

SECOND REGULAR SESSION

HOUSE BILL NO. 2550

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HALES.

5802H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To amend chapter 94, RSMo, by adding thereto one new section relating to a city transient guest tax.

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

Section A. Chapter 94, RSMo, is amended by adding thereto one new section, to be
2 known as section 94.456, to read as follows:

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

2 **(1) "City", a city with more than thirty-three thousand but fewer than thirty-six**
3 **thousand five hundred inhabitants;**

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

6 **2. (1) The governing body of a city may impose a tax on the charges for all**
7 **sleeping rooms paid by the transient guests of hotels or motels situated in the city or a**
8 **portion thereof.**

9 **(2) Such tax shall:**

10 **(a) Not exceed eight percent per occupied room per night;**

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

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

14 **(3) The proceeds of such tax shall be used by the city for general revenue**
15 **purposes.**

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.

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

19 **3. (1) The question submitted for the tax authorized in this section shall be in**
20 **substantially the following form: "Shall _____ (insert city name) impose a tax on the**
21 **charges for all sleeping rooms paid by the transient guests of hotels and motels situated**
22 **in _____ (insert city name) at a rate of _____ (insert percentage) percent, the proceeds**
23 **of which shall be used for general revenue purposes?".**

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

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