

FIRST REGULAR SESSION

# SENATE BILL NO. 387

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR BARNITZ.

Read 1st time February 17, 2009, and ordered printed.

TERRY L. SPIELER, Secretary.

0820S.011

## AN ACT

To amend chapter 94, RSMo, by adding thereto one new section relating to transient guest taxes.

*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 94.1011, to read as follows:

94.1011. 1. The governing body of any city of the third  
2 classification with more than three thousand five hundred but fewer  
3 than three thousand six hundred inhabitants may impose, by order or  
4 ordinance, a tax on the charges for all sleeping rooms paid by the  
5 transient guests of hotels or motels situated in the city or a portion  
6 thereof. The tax shall be not more than three percent per occupied  
7 room per night, and shall be imposed solely for the purpose of funding  
8 the construction, maintenance, and repair of a multipurpose conference  
9 and convention center. The tax authorized in this section shall be in  
10 addition to the charge for the sleeping room and all other taxes  
11 imposed by law, and shall be stated separately from all other charges  
12 and taxes.

13 2. No such order or ordinance shall become effective unless the  
14 governing body of the city submits to the voters of the city at a state  
15 general, primary, or special election a proposal to authorize the  
16 governing body of the city to impose a tax under this section. If a  
17 majority of the votes cast on the question by the qualified voters voting  
18 thereon are in favor of the question, then the tax shall become effective  
19 on the first day of the second calendar quarter following the calendar  
20 quarter in which the election was held. If a majority of the votes cast  
21 on the question by the qualified voters voting thereon are opposed to

22 the question, then the tax shall not become effective unless and until  
23 the question is resubmitted under this section to the qualified voters  
24 of the city and such question is approved by a majority of the qualified  
25 voters voting on the question.

26 3. All revenue generated by the tax shall be collected by the city  
27 collector of revenue, shall be deposited in a special trust fund, and  
28 shall be used solely for the designated purposes. If the tax is repealed,  
29 all funds remaining in the special trust fund shall continue to be used  
30 solely for the designated purposes. Any funds in the special trust fund  
31 that are not needed for current expenditures may be invested by the  
32 governing body in accordance with applicable laws relating to the  
33 investment of other city funds. Any interest and moneys earned on  
34 such investments shall be credited to the fund.

35 4. The governing body of any city that has adopted the tax  
36 authorized in this section may submit the question of repeal of the tax  
37 to the voters on any date available for elections for the city. If a  
38 majority of the votes cast on the proposal are in favor of the repeal,  
39 that repeal shall become effective on December thirty-first of the  
40 calendar year in which such repeal was approved. If a majority of the  
41 votes cast on the question by the qualified voters voting thereon are  
42 opposed to the repeal, then the tax authorized in this section shall  
43 remain effective until the question is resubmitted under this section to  
44 the qualified voters of the city, and the repeal is approved by a  
45 majority of the qualified voters voting on the question.

46 5. Whenever the governing body of any city that has adopted the  
47 tax authorized in this section receives a petition, signed by a number  
48 of registered voters of the city equal to at least two percent of the  
49 number of registered voters of the city voting in the last gubernatorial  
50 election, calling for an election to repeal the tax imposed under this  
51 section, the governing body shall submit to the voters of the city a  
52 proposal to repeal the tax. If a majority of the votes cast on the  
53 question by the qualified voters voting thereon are in favor of the  
54 repeal, that repeal shall become effective on December thirty-first of  
55 the calendar year in which such repeal was approved. If a majority of  
56 the votes cast on the question by the qualified voters voting thereon  
57 are opposed to the repeal, then the tax shall remain effective until the  
58 question is resubmitted under this section to the qualified voters of the

59 city and the repeal is approved by a majority of the qualified voters  
60 voting on the question.

61           6. As used in this section, "transient guests" means a person or  
62 persons who occupy a room or rooms in a hotel or motel for thirty-one  
63 days or less during any calendar quarter.

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