

SECOND REGULAR SESSION

SENATE BILL NO. 863

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR CALLAHAN.

Read 1st time January 28, 2010, and ordered printed.

TERRY L. SPIELER, Secretary.

4605S.02I

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 section, to be known as section 94.840, to read as follows:

94.840. 1. The governing body of any city of the fourth classification with more than thirty thousand three hundred but fewer than thirty thousand seven hundred inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or a portion thereof, which shall not be more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city submits to the voters of the city at a state general, primary, or special election a proposal to authorize the governing body of the city to impose a tax under this section. The tax authorized in this section shall be in addition to the charge for the sleeping room and all other taxes imposed by law, and the proceeds of such tax shall be used by the city for the promotion, operation, and development of tourism and convention facilities. Such tax shall be stated separately from all other charges and taxes.

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

Shall (insert the name of the city) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in (name of city) at a rate of (insert rate of percent) percent for the purpose of the promotion, operation, and development of tourism and convention

23 facilities?

24 YES NO

25 If a majority of the votes cast on the question by the qualified voters
26 voting thereon are in favor of the question, then the tax shall become
27 effective on the first day of the second calendar quarter following the
28 calendar quarter in which the election was held. If a majority of the
29 votes cast on the question by the qualified voters voting thereon are
30 opposed to the question, then the tax authorized by this section shall
31 not become effective unless and until the question is resubmitted under
32 this section to the qualified voters of the city and such question is
33 approved by a majority of the qualified voters of the city voting on the
34 question.

35 3. As used in this section, "transient guests" means a person or
36 persons who occupy a room or rooms in a hotel or motel for thirty-one
37 days or less during any calendar quarter.

✓
Bill

Copy