

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 1089
94TH GENERAL ASSEMBLY

Reported from the Committee on Economic Development, Tourism and Local Government, March 6, 2008, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

4970S.02C

TERRY L. SPIELER, Secretary.

AN ACT

To amend chapter 94, RSMo, by adding thereto one new section relating to the imposition of a transient guest tax by certain cities.

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

Section A. Chapter 94, RSMo, is amended by adding thereto one new section, to be known as section 94.271, to read as follows:

94.271. 1. The governing body of any city of the fourth classification with more than twenty-four thousand eight hundred but fewer than twenty-five thousand inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof, which shall not be more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city submits to the voters of the city at a state general or primary election a proposal to authorize the governing body of the city to impose a tax under this section. The tax authorized in this section shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and the proceeds of such tax shall be used by the city for the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

2. The ballot of submission for the tax authorized in this section shall be in substantially the following form:

Shall (insert the name of the city) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in (name of city) at a rate of (insert rate of percent) percent for the purpose of promoting tourism?

21

YES

NO

22 If a majority of the votes cast on the question by the qualified voters
23 voting thereon are in favor of the question, then the tax shall become
24 effective on the first day of the second calendar quarter following the
25 calendar quarter in which the election was held. If a majority of the
26 votes cast on the question by the qualified voters voting thereon are
27 opposed to the question, then the tax authorized by this section shall
28 not become effective unless and until the question is resubmitted under
29 this section to the qualified voters of the city and such question is
30 approved by a majority of the qualified voters of the city voting on the
31 question.

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

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Bill

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