county which are subject to taxation pursuant to sections 144.010 to 144.525, to be used solely for the funding of museums. For purposes of this section, the term "museums" means museums operating in the county, which are registered with the United States Internal Revenue Service as a 501(c)(3) corporation and which are considered by the board to be a tourism attraction. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no sales tax shall be imposed pursuant to this section unless the governing authority submits to the voters of the county, at a county or state general, primary, or special election, a proposal to authorize the governing authority to impose the tax.

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.



52 the tax, and all exemptions granted to agencies of government, organizations, and persons  
53 pursuant to sections 144.010 to 144.525 are hereby made applicable to the imposition and  
54 collection of the tax. The same sales tax permit, exemption certificate, and retail certificate  
55 required by sections 144.010 to 144.525 for the administration and collection of the state sales  
56 tax shall satisfy the requirements of this section, and no additional permit or exemption  
57 certificate or retail certificate shall be required; except that, the director of revenue may  
58 prescribe a form of exemption certificate for an exemption from the tax. All discounts  
59 allowed the retailer pursuant to the state sales tax law for the collection of and for payment of  
60 taxes are hereby allowed and made applicable to the tax. The penalties for violations  
61 provided in section 32.057 and sections 144.010 to 144.525 are hereby made applicable to  
62 violations of this section. If any person is delinquent in the payment of the amount required  
63 to be paid pursuant to this section, or in the event a determination has been made against the  
64 person for taxes and penalty pursuant to this section, the limitation for bringing suit for the  
65 collection of the delinquent tax and penalty shall be the same as that provided in sections  
66 144.010 to 144.525.

67         5. The governing authority may authorize any museum board already existing in the  
68 county, or may establish a museum board, to expend revenue collected pursuant to this  
69 section. In the event that no museum board already exists, the board established pursuant to  
70 this section shall consist of six members who are appointed by the governing authority from a  
71 list of candidates supplied by the chair of each of the two major political parties of the county,  
72 with three members from each of the two parties. Members shall serve for three-year terms,  
73 but of the members first appointed, one shall be appointed for a term of one year, two shall be  
74 appointed for a term of two years, and two shall be appointed for a term of three years. Each  
75 member shall be a resident of the county. The members shall not receive compensation for  
76 service on the board, but shall be reimbursed from the revenues collected pursuant to this  
77 section for any reasonable and necessary expenses incurred in service on the board. The  
78 board shall determine in what manner the revenues will be expended, and disbursements of  
79 these moneys shall be made strictly in accordance with this section. Expenditures may be  
80 made for the employment of personnel selected by the board to assist in carrying out the  
81 duties of the board, and the board is expressly authorized to employ such personnel.

82         6. The governing authority may submit the question of repeal of the tax to the voters  
83 at any county or state general, primary, or special election. The ballot of submission shall  
84 contain, but need not be limited to, the following language:

85                 Shall the county of \_\_\_\_\_ (insert name of county) repeal the sales tax  
86                 of \_\_\_\_\_ (insert rate of percent) percent for the funding of museums?

87   YES

NO

88 If you are in favor of the question, place an "X" in the box opposite  
89 "YES". If you are opposed to the question, place an "X" in the box  
90 opposite "NO".

91

92 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become  
93 effective on December thirty-first of the calendar year in which the repeal was approved.

**67.599. 1. The governing body of a county with more than nine thousand nine  
2 hundred but fewer than eleven thousand inhabitants and with a county seat with more  
3 than one thousand but fewer than one thousand five hundred inhabitants may adopt an  
4 order or ordinance imposing a sales tax on all retail sales made within the county that  
5 are subject to sales tax under chapter 144. The rate of such tax may be imposed in  
6 increments of one-eighth of one percent but shall not exceed one percent.**

7 **2. Such tax shall not become effective unless the governing body of the county  
8 submits to the voters of the county, on any date available for elections for the county, a  
9 proposal to authorize the governing body of the county to impose such tax. Such tax  
10 shall be in addition to all other taxes imposed by law. Such tax shall be stated separately  
11 from all other charges and taxes. The proceeds of such tax shall be used by the county  
12 solely for the purpose of providing funding for county facilities including, but not  
13 limited to, the operation and maintenance of county facilities.**

14 **3. (1) The ballot of submission for such tax shall contain, but need not be limited  
15 to, the following language: "Shall \_\_\_\_\_ (insert the county name) impose a sales tax at  
16 a rate of \_\_\_\_\_ (insert percentage) percent for the purpose of providing funding for  
17 county facilities?"**

18 **(2) If a majority of the votes cast on the question by the qualified voters voting  
19 thereon are in favor of the question, such tax shall become effective on the first day of  
20 the second calendar quarter immediately following notification to the state department  
21 of revenue. If a majority of the votes cast on the question by the qualified voters voting  
22 thereon are opposed to the question, such tax shall not become effective unless and until  
23 the question is resubmitted under this section to the qualified voters of the county and  
24 such question is approved by a majority of the qualified voters of the county voting on  
25 the question.**

26 **4. Except as modified in this section, all provisions of sections 32.085 and 32.087  
27 shall apply to the tax imposed under this section.**

28 **5. (1) All moneys collected under this section by the director of the department  
29 of revenue on behalf of such county, less one percent for cost of collection, which shall be  
30 deposited in the state's general revenue fund after payment of premiums for surety**

31 bonds as provided in section 32.087, shall be deposited in a special trust fund, which is  
32 hereby created and shall be known as the "County Facilities Sales Tax Fund". Moneys  
33 in the fund shall not be deemed to be state moneys and shall not be commingled with  
34 any moneys of the state. The director may make refunds from the amounts in the fund  
35 and credited to the county for erroneous payments and overpayments made and may  
36 redeem dishonored checks and drafts deposited to the credit of such county.

37 (2) Any moneys in the special fund that are not needed for current expenditures  
38 shall be invested in the same manner as other moneys are invested. Any interest and  
39 moneys earned on such investments shall be credited to the fund.

40 (3) Not later than the tenth day of each month, the director of revenue shall  
41 distribute all moneys deposited in the trust fund during the preceding month to the  
42 district that levied the tax. Moneys in the fund shall be used solely for the designated  
43 purposes.

44 6. The governing body of a county that has adopted such tax may submit the  
45 question of repeal of the tax to the voters on any date available for elections for the  
46 county. If a majority of the votes cast on the question by the qualified voters voting  
47 thereon are in favor of the repeal, the repeal shall become effective on December thirty-  
48 first of the calendar year in which such repeal was approved. If a majority of the votes  
49 cast on the question by the qualified voters voting thereon are opposed to the repeal,  
50 such tax shall remain effective until the question is resubmitted under this section to the  
51 qualified voters and the repeal is approved by a majority of the qualified voters voting  
52 on the question.

53 7. If such tax is repealed or terminated by any means, all moneys remaining in  
54 the special trust fund shall continue to be used solely for the designated purposes. The  
55 county shall notify the director of the state department of revenue of the repeal or  
56 termination at least ninety days before the effective date of the repeal or termination.  
57 The director may order retention in the trust fund, for a period of one year, of two  
58 percent of the amount collected after receipt of such notice to cover possible refunds or  
59 overpayments of the tax and to redeem dishonored checks and drafts deposited to the  
60 credit of such account. After one year has elapsed after the effective date of the repeal  
61 or termination, the director shall remit the balance in the account to the county and  
62 close the account of that county. The director shall notify such county of each instance  
63 of any amount refunded or any check redeemed from receipts due the county.

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. (1) This subsection shall apply in any city with more than fifty-one thousand**  
50 **but fewer than fifty-eight thousand inhabitants and located in more than one county.**

51 **(2) Notwithstanding any other provision of this section to the contrary, the**  
52 **governing body of a city described in subdivision (1) of this subsection that imposes a**  
53 **tax under this section as of the effective date of this section may increase the percentage**  
54 **of the tax on the charges for all sleeping rooms paid by the transient guests of hotels or**  
55 **motels situated in the city.**

56 **(3) Such increase in the percentage shall not result in the total percentage of the**  
57 **tax imposed under this section exceeding six percent per occupied room per night.**

58 **(4) Such increase in the percentage shall not become effective unless the**  
59 **governing body of such city submits to the voters of the city at an election permitted**  
60 **under section 115.123 a proposal to authorize the governing body of the city to increase**  
61 **the percentage of the tax under the provisions of this subsection and section 67.1002.**

62 **(5) Such increase authorized by this subsection and section 67.1002 shall be in**  
63 **addition to the charge for the sleeping room and shall be in addition to any and all taxes**  
64 **imposed by law. Such increase shall be stated separately from all other charges and**  
65 **taxes.**

66 **(6) The proceeds derived from an increase approved by the voters after the**  
67 **effective date of this section shall be used by the city solely to provide moneys for the**  
68 **construction and maintenance of new capital projects to promote tourism in such city.**

69 **6. Notwithstanding any other provision of law to the contrary, the tax authorized in**  
70 **this section shall not be imposed by the following cities or counties:**

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

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

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

82 [~~6.~~] 7. This section shall not be construed as repealing any taxes levied by any city or  
83 county on transient guests as permitted under this chapter or chapter 94 as of August 28,  
84 2011.

**67.1013. 1. The governing body of any city with more than ten thousand but  
2 fewer than eleven thousand inhabitants and that is the county seat of a county with more  
3 than one hundred thousand but fewer than one hundred twenty thousand inhabitants  
4 may impose a tax as provided in this section.**

5 **2. The governing body of any city described in subsection 1 of this section may  
6 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels  
7 or motels situated in the city or a portion thereof, which shall be not more than six  
8 percent per occupied room per night. Such tax shall not become effective unless the  
9 governing body of the city submits to the voters of the city at a state, municipal, general,  
10 or primary election a proposal to authorize the governing body of the city to impose the  
11 tax under this section. The tax authorized by this section shall be in addition to the  
12 charge for the sleeping room and shall be in addition to any and all other taxes. Such  
13 tax shall be stated separately from all other charges and taxes.**

14 **3. (1) The question submitted for the tax authorized in this section shall be in  
15 substantially the following form: "Shall \_\_\_\_\_ (insert city name) impose a tax on the  
16 charges for all sleeping rooms paid by the transient guests of hotels and motels situated  
17 in \_\_\_\_\_ (insert city name) at a rate of \_\_\_\_\_ (insert percentage) percent?".**

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

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

**67.1190. 1. As used in this section, the following terms mean:**

2 **(1) "Campground" or "campsite", real property, other than state-owned  
3 property, that contains parcels for rent to transient guests for pay or compensation, that**

4 may include temporary utility hook-ups for use by the transient guests, and where such  
5 transient guests generally use tents, recreational vehicles, or some other form of  
6 temporary shelter while on the rented premises, including recreational vehicles parks;

7 (2) "County", a county with more than seven thousand but fewer than eight  
8 thousand inhabitants and with a county seat with more than four hundred eighty but  
9 fewer than one thousand inhabitants;

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

12 (4) "Watercraft", any canoe, kayak, raft, or tube, as such terms are defined  
13 under section 537.327, propelled by the use of paddles, oars, hands, poles, or other  
14 nonmechanical, nonmotorized means of propulsion.

15 2. (1) The governing body of a county may impose, by order or ordinance, a  
16 surcharge tax on watercraft rentals and on the charges for all sleeping rooms, guest  
17 rooms, cabins, or campsites, or other transient guest accommodations paid by transient  
18 guests of hotels, motels, campgrounds, resorts, bed and breakfast inns, tourist courts,  
19 short-term residential dwelling rentals, or other transient accommodations or lodging  
20 establishments situated within the county or a portion thereof.

21 (2) The surcharge authorized under this section shall be:

22 (a) Equal to five percent of the costs of such rentals;

23 (b) In addition to the charge for the sleeping room and shall be in addition to any  
24 and all other taxes; and

25 (c) Stated separately from all other charges and taxes.

26 (3) The proceeds of such surcharge tax shall be used by the county for general  
27 revenue purposes.

28 3. (1) Such surcharge shall not become effective unless the governing body of the  
29 county submits to the voters of the county, at any election available for the county, a  
30 proposal to authorize the governing body of the county to impose the surcharge under  
31 this section.

32 (2) If a majority of the votes cast on the proposal by the qualified voters voting  
33 thereon are in favor of the proposal, the surcharge shall become effective on the first day  
34 of the second calendar quarter following the calendar quarter in which the election was  
35 held. If a majority of the votes cast on the question by the qualified voters voting  
36 thereon are opposed to the proposal, the tax shall not become effective unless and until  
37 the question is resubmitted under this section to the qualified voters and such question is  
38 approved by a majority of the qualified voters voting on the question.

39 4. (1) Every retailer, vendor, operator, and other person who sells goods and  
40 services subject to the surcharge imposed under this section shall be liable and

41 **responsible for the payment of surcharges due and shall make a return and remit such**  
42 **surcharges to the county, at such times and in such manner as the governing body of the**  
43 **county shall prescribe. The collection of the surcharges imposed by this section shall be**  
44 **computed in accordance with schedules or systems approved by the governing body of**  
45 **the county.**

46 **(2) An intermediary platform that facilitates the rental of a short-term**  
47 **residential dwelling rental to and collects payment from a transient guest, may enter**  
48 **into an agreement with the department of revenue and the county to collect and remit**  
49 **the surcharge tax authorized under this section, subject to the provisions of sections**  
50 **32.085 to 32.087, sections 136.010 to 136.380, and sections 144.010 to 144.525 and any**  
51 **provisions or rules promulgated by the department and the county for the enforcement**  
52 **of this section.**

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

3 (1) A city with a population of more than seven thousand and less than seven  
4 thousand five hundred;

5 (2) A county with a population of over nine thousand six hundred and less than  
6 twelve thousand which has a total assessed valuation of at least sixty-three million dollars, if  
7 the county submits the issue to the voters of such county prior to January 1, 2003;

8 (3) A third class city which is the county seat of a county of the third classification  
9 without a township form of government with a population of at least twenty-five thousand but  
10 not more than thirty thousand inhabitants;

11 (4) Any fourth class city having, according to the last federal decennial census, a  
12 population of more than one thousand eight hundred fifty inhabitants but less than one  
13 thousand nine hundred fifty inhabitants in a county of the first classification with a charter  
14 form of government and having a population of greater than six hundred thousand but less  
15 than nine hundred thousand inhabitants;

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 **(38) Any city with more than four thousand four hundred but fewer than four**  
132 **thousand nine hundred inhabitants and that is the county seat of a county with more**  
133 **than thirty thousand but fewer than thirty-five thousand inhabitants; or**

134           **(39) Any city with more than five thousand six hundred but fewer than six**  
135 **thousand three hundred inhabitants and that is the county seat of a county with more**  
136 **than twenty-two thousand but fewer than twenty-five thousand inhabitants.**

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

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

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

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

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

13          **(d) Any county with more than twenty-two thousand but fewer than twenty-five**  
14 **thousand inhabitants and with a county seat with more than two thousand three**  
15 **hundred but fewer than four thousand inhabitants.**

16          (2) The governing body of any county listed in subdivision (1) of this subsection may  
17 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels,  
18 motels, bed and breakfast inns, or campground cabins situated in the county or a portion  
19 thereof, which shall be no more than six percent per occupied room or cabin per night, except  
20 that such tax shall not become effective unless the governing body of the county submits to  
21 the voters of the county at a state general or primary election, a proposal to authorize the

22 governing body of the county to impose a tax pursuant to this section. The tax authorized by  
23 this section shall be in addition to the charge for the sleeping room and shall be in addition to  
24 any and all taxes imposed by law and the proceeds of such tax shall be used by the county  
25 solely for the promotion of tourism. Such tax shall be stated separately from all other charges  
26 and taxes.

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

29 Shall \_\_\_\_\_ (insert the name of the county) impose a tax on the  
30 charges for all sleeping rooms paid by the transient guests of  
31 hotels, motels, bed and breakfast inns, and campground cabins  
32 situated in \_\_\_\_\_ (name of county) at a rate of \_\_\_\_\_ (insert  
33 rate of percent) percent for the sole purpose of promoting  
34 tourism?

35 YES NO

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

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

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

2 (1) "Campground", real property:

3 (a) That contains parcels for rent to transient guests for pay or compensation;

4 (b) That may include temporary utility hook-ups for use by the transient guests;

5 and

6 (c) Where such transient guests generally use tents, recreational vehicles, or  
7 some other form of temporary shelter while on the rented premises;

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

10 2. (1) The governing body of a city with more than two thousand seven hundred  
11 but fewer than three thousand inhabitants and located in a county with more than fifty  
12 thousand but fewer than sixty thousand inhabitants and with a county seat with more  
13 than seventeen thousand but fewer than twenty-one thousand inhabitants may impose a

14 tax on the charges for all sleeping rooms or campground sites paid by the transient  
15 guests of hotels, motels, or campgrounds situated in the city or a portion thereof.

16 (2) Such tax shall be not more than five percent per occupied room or  
17 campground site per night. The tax authorized in this section shall be in addition to the  
18 charge for the sleeping room or campground site and all other taxes imposed by law.  
19 Such tax shall be stated separately from all other charges and taxes.

20 (3) The proceeds of such tax shall be used by the city for general revenue  
21 purposes.

22 3. (1) Such tax shall not become effective unless the governing body of the city  
23 submits to the voters of the city at a state general or primary election a proposal to  
24 authorize the governing body of the city to impose a tax under this section.

25 (2) The ballot of submission for the tax authorized in this section shall be in  
26 substantially the following form: "Shall \_\_\_\_\_ (insert the name of the city) impose a  
27 tax on the charges for all sleeping rooms or campground sites paid by the transient  
28 guests of hotels or motels or campgrounds situated in \_\_\_\_\_ (name of city) at a rate of \_  
29 \_\_\_\_\_ (insert rate of percent) percent for general revenue purposes?".

30 (3) If a majority of the votes cast on the question by the qualified voters voting  
31 thereon are in favor of the question, the tax shall become effective on the first day of the  
32 second calendar quarter following the calendar quarter in which the election was held.  
33 If a majority of the votes cast on the question by the qualified voters voting thereon are  
34 opposed to the question, the tax authorized by this section shall not become effective  
35 unless and until the question is resubmitted under this section to the qualified voters of  
36 the city and such question is approved by a majority of the qualified voters of the city  
37 voting on the question.

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

2 (1) "City":

3 (a) A city with more than thirty-three thousand but fewer than thirty-six  
4 thousand five hundred inhabitants; or

5 (b) A city with more than eight thousand but fewer than nine thousand  
6 inhabitants and located in a county with more than sixty thousand but fewer than  
7 seventy thousand inhabitants;

8 (2) "Transient guests", a person or persons who occupy a room or rooms in a  
9 hotel or motel for thirty-one days or less during any calendar quarter.

10 2. (1) The governing body of a city may impose a tax on the charges for all  
11 sleeping rooms paid by the transient guests of hotels or motels situated in the city or a  
12 portion thereof.

13 (2) Such tax shall:

14           **(a) For a city described in paragraph (a) of subdivision (1) of subsection 1 of this**  
15 **section, not exceed eight percent per occupied room per night;**

16           **(b) For a city described in paragraph (b) of subdivision (1) of subsection 1 of this**  
17 **section, not exceed five percent per occupied room per night;**

18           **(c) Be in addition to the charge for the sleeping room and shall be in addition to**  
19 **any and all other taxes; and**

20           **(d) Be stated separately from all other charges and taxes.**

21           **(3) For a city described in paragraph (a) of subdivision (1) of subsection 1 of this**  
22 **section, the proceeds of such tax shall be used by the city for general revenue purposes.**  
23 **For a city described in paragraph (b) of subdivision (1) of subsection 1 of this section,**  
24 **the proceeds of such tax shall be used by the city for promotion of tourism and related**  
25 **economic development purposes.**

26           **(4) Such tax shall not become effective unless the governing body of the county**  
27 **submits to the voters of the city, at any election available for the city, a proposal to**  
28 **authorize the governing body of the city to impose the tax under this section.**

29           **3. (1) The question submitted for the tax authorized in this section shall be in**  
30 **substantially the following form: "Shall \_\_\_\_\_ (insert city name) impose a tax on the**  
31 **charges for all sleeping rooms paid by the transient guests of hotels and motels situated**  
32 **in \_\_\_\_\_ (insert city name) at a rate of \_\_\_\_\_ (insert percentage) percent, the proceeds**  
33 **of which shall be used for promotion of tourism and related economic development**  
34 **purposes?"**.

35           **(2) If a majority of the votes cast on the question by the qualified voters voting**  
36 **thereon are in favor of the question, the tax shall become effective on the first day of the**  
37 **second calendar quarter following the calendar quarter in which the election was held.**  
38 **If a majority of the votes cast on the question by the qualified voters voting thereon are**  
39 **opposed to the question, the tax shall not become effective unless and until the question**  
40 **is resubmitted under this section to the qualified voters and such question is approved**  
41 **by a majority of the qualified voters voting on the question.**

94.815. 1. All taxes authorized and collected under sections 94.800 to 94.825 shall be  
2 deposited by the municipality in a special trust fund to be known as the "Tourism Tax Trust  
3 Fund". The moneys in such tourism tax trust fund shall not be commingled with any funds of  
4 the municipality.

5           **2. (1) Except as provided in subsection 3 of this section, seventy-five percent of the**  
6 **taxes collected shall be deposited in an "Infrastructure Account" within the tourism tax trust**  
7 **fund and shall be used, upon appropriation by the municipality, solely for the purpose of**  
8 **constructing and maintaining tourism infrastructure facilities and infrastructure**  
9 **improvements[~~, to include~~] including, but not limited to, sidewalks, streets, highways,**

10 roads, waterworks, wastewater including distribution and collection systems and solid waste  
11 disposal facilities, the costs of which may be funded by issuing bonds which may be retired  
12 by revenues received from tourism taxes imposed pursuant to sections 94.802 and 94.805 or  
13 the retirement of debt under previously voter-approved bonded indebtedness and the costs of  
14 operation and maintenance of such infrastructure improvements. **In addition to the**  
15 **provisions of this subsection, the funds in the infrastructure account may be used for the**  
16 **purpose of constructing and maintaining structures, trails, and other facilities for the**  
17 **purpose of promoting tourism including, but not limited to, an indoor sports facility, the**  
18 **costs of which may be funded by issuing bonds as provided herein.**

19 (2) As used in this subsection, "tourism infrastructure facilities" means  
20 structures, fixtures, systems, and facilities of a multipurpose sports and entertainment  
21 venue with a seating capacity of fewer than twenty-five thousand, including associated  
22 parking facilities, that are owned or operated by any public body and that the  
23 municipality determines are a contributing factor in the attraction of sports,  
24 recreational, entertainment, or meeting activities, either professional or amateur,  
25 commercial or private. Such structures, fixtures, systems, and facilities may include,  
26 but are not limited to, foundations, roofs, interior and exterior walls or windows, floors,  
27 steps, stairs, concourses, hallways, restrooms, event or meeting spaces, or other  
28 hospitality-related areas, concession or food preparation areas, and services systems.

29 3. Notwithstanding the provisions of subsection 2 of this section, if any outstanding  
30 bonds have been issued or indebtedness has been incurred prior to or after September 15,  
31 1997, for the purpose of constructing and maintaining infrastructure improvements, including  
32 sidewalks, streets, highways, roads, **parks**, waterworks, wastewater including distribution  
33 and collection systems and solid waste disposal facilities, then a portion of the seventy-five  
34 percent of the collected taxes to be deposited in the infrastructure account pursuant to  
35 subsection 2 of this section shall instead be deposited in a "Debt Retirement Account" within  
36 the tourism tax trust fund. The portion of the seventy-five percent of collected taxes to be  
37 deposited in the debt retirement account and the administration of such account shall be  
38 pursuant to section 94.820.

39 4. Twenty-five percent of the taxes collected shall be deposited into a "Tourism  
40 Promotion Account" within the tourism tax trust fund and shall be used, upon appropriation  
41 by the municipality, for tourism marketing and promotional purposes.

42 5. The tourism taxes authorized by sections 94.802 and 94.805 shall be in addition to  
43 any and all other taxes allowed by law, but no ordinance imposing a tax under sections 94.802  
44 and 94.805 shall be effective unless the governing body of the municipality submits to the  
45 voters of the municipality at an election permitted pursuant to section 115.123 a proposal to  
46 authorize the governing body of the municipality to impose such tax and, if such tax is to be

47 used to retire bonds authorized under this section, to authorize such bonds and their  
48 retirement by such tax or charge or to authorize the retirement of debt under previously voter-  
49 approved bonded indebtedness.

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

2 (1) "City", a city of the third classification that operates under the city manager  
3 form of government established under chapter 78;

4 (2) "Lodging establishment", a hotel, motel, bed and breakfast inn, or other  
5 similar establishment offering similar lodging accommodations;

6 (3) "Lodging facility", a short-term rental of a house, condominium,  
7 campground cabin, or other similar facility offering similar lodging accommodations;

8 (4) "Transient guests", individuals who, for thirty-one days or less during any  
9 calendar quarter, occupy a room or rooms in a lodging establishment or occupy a  
10 lodging facility.

11 2. (1) The governing body of a city may impose a tax on the charges for all  
12 lodging establishment sleeping rooms paid by the transient guests of lodging  
13 establishments and on the charges for all lodging facilities paid by transient guests  
14 who occupy such lodging facilities that are situated in the city or a portion thereof.

15 (2) Such tax shall:

16 (a) Not exceed five percent per occupied lodging establishment sleeping room  
17 per night or five percent per rental term of such lodging facility;

18 (b) Be in addition to the charge for the lodging establishment sleeping room or  
19 lodging facility and shall be in addition to any and all other taxes; and

20 (c) Be stated separately from all other charges and taxes.

21 (3) The proceeds of such tax shall be used by the city for the promotion of  
22 tourism.

23 (4) Such tax shall not become effective unless the governing body of the county  
24 submits to the voters of the city, at any election available for the city, a proposal to  
25 authorize the governing body of the city to impose the tax under this section.

26 3. (1) The question submitted for the tax authorized in this section shall be in  
27 substantially the following form: "Shall \_\_\_\_\_ (insert city name) impose a tax on the  
28 charges for all sleeping rooms and on the charges for all short-term rentals paid by the  
29 transient guests of lodging establishments and lodging facilities situated in \_\_\_\_\_  
30 (insert city name) at a rate of \_\_\_\_\_ (insert percentage) percent, the proceeds of which  
31 shall be used solely for the promotion of tourism?".

32 (2) If a majority of the votes cast on the question by the qualified voters voting  
33 thereon are in favor of the question, the tax shall become effective on the first day of the  
34 second calendar quarter following the calendar quarter in which the election was held.

35 **If a majority of the votes cast on the question by the qualified voters voting thereon are**  
36 **opposed to the question, the tax shall not become effective unless and until the question**  
37 **is resubmitted under this section to the qualified voters and such question is approved**  
38 **by a majority of the qualified voters voting on the question.**

39 **4. (1) On and after the effective date of any tax authorized in this section, the**  
40 **city may adopt one of the two following provisions for the collection and administration**  
41 **of the tax:**

42 **(a) The city may adopt rules and regulations for the internal collection of such**  
43 **tax by the city officers usually responsible for collection and administration of city**  
44 **taxes; or**

45 **(b) The city may enter into an agreement with the director of revenue of the state**  
46 **of Missouri for the purpose of collecting the tax authorized in this section.**

47 **(2) If a city adopts the internal collection of such tax under paragraph (a) of**  
48 **subdivision (1) of this subsection, the city:**

49 **(a) Shall establish a fund for the deposit of all revenues derived from such tax,**  
50 **from which the city may disburse moneys for the sole purpose of the promotion of**  
51 **tourism through marketing, events, and constructing and maintaining tourism facilities;**  
52 **and**

53 **(b) May collect a penalty of one percent and interest not to exceed two percent**  
54 **per month on unpaid taxes that are deemed delinquent thirty days after the last day of**  
55 **each quarter.**

56 **(3) If such city enters into an agreement under paragraph (b) of subdivision (1)**  
57 **of this subsection, the director of revenue shall:**

58 **(a) Perform all functions incident to the administration, collection, enforcement,**  
59 **and operation of such tax;**

60 **(b) Promulgate rules and regulations prescribing the forms and procedures**  
61 **under which the tax authorized in this section shall be collected and reported;**

62 **(c) Collect the tax authorized in this section; and**

63 **(d) Retain an amount not to exceed one percent for cost of collection.**

64 **5. (1) After the initial bonds, if any, have been satisfied, the governing body of**  
65 **such city may submit to the voters of the city, at any election available for the city, a**  
66 **proposal to repeal the tax imposed under this section.**

67 **(2) The question submitted for such repeal shall be in substantially the following**  
68 **form: "Shall \_\_\_\_\_ (insert city name) repeal the tax imposed on the charges for all**  
69 **sleeping rooms and on the charges for all short-term rentals paid by the transient guests**  
70 **of lodging establishments and lodging facilities situated in \_\_\_\_\_ (insert city name) at a**  
71 **rate of \_\_\_\_\_ (insert percentage) percent for the promotion of tourism?".**

72           **(3) If a majority of the votes cast on the question by the qualified voters voting**  
73 **thereon are in favor of the question, the repeal shall become effective on December**  
74 **thirty-first of the calendar year in which such appeal was approved. If a majority of the**  
75 **votes cast on the question by the qualified voters voting thereon are opposed to the**  
76 **question, the repeal shall not become effective unless and until the question is**  
77 **resubmitted under this subsection to the qualified voters and such question is approved**  
78 **by a majority of the qualified voters voting on the question.**

94.900. 1. (1) The governing body of the following cities may impose a tax as  
2 provided in this section:

3           (a) Any city of the third classification with more than ten thousand eight hundred but  
4 less than ten thousand nine hundred inhabitants located at least partly within a county of the  
5 first classification with more than one hundred eighty-four thousand but less than one  
6 hundred eighty-eight thousand inhabitants;

7           (b) Any city of the fourth classification with more than four thousand five hundred  
8 but fewer than five thousand inhabitants;

9           (c) Any city of the fourth classification with more than eight thousand nine hundred  
10 but fewer than nine thousand inhabitants;

11           (d) Any home rule city with more than forty-eight thousand but fewer than forty-nine  
12 thousand inhabitants;

13           (e) Any home rule city with more than seventy-three thousand but fewer than  
14 seventy-five thousand inhabitants;

15           (f) Any city of the fourth classification with more than thirteen thousand five hundred  
16 but fewer than sixteen thousand inhabitants;

17           (g) Any city of the fourth classification with more than seven thousand but fewer than  
18 eight thousand inhabitants;

19           (h) Any city of the fourth classification with more than four thousand but fewer than  
20 four thousand five hundred inhabitants and located in any county of the first classification  
21 with more than one hundred fifty thousand but fewer than two hundred thousand inhabitants;

22           (i) Any city of the third classification with more than thirteen thousand but fewer than  
23 fifteen thousand inhabitants and located in any county of the third classification without a  
24 township form of government and with more than thirty-three thousand but fewer than thirty-  
25 seven thousand inhabitants;

26           (j) Any city of the fourth classification with more than three thousand but fewer than  
27 three thousand three hundred inhabitants and located in any county of the third classification  
28 without a township form of government and with more than eighteen thousand but fewer than  
29 twenty thousand inhabitants and that is not the county seat of such county;

30 (k) Any city with more than ten thousand but fewer than eleven thousand inhabitants  
31 and partially located in a county with more than two hundred thirty thousand but fewer than  
32 two hundred sixty thousand inhabitants;

33 (l) **Any city with more than three thousand four hundred but fewer than three**  
34 **thousand eight hundred inhabitants and located in a county with more than one million**  
35 **inhabitants;**

36 (m) Any city with more than four thousand nine hundred but fewer than five thousand  
37 six hundred inhabitants and located in a county with more than thirty thousand but fewer than  
38 thirty-five thousand inhabitants;

39 ~~[(m)]~~ (n) Any city with more than twelve thousand five hundred but fewer than  
40 fourteen thousand inhabitants and that is the county seat of a county with more than twenty-  
41 two thousand but fewer than twenty-five thousand inhabitants;

42 ~~[(n)]~~ (o) Any village with more than four hundred thirty but fewer than four hundred  
43 eighty inhabitants and partially located in a county with more than forty thousand but fewer  
44 than fifty thousand inhabitants and with a county seat with more than two thousand but fewer  
45 than six thousand inhabitants;

46 ~~[(o)]~~ (p) Any city with more than sixteen thousand but fewer than eighteen thousand  
47 inhabitants and located in more than one county;

48 ~~[(p)]~~ (q) Any city with more than twelve thousand five hundred but fewer than  
49 fourteen thousand inhabitants and located in a county with more than twenty-two thousand  
50 but fewer than twenty-five thousand inhabitants and with a county seat with more than nine  
51 hundred but fewer than one thousand four hundred inhabitants;

52 ~~[(q)]~~ (r) Any city with more than fifty-one thousand but fewer than fifty-eight  
53 thousand inhabitants and located in more than one county;

54 ~~[(r)]~~ (s) Any city with more than eight thousand but fewer than nine thousand  
55 inhabitants and that is the county seat of a county with more than nineteen thousand but fewer  
56 than twenty-two thousand inhabitants; ~~[(s)]~~

57 ~~[(s)]~~ (t) Any city with more than one hundred sixty-five but fewer than one hundred  
58 eighty-five inhabitants and located in a county with more than eleven thousand but fewer than  
59 twelve thousand five hundred inhabitants and with a county seat with more than four  
60 thousand but fewer than five thousand inhabitants; ~~[(t)]~~

61 ~~[(t)]~~ (u) Any city with more than two thousand one hundred fifty but fewer than two  
62 thousand four hundred inhabitants and located in a county with more than seven hundred  
63 thousand but fewer than eight hundred thousand inhabitants;

64 (v) **Any city with more than four thousand four hundred but fewer than four**  
65 **thousand nine hundred inhabitants and that is the county seat of a county with more**  
66 **than thirty thousand but fewer than thirty-five thousand inhabitants; or**

67 (w) Any city with more than five thousand six hundred but fewer than six  
68 thousand three hundred inhabitants and that is the county seat of a county with more  
69 than twenty-two thousand but fewer than twenty-five thousand inhabitants.

70 (2) The governing body of any city listed in subdivision (1) of this subsection is  
71 hereby authorized to impose, by ordinance or order, a sales tax in the amount of up to one-half  
72 of one percent on all retail sales made in such city which are subject to taxation under the  
73 provisions of sections 144.010 to 144.525 for the purpose of improving the public safety for  
74 such city, which shall be limited to expenditures on equipment, salaries and benefits, and  
75 facilities for police, fire and emergency medical providers. The tax authorized by this section  
76 shall be in addition to any and all other sales taxes allowed by law, except that no ordinance or  
77 order imposing a sales tax pursuant to the provisions of this section shall be effective unless  
78 the governing body of the city submits to the voters of the city, at a county or state general,  
79 primary or special election, a proposal to authorize the governing body of the city to impose a  
80 tax.

81 2. If the proposal submitted involves only authorization to impose the tax authorized  
82 by this section, the ballot of submission shall contain, but need not be limited to, the  
83 following language:

84 Shall the city of \_\_\_\_\_ (city's name) impose a citywide sales  
85 tax of \_\_\_\_\_ (insert amount) for the purpose of improving  
86 the public safety of the city?

87 YES NO

88 If you are in favor of the question, place an "X" in the box  
89 opposite "YES". If you are opposed to the question, place an  
90 "X" in the box opposite "NO".

91

92 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in  
93 favor of the proposal submitted pursuant to this subsection, then the ordinance or order and  
94 any amendments thereto shall be in effect on the first day of the second calendar quarter after  
95 the director of revenue receives notification of adoption of the local sales tax. If a proposal  
96 receives less than the required majority, then the governing body of the city shall have no  
97 power to impose the sales tax herein authorized unless and until the governing body of the  
98 city shall again have submitted another proposal to authorize the governing body of the city to  
99 impose the sales tax authorized by this section and such proposal is approved by the required  
100 majority of the qualified voters voting thereon. However, in no event shall a proposal  
101 pursuant to this section be submitted to the voters sooner than twelve months from the date of  
102 the last proposal pursuant to this section.

103           3. All revenue received by a city from the tax authorized under the provisions of this  
104 section shall be deposited in a special trust fund and shall be used solely for improving the  
105 public safety for such city for so long as the tax shall remain in effect.

106           4. Once the tax authorized by this section is abolished or is terminated by any means,  
107 all funds remaining in the special trust fund shall be used solely for improving the public  
108 safety for the city. Any funds in such special trust fund which are not needed for current  
109 expenditures may be invested by the governing body in accordance with applicable laws  
110 relating to the investment of other city funds.

111           5. All sales taxes collected by the director of the department of revenue under this  
112 section on behalf of any city, less one percent for cost of collection which shall be deposited  
113 in the state's general revenue fund after payment of premiums for surety bonds as provided in  
114 section 32.087, shall be deposited in a special trust fund, which is hereby created, to be  
115 known as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall  
116 not be deemed to be state funds and shall not be commingled with any funds of the state. The  
117 provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be  
118 transferred and placed to the credit of the general revenue fund. The director of the  
119 department of revenue shall keep accurate records of the amount of money in the trust and  
120 which was collected in each city imposing a sales tax pursuant to this section, and the records  
121 shall be open to the inspection of officers of the city and the public. Not later than the tenth  
122 day of each month the director of the department of revenue shall distribute all moneys  
123 deposited in the trust fund during the preceding month to the city which levied the tax; such  
124 funds shall be deposited with the city treasurer of each such city, and all expenditures of funds  
125 arising from the trust fund shall be by an appropriation act to be enacted by the governing  
126 body of each such city. Expenditures may be made from the fund for any functions  
127 authorized in the ordinance or order adopted by the governing body submitting the tax to the  
128 voters.

129           6. The director of the department of revenue may make refunds from the amounts in  
130 the trust fund and credited to any city for erroneous payments and overpayments made, and  
131 may redeem dishonored checks and drafts deposited to the credit of such cities. If any city  
132 abolishes the tax, the city shall notify the director of the department of revenue of the action at  
133 least ninety days prior to the effective date of the repeal and the director of the department of  
134 revenue may order retention in the trust fund, for a period of one year, of two percent of the  
135 amount collected after receipt of such notice to cover possible refunds or overpayment of the  
136 tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.  
137 After one year has elapsed after the effective date of abolition of the tax in such city, the  
138 director of the department of revenue shall remit the balance in the account to the city and

139 close the account of that city. The director of the department of revenue shall notify each city  
140 of each instance of any amount refunded or any check redeemed from receipts due the city.

141 7. Except as modified in this section, all provisions of sections 32.085 and 32.087  
142 shall apply to the tax imposed pursuant to this section.

143 8. If any city in subsection 1 of this section enacts the tax authorized in this section,  
144 the city shall budget an amount to public safety that is no less than the amount budgeted in the  
145 year immediately preceding the enactment of the tax. The revenue from the tax shall  
146 supplement and not replace amounts budgeted by the city.

Section B. Because immediate action is necessary to provide funding for public  
2 safety, the repeal and reenactment of section 94.900 of this act is deemed necessary for the  
3 immediate preservation of the public health, welfare, peace, and safety and is hereby declared  
4 to be an emergency act within the meaning of the constitution, and the repeal and reenactment  
5 of section 94.900 of this act shall be in full force and effect upon its passage and approval.

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