

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend \_\_\_\_\_ HCS/House Bill No. 677, Page 1, Section Title, Lines 2-3,

2 by striking "certain tourism infrastructure facilities" and  
3 inserting in lieu thereof the following: "tourism"; and

4 Further amend said bill, page 2, section 67.641, line 47, by  
5 inserting immediately after said line the following:

6 "94.842. 1. The governing body of any home rule city with  
7 more than one hundred fifty-five thousand but fewer than two  
8 hundred thousand inhabitants may impose a tax on the charges for  
9 all sleeping rooms paid by the transient guests of hotels or  
10 motels situated in the city, which shall not be more than seven  
11 and one-half percent per occupied room per night, except that  
12 such tax shall not become effective unless the governing body of  
13 the city submits to the voters of the city at a state general,  
14 primary or special election, a proposal to authorize the  
15 governing body of the city to impose a tax under the provisions  
16 of this section. The tax authorized by this section shall be in  
17 addition to the charge for the sleeping room and shall be in  
18 addition to any and all taxes imposed by law, and the proceeds of  
19 such tax shall be used solely for capital investments that can be  
20 demonstrated to increase the number of overnight visitors. Such  
21 tax shall be stated separately from all other charges and taxes.

22 2. The question shall be submitted in substantially the  
23 following form:

1           Shall the \_\_\_\_\_ (city) levy a tax of \_\_\_\_\_  
2           percent on each sleeping room occupied and rented by  
3           transient guests of hotels and motels located in the  
4           city, where the proceeds of which shall be expended for  
5           capital investments to increase tourism?

6                    YES

NO

7           If a majority of the votes cast on the question by the qualified  
8           voters voting thereon are in favor of the question, then the tax  
9           shall become effective on the first day of the calendar quarter  
10           following the calendar quarter in which the election was held.

11           If a majority of the votes cast on the question by the qualified  
12           voters voting thereon are opposed to the question, then the  
13           governing body for the city shall have no power to impose the tax  
14           authorized by this section unless and until the governing body of  
15           the city again submits the question to the qualified voters of  
16           the city and such question is approved by a majority of the  
17           qualified voters voting on the question.

18           3. On and after the effective date of any tax authorized  
19           under the provisions of this section, the city which levied the  
20           tax may adopt one of the two following provisions for the  
21           collection and administration of the tax:

22                   (1) The city which levied the tax may adopt rules and  
23                   regulations for the internal collection of such tax by the city  
24                   officers usually responsible for collection and administration of  
25                   city taxes; or

26                   (2) The city may enter into an agreement with the director  
27                   of revenue of the state of Missouri for the purpose of collecting  
28                   the tax authorized in this section. In the event any city enters  
29                   into an agreement with the director of revenue of the state of

1 Missouri for the collection of the tax authorized in this  
2 section, the director of revenue shall perform all functions  
3 incident to the administration, collection, enforcement, and  
4 operation of such tax, and the director of revenue shall collect  
5 the additional tax authorized under the provisions of this  
6 section. The tax authorized under the provisions of this section  
7 shall be collected and reported upon such forms and under such  
8 administrative rules and regulations as may be prescribed by the  
9 director of revenue, and the director of revenue shall retain not  
10 more than one percent for cost of collection.

11 4. As used in this section, "transient guests" means a  
12 person or persons who occupy a room or rooms in a hotel, motel,  
13 or tourist court consecutively for thirty-one days or less."; and

14 Further amend the title and enacting clause accordingly.  
15