

FIRST REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 545
96TH GENERAL ASSEMBLY

Reported from the Committee on Jobs, Economic Development and Local Government, April 27, 2011, with recommendation that the Senate Committee Substitute do pass.

1154S.05C

TERRY L. SPIELER, Secretary.

AN ACT

To repeal sections 67.1003, 67.1005, and 67.1956, RSMo, and to enact in lieu thereof three new sections relating to tourism.

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

Section A. Sections 67.1003, 67.1005, and 67.1956, RSMo, are repealed
2 and three new sections enacted in lieu thereof, to be known as sections 67.1003,
3 67.1005, and 67.1956, to read as follows:

67.1003. 1. The governing body of the following cities and counties may
2 impose a tax as provided in this section:

3 (1) Any city or county[, other than a city or county already imposing a tax
4 on the charges for all sleeping rooms paid by the transient guests of hotels and
5 motels situated in such city or county or a portion thereof pursuant to any other
6 law of this state,] having more than three hundred fifty hotel and motel rooms
7 inside such city or county;

8 (2) A county of the third classification with a population of more than
9 seven thousand but less than seven thousand four hundred inhabitants;

10 (3) A third class city with a population of greater than ten thousand but
11 less than eleven thousand located in a county of the third classification with a
12 township form of government with a population of more than thirty thousand;

13 (4) A county of the third classification with a township form of
14 government with a population of more than twenty thousand but less than
15 twenty-one thousand;

16 (5) Any third class city with a population of more than eleven thousand

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

17 but less than thirteen thousand which is located in a county of the third
18 classification with a population of more than twenty-three thousand but less than
19 twenty-six thousand;

20 (6) Any city of the third classification with more than ten thousand five
21 hundred but fewer than ten thousand six hundred inhabitants;

22 (7) Any city of the third classification with more than twenty-six thousand
23 three hundred but fewer than twenty-six thousand seven hundred inhabitants;

24 (8) Any city of the third classification with more than ten thousand eight
25 hundred but fewer than ten thousand nine hundred inhabitants and located in
26 more than one county.

27 2. The governing body of any city or county listed in subsection 1 of this
28 section may impose a tax on the charges for all sleeping rooms paid by the
29 transient guests of hotels or motels situated in the city or county or a portion
30 thereof, which shall be not more than five percent per occupied room per night,
31 except that such tax shall not become effective unless the governing body of the
32 city or county submits to the voters of the city or county at a state general or
33 primary election a proposal to authorize the governing body of the city or county
34 to impose a tax pursuant to this section. The tax authorized by this section shall
35 be in addition to the charge for the sleeping room and shall be in addition to any
36 and all taxes imposed by law and the proceeds of such tax shall be used by the
37 city or county solely for the promotion of tourism. Such tax shall be stated
38 separately from all other charges and taxes.

39 3. Notwithstanding any other provision of law to the contrary, the tax
40 authorized in this section shall not be imposed [in any city or county already
41 imposing such tax pursuant to any other law of this state, except that] **by the**
42 **following cities or counties:**

43 (1) **Any city or county already imposing a tax solely on the**
44 **charges for sleeping rooms paid by the transient guests of hotels or**
45 **motels situated in any such city or county under any other law of this**
46 **state;**

47 (2) **Any city not already imposing a tax under this section and**
48 **that is located in whole or partially within a county that already**
49 **imposes a tax solely on the charges for sleeping rooms paid by the**
50 **transient guests of hotels or motels situated in such county under this**
51 **section or any other law of this state; or**

52 (3) **Any county not already imposing a tax under this section and**

53 **that has a city located in whole or in part within its boundaries that**
54 **already imposes a tax solely on the charges for sleeping rooms paid by**
55 **the transient guests of hotels or motels situated in such city under this**
56 **section or any other law of this state.**

57 4. Cities of the third class having more than two thousand five hundred
58 hotel and motel rooms, and located in a county of the first classification in which
59 and where another tax on the charges for all sleeping rooms paid by the transient
60 guests of hotels and motels situated in such county is imposed, may impose the
61 tax authorized by this section of not more than one-half of one percent per
62 occupied room per night.

63 [4.] 5. The ballot of submission for the tax authorized in this section
64 shall be in substantially the following form:

65 Shall (insert the name of the city or county) impose a tax on the charges
66 for all sleeping rooms paid by the transient guests of hotels and motels situated
67 in (name of city or county) at a rate of (insert rate of percent) percent for the sole
68 purpose of promoting tourism?

69 YES NO

70 If a majority of the votes cast on the question by the qualified voters voting
71 thereon are in favor of the question, then the tax shall become effective on the
72 first day of the second calendar quarter following the calendar quarter in which
73 the election was held. If a majority of the votes cast on the question by the
74 qualified voters voting thereon are opposed to the question, then the tax shall not
75 become effective unless and until the question is resubmitted under this section
76 to the qualified voters and such question is approved by a majority of the
77 qualified voters voting on the question.

78 [5.] 6. As used in this section, "transient guests" means a person or
79 persons who occupy a room or rooms in a hotel or motel for thirty-one days or less
80 during any calendar quarter.

67.1005. 1. The governing body of any city or county[, other than a city
2 or county already imposing a tax on the charges for all sleeping rooms paid by the
3 transient guests of hotels and motels situated in such city or county or a portion
4 thereof pursuant to any other law of this state,] having more than three hundred
5 fifty hotel and motel rooms inside such city or county may impose a tax on the
6 charges for all sleeping rooms paid by the transient guests of hotels or motels
7 situated in the city or county or a portion thereof, which shall be not more than
8 five percent per occupied room per night, except that such tax shall not become

9 effective unless the governing body of the city or county submits to the voters of
10 the city or county at a state general or primary election a proposal to authorize
11 the governing body of the city or county to impose a tax pursuant to this section
12 and section 67.1002. The tax authorized by this section and section 67.1002 shall
13 be in addition to the charge for the sleeping room and shall be in addition to any
14 and all taxes imposed by law and the proceeds of such tax shall be used by the
15 city or county solely for the promotion of tourism and for funding a convention
16 and visitors bureau which shall be a general not-for-profit organization with
17 whom the city or county has contracted, and which is established for the purpose
18 of promoting the city or county as a convention, visitor and tourist center. Such
19 tax shall be stated separately from all other charges and taxes.

20 **2. Notwithstanding any other provision of law to the contrary,**
21 **the tax authorized in this section shall not be imposed [in] by the following**
22 **cities or counties:**

23 **(1) Any city or any county [where another] already imposing a tax**
24 **solely on the charges for [all] sleeping rooms paid by the transient guests of**
25 **hotels [and] or motels situated in such city or county [or a portion thereof is**
26 **imposed] pursuant to any other law of this state[, except that];**

27 **(2) Any city not already imposing a tax under this section and**
28 **that is located in whole or partially within a county that already**
29 **imposes a tax solely on the charges for sleeping rooms paid by the**
30 **transient guests of hotels or motels situated in such county under this**
31 **section or any other law of this state; or**

32 **(3) Any county not already imposing a tax under this section and**
33 **that has a city located in whole or in part within its boundaries that**
34 **already imposes a tax solely on the charges for sleeping rooms paid by**
35 **the transient guests of hotels or motels situated in such city under this**
36 **section or any other law of this state.**

37 **3. Cities of the third class having more than two thousand five hundred**
38 **hotel and motel rooms and located in a county of the first class where another tax**
39 **on the charges for all sleeping rooms paid by the transient guests of hotels and**
40 **motels situated in such county is imposed may impose the tax authorized in this**
41 **section of not more than one-half percent per occupied room per night.**

42 **[3.] 4. The ballot of submission for the tax authorized in this section**
43 **shall be in substantially the following form:**

44 **Shall (insert the name of the city or county) impose a tax on the charges**

45 for all sleeping rooms paid by the transient guests of hotels and motels situated
46 in (name of city or county) at a rate of (insert rate of percent) percent?

47 YES NO

48 [4.] 5. As used in this section, "transient guests" shall mean a person or
49 persons who occupy a room or rooms in a hotel or motel for thirty-one days or less
50 during any calendar quarter.

67.1956. 1. In each tourism community enhancement district established
2 pursuant to section 67.1953, there shall be a board of directors, to consist of seven
3 members. Three members shall be selected by the governing body of the city,
4 town or village located within the district that collected the largest amount of
5 retail sales tax within the district in the year preceding the establishment of the
6 district. Two members shall be selected by the governing body of the city, town
7 or village, located within the district, that collected the second largest amount of
8 retail sales tax within the district in the year preceding the establishment of the
9 district, if such a city, town or village exists in the district. If no such city, town
10 or village exists in the district then two additional members shall be selected by
11 the governing body of the city, town, or village located within the district that
12 collected the largest amount of retail sales tax within the district in the year
13 preceding the establishment of the district. One member shall be selected by the
14 governing body of the county located within the district that collected the largest
15 amount of retail sales tax within the district in the year preceding the
16 establishment of the district. One member shall be selected by the governing
17 body of the county located within the district that collected the second largest
18 amount of retail sales tax within the district in the year preceding the
19 establishment of the district.

20 2. Of the members first selected, the three members [from] **selected by**
21 the city, town or village located within the district that collected the largest
22 amount of retail sales tax within the district in the year preceding the
23 establishment of the district shall be selected for a term of three years, the two
24 members [from] **selected by** the city, town, or village located within the district
25 that collected the second largest amount of retail sales tax within the district in
26 the year preceding the establishment of the district shall be selected for a term
27 of two years, and the remaining members shall be selected for a term of one
28 year. Thereafter, each member selected shall serve a three-year term. **Except**
29 **in any city of the fourth classification with more than two thousand**
30 **nine hundred but fewer than three thousand inhabitants and located**

31 **in any county of the first classification with more than seventy-three**
32 **thousand seven hundred but fewer than seventy-three thousand eight**
33 **hundred inhabitants**, every member shall be either a resident of the district,
34 own real property within the district, be employed by a business within the
35 district, or operate a business within the district. All members shall serve
36 without compensation. The board shall elect its own treasurer, secretary and
37 such other officers as it deems necessary and expedient, and it may make such
38 rules, regulations, and bylaws to carry out its duties pursuant to sections 67.1950
39 to 67.1977.

40 3. Any vacancy within the board shall be filled in the same manner as the
41 person who vacated the position was selected within sixty days of the vacancy
42 occurring, with the new person serving the remainder of the term of the person
43 who vacated the position. In the event that a person is not so selected within
44 sixty days of the vacancy occurring, the remaining members of the board shall
45 select a person to serve the remainder of the term of the person who vacated the
46 position.

47 4. If a tourism community enhancement district is already in existence on
48 August 28, 2005, the one additional board member shall be appointed by the
49 governing body of the city, town, or village located within the district that
50 collected the largest amount of retail sales tax within the district in the year
51 preceding the establishment of the district for a one-year term and the other
52 additional board member shall be appointed by the governing body of the county
53 located within the district that collected the second largest amount of retail sales
54 tax within the district in the year preceding the establishment of the district for
55 a two-year term, thereafter all board members shall serve three-year terms. The
56 existing board members shall serve out their terms with the provisions of this
57 section controlling the appointment of successor board members, with first and
58 second **existing** board [existing] positions to expire to be appointed by the
59 governing body of the city, town, or village located within the district that
60 collected the largest amount of retail sales tax within the district in the year
61 preceding the establishment of the district, the third and fourth existing board
62 positions to expire to be appointed by the governing body of the city, town, or
63 village located within the district that collected the second largest amount of
64 retail sales tax within the district in the year preceding the establishment of the
65 district and the fifth existing board position to expire to be appointed by the
66 governing body of the county located within the district that collected the largest

67 amount of retail sales tax within the district in the year preceding the
68 establishment of the district.

69 5. The board, on behalf of the district, may:

70 (1) Cooperate with public agencies and with any industry or business in
71 the implementation of any project;

72 (2) Enter into any agreement with any public agency, person, firm, or
73 corporation to implement any of the provisions of sections 67.1950 to 67.1977;

74 (3) Contract and be contracted with, and sue and be sued; and

75 (4) Accept gifts, grants, loans, or contributions from the United States of
76 America, the state, any political subdivision, foundation, other public or private
77 agency, individual, partnership or corporation on behalf of the tourism
78 enhancement district community.

✓

Bill

Copy