

SECOND REGULAR SESSION

HOUSE BILL NO. 2410

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MCGIRL.

5981H.01I

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal section 67.1367, RSMo, and to enact in lieu thereof 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Section A. Section 67.1367, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.1367, to read as follows:

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

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

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

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

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

(2) The governing body of any county listed in subdivision (1) of this subsection may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels,

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 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.

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