

FIRST REGULAR SESSION

SENATE BILL NO. 319

98TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCHAAF.

Read 1st time January 26, 2015, and ordered printed.

ADRIANE D. CROUSE, Secretary.

1730S.011

AN ACT

To repeal section 67.657, RSMo, and to enact in lieu thereof one new section relating to extension of existing bonds.

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

Section A. Section 67.657, RSMo, is repealed and one new section enacted
2 in lieu thereof, to be known as section 67.657, to read as follows:

67.657. 1. Nothing contained in sections 67.650 to 67.658 shall impair the
2 powers of any county, municipality or other political subdivision to acquire, own,
3 operate, develop or improve any facility of the type the authority is given the
4 right and power to own, operate, develop or improve.

5 2. Any county, municipality or other political subdivision or public agency
6 is authorized to make gifts, donations, grants and contributions of money or real
7 or personal property to the authority, whether such money or property is derived
8 from tax revenues or from any other source.

9 3. The state of Missouri or any agency, department or instrumentality
10 thereof and the county, the city, or any political subdivision, public agency or
11 public body, or any combination thereof pursuant to sections 70.210 to 70.325, or
12 otherwise, are authorized to enter into contracts, agreements, leases and
13 subleases with each other, the authority and others to acquire, sell, convey, lease,
14 sublease, own, operate, finance, develop or improve, or any combination thereof,
15 any facility of the type the authority is given the right to construct, own, operate,
16 develop or improve, including without limitation to agree to pay rents or other
17 fees or charges, subject to annual appropriations, and to mortgage, pledge, assign,
18 convey, or grant security in any interest which any such entity may have in such
19 facility.

20 4. In addition to any other tax imposed by law, and notwithstanding the

21 provisions of subdivision (2) of subsection 5 of section 67.619, to the contrary, the
22 governing body of the county may submit to the voters of the county a tax not to
23 exceed three and one-half percent on the amount of sales or charges for all
24 sleeping rooms paid by the transient guests of hotels and motels situated within
25 the county involved, and doing business within such county for the purpose of
26 funding a regional convention and sports complex authority and for other
27 recreational and entertainment purposes. If the governing body so orders, the
28 election officials of the county shall submit a proposition to the voters of such
29 county at the next statewide or countywide election or at a special election called
30 for that purpose, such special election to be held at the expense of the regional
31 convention and sports complex authority. Such proposition shall be submitted to
32 the voters in substantially the following form at such election:

33 Shall a sales tax of percent on the amount of sales or charges for
34 all rooms paid by the transient guests of hotels and motels be levied in the county
35 of to provide certain funds for the regional convention and sports complex
36 authority and for general revenue purposes?

37 YES NO

38 In the event that a majority of the voters voting on such proposition in such
39 county at such election approve such proposition, then such sales tax shall be in
40 full force and effect as of the first day of the calendar quarter following the
41 calendar quarter in which the election was held.

42 5. On and after the effective day of any tax authorized under the
43 provisions of subsection 4 of this section, the governing body of the county may
44 adopt one of the two following provisions for the collection and administration of
45 the tax:

46 (1) The collector of revenue in such county may collect the tax pursuant
47 to rules and regulations promulgated by the governing body of the county. The
48 tax to be collected by the collector of revenue, less an amount not less than one
49 percent and not more than three percent which may be retained for costs of
50 collection, shall be remitted to the county and deposited in a special trust fund
51 to be known as the "County Convention and Recreation Trust Fund" not later
52 than thirty days following the end of each month;

53 (2) The governing body of the county may enter into an agreement with
54 the director of revenue of the state of Missouri for the purpose of collecting the
55 tax authorized in subsection 4 of this section. In the event the governing body
56 enters into an agreement with the director of revenue of the state of Missouri for

57 the collection of the tax authorized in subsection 4 of this section, the director of
58 revenue shall perform all functions incident to the administration, collection,
59 enforcement, and operation of such tax, and the director of revenue shall collect
60 such additional tax. The tax shall be collected and reported upon such forms and
61 under such administrative rules and regulations as may be prescribed by the
62 director of revenue, and the director of revenue shall retain not less than one
63 percent nor more than three percent for cost of collection and shall transfer all
64 other moneys collected for such tax to the county for deposit in the county
65 convention and recreation trust fund.

66 6. All funds deposited in the county convention and recreation trust fund
67 shall, subject to annual appropriation, be disbursed by the county only for deposit
68 in the regional convention and sports complex fund to pay the county's share of
69 any rent, fees or charges payable pursuant to any contract, agreement, lease or
70 sublease provided for in subsection 3 of this section; provided that in the event
71 the county chooses to participate in a qualifying project and enters into any such
72 contract, agreement, lease or sublease, then any funds in excess of its obligations
73 hereunder which are deposited in the county convention and recreation trust fund
74 in any year pursuant to subsection 4 of this section may be appropriated and
75 disbursed by the county for general revenue purposes.

76 7. Notwithstanding any provision of subsection 6 of this section to the
77 contrary, funds deposited in the county convention and recreation trust fund
78 pursuant to subsection 5 of this section in excess of amounts payable as the
79 county's share of any rent, fees or charges payable pursuant to any contract,
80 agreement, lease or sublease provided for in subsection 3 of this section, including
81 reasonable reserves for future payments of such amounts, shall not be
82 appropriated or paid except for funding of the regional convention and sports
83 complex authority or for regional convention and tourism purposes to the regional
84 convention and visitors commission established by section 67.601 if it is providing
85 management and operations services for a facility of the regional convention and
86 sports complex authority of which the state of Missouri, the city, and St. Louis
87 County are lessees pursuant to a contract, agreement or sublease with such
88 lessees.

89 8. In addition to any other tax imposed by law, and notwithstanding the
90 provisions of subdivision (1) of subsection 5 of section 67.619 to the contrary, the
91 governing body of the city may repeal a present two-dollar license fee per
92 occupied room levied in such city on hotels and motels and submit to the voters

93 of the city a tax not to exceed three and one-half percent on the amount of sales
 94 or charges for all sleeping rooms paid by the transient guests of hotels and motels
 95 situated within the city involved, and doing business within such city for the
 96 purposes of funding debt service, lease payments or other expenses of an existing
 97 convention center, including any southern expansion thereof, of such city, a
 98 regional convention and sports complex authority or a regional convention and
 99 visitors commission or any combination thereof as herein provided. If the
 100 governing body so orders, the election officials of the city shall submit a
 101 proposition to the voters of such city at the next statewide or citywide election or
 102 at a special election called for that purpose, such special election to be held at the
 103 expense of the city. Such proposition shall be submitted to the voters in
 104 substantially the following form at such election:

105 Shall the present two-dollar license fee per occupied room levied in the city
 106 of on hotels and motels be repealed and a sales tax of percent
 107 on the amount of sales or charges for all rooms paid by the transient guests of
 108 hotels and motels be levied in the city of to provide funds for
 109 convention, tourism and sports facilities purposes and agencies?

110 YES NO

111 In the event that a majority of the voters voting on such proposition in such city
 112 at such election approve such proposition, then such two-dollar license fee per
 113 occupied room shall be repealed and such sales tax shall be in full force and effect
 114 as of the first day of the calendar quarter following the calendar quarter in which
 115 the election was held.

116 9. On and after the effective date of any tax authorized under the
 117 provisions of subsection 8 of this section, the governing body of the city may adopt
 118 one of the two following provisions for the collection and administration of the
 119 tax:

120 (1) The collector of revenue in such city may collect the tax pursuant to
 121 rules and regulations promulgated by the governing body of the city. The tax to
 122 be collected by the collector of revenue, less an amount not less than one percent
 123 and not more than three percent which may be retained for costs of collection,
 124 shall be remitted to the city and deposited in a special trust fund to be known as
 125 the "City Convention and Sports Facility Trust Fund" not later than thirty days
 126 following the end of each month;

127 (2) The governing body of the city may enter into an agreement with the
 128 director of revenue of the state of Missouri for the purpose of collecting the tax

129 authorized in subsection 8 of this section. In the event the governing body enters
130 into an agreement with the director of revenue of the state of Missouri for the
131 collection of the tax authorized in subsection 8 of this section, the director of
132 revenue shall perform all functions incident to the administration, collection,
133 enforcement and operation of such tax, and the director of revenue shall collect
134 such additional tax. The tax shall be collected and reported upon such forms and
135 under such administrative rules and regulations as may be prescribed by the
136 director of revenue, and the director of revenue shall retain not less than one
137 percent nor more than three percent for cost of collection and shall transfer all
138 other moneys collected for such tax to the city for deposit in the convention and
139 sports facility trust fund.

140 10. All funds deposited in the city convention and sports facility trust
141 fund shall, subject to annual appropriation, be disbursed by the city only for first,
142 debt service, lease payments or other expenses related to an existing convention
143 center, including any southern expansion thereof, of such city, second, to pay the
144 city's share of any rent, fees or charges payable pursuant to any lease provided
145 for in subsection 3 of this section and third, the remainder, if any, annually to the
146 regional convention and visitors commission established by section 67.601 if it is
147 providing management and operations services for a facility of the regional
148 convention and sports complex authority of which the state of Missouri, the city,
149 and St. Louis County are lessees pursuant to a contract, agreement or sublease
150 with such lessees.

151 **11. No existing bonds or notes issued by the authority may be**
152 **extended for an additional obligation amount over fifty million dollars**
153 **without approval from the general assembly by concurrent resolution.**

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