

SECOND REGULAR SESSION

[TRULY AGREED TO AND FINALLY PASSED]

# HOUSE BILL NO. 1867

103RD GENERAL ASSEMBLY

4855H.02T

2026

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## AN ACT

To repeal section 67.1000, RSMo, and to enact in lieu thereof 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Section A. Section 67.1000, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.1000, to read as follows:

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

(1) Any county;

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

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

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

2. The governing body of any city or county listed in subsection 1 of this section 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 county, which shall be 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 or county submits to the voters of the city or county at an election permitted under

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 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.**

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