

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Section A. Section 67.1367, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.1367, to read as follows: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

✓