

SECOND REGULAR SESSION  
SENATE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILL NO. 1442**  
95TH GENERAL ASSEMBLY

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Reported from the Committee on Ways and Means, March 18, 2010, with recommendation that the Senate Committee Substitute do pass.

3380S.02C

TERRY L. SPIELER, Secretary.

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**AN ACT**

To repeal sections 67.1000, 67.1360, 67.2000, 94.510, 94.550, and 94.577, RSMo, and to enact in lieu thereof nine new sections relating to taxes, with an emergency clause for a certain section.

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

Section A. Sections 67.1000, 67.1360, 67.2000, 94.510, 94.550, and 94.577, RSMo, are repealed and nine new sections enacted in lieu thereof, to be known as sections 67.1000, 67.1360, 67.2000, 94.271, 94.510, 94.550, 94.577, 94.832, and 144.019, to read as follows:

67.1000. 1. The governing body of any county or of any city which is the county seat of any county or which now or hereafter has a population of more than three thousand five hundred inhabitants and which has heretofore been authorized by the general assembly, or of any other city which has a population of more than eighteen thousand and less than forty-five thousand inhabitants located in a county of the first classification with a population over two hundred thousand adjacent to a county of the first classification with a population over nine hundred thousand, 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 county, which shall be not more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city or county submits to the voters of the city or county at an election permitted under section 115.123, RSMo, a proposal to authorize the governing body of the city or county to impose a tax under the provisions of this section and section 67.1002. The tax authorized by this section and section 67.1002 shall be in

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

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,  
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.

28         **3. Provisions of this section to the contrary notwithstanding, the**  
29 **governing body of any home rule city with more than thirty-nine**  
30 **thousand six hundred but fewer than thirty-nine thousand seven**  
31 **hundred inhabitants and partially located in any county of the first**  
32 **classification with more than seventy-one thousand three hundred but**  
33 **fewer than seventy-one thousand four hundred inhabitants may impose**  
34 **a tax on the charges for all sleeping rooms paid by the transient guests**  
35 **of hotels or motels situated in the city, which shall be not more than**  
36 **seven percent per occupied room per night, except that such tax shall**  
37 **not become effective unless the governing body of such city submits to**  
38 **the voters of the city at an election permitted under section 115.123, a**  
39 **proposal to authorize the governing body of the city to impose a tax**  
40 **under the provisions of this section and section 67.1002. The tax**  
41 **authorized by this section and section 67.1002 shall be in addition to**  
42 **the charge for the sleeping room and shall be in addition to any and all**  
43 **taxes imposed by law and the proceeds of such tax shall be used by the**  
44 **city solely for funding a convention and visitors bureau which shall be**  
45 **a general not-for-profit organization with whom the city has**  
46 **contracted, and which is established for the purpose of promoting the**  
47 **city as a convention, visitor, and tourist center. Such tax shall be**  
48 **stated separately from all other charges and taxes.**

67.1360. 1. The governing body of the following cities and counties  
2 may impose a tax as provided in this section:

3         (1) A city with a population of more than seven thousand and less than

4 seven thousand five hundred;

5 (2) A county with a population of over nine thousand six hundred and less  
6 than twelve thousand which has a total assessed valuation of at least sixty-three  
7 million dollars, if the county submits the issue to the voters of such county prior  
8 to January 1, 2003;

9 (3) A third class city which is the county seat of a county of the third  
10 classification without a township form of government with a population of at least  
11 twenty-five thousand but not more than thirty thousand inhabitants;

12 (4) Any fourth class city having, according to the last federal decennial  
13 census, a population of more than one thousand eight hundred fifty inhabitants  
14 but less than one thousand nine hundred fifty inhabitants in a county of the first  
15 classification with a charter form of government and having a population of  
16 greater than six hundred thousand but less than nine hundred thousand  
17 inhabitants;

18 (5) Any city having a population of more than three thousand but less  
19 than eight thousand inhabitants in a county of the fourth classification having  
20 a population of greater than forty-eight thousand inhabitants;

21 (6) Any city having a population of less than two hundred fifty inhabitants  
22 in a county of the fourth classification having a population of greater than  
23 forty-eight thousand inhabitants;

24 (7) Any fourth class city having a population of more than two thousand  
25 five hundred but less than three thousand inhabitants in a county of the third  
26 classification having a population of more than twenty-five thousand but less  
27 than twenty-seven thousand inhabitants;

28 (8) Any third class city with a population of more than three thousand two  
29 hundred but less than three thousand three hundred located in a county of the  
30 third classification having a population of more than thirty-five thousand but less  
31 than thirty-six thousand;

32 (9) Any county of the second classification without a township form of  
33 government and a population of less than thirty thousand;

34 (10) Any city of the fourth class in a county of the second classification  
35 without a township form of government and a population of less than thirty  
36 thousand;

37 (11) Any county of the third classification with a township form of  
38 government and a population of at least twenty-eight thousand but not more than  
39 thirty thousand;

40 (12) Any city of the fourth class with a population of more than one  
41 thousand eight hundred but less than two thousand in a county of the third  
42 classification with a township form of government and a population of at least  
43 twenty-eight thousand but not more than thirty thousand;

44 (13) Any city of the third class with a population of more than seven  
45 thousand two hundred but less than seven thousand five hundred within a county  
46 of the third classification with a population of more than twenty-one thousand but  
47 less than twenty-three thousand;

48 (14) Any fourth class city having a population of more than two thousand  
49 eight hundred but less than three thousand one hundred inhabitants in a county  
50 of the third classification with a township form of government having a  
51 population of more than eight thousand four hundred but less than nine thousand  
52 inhabitants;

53 (15) Any fourth class city with a population of more than four hundred  
54 seventy but less than five hundred twenty inhabitants located in a county of the  
55 third classification with a population of more than fifteen thousand nine hundred  
56 but less than sixteen thousand inhabitants;

57 (16) Any third class city with a population of more than three thousand  
58 eight hundred but less than four thousand inhabitants located in a county of the  
59 third classification with a population of more than fifteen thousand nine hundred  
60 but less than sixteen thousand inhabitants;

61 (17) Any fourth class city with a population of more than four thousand  
62 three hundred but less than four thousand five hundred inhabitants located in  
63 a county of the third classification without a township form of government with  
64 a population greater than sixteen thousand but less than sixteen thousand two  
65 hundred inhabitants;

66 (18) Any fourth class city with a population of more than two thousand  
67 four hundred but less than two thousand six hundred inhabitants located in a  
68 county of the first classification without a charter form of government with a  
69 population of more than fifty-five thousand but less than sixty thousand  
70 inhabitants;

71 (19) Any fourth class city with a population of more than two thousand  
72 five hundred but less than two thousand six hundred inhabitants located in a  
73 county of the third classification with a population of more than nineteen  
74 thousand one hundred but less than nineteen thousand two hundred inhabitants;

75 (20) Any county of the third classification without a township form of

76 government with a population greater than sixteen thousand but less than  
77 sixteen thousand two hundred inhabitants;

78 (21) Any county of the second classification with a population of more  
79 than forty-four thousand but less than fifty thousand inhabitants;

80 (22) Any third class city with a population of more than nine thousand  
81 five hundred but less than nine thousand seven hundred inhabitants located in  
82 a county of the first classification without a charter form of government and with  
83 a population of more than one hundred ninety-eight thousand but less than one  
84 hundred ninety-eight thousand two hundred inhabitants;

85 (23) Any city of the fourth classification with more than five thousand two  
86 hundred but less than five thousand three hundred inhabitants located in a  
87 county of the third classification without a township form of government and with  
88 more than twenty-four thousand five hundred but less than twenty-four thousand  
89 six hundred inhabitants;

90 (24) Any third class city with a population of more than nineteen  
91 thousand nine hundred but less than twenty thousand in a county of the first  
92 classification without a charter form of government and with a population of more  
93 than one hundred ninety-eight thousand but less than one hundred ninety-eight  
94 thousand two hundred inhabitants;

95 (25) Any city of the fourth classification with more than two thousand six  
96 hundred but less than two thousand seven hundred inhabitants located in any  
97 county of the third classification without a township form of government and with  
98 more than fifteen thousand three hundred but less than fifteen thousand four  
99 hundred inhabitants;

100 (26) Any county of the third classification without a township form of  
101 government and with more than fourteen thousand nine hundred but less than  
102 fifteen thousand inhabitants;

103 (27) Any city of the fourth classification with more than five thousand four  
104 hundred but fewer than five thousand five hundred inhabitants and located in  
105 more than one county;

106 (28) Any city of the fourth classification with more than six thousand  
107 three hundred but fewer than six thousand five hundred inhabitants and located  
108 in more than one county through the creation of a tourism district which may  
109 include, in addition to the geographic area of such city, the area encompassed by  
110 the portion of the school district, located within a county of the first classification  
111 with more than ninety-three thousand eight hundred but fewer than ninety-three

112 thousand nine hundred inhabitants, having an average daily attendance for  
113 school year 2005-06 between one thousand eight hundred and one thousand nine  
114 hundred;

115 (29) Any city of the fourth classification with more than seven thousand  
116 seven hundred but less than seven thousand eight hundred inhabitants located  
117 in a county of the first classification with more than ninety-three thousand eight  
118 hundred but less than ninety-three thousand nine hundred inhabitants;

119 (30) Any city of the fourth classification with more than two thousand  
120 nine hundred but less than three thousand inhabitants located in a county of the  
121 first classification with more than seventy-three thousand seven hundred but less  
122 than seventy-three thousand eight hundred inhabitants;

123 (31) Any city of the third classification with more than nine thousand  
124 three hundred but less than nine thousand four hundred inhabitants; [or]

125 (32) Any city of the fourth classification with more than three thousand  
126 eight hundred but fewer than three thousand nine hundred inhabitants and  
127 located in any county of the first classification with more than thirty-nine  
128 thousand seven hundred but fewer than thirty-nine thousand eight hundred  
129 inhabitants;

130 **(33) Any city of the fourth classification with more than one**  
131 **thousand eight hundred but fewer than one thousand nine hundred**  
132 **inhabitants and located in any county of the first classification with**  
133 **more than one hundred thirty-five thousand four hundred but fewer**  
134 **than one hundred thirty-five thousand five hundred inhabitants;**

135 **(34) Any county of the third classification without a township**  
136 **form of government and with more than twelve thousand one hundred**  
137 **but fewer than twelve thousand two hundred inhabitants; or**

138 **(35) Any city of the fourth classification with more than three**  
139 **thousand eight hundred and fifty but fewer than four thousand**  
140 **inhabitants and located in more than one county; provided, however,**  
141 **that motels owned by not-for-profit organizations are exempt.**

142 **2. The governing body of any city or county listed in subsection**  
143 **1 of this section** may impose a tax on the charges for all sleeping rooms paid  
144 by the transient guests of hotels, motels, bed and breakfast inns and  
145 campgrounds and any docking facility which rents slips to recreational boats  
146 which are used by transients for sleeping, which shall be at least two percent, but  
147 not more than five percent per occupied room per night, except that such tax shall

148 not become effective unless the governing body of the city or county submits to  
149 the voters of the city or county at a state general, primary or special election, a  
150 proposal to authorize the governing body of the city or county to impose a tax  
151 pursuant to the provisions of this section and section 67.1362. The tax authorized  
152 by this section and section 67.1362 shall be in addition to any charge paid to the  
153 owner or operator and shall be in addition to any and all taxes imposed by law  
154 and the proceeds of such tax shall be used by the city or county solely for funding  
155 the promotion of tourism. Such tax shall be stated separately from all other  
156 charges and taxes.

67.2000. 1. This section shall be known as the "Exhibition Center and  
2 Recreational Facility District Act".

3 2. Whenever not less than fifty owners of real property located within any  
4 county of the first classification with more than seventy-one thousand three  
5 hundred but less than seventy-one thousand four hundred inhabitants, or any  
6 county of the first classification with more than one hundred ninety-eight  
7 thousand but less than one hundred ninety-nine thousand two hundred  
8 inhabitants, or any county of the first classification with more than eighty-five  
9 thousand nine hundred but less than eighty-six thousand inhabitants, or any  
10 county of the second classification with more than fifty-two thousand six hundred  
11 but less than fifty-two thousand seven hundred inhabitants, or any county of the  
12 first classification with more than one hundred four thousand six hundred but  
13 less than one hundred four thousand seven hundred inhabitants, or any county  
14 of the third classification without a township form of government and with more  
15 than seventeen thousand nine hundred but less than eighteen thousand  
16 inhabitants, or any county of the first classification with more than thirty-seven  
17 thousand but less than thirty-seven thousand one hundred inhabitants, or any  
18 county of the third classification without a township form of government and with  
19 more than twenty-three thousand five hundred but less than twenty-three  
20 thousand six hundred inhabitants, or any county of the third classification  
21 without a township form of government and with more than nineteen thousand  
22 three hundred but less than nineteen thousand four hundred inhabitants, or any  
23 county of the first classification with more than two hundred forty thousand three  
24 hundred but less than two hundred forty thousand four hundred inhabitants, **or**  
25 **any county of the third classification with a township form of**  
26 **government and with more than eight thousand nine hundred but fewer**  
27 **than nine thousand inhabitants, or any county of the third**

28 **classification without a township form of government and with more**  
29 **than eighteen thousand nine hundred but fewer than nineteen**  
30 **thousand inhabitants, or any county of the third classification with a**  
31 **township form of government and with more than eight thousand but**  
32 **fewer than eight thousand one hundred inhabitants, or any county of**  
33 **the third classification with a township form of government and with**  
34 **more than eleven thousand five hundred but fewer than eleven**  
35 **thousand six hundred inhabitants, desire to create an exhibition center and**  
36 recreational facility district, the property owners shall file a petition with the  
37 governing body of each county located within the boundaries of the proposed  
38 district requesting the creation of the district. The district boundaries may  
39 include all or part of the counties described in this section. The petition shall  
40 contain the following information:

41 (1) The name and residence of each petitioner and the location of the real  
42 property owned by the petitioner;

43 (2) A specific description of the proposed district boundaries, including a  
44 map illustrating the boundaries; and

45 (3) The name of the proposed district.

46 3. Upon the filing of a petition pursuant to this section, the governing  
47 body of any county described in this section may, by resolution, approve the  
48 creation of a district. Any resolution to establish such a district shall be adopted  
49 by the governing body of each county located within the proposed district, and  
50 shall contain the following information:

51 (1) A description of the boundaries of the proposed district;

52 (2) The time and place of a hearing to be held to consider establishment  
53 of the proposed district;

54 (3) The proposed sales tax rate to be voted on within the proposed district;  
55 and

56 (4) The proposed uses for the revenue generated by the new sales tax.

57 4. Whenever a hearing is held as provided by this section, the governing  
58 body of each county located within the proposed district shall:

59 (1) Publish notice of the hearing on two separate occasions in at least one  
60 newspaper of general circulation in each county located within the proposed  
61 district, with the first publication to occur not more than thirty days before the  
62 hearing, and the second publication to occur not more than fifteen days or less  
63 than ten days before the hearing;



64 (2) Hear all protests and receive evidence for or against the establishment  
65 of the proposed district; and

66 (3) Rule upon all protests, which determinations shall be final.

67 5. Following the hearing, if the governing body of each county located  
68 within the proposed district decides to establish the proposed district, it shall  
69 adopt an order to that effect; if the governing body of any county located within  
70 the proposed district decides to not establish the proposed district, the boundaries  
71 of the proposed district shall not include that county. The order shall contain the  
72 following:

73 (1) The description of the boundaries of the district;

74 (2) A statement that an exhibition center and recreational facility district  
75 has been established;

76 (3) The name of the district;

77 (4) The uses for any revenue generated by a sales tax imposed pursuant  
78 to this section; and

79 (5) A declaration that the district is a political subdivision of the state.

80 6. A district established pursuant to this section may, at a general,  
81 primary, or special election, submit to the qualified voters within the district  
82 boundaries a sales tax of one-fourth of one percent, for a period not to exceed  
83 twenty-five years, on all retail sales within the district, which are subject to  
84 taxation pursuant to sections 144.010 to 144.525, RSMo, to fund the acquisition,  
85 construction, maintenance, operation, improvement, and promotion of an  
86 exhibition center and recreational facilities. The ballot of submission shall be in  
87 substantially the following form:

88 Shall the ..... (name of district) impose a sales tax of one-fourth of one  
89 percent to fund the acquisition, construction, maintenance, operation,  
90 improvement, and promotion of an exhibition center and recreational facilities,  
91 for a period of ..... (insert number of years)?

92  YES  NO

93 If you are in favor of the question, place an "X" in the box opposite "YES". If you  
94 are opposed to the question, place an "X" in the box opposite "NO".

95 If a majority of the votes cast in the portion of any county that is part of the  
96 proposed district favor the proposal, then the sales tax shall become effective in  
97 that portion of the county that is part of the proposed district on the first day of  
98 the first calendar quarter immediately following the election. If a majority of the  
99 votes cast in the portion of a county that is a part of the proposed district oppose

100 the proposal, then that portion of such county shall not impose the sales tax  
101 authorized in this section until after the county governing body has submitted  
102 another such sales tax proposal and the proposal is approved by a majority of the  
103 qualified voters voting thereon. However, if a sales tax proposal is not approved,  
104 the governing body of the county shall not resubmit a proposal to the voters  
105 pursuant to this section sooner than twelve months from the date of the last  
106 proposal submitted pursuant to this section. If the qualified voters in two or  
107 more counties that have contiguous districts approve the sales tax proposal, the  
108 districts shall combine to become one district.

109           7. There is hereby created a board of trustees to administer any district  
110 created and the expenditure of revenue generated pursuant to this section  
111 consisting of four individuals to represent each county approving the district, as  
112 provided in this subsection. The governing body of each county located within the  
113 district, upon approval of that county's sales tax proposal, shall appoint four  
114 members to the board of trustees; at least one shall be an owner of a nonlodging  
115 business located within the taxing district, or their designee, at least one shall  
116 be an owner of a lodging facility located within the district, or their designee, and  
117 all members shall reside in the district except that one nonlodging business  
118 owner, or their designee, and one lodging facility owner, or their designee, may  
119 reside outside the district. Each trustee shall be at least twenty-five years of age  
120 and a resident of this state. Of the initial trustees appointed from each county,  
121 two shall hold office for two years, and two shall hold office for four  
122 years. Trustees appointed after expiration of the initial terms shall be appointed  
123 to a four-year term by the governing body of the county the trustee represents,  
124 with the initially appointed trustee to remain in office until a successor is  
125 appointed, and shall take office upon being appointed. Each trustee may be  
126 reappointed. Vacancies shall be filled in the same manner in which the trustee  
127 vacating the office was originally appointed. The trustees shall not receive  
128 compensation for their services, but may be reimbursed for their actual and  
129 necessary expenses. The board shall elect a chair and other officers necessary for  
130 its membership. Trustees may be removed if:

131           (1) By a two-thirds vote, the board moves for the member's removal and  
132 submits such motion to the governing body of the county from which the trustee  
133 was appointed; and

134           (2) The governing body of the county from which the trustee was  
135 appointed, by a majority vote, adopts the motion for removal.

136 8. The board of trustees shall have the following powers, authority, and  
137 privileges:

138 (1) To have and use a corporate seal;

139 (2) To sue and be sued, and be a party to suits, actions, and proceedings;

140 (3) To enter into contracts, franchises, and agreements with any person  
141 or entity, public or private, affecting the affairs of the district, including contracts  
142 with any municipality, district, or state, or the United States, and any of their  
143 agencies, political subdivisions, or instrumentalities, for the funding, including  
144 without limitation interest rate exchange or swap agreements, planning,  
145 development, construction, acquisition, maintenance, or operation of a single  
146 exhibition center and recreational facilities or to assist in such  
147 activity. "Recreational facilities" means locations explicitly designated for public  
148 use where the primary use of the facility involves participation in hobbies or  
149 athletic activities;

150 (4) To borrow money and incur indebtedness and evidence the same by  
151 certificates, notes, or debentures, to issue bonds and use any one or more lawful  
152 funding methods the district may obtain for its purposes at such rates of interest  
153 as the district may determine. Any bonds, notes, and other obligations issued or  
154 delivered by the district may be secured by mortgage, pledge, or deed of trust of  
155 any or all of the property and income of the district. Every issue of such bonds,  
156 notes, or other obligations shall be payable out of property and revenues of the  
157 district and may be further secured by other property of the district, which may  
158 be pledged, assigned, mortgaged, or a security interest granted for such payment,  
159 without preference or priority of the first bonds issued, subject to any agreement  
160 with the holders of any other bonds pledging any specified property or  
161 revenues. Such bonds, notes, or other obligations shall be authorized by  
162 resolution of the district board, and shall bear such date or dates, and shall  
163 mature at such time or times, but not in excess of thirty years, as the resolution  
164 shall specify. Such bonds, notes, or other obligations shall be in such  
165 denomination, bear interest at such rate or rates, be in such form, either coupon  
166 or registered, be issued as current interest bonds, compound interest bonds,  
167 variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such  
168 manner, be payable in such place or places, and be subject to redemption as such  
169 resolution may provide, notwithstanding section 108.170, RSMo. The bonds,  
170 notes, or other obligations may be sold at either public or private sale, at such  
171 interest rates, and at such price or prices as the district shall determine;

172 (5) To acquire, transfer, donate, lease, exchange, mortgage, and encumber  
173 real and personal property in furtherance of district purposes;

174 (6) To refund any bonds, notes, or other obligations of the district without  
175 an election. The terms and conditions of refunding obligations shall be  
176 substantially the same as those of the original issue, and the board shall provide  
177 for the payment of interest at not to exceed the legal rate, and the principal of  
178 such refunding obligations in the same manner as is provided for the payment of  
179 interest and principal of obligations refunded;

180 (7) To have the management, control, and supervision of all the business  
181 and affairs of the district, and the construction, installation, operation, and  
182 maintenance of district improvements therein; to collect rentals, fees, and other  
183 charges in connection with its services or for the use of any of its facilities;

184 (8) To hire and retain agents, employees, engineers, and attorneys;

185 (9) To receive and accept by bequest, gift, or donation any kind of  
186 property;

187 (10) To adopt and amend bylaws and any other rules and regulations not  
188 in conflict with the constitution and laws of this state, necessary for the carrying  
189 on of the business, objects, and affairs of the board and of the district; and

190 (11) To have and exercise all rights and powers necessary or incidental  
191 to or implied from the specific powers granted by this section.

192 9. There is hereby created the "Exhibition Center and Recreational  
193 Facility District Sales Tax Trust Fund", which shall consist of all sales tax  
194 revenue collected pursuant to this section. The director of revenue shall be  
195 custodian of the trust fund, and moneys in the trust fund shall be used solely for  
196 the purposes authorized in this section. Moneys in the trust fund shall be  
197 considered nonstate funds pursuant to section 15, article IV, Constitution of  
198 Missouri. The director of revenue shall invest moneys in the trust fund in the  
199 same manner as other funds are invested. Any interest and moneys earned on  
200 such investments shall be credited to the trust fund. All sales taxes collected by  
201 the director of revenue pursuant to this section on behalf of the district, less one  
202 percent for the cost of collection which shall be deposited in the state's general  
203 revenue fund after payment of premiums for surety bonds as provided in section  
204 32.087, RSMo, shall be deposited in the trust fund. The director of revenue shall  
205 keep accurate records of the amount of moneys in the trust fund which was  
206 collected in the district imposing a sales tax pursuant to this section, and the  
207 records shall be open to the inspection of the officers of each district and the

208 general public. Not later than the tenth day of each month, the director of  
209 revenue shall distribute all moneys deposited in the trust fund during the  
210 preceding month to the district. The director of revenue may authorize refunds  
211 from the amounts in the trust fund and credited to the district for erroneous  
212 payments and overpayments made, and may redeem dishonored checks and drafts  
213 deposited to the credit of the district.

214 10. The sales tax authorized by this section is in addition to all other  
215 sales taxes allowed by law. Except as modified in this section, all provisions of  
216 sections 32.085 and 32.087, RSMo, apply to the sales tax imposed pursuant to  
217 this section.

218 11. Any sales tax imposed pursuant to this section shall not extend past  
219 the initial term approved by the voters unless an extension of the sales tax is  
220 submitted to and approved by the qualified voters in each county in the manner  
221 provided in this section. Each extension of the sales tax shall be for a period not  
222 to exceed twenty years. The ballot of submission for the extension shall be in  
223 substantially the following form:

224 Shall the ..... (name of district) extend the sales tax of one-fourth of one  
225 percent for a period of ..... (insert number of years) years to fund the acquisition,  
226 construction, maintenance, operation, improvement, and promotion of an  
227 exhibition center and recreational facilities?

228  YES  NO

229 If you are in favor of the question, place an "X" in the box opposite "YES". If you  
230 are opposed to the question, place an "X" in the box opposite "NO".

231 If a majority of the votes cast favor the extension, then the sales tax shall remain  
232 in effect at the rate and for the time period approved by the voters. If a sales tax  
233 extension is not approved, the district may submit another sales tax proposal as  
234 authorized in this section, but the district shall not submit such a proposal to the  
235 voters sooner than twelve months from the date of the last extension submitted.

236 12. Once the sales tax authorized by this section is abolished or  
237 terminated by any means, all funds remaining in the trust fund shall be used  
238 solely for the purposes approved in the ballot question authorizing the sales  
239 tax. The sales tax shall not be abolished or terminated while the district has any  
240 financing or other obligations outstanding; provided that any new financing, debt,  
241 or other obligation or any restructuring or refinancing of an existing debt or  
242 obligation incurred more than ten years after voter approval of the sales tax  
243 provided in this section or more than ten years after any voter-approved

244 extension thereof shall not cause the extension of the sales tax provided in this  
245 section or cause the final maturity of any financing or other obligations  
246 outstanding to be extended. Any funds in the trust fund which are not needed  
247 for current expenditures may be invested by the district in the securities  
248 described in subdivisions (1) to (12) of subsection 1 of section 30.270, RSMo, or  
249 repurchase agreements secured by such securities. If the district abolishes the  
250 sales tax, the district shall notify the director of revenue of the action at least  
251 ninety days before the effective date of the repeal, and the director of revenue  
252 may order retention in the trust fund, for a period of one year, of two percent of  
253 the amount collected after receipt of such notice to cover possible refunds or  
254 overpayment of the sales tax and to redeem dishonored checks and drafts  
255 deposited to the credit of such accounts. After one year has elapsed after the  
256 effective date of abolition of the sales tax in the district, the director of revenue  
257 shall remit the balance in the account to the district and close the account of the  
258 district. The director of revenue shall notify the district of each instance of any  
259 amount refunded or any check redeemed from receipts due the district.

260           13. In the event that the district is dissolved or terminated by any means,  
261 the governing bodies of the counties in the district shall appoint a person to act  
262 as trustee for the district so dissolved or terminated. Before beginning the  
263 discharge of duties, the trustee shall take and subscribe an oath to faithfully  
264 discharge the duties of the office, and shall give bond with sufficient security,  
265 approved by the governing bodies of the counties, to the use of the dissolved or  
266 terminated district, for the faithful discharge of duties. The trustee shall have  
267 and exercise all powers necessary to liquidate the district, and upon satisfaction  
268 of all remaining obligations of the district, shall pay over to the county treasurer  
269 of each county in the district and take receipt for all remaining moneys in  
270 amounts based on the ratio the levy of each county bears to the total levy for the  
271 district in the previous three years or since the establishment of the district,  
272 whichever time period is shorter. Upon payment to the county treasurers, the  
273 trustee shall deliver to the clerk of the governing body of any county in the  
274 district all books, papers, records, and deeds belonging to the dissolved district.

**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  
18 for 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.

94.510. 1. Any city may, by a majority vote of its council or governing  
2 body, impose a city sales tax for the benefit of such city in accordance with the  
3 provisions of sections 94.500 to 94.550; provided, however, that no ordinance  
4 enacted pursuant to the authority granted by the provisions of sections 94.500 to  
5 94.550 shall be effective unless the legislative body of the city submits to the  
6 voters of the city, at a public election, a proposal to authorize the legislative body  
7 of the city to impose a tax under the provisions of sections 94.500 to 94.550.

8 The ballot of submission shall be in substantially the following form:

9            Shall the city of ..... (insert name of city) impose a city sales tax  
10 of ..... (insert rate of percent) percent?

11                             YES                             NO

12 If a majority of the votes cast on the proposal by the qualified voters voting  
13 thereon are in favor of the proposal, then the ordinance and any amendments  
14 thereto shall be in effect. If a majority of the votes cast by the qualified voters  
15 voting are opposed to the proposal, then the legislative body of the city shall have  
16 no power to impose the **proposed** tax herein authorized unless and until the  
17 legislative body of the city shall again have submitted another proposal to  
18 authorize the legislative body of the city to impose the tax under the provisions  
19 of sections 94.500 to 94.550, and such proposal is approved by a majority of the  
20 qualified voters voting thereon. **Disapproval of a proposal by the qualified**  
21 **voters shall not affect any tax already in effect.**

22            2. [The] A sales tax may be imposed at a rate of one-half of one percent,  
23 seven-eighths of one percent or one percent on the receipts from the sale at retail  
24 of all tangible personal property or taxable services at retail within any city  
25 adopting such tax, if such property and services are subject to taxation by the  
26 state of Missouri under the provisions of sections 144.010 to 144.525, RSMo;  
27 except that, each city not within a county may **also** impose such tax at a rate not  
28 to exceed one and three-eighths percent. **Beginning August 28, 2010, the**  
29 **combined rate of sales taxes adopted under sections 94.500 to 94.550**  
30 **shall not exceed two percent.**

31            3. If any city in which a city tax has been imposed in the manner provided  
32 for in sections 94.500 to 94.550 shall thereafter change or alter its boundaries,  
33 the city clerk of the city shall forward to the director of revenue by United States  
34 registered mail or certified mail a certified copy of the ordinance adding or  
35 detaching territory from the city. The ordinance shall reflect the effective date  
36 thereof, and shall be accompanied by a map of the city clearly showing the  
37 territory added thereto or detached therefrom. Upon receipt of the ordinance and  
38 map, the [tax imposed by the act] **taxes** shall be effective in the added territory  
39 or abolished in the detached territory on the effective date of the change of the  
40 city boundary.

41            4. **The changes to this section enacted by the ninety-fifth general**  
42 **assembly, second regular session, shall not be construed to be a new tax**  
43 **or an increase in the current levy of an existing tax for purposes of**  
44 **paragraph (a) of section 22, article X, Constitution of Missouri, and**



45 **cities that have already imposed and collected taxes under this section**  
46 **may continue to collect such taxes under this section without further**  
47 **approval by the voters as a continuation of a tax previously approved**  
48 **by the voters of such city.**

94.550. 1. All city sales taxes collected by the director of revenue under  
2 sections 94.500 to 94.550 on behalf of any city, less one percent for cost of  
3 collection which shall be deposited in the state's general revenue fund after  
4 payment of premiums for surety bonds as provided in section 32.087, RSMo, shall  
5 be deposited [with the state treasurer] in a special trust fund, which is hereby  
6 created, to be known as the "City Sales Tax Trust Fund". The moneys in the city  
7 sales tax trust fund shall not be deemed to be state funds and shall not be  
8 commingled with any funds of the state. The director of revenue shall keep  
9 accurate records of the amount of money in the trust fund which was collected in  
10 each city imposing a city sales tax, and the records shall be open to the inspection  
11 of officers of the city and the public. Not later than the tenth day of each month  
12 the director of revenue shall distribute all moneys deposited in the trust fund  
13 during the preceding month, to the city treasurer, or such other officer as may be  
14 designated by the city ordinance, of each city imposing the tax authorized by  
15 sections 94.500 to 94.550, the sum due the city as certified by the director of  
16 revenue.

17 2. The director of revenue may [authorize the state treasurer to] make  
18 refunds from the amounts in the trust fund and credited to any city for erroneous  
19 payments and overpayments made, and may redeem dishonored checks and drafts  
20 deposited to the credit of such cities. If any city abolishes [the] a tax, the city  
21 shall notify the director of revenue of the action at least ninety days prior to the  
22 effective date of the repeal and the director of revenue may order retention in the  
23 trust fund, for a period of one year, of two percent of the amount collected after  
24 receipt of such notice to cover possible refunds or overpayment of the tax and to  
25 redeem dishonored checks and drafts deposited to the credit of such  
26 accounts. After one year has elapsed after the effective date of abolition of [the  
27 tax] **all such taxes** in such city, the director of revenue shall [authorize the  
28 state treasurer to] remit the balance in the account to the city and close the  
29 account of that city. The director of revenue shall notify each city of each  
30 instance of any amount refunded or any check redeemed from receipts.

31 **3. The changes to this section enacted by the ninety-fifth general**  
32 **assembly, second regular session, shall not be construed to be a new tax**

33 **or an increase in the current levy of an existing tax for purposes of**  
34 **paragraph (a) of section 22, article X, Constitution of Missouri, and**  
35 **cities that have already imposed and collected taxes under this section**  
36 **may continue to collect such taxes under this section without further**  
37 **approval by the voters as a continuation of a tax previously approved**  
38 **by the voters of such city.**

94.577. 1. The governing body of any municipality except those located  
2 in whole or in part within any first class county having a charter form of  
3 government and not containing any part of a city with a population of four  
4 hundred thousand or more and adjacent to a city not within a county for that part  
5 of the municipality located within such first class county is hereby authorized to  
6 impose, by ordinance or order, a one-eighth, one-fourth, three-eighths, or one-half  
7 of one percent sales tax on all retail sales made in such municipality which are  
8 subject to taxation under the provisions of sections 144.010 to 144.525, RSMo, for  
9 the purpose of funding capital improvements, including the operation and  
10 maintenance of capital improvements, which may be funded by issuing bonds  
11 which will be retired by the revenues received from the sales tax authorized by  
12 this section or the retirement of debt under previously authorized bonded  
13 indebtedness. A municipality located in a charter county may impose a sales tax  
14 on all retail sales for capital improvements as provided in section 94.890. The  
15 **[tax] taxes** authorized by this section shall be in addition to any and all other  
16 sales taxes allowed by law; but no ordinance imposing a sales tax under the  
17 provisions of this section shall be effective unless the governing body of the  
18 municipality submits to the voters of the municipality, at a municipal or state  
19 general, primary or special election, a proposal to authorize the governing body  
20 of the municipality to impose such tax and, if such tax is to be used to retire  
21 bonds authorized under this section, to authorize such bonds and their retirement  
22 by such tax, or to authorize the retirement of debt under previously authorized  
23 bonded indebtedness. **Beginning August 28, 2010, the combined rate of**  
24 **sales taxes adopted under this section by a municipality shall not**  
25 **exceed one percent.**

26 2. The ballot of submission shall contain, but need not be limited to:

27 (1) If the proposal submitted involves only authorization to impose the tax  
28 authorized by this section, the following language:

29 Shall the municipality of ..... (municipality's name) impose a sales tax  
30 of ..... (insert amount) for the purpose of funding capital improvements which

31 may include the retirement of debt under previously authorized bonded  
32 indebtedness?

33  YES  NO

34 If you are in favor of the question, place an "X" in the box opposite "YES". If you  
35 are opposed to the question, place an "X" in the box opposite "NO"; or

36 (2) If the proposal submitted involves authorization to issue bonds and  
37 repay such bonds with revenues from the tax authorized by this section, the  
38 following language:

39 Shall the municipality of ..... (municipality's name) issue bonds in the  
40 amount ..... of ..... (insert amount) to fund capital improvements and impose  
41 a sales tax of ..... (insert amount) to repay bonds?

42  YES  NO

43 If you are in favor of the question, place an "X" in the box opposite "YES". If you  
44 are opposed to the question, place an "X" in box opposite "NO".

45 If a majority of the votes cast on the proposal by the qualified voters voting  
46 thereon are in favor of the proposal, including when the proposal authorizes the  
47 reduction of debt under previously authorized bonded indebtedness under  
48 subdivision (1) of this subsection, then the ordinance or order and any  
49 amendments thereto shall be in effect, except that any proposal submitted under  
50 subdivision (2) of this subsection to issue bonds and impose a sales tax to retire  
51 such bonds must be approved by the constitutionally required percentage of the  
52 voters voting thereon to become effective. If a majority of the votes cast by the  
53 qualified voters voting are opposed to the proposal, then the governing body of the  
54 municipality shall have no power to issue any bonds or impose the **proposed**  
55 sales tax authorized in this section unless and until the governing body of the  
56 municipality shall again have submitted another proposal to authorize the  
57 governing body of the municipality to issue any bonds or impose [the] a sales tax  
58 authorized by this section, and such proposal is approved by the requisite  
59 majority of the qualified voters voting thereon; however, in no event shall a  
60 proposal pursuant to this section be submitted to the voters sooner than twelve  
61 months from the date of the last proposal pursuant to this section, except that  
62 any municipality with a population of greater than four hundred thousand and  
63 located within more than one county may submit a proposal pursuant to this  
64 section to the voters sooner than twelve months from the date of the last proposal  
65 submitted pursuant to this section if submitted to the voters on or before  
66 November 6, 2001. **Disapproval of a proposal by the qualified voters shall**

67 **not affect any tax already in effect.**

68           3. All revenue received by a municipality from the **[tax] taxes** authorized  
69 under the provisions of this section shall be deposited in a special trust fund and  
70 shall be used solely for capital improvements, including the operation and  
71 maintenance of capital improvements, for so long as the **[tax] taxes** shall remain  
72 in effect. Once the **[tax] taxes** authorized by this section **[is] are** abolished or  
73 **[is]** terminated by any means, all funds remaining in the special trust fund  
74 required by this subsection shall be used solely for the maintenance of the capital  
75 improvements made with revenues raised by the **[tax] taxes** authorized by this  
76 section. Any funds in the special trust fund required by this subsection which are  
77 not needed for current expenditures may be invested by the governing body in  
78 accordance with applicable laws relating to the investment of other municipal  
79 funds. The provisions of this subsection shall apply only to taxes authorized by  
80 this section which have not been imposed to retire bonds issued pursuant to this  
81 section.

82           4. All revenue received by a municipality which issues bonds under this  
83 section and imposes the **[tax] taxes** authorized by this section to retire such  
84 bonds shall be deposited in a special trust fund and shall be used solely to retire  
85 such bonds, except to the extent that such funds are required for the operation  
86 and maintenance of capital improvements. Once all of such bonds have been  
87 retired, all funds remaining in the special trust fund required by this subsection  
88 shall be used solely for the maintenance of the capital improvements made with  
89 the revenue received as a result of the issuance of such bonds. Any funds in the  
90 special trust fund required by this subsection which are not needed to meet  
91 current obligations under the bonds issued under this section may be invested by  
92 the governing body in accordance with applicable laws relating to the investment  
93 of other municipal funds. The provisions of this subsection shall apply only to  
94 taxes authorized by this section which have been imposed to retire bonds issued  
95 under this section.

96           5. After the effective date of any tax imposed under the provisions of this  
97 section, the director of revenue shall perform all functions incident to the  
98 administration, collection, enforcement, and operation of the tax in the same  
99 manner as provided in sections 94.500 to 94.550, and the director of revenue shall  
100 collect in addition to the sales tax for the state of Missouri the additional **[tax]**  
101 **taxes** authorized under the authority of this section. The tax imposed pursuant  
102 to this section and the tax imposed under the sales tax law of the state of

103 Missouri shall be collected together and reported upon such forms and under such  
104 administrative rules and regulations as may be prescribed by the director of  
105 revenue. Except as modified in this section, all provisions of sections 32.085 and  
106 32.087, RSMo, shall apply to the [tax] **taxes** imposed under this section.

107         6. No tax imposed pursuant to this section for the purpose of retiring  
108 bonds issued under this section may be terminated until all of such bonds have  
109 been retired.

110         7. In any city not within a county, no tax shall be imposed pursuant to  
111 this section for the purpose of funding in whole or in part the construction,  
112 operation or maintenance of a sports stadium, field house, indoor or outdoor  
113 recreational facility, center, playing field, parking facility or anything incidental  
114 or necessary to a complex suitable for any type of professional sport or recreation,  
115 either upon, above or below the ground.

116         8. Any tax imposed under this section in any home rule city with more  
117 than four hundred thousand inhabitants and located in more than one county  
118 solely for public transit purposes shall not be considered economic activity taxes  
119 as such term is defined under sections 99.805 and 99.918, RSMo, and tax  
120 revenues derived from such tax shall not be subject to allocation under the  
121 provisions of subsection 3 of section 99.845, RSMo, or subsection 4 of section  
122 99.957, RSMo.

123         9. The director of revenue may [authorize the state treasurer to] make  
124 refunds from the amounts in the trust fund and credited to any municipality for  
125 erroneous payments and overpayments made, and may redeem dishonored checks  
126 and drafts deposited to the credit of such municipalities. If any municipality  
127 abolishes [the] a tax, the municipality shall notify the director of revenue of the  
128 action at least ninety days prior to the effective date of the repeal and the  
129 director of revenue may order retention in the trust fund, for a period of one year,  
130 of two percent of the amount collected after receipt of such notice to cover possible  
131 refunds or overpayment of the tax and to redeem dishonored checks and drafts  
132 deposited to the credit of such accounts. After one year has elapsed after the  
133 effective date of abolition of [the tax] **all such taxes** in such municipality, the  
134 director of revenue shall remit the balance in the account to the municipality and  
135 close the account of that municipality. The director of revenue shall notify each  
136 municipality of each instance of any amount refunded or any check redeemed  
137 from receipts due the municipality.

138         **10. If any municipality in which a tax has been imposed under**

139 this section changes or alters its boundaries after the tax is imposed,  
140 the clerk of the municipality shall forward to the director of revenue  
141 by United States registered mail or certified mail a certified copy of the  
142 ordinance adding or detaching territory from the municipality. The  
143 ordinance shall reflect its effective date, and shall be accompanied by  
144 a map of the municipality clearly showing the territory added to or  
145 detached from the municipality. Upon receipt of the ordinance and  
146 map, the taxes shall be effective in the attached territory, or abolished  
147 in the detached territory, on the effective date of the change of the  
148 municipal boundary.

149 11. The changes to this section enacted by the ninety-fifth  
150 general assembly, second regular session, shall not be construed to be  
151 a new tax or an increase in the current levy of an existing tax for  
152 purposes of paragraph (a) of section 22, article X, Constitution of  
153 Missouri, and cities that have already imposed and collected taxes  
154 under this section may continue to collect such taxes under this section  
155 without further approval by the voters as a continuation of a tax  
156 previously approved by the voters of such city.

94.832. 1. The governing body of any city of the third  
2 classification with more than four thousand seven hundred but fewer  
3 than four thousand eight hundred inhabitants and located in any  
4 county of the first classification with more than one hundred  
5 eighty-four thousand but fewer than one hundred eighty-eight thousand  
6 inhabitants may impose, by order or ordinance, a tax on the charges for  
7 all sleeping rooms paid by the transient guests of hotels or motels  
8 situated in the city or a portion thereof. The tax shall be not more than  
9 one-half of one percent per occupied room per night, and shall be  
10 imposed solely for the purpose of funding tourism and infrastructure  
11 improvements. The tax authorized in this section shall be in addition  
12 to the charge for the sleeping room and all other taxes imposed by law,  
13 and shall be stated separately from all other charges and taxes.

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

20 on the first day of the second calendar quarter following the calendar  
21 quarter in which the election was held. If a majority of the votes cast  
22 on the question by the qualified voters voting thereon are opposed to  
23 the question, then the tax shall not become effective unless and until  
24 the question is resubmitted under this section to the qualified voters  
25 of the city and such question is approved by a majority of the qualified  
26 voters voting on the question.

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

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

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

57 the votes cast on the question by the qualified voters voting thereon  
58 are opposed to the repeal, then the tax shall remain effective until the  
59 question is resubmitted under this section to the qualified voters of the  
60 city and the repeal is approved by a majority of the qualified voters  
61 voting on the question.

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

144.019. 1. Notwithstanding any other provision of law to the  
2 contrary, when a purchase of tangible personal property or service  
3 subject to tax is made for the purpose of resale, such purchase is  
4 exempt or excluded under this chapter if the subsequent sale is subject  
5 to a tax in this or any other state, is for resale, is excluded from tax  
6 under this chapter, is subject to tax but exempt under this chapter, or  
7 is exempt from the sales tax laws of another state if the subsequent sale  
8 is in such other state. The purchase of tangible personal property by  
9 a taxpayer shall not be deemed to be for resale if such property is used  
10 or consumed by the taxpayer in providing a service on which tax is not  
11 imposed by subsection 1 of section 144.020, except purchases made in  
12 fulfillment of any obligation under a defense contract with the United  
13 States government.

14 2. For purposes of subdivision (2) of subsection 1 of section  
15 144.020, the operator of a place of amusement, entertainment or  
16 recreation, including games or athletic events, must remit tax on the  
17 amount paid for admissions or seating accommodations, or fees paid to,  
18 or in such place of amusement, entertainment or recreation. Any  
19 subsequent sale of such admissions or seating accommodations shall  
20 not be subject to tax if the initial sale was an arms length transaction  
21 for fair market value with an unaffiliated entity. If the sale of such  
22 admissions or seating accommodations is exempt or excluded from  
23 payment of sales and use taxes, this provision does not require the  
24 place of amusement, entertainment, or recreation to remit tax on that  
25 sale.

26 3. For purposes of subdivision (6) of subsection 1 of section  
27 144.020, the operator of a hotel, motel, tavern, inn, restaurant, eating  
28 house, drugstore, dining car, tourist cabin, tourist camp, or other place  
29 in which rooms, meals, or drinks are regularly served to the public



30 must remit tax on the amount of sales or charges for all rooms, meals,  
31 and drinks furnished at such hotel, motel, tavern, inn, restaurant,  
32 eating house, drugstore, dining car, tourist cabin, tourist camp, or  
33 other place in which rooms, meals, or drinks are regularly served to the  
34 public. Any subsequent sale of such rooms, meals, or drinks shall not  
35 be subject to tax if the initial sale was an arms length transaction for  
36 fair market value with an unaffiliated entity. If the sale of such rooms,  
37 meals, or drinks is exempt or excluded from payment of sales and use  
38 taxes, this provision does not require the hotel, motel, tavern, inn,  
39 restaurant, eating house, drugstore, dining car, tourist cabin, tourist  
40 camp, or other place in which rooms, meals, or drinks are regularly  
41 served to the public to remit tax on that sale.

42 4. The provisions of this section are intended to clarify the  
43 exemption or exclusion of purchases for resale from sales and use taxes  
44 as originally enacted in this chapter.

Section B. Because of the need to ensure the proper application of state  
2 sales and use taxes to sales for resale, the enactment of section 144.019 of this  
3 act is deemed necessary for the immediate preservation of the public health,  
4 welfare, peace and safety, and is hereby declared to be an emergency act within  
5 the meaning of the constitution, and the enactment of section 144.019 of this act  
6 shall be in full force and effect upon its passage and approval.

✓

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