

SECOND REGULAR SESSION

HOUSE BILL NO. 3237

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE FALKNER.

7138H.011

JOSEPH ENGLER, Chief Clerk

AN ACT

To repeal section 94.815, RSMo, and to enact in lieu thereof one new section relating to certain tourism tax proceeds.

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

Section A. Section 94.815, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 94.815, to read as follows:

94.815. 1. All taxes authorized and collected under sections 94.800 to 94.825 shall be deposited by the municipality in a special trust fund to be known as the "Tourism Tax Trust Fund". The moneys in such tourism tax trust fund shall not be commingled with any funds of the municipality.

2. **(1)** Except as provided in subsection 3 of this section, seventy-five percent of the taxes collected shall be deposited in an "Infrastructure Account" within the tourism tax trust fund and shall be used, upon appropriation by the municipality, solely for the purpose of constructing and maintaining **tourism infrastructure facilities and** infrastructure improvements~~[, to include]~~ **including, but not limited to,** sidewalks, streets, highways, roads, waterworks, wastewater including distribution and collection systems and solid waste disposal facilities, the costs of which may be funded by issuing bonds which may be retired by revenues received from tourism taxes imposed pursuant to sections 94.802 and 94.805 or the retirement of debt under previously voter-approved bonded indebtedness and the costs of operation and maintenance of such infrastructure improvements. **In addition to the provisions of this subsection, the funds in the infrastructure account may be used for the purpose of constructing and maintaining structures, trails, and other facilities for the**

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 **purpose of promoting tourism including, but not limited to, an indoor sports facility, the**
18 **costs of which may be funded by issuing bonds as provided herein.**

19 (2) **As used in this subsection, "tourism infrastructure facilities" means**
20 **structures, fixtures, systems, and facilities of a multipurpose sports and entertainment**
21 **venue with a seating capacity of fewer than twenty-five thousand, including associated**
22 **parking facilities, that are owned or operated by any public body and that the**
23 **municipality determines are a contributing factor in the attraction of sports,**
24 **recreational, entertainment, or meeting activities, either professional or amateur,**
25 **commercial or private. Such structures, fixtures, systems, and facilities may include,**
26 **but are not limited to, foundations, roofs, interior and exterior walls or windows, floors,**
27 **steps, stairs, concourses, hallways, restrooms, event or meeting spaces, or other**
28 **hospitality-related areas, concession or food preparation areas, and services systems.**

29 3. Notwithstanding the provisions of subsection 2 of this section, if any outstanding
30 bonds have been issued or indebtedness has been incurred prior to or after September 15,
31 1997, for the purpose of constructing and maintaining infrastructure improvements, including
32 sidewalks, streets, highways, roads, **parks**, waterworks, wastewater including distribution
33 and collection systems and solid waste disposal facilities, then a portion of the seventy-five
34 percent of the collected taxes to be deposited in the infrastructure account pursuant to
35 subsection 2 of this section shall instead be deposited in a "Debt Retirement Account" within
36 the tourism tax trust fund. The portion of the seventy-five percent of collected taxes to be
37 deposited in the debt retirement account and the administration of such account shall be
38 pursuant to section 94.820.

39 4. Twenty-five percent of the taxes collected shall be deposited into a "Tourism
40 Promotion Account" within the tourism tax trust fund and shall be used, upon appropriation
41 by the municipality, for tourism marketing and promotional purposes.

42 5. The tourism taxes authorized by sections 94.802 and 94.805 shall be in addition to
43 any and all other taxes allowed by law, but no ordinance imposing a tax under sections 94.802
44 and 94.805 shall be effective unless the governing body of the municipality submits to the
45 voters of the municipality at an election permitted pursuant to section 115.123 a proposal to
46 authorize the governing body of the municipality to impose such tax and, if such tax is to be
47 used to retire bonds authorized under this section, to authorize such bonds and their
48 retirement by such tax or charge or to authorize the retirement of debt under previously voter-
49 approved bonded indebtedness.

✓