

SECOND REGULAR SESSION  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 1151**  
**91ST GENERAL ASSEMBLY**

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Reported from the Committee on Local Government and Economic Development, March 4, 2002, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

4666S.03C

TERRY L. SPIELER, Secretary.

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**AN ACT**

To repeal section 94.875, RSMo, relating to tourism tax trust funds in certain cities, and to enact in lieu thereof one new section relating to the same subject.

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

Section A. Section 94.875, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 94.875, to read as follows:

94.875. All taxes authorized and collected under sections 94.870 to 94.881 shall be deposited by the political subdivision 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 other funds of the political subdivision **except as specifically provided in this section**. The taxes collected shall be used, upon appropriation by the political subdivision, solely for the purpose of constructing, maintaining, or operating convention and tourism facilities, and at least twenty-five percent of such taxes collected shall be used for tourism marketing and promotional purposes; **except that in any city with a population of less than one thousand five hundred inhabitants, forty percent of such taxes collected may be transferred to such city's general revenue fund and the remaining thirty-five percent may be used for city capital improvements, pursuant to voter approval**. The moneys in the tourism tax trust fund of any city with a population of at least fifteen thousand located partially but not wholly within a county of the third classification with a population of at least thirty-nine thousand inhabitants shall be used solely for tourism marketing and promotional purposes. The tax authorized by section 94.870 shall be in addition to any and all other sales taxes allowed by law, but no ordinance or order imposing a tax under section 94.870 shall be effective unless the governing body of the political subdivision submits to the voters of the political subdivision at a

municipal or state general, primary, or special election a proposal to authorize the governing body of the political subdivision to impose such tax.

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