

SECOND REGULAR SESSION

SENATE BILL NO. 1210

91ST GENERAL ASSEMBLY

INTRODUCED BY SENATOR JOHNSON.

Read 1st time February 26, 2002, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

4766L.011

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to sales taxes for the promotion of tourism.

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

Section A. Chapter 67, RSMo, is amended by adding thereto one new section, to be known as section 67.1361, 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 and section 67.1362. The tax authorized by this section and section 67.1362 shall 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 county or city solely for funding the promotion of tourism. 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.

✓

Unofficial

Bill

Copy