

HOUSE BILL NO. 3469

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HARBISON.

7079H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a county surcharge tax for certain rentals.

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 67.1190, to read as follows:

67.1190. 1. As used in this section, the following terms mean:

2 **(1) "Campground" or "campsite", real property, other than state-owned**
3 **property, which contains parcels for rent to transient guests for pay or compensation,**
4 **which may include temporary utility hook-ups for use by the transient guests, and**
5 **where such transient guests generally use tents, recreational vehicles, or some other**
6 **form of temporary shelter while on the rented premises and shall also include**
7 **recreational vehicles parks;**

8 **(2) "County", a county with more than seven thousand but fewer than eight**
9 **thousand inhabitants and with a county seat with more than four hundred eighty but**
10 **fewer than one thousand inhabitants;**

11 **(3) "Transient guest", a person or persons who occupy a room or rooms in a**
12 **hotel, motel, or resort for thirty-one days or less during any calendar quarter;**

13 **(4) "Watercraft", any canoe, kayak, raft, or tube, as such terms are defined**
14 **under section 537.327, propelled by the use of paddles, oars, hands, poles, or other**
15 **nonmechanical, nonmotorized means of propulsion.**

16 **2. (1) The governing body of a county may impose, by order or ordinance, a**
17 **surcharge tax on watercraft rentals and on the charges for all sleeping rooms, guest**

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 rooms, cabins, or campsites, or other transient guest accommodations paid by transient
19 guests of hotels, motels, campgrounds, resorts, bed and breakfast inns, tourist courts,
20 short-term residential dwelling rentals, or other transient accommodations or lodging
21 establishments situated within the county or a portion thereof.

22 (2) The surcharge authorized under this section shall be:

23 (a) Equal to five percent of the costs of such rentals;

24 (b) In addition to the charge for the sleeping room and shall be in addition to any
25 and all other taxes; and

26 (c) Stated separately from all other charges and taxes.

27 (3) The proceeds of such surcharge tax shall be used by the county for general
28 revenue purposes.

29 3. (1) Such surcharge shall not become effective unless the governing body of the
30 county submits to the voters of the county, at any election available for the county, a
31 proposal to authorize the governing body of the county to impose the surcharge under
32 this section.

33 (2) If a majority of the votes cast on the proposal by the qualified voters voting
34 thereon are in favor of the proposal, the surcharge shall become effective on the first day
35 of the second calendar quarter following the calendar quarter in which the election was
36 held. If a majority of the votes cast on the question by the qualified voters voting
37 thereon are opposed to the proposal, the tax shall not become effective unless and until
38 the question is resubmitted under this section to the qualified voters and such question is
39 approved by a majority of the qualified voters voting on the question.

40 4. (1) Every retailer, vendor, operator, and other person who sells goods and
41 services subject to the surcharge imposed under this section shall be liable and
42 responsible for the payment of surcharges due and shall make a return and remit such
43 surcharges to the county, at such times and in such manner as the governing body of the
44 county shall prescribe. The collection of the surcharges imposed by this section shall be
45 computed in accordance with schedules or systems approved by the governing body of
46 the county.

47 (2) An intermediary platform that facilitates the rental of a short-term
48 residential dwelling rental to and collects payment from a transient guest, may enter
49 into an agreement with the department of revenue and the county to collect and remit
50 the surcharge tax authorized under this section, subject to the provisions of sections
51 32.085 to 32.087, sections 136.010 to 136.380, and sections 144.010 to 144.525 and any

52 **provisions or rules promulgated by the department and the county for the enforcement**
53 **of this section.**

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