

FIRST REGULAR SESSION

SENATE BILL NO. 165

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR JUSTUS.

Read 1st time January 8, 2009, and ordered printed.

TERRY L. SPIELER, Secretary.

0920S.011

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
2 section, to be known as section 94.271, to read as follows:

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

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

17 Shall (insert the name of the city) impose a tax on the charges for
18 all sleeping rooms paid by the transient guests of hotels and motels
19 situated in (name of city) at a rate of (insert rate of percent)
20 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.

✓

Bill

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