

SECOND REGULAR SESSION

SENATE BILL NO. 644

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SHIELDS.

Pre-filed December 1, 2009, and ordered printed.

TERRY L. SPIELER, Secretary.

3322S.021

AN ACT

To repeal sections 67.1361 and 70.220, RSMo, and to enact in lieu thereof two new sections relating to taxes to fund tourism and convention centers.

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

Section A. Sections 67.1361 and 70.220, RSMo, are repealed and two new
2 sections enacted in lieu thereof, to be known as sections 67.1361 and 70.220, to
3 read as follows:

67.1361. 1. The governing body of any county of the first classification
2 without a charter form of government and with more than eighty-five thousand
3 nine hundred but less than eighty-six thousand inhabitants and the governing
4 body of any home rule city with more than seventy-three thousand nine hundred
5 but less than seventy-four thousand inhabitants may impose a tax on the charges
6 for all sleeping rooms paid by the transient guests of hotels, motels, bed and
7 breakfast inns and campgrounds and any docking facility which rents slips to
8 recreational boats which are used by transients for sleeping, which shall be at
9 least two percent, but not more than eight percent per occupied room or slip per
10 night, except that such tax shall not become effective unless the governing body
11 of the county or city submits to the voters of the county or city at a state general,
12 primary or special election, a proposal to authorize the governing body of the
13 county or city to impose a tax pursuant to this section. The tax authorized by
14 this section shall be in addition to any charge paid to the owner or operator and
15 shall be in addition to any and all taxes imposed by law and the proceeds of such
16 tax shall be used by the city or county for funding the promotion of tourism and
17 convention facilities **including capital expenditures therefor**. Such tax shall
18 be stated separately from all other charges and taxes.

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

19 2. Any tax imposed by a county pursuant to subsection 1 of this section
20 shall apply only to unincorporated areas of such county.

21 3. The question shall be submitted in substantially the following form:

22 Shall the (city or county) levy a tax of percent on
23 each sleeping room or campsite occupied and rented by transient guests and any
24 docking facility which rents slips to recreational boats which are used by
25 transients for sleeping in the (city or county), where the proceeds of which
26 shall be expended for promotion of tourism and convention facilities?

27 YES NO

28 If a majority of the votes cast on the question by the qualified voters voting
29 thereon are in favor of the question, then the tax shall become effective on the
30 first day of the calendar quarter following the calendar quarter in which the
31 election was held. If a majority of the votes cast on the question by the qualified
32 voters voting thereon are opposed to the question, then the governing body for the
33 city or county shall have no power to impose the tax authorized by this section
34 unless and until the governing body of the city or county again submits the
35 question to the qualified voters of the city or county and such question is
36 approved by a majority of the qualified voters voting on the question.

37 4. On and after the effective date of any tax authorized under the
38 provisions of this section, the city or county may adopt one of the two following
39 provisions for the collection and administration of the tax:

40 (1) The city or county may adopt rules and regulations for the internal
41 collection of such tax by the city or county officers usually responsible for
42 collection and administration of city or county taxes; or

43 (2) The city or county enter into an agreement with the director of
44 revenue of the state of Missouri for the purpose of collecting the tax authorized
45 in this section. In the event any city or county enters into an agreement with the
46 director of revenue of the state of Missouri for the collection of the tax authorized
47 in this section, the director of revenue shall perform all functions incident to the
48 administration, collection, enforcement and operation of such tax, and the director
49 of revenue shall collect the additional tax authorized under the provisions of this
50 section. The tax authorized under the provisions of this section shall be collected
51 and reported upon such forms and under such administrative rules and
52 regulations as may be prescribed by the director of revenue, and the director of
53 revenue shall retain an amount not to exceed one percent for cost of collection.

54 5. If a tax is imposed by a city or county under this section, the city or

55 county may collect a penalty of one percent and interest not to exceed two percent
56 per month on unpaid taxes which shall be considered delinquent thirty days after
57 the last day of each quarter.

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

70.220. 1. Any municipality or political subdivision of this state, as
2 herein defined, may contract and cooperate with any other municipality or
3 political subdivision, or with an elective or appointive official thereof, or with a
4 duly authorized agency of the United States, or of this state, or with other states
5 or their municipalities or political subdivisions, or with any private person, firm,
6 association or corporation, for the planning, development, construction,
7 acquisition or operation of any public improvement or facility, or for a common
8 service; provided, that the subject and purposes of any such contract or
9 cooperative action made and entered into by such municipality or political
10 subdivision shall be within the scope of the powers of such municipality or
11 political subdivision.

12 2. Any municipality or political subdivision of this state may contract with
13 one or more adjacent municipalities or political subdivisions to share the tax
14 revenues of such cooperating entities that are generated from real property and
15 the improvements constructed thereon, if such real property is located within the
16 boundaries of either or both municipalities or subdivisions and within three
17 thousand feet of a common border of the contracting municipalities or political
18 subdivisions. The purpose of such contract shall be within the scope of powers
19 of each municipality or political subdivision. Municipalities or political
20 subdivisions separated only by a public street, easement, or right-of-way shall be
21 considered to share a common border for purposes of this subsection.

22 3. **Any county of the first classification with more than**
23 **eighty-five thousand nine hundred but fewer than eighty-six thousand**
24 **inhabitants may contract with any home rule city with more than**
25 **seventy-three thousand but fewer than seventy-five thousand**
26 **inhabitants to share tax revenues for the purpose of promoting tourism**
27 **and constructing, maintaining, and improving a convention center. In**
28 **the event an agreement for the distribution of tax revenues is entered**
29 **into between a county of the first classification with more than**
30 **eighty-five thousand nine hundred but fewer than eighty-six thousand**

31 inhabitants and a home rule city with more than seventy-three
32 thousand but fewer than seventy-five thousand inhabitants, then all
33 revenue received from such taxes shall be distributed in accordance
34 with said agreement for so long as the taxes remain in effect or until
35 the agreement is modified by mutual agreement of the parties. For
36 purposes of this subsection, the term "tax revenues" shall include, but
37 not be limited to, tax revenues generated from real property and the
38 improvements constructed thereon, and tax revenues generated from
39 the imposition of a transient guest tax imposed under the provisions of
40 section 67.1361.

41 4. If any contract or cooperative action entered into under this section is
42 between a municipality or political subdivision and an elective or appointive
43 official of another municipality or political subdivision, such contract or
44 cooperative action shall be approved by the governing body of the unit of
45 government in which such elective or appointive official resides.

46 [4.] 5. In the event an agreement for the distribution of tax revenues is
47 entered into between a county of the first classification without a charter form of
48 government and a constitutional charter city with a population of more than one
49 hundred forty thousand that is located in said county prior to a vote to authorize
50 the imposition of such tax, then all revenue received from such tax shall be
51 distributed in accordance with said agreement for so long as the tax remains in
52 effect or until the agreement is modified by mutual agreement of the parties.

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