

SECOND REGULAR SESSION

HOUSE BILL NO. 1765

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MCGIRL.

5225H.01I

JOSEPH ENGLER, Chief Clerk

AN ACT

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

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
2 known as section 67.1014, to read as follows:

67.1014. 1. As used in this section, the following terms mean:

2 (1) "County", a county with more than twenty-two thousand but fewer than
3 twenty-five thousand inhabitants and with a county seat with more than two thousand
4 three hundred but fewer than four thousand inhabitants;

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

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

10 (2) Such tax shall:

11 (a) Not exceed one-half of one percent per occupied room per night;

12 (b) Be in addition to the charge for the sleeping room and shall be in addition to
13 any and all other taxes; and

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

15 (3) The proceeds of such tax shall be used by the county solely for funding the
16 promotion of tourism.

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.

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

20 **3. (1) The question submitted for the tax authorized in this section shall be in**
21 **substantially the following form: "Shall _____ (insert county name) County impose a**
22 **tax on the charges for all sleeping rooms paid by the transient guests of hotels and**
23 **motels situated in _____ (insert county name) County at a rate of _____ (insert**
24 **percentage) percent, the proceeds of which shall be used solely for the promotion of**
25 **tourism?".**

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

✓