

SECOND REGULAR SESSION

[CORRECTED]

HOUSE COMMITTEE SUBSTITUTE FOR

SENATE COMMITTEE SUBSTITUTE FOR

# SENATE BILL NO. 1210

91ST GENERAL ASSEMBLY

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Reported from the Committee on Tourism, Recreation and Cultural Affairs, April 10, 2002, with recommendation that the House Committee Substitute for Senate Committee Substitute for Senate Bill No. 1210 Do Pass.

TED WEDEL, Chief Clerk

4766L.05C

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## AN ACT

To repeal sections 92.327 and 92.336, RSMo, relating to taxes for the promotion of tourism, and to enact in lieu thereof three new sections 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Section A. Sections 92.327 and 92.336, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 67.1361, 92.327 and 92.336, to read as follows:

**67.1361. 1. The governing body of any county of the first classification without a charter form of government and with more than eighty-five thousand nine hundred but less than eighty-six thousand inhabitants and the governing body of any home rule city with more than seventy-three thousand nine hundred but less than seventy-four thousand inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed and breakfast inns and campgrounds and any docking facility which rents slips to recreational boats which are used by transients for sleeping, which shall be at least two percent, but not more than eight percent per occupied room or slip per night, except that such tax shall not become effective unless the governing body of the county or city submits to the voters of the county or city at a state general, primary or special election, a proposal to authorize the governing body of the county or city to impose a tax pursuant to this section. The tax authorized by this section shall**

EXPLANATION — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

be in addition to any charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall be used by the city or county for funding the promotion of tourism and convention facilities. Such tax shall be stated separately from all other charges and taxes.

2. Any tax imposed by a county pursuant to subsection 1 of this section shall apply only to unincorporated areas of such county.

3. The question shall be submitted in substantially the following form:

Shall the ..... (city or county) levy a tax of ..... percent on each sleeping room or campsite occupied and rented by transient guests and any docking facility which rents slips to recreational boats which are used by transients for sleeping in the ..... (city or county), where the proceeds of which shall be expended for promotion of tourism and convention facilities?

G YES

G NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the governing body for the city or county shall have no power to impose the tax authorized by this section unless and until the governing body of the city or county again submits the question to the qualified voters of the city or county and such question is approved by a majority of the qualified voters voting on the question.

4. On and after the effective date of any tax authorized under the provisions of this section, the city or county may adopt one of the two following provisions for the collection and administration of the tax:

(1) The city or county may adopt rules and regulations for the internal collection of such tax by the city or county officers usually responsible for collection and administration of city or county taxes; or

(2) The city or county enter into an agreement with the director of revenue of the state of Missouri for the purpose of collecting the tax authorized in this section. In the event any city or county enters into an agreement with the director of revenue of the state of Missouri for the collection of the tax authorized in this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement and operation of such tax, and the director of revenue shall collect the additional tax authorized under the provisions of this section. The tax authorized under the provisions of this section shall be collected and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue, and the director of revenue shall retain an amount not to exceed one percent for cost

of collection.

**5. If a tax is imposed by a city or county under this section, the city or county may collect a penalty of one percent and interest not to exceed two percent per month on unpaid taxes which shall be considered delinquent thirty days after the last day of each quarter.**

**6. As used in this section "transient guests" means a person or persons who occupy room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.**

92.327. 1. Any city may submit a proposition to the voters of such city:

(1) A tax not to exceed [six] **seven** and one-half percent of the amount of sales or charges for all sleeping rooms paid by the transient guests of hotels, motels and tourist courts situated within the city involved, and doing business within such city (excluding sales tax); and

(2) A tax not to exceed [one and three-fourths] **two** percent of the gross receipts derived from the retail sales of food by every person operating a food establishment.

2. Such taxes shall be known as the "convention and tourism tax" and when collected shall be deposited by the city treasurer in a separate fund to be known as the "Convention and Tourism Fund". The governing body of the city shall appropriate from the convention and tourism fund as provided in sections 92.325 to 92.340.

92.336. The revenues received from the tax authorized under sections 92.325 to 92.340 shall be used exclusively for the advertising and promotion of convention and tourism business **and international trade** for the city from which it is collected, subject to the following requirements:

(1) Not less than forty percent of the proceeds of any tax imposed pursuant to subdivision (1) of section 92.327 shall be appropriated and paid to a general not for profit organization, with whom the city has contracted, and which is incorporated in the state of Missouri and located within the city limits of such city, established for the purpose of promoting such city as a convention, visitors and tourist center with the balance to be used for operating expenses and capital expenditures, including debt service, for sports, convention, exhibition, trade and tourism facilities located within the city limits of the city;

(2) Not less than ten percent of the proceeds of any tax imposed pursuant to subdivision (1) of section 92.327 shall be appropriated to a fund that hereby shall be established and called the "Neighborhood Tourist Development Fund". Such moneys from said funds shall be paid to not-for-profit neighborhood organizations with whom the city has contracted, and which are incorporated in the state of Missouri and located within the city limits of such city established for the purpose of promoting such neighborhood through cultural, social, ethnic, historic, educational, and recreational activities in conjunction with promoting such city as [a] **an international trade**, convention, visitors and tourist center;

(3) The proceeds of any tax imposed pursuant to subdivision (2) of section 92.327 shall be used by the city only for capital expenditures, including debt service, for sports, convention, exhibition, trade and tourism facilities located within the city limits of the city.