

SECOND REGULAR SESSION

SENATE BILL NO. 900

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR VOGEL.

Pre-filed December 26, 2007, and ordered printed.

TERRY L. SPIELER, Secretary.

3443S.011

AN ACT

To repeal section 67.1000, RSMo, and to enact in lieu thereof one new section relating to transient guest taxes.

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

Section A. Section 67.1000, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 67.1000, to read as follows:

67.1000. 1. The governing body of any county or of any city which is the
2 county seat of any county or which now or hereafter has a population of more
3 than three thousand five hundred inhabitants and which has heretofore been
4 authorized by the general assembly, or of any other city which has a population
5 of more than eighteen thousand and less than forty-five thousand inhabitants
6 located in a county of the first classification with a population over two hundred
7 thousand adjacent to a county of the first classification with a population over
8 nine hundred thousand, may impose a tax on the charges for all sleeping rooms
9 paid by the transient guests of hotels or motels situated in the city or county,
10 which shall be not more than ~~[five]~~ **eight** percent per occupied room per night,
11 except that such tax shall not become effective unless the governing body of the
12 city or county submits to the voters of the city or county at an election permitted
13 under section 115.123, RSMo, a proposal to authorize the governing body of the
14 city or county to impose a tax under the provisions of this section and section
15 67.1002. The tax authorized by this section and section 67.1002 shall be in
16 addition to the charge for the sleeping room and shall be in addition to any and
17 all taxes imposed by law and the proceeds of such tax shall be used by the city
18 or county solely for funding a convention and visitors bureau which shall be a
19 general not-for-profit organization with whom the city or county has contracted,

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

20 and which is established for the purpose of promoting the city or county as a
21 convention, visitor and tourist center. Such tax shall be stated separately from
22 all other charges and taxes.

23 2. In any county of the third classification without a township form of
24 government and with more than forty-one thousand one hundred but fewer than
25 forty-one thousand two hundred inhabitants, "transient guests", as used in this
26 section and section 67.1002, means a person or persons who occupy a room or
27 rooms in a hotel or motel for ninety days or less during any calendar quarter.

Unofficial

Bill

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