

FIRST REGULAR SESSION

# SENATE BILL NO. 460

98TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SILVEY.

Read 1st time February 18, 2015, and ordered printed.

ADRIANE D. CROUSE, Secretary.

2205S.011

## AN ACT

To repeal section 67.657, RSMo, and to enact in lieu thereof two new sections relating to bonding authority.

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

Section A. Section 67.657, RSMo, is repealed and two new sections  
2 enacted in lieu thereof, to be known as sections 33.542 and 67.657, to read as  
3 follows:

**33.542. Nothing in this chapter or any other section of law shall  
2 be construed to provide authority for the extension of existing bonds  
3 or any additional bonding authority to the executive branch without  
4 legislative or voter approval.**

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. Nothing in this section shall be construed to provide**  
152 **authority for the extension of existing bonds or any additional bonding**  
153 **authority to the executive branch without legislative or voter approval.**

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