SENATE AMENDMENT NO. ___

Offered by _____ **of** _____

Amend <u>SCS/Senate</u> **Bill No.** <u>896</u> **, Page** <u>2</u> **, Section** <u>67.1367</u> **, Line** <u>28</u> **,**

2   by inserting after all of said line the following:

3   "<u>94.841. 1. The governing body of any special charter city</u>

4   <u>with more than twenty-nine thousand but fewer than thirty-two</u>

5   <u>thousand inhabitants may impose, by order or ordinance, a tax on</u>

6   <u>the charges for all sleeping rooms paid by the transient guests</u>

7   <u>of hotels, motels, and bed and breakfast inns situated in the</u>

8   <u>city or a portion thereof. The tax shall be not more than six</u>

9   <u>percent per occupied room per night, and shall be imposed solely</u>

10   <u>for the purpose of promoting tourism, cultural activities,</u>

11   <u>business, and economic development, and for constructing related</u>

12   <u>infrastructure and improvements. The tax authorized in this</u>

13   <u>section shall be in addition to the charge for the sleeping room</u>

14   <u>and all other taxes imposed by law, and shall be stated</u>

15   <u>separately from all other charges and taxes.</u>

16   <u>2. (1) No such order or ordinance shall become effective</u>

17   <u>unless the governing body of the city submits to the voters of</u>

18   <u>the city at a state general, primary, or special election a</u>

19   <u>proposal to authorize the governing body of the city to impose a</u>

20   <u>tax under this section. The ballot language shall be in</u>

21   <u>substantially the following form:</u>

1   "Shall the City of ...... (insert city name) impose a tax on

2   the charges for all sleeping rooms paid by the transient guests

3   of hotels, motels, and bed and breakfast inns in the city at a

4   rate not to exceed six percent per occupied room per night for

5   the sole purpose of promoting tourism, cultural activities,

6   business, and economic development, and for constructing related

7   infrastructure and improvements?".

8   (2) If a majority of the votes cast on the question by the

9   qualified voters voting thereon are in favor of the question,

10   then the tax shall become effective on the first day of the

11   second calendar quarter after the director of revenue receives

12   notice of the adoption of the tax. If a majority of the votes

13   cast on the question by the qualified voters voting thereon are

14   opposed to the question, then the tax shall not become effective

15   unless and until the question is resubmitted under this section

16   to the qualified voters of the city and such question is approved

17   by a majority of the qualified voters voting on the question.

18   3. The governing body of any city that has adopted the tax

19   authorized in this section may submit the question of repeal of

20   the tax to the voters on any date available for elections for the

21   city. If a majority of the votes cast on the proposal are in

22   favor of the repeal, that repeal shall become effective on

23   December thirty-first of the calendar year in which such repeal

24   was approved. If a majority of the votes cast on the question by

25   the qualified voters voting thereon are opposed to the repeal,

26   then the tax authorized in this section shall remain effective

27   until the question is resubmitted under this section to the

28   qualified voters of the city, and the repeal is approved by a

29   majority of the qualified voters voting on the question.

1   4.   Whenever the governing body of any city that has adopted

2   the tax authorized in this section receives a petition, signed by

3   a number of registered voters of the city equal to at least ten

4   percent of the number of registered voters of the city voting in

5   the last gubernatorial election, calling for an election to

6   repeal the tax imposed under this section, the governing body

7   shall submit to the voters of the city a proposal to repeal the

8   tax. If a majority of the votes cast on the question by the

9   qualified voters voting thereon are in favor of the repeal, that

10   repeal shall become effective on December thirty-first of the

11   calendar year in which such repeal was approved. If a majority

12   of the votes cast on the question by the qualified voters voting

13   thereon are opposed to the repeal, then the tax shall remain

14   effective until the question is resubmitted under this section to

15   the qualified voters of the city and the repeal is approved by a

16   majority of the qualified voters voting on the question.

17   5. As used in this section, "transient guests" means a

18   person or persons who occupy a room or rooms in a hotel or motel

19   for thirty-one days or less during any calendar quarter.

20   6.   Notwithstanding any other provision of law to the

21   contrary, the tax authorized in this section shall not be imposed

22   by the following cities or counties:

23   (1) Any city or county already imposing a tax solely on the

24   charges for sleeping rooms paid by the transient guests of hotels

25   or motels situated in any such city or county under any other law

26   of this state; or

27   (2)   Any city not already imposing a tax under this section

28   and that is located in whole or partially within a county that

29   already imposes a tax solely on the charges for sleeping rooms

1   paid by the transient guests of hotels or motels situated in such

2   county under any other law of this state."; and

3   Further amend the title and enacting clause accordingly.