

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 1209
94TH GENERAL ASSEMBLY

Reported from the Committee on Economic Development, Tourism and Local Government, March 13, 2008, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

5303S.02C

TERRY L. SPIELER, Secretary.

AN ACT

To repeal section 67.1360, RSMo, and to enact in lieu thereof one new section relating to a local sales tax for the promotion of tourism.

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

Section A. Section 67.1360, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 67.1360, to read as follows:

67.1360. 1. The governing body of:

2 (1) A city with a population of more than seven thousand and less than
3 seven thousand five hundred;

4 (2) A county with a population of over nine thousand six hundred and less
5 than twelve thousand which has a total assessed valuation of at least sixty-three
6 million dollars, if the county submits the issue to the voters of such county prior
7 to January 1, 2003;

8 (3) A third class city which is the county seat of a county of the third
9 classification without a township form of government with a population of at least
10 twenty-five thousand but not more than thirty thousand inhabitants;

11 (4) Any fourth class city having, according to the last federal decennial
12 census, a population of more than one thousand eight hundred fifty inhabitants
13 but less than one thousand nine hundred fifty inhabitants in a county of the first
14 classification with a charter form of government and having a population of
15 greater than six hundred thousand but less than nine hundred thousand
16 inhabitants;

17 (5) Any city having a population of more than three thousand but less
18 than eight thousand inhabitants in a county of the fourth classification having

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

19 a population of greater than forty-eight thousand inhabitants;

20 (6) Any city having a population of less than two hundred fifty inhabitants
21 in a county of the fourth classification having a population of greater than
22 forty-eight thousand inhabitants;

23 (7) Any fourth class city having a population of more than two thousand
24 five hundred but less than three thousand inhabitants in a county of the third
25 classification having a population of more than twenty-five thousand but less
26 than twenty-seven thousand inhabitants;

27 (8) Any third class city with a population of more than three thousand two
28 hundred but less than three thousand three hundred located in a county of the
29 third classification having a population of more than thirty-five thousand but less
30 than thirty-six thousand;

31 (9) Any county of the second classification without a township form of
32 government and a population of less than thirty thousand;

33 (10) Any city of the fourth class in a county of the second classification
34 without a township form of government and a population of less than thirty
35 thousand;

36 (11) Any county of the third classification with a township form of
37 government and a population of at least twenty-eight thousand but not more than
38 thirty thousand;

39 (12) Any city of the fourth class with a population of more than one
40 thousand eight hundred but less than two thousand in a county of the third
41 classification with a township form of government and a population of at least
42 twenty-eight thousand but not more than thirty thousand;

43 (13) Any city of the third class with a population of more than seven
44 thousand two hundred but less than seven thousand five hundred within a county
45 of the third classification with a population of more than twenty-one thousand but
46 less than twenty-three thousand;

47 (14) Any fourth class city having a population of more than two thousand
48 eight hundred but less than three thousand one hundred inhabitants in a county
49 of the third classification with a township form of government having a
50 population of more than eight thousand four hundred but less than nine thousand
51 inhabitants;

52 (15) Any fourth class city with a population of more than four hundred
53 seventy but less than five hundred twenty inhabitants located in a county of the
54 third classification with a population of more than fifteen thousand nine hundred

55 but less than sixteen thousand inhabitants;

56 (16) Any third class city with a population of more than three thousand
57 eight hundred but less than four thousand inhabitants located in a county of the
58 third classification with a population of more than fifteen thousand nine hundred
59 but less than sixteen thousand inhabitants;

60 (17) Any fourth class city with a population of more than four thousand
61 three hundred but less than four thousand five hundred inhabitants located in
62 a county of the third classification without a township form of government with
63 a population greater than sixteen thousand but less than sixteen thousand two
64 hundred inhabitants;

65 (18) Any fourth class city with a population of more than two thousand
66 four hundred but less than two thousand six hundred inhabitants located in a
67 county of the first classification without a charter form of government with a
68 population of more than fifty-five thousand but less than sixty thousand
69 inhabitants;

70 (19) Any fourth class city with a population of more than two thousand
71 five hundred but less than two thousand six hundred inhabitants located in a
72 county of the third classification with a population of more than nineteen
73 thousand one hundred but less than nineteen thousand two hundred inhabitants;

74 (20) Any county of the third classification without a township form of
75 government with a population greater than sixteen thousand but less than
76 sixteen thousand two hundred inhabitants;

77 (21) Any county of the second classification with a population of more
78 than forty-four thousand but less than fifty thousand inhabitants;

79 (22) Any third class city with a population of more than nine thousand
80 five hundred but less than nine thousand seven hundred inhabitants located in
81 a county of the first classification without a charter form of government and with
82 a population of more than one hundred ninety-eight thousand but less than one
83 hundred ninety-eight thousand two hundred inhabitants;

84 (23) Any city of the fourth classification with more than five thousand two
85 hundred but less than five thousand three hundred inhabitants located in a
86 county of the third classification without a township form of government and with
87 more than twenty-four thousand five hundred but less than twenty-four thousand
88 six hundred inhabitants;

89 (24) Any third class city with a population of more than nineteen
90 thousand nine hundred but less than twenty thousand in a county of the first

91 classification without a charter form of government and with a population of more
92 than one hundred ninety-eight thousand but less than one hundred ninety-eight
93 thousand two hundred inhabitants;

94 (25) Any city of the fourth classification with more than two thousand six
95 hundred but less than two thousand seven hundred inhabitants located in any
96 county of the third classification without a township form of government and with
97 more than fifteen thousand three hundred but less than fifteen thousand four
98 hundred inhabitants;

99 (26) Any county of the third classification without a township form of
100 government and with more than fourteen thousand nine hundred but less than
101 fifteen thousand inhabitants;

102 (27) Any city of the fourth classification with more than five thousand four
103 hundred but fewer than five thousand five hundred inhabitants and located in
104 more than one county;

105 (28) Any city of the fourth classification with more than six thousand
106 three hundred but fewer than six thousand five hundred inhabitants and located
107 in more than one county through the creation of a tourism district which may
108 include, in addition to the geographic area of such city, the area encompassed by
109 the portion of the school district, located within a county of the first classification
110 with more than ninety-three thousand eight hundred but fewer than ninety-three
111 thousand nine hundred inhabitants, having an average daily attendance for
112 school year 2005-06 between one thousand eight hundred and one thousand nine
113 hundred;

114 (29) Any city of the fourth classification with more than seven thousand
115 seven hundred but less than seven thousand eight hundred inhabitants located
116 in a county of the first classification with more than ninety-three thousand eight
117 hundred but less than ninety-three thousand nine hundred inhabitants;

118 (30) Any city of the fourth classification with more than two thousand
119 nine hundred but less than three thousand inhabitants located in a county of the
120 first classification with more than seventy-three thousand seven hundred but less
121 than seventy-three thousand eight hundred inhabitants;

122 (31) Any city of the third classification with more than nine thousand
123 three hundred but less than nine thousand four hundred inhabitants; [or]

124 (32) Any city of the fourth classification with more than three thousand
125 eight hundred but fewer than three thousand nine hundred inhabitants and
126 located in any county of the first classification with more than thirty-nine

127 thousand seven hundred but fewer than thirty-nine thousand eight hundred
128 inhabitants; **or**

129 **(33) Any city of the fourth classification with more than three**
130 **thousand eight hundred but fewer than four thousand inhabitants and**
131 **located in more than one county;**

132 may impose a tax on the charges for all sleeping rooms paid by the transient
133 guests of hotels, motels, bed and breakfast inns and campgrounds and any
134 docking facility which rents slips to recreational boats which are used by
135 transients for sleeping, which shall be at least two percent, but not more than
136 five percent per occupied room per night, except that such tax shall not become
137 effective unless the governing body of the city or county submits to the voters of
138 the city or county at a state general, primary or special election, a proposal to
139 authorize the governing body of the city or county to impose a tax pursuant to the
140 provisions of this section and section 67.1362. The tax authorized by this section
141 and section 67.1362 shall be in addition to any charge paid to the owner or
142 operator and shall be in addition to any and all taxes imposed by law and the
143 proceeds of such tax shall be used by the city or county solely for funding the
144 promotion of tourism. Such tax shall be stated separately from all other charges
145 and taxes.

146 **2. In any city of the fourth classification with more than three**
147 **thousand eight hundred but fewer than four thousand inhabitants,**
148 **"transient guest" as used in this section, shall not include a person or**
149 **persons who occupy a room or rooms in a not-for-profit hotel or motel.**

✓
Copy