

FIRST REGULAR SESSION

SENATE BILL NO. 310

99TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR WASSON.

Read 1st time January 18, 2017, and ordered printed.

ADRIANE D. CROUSE, Secretary.

1331S.01I

AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to residential dwellings offered for rent to transient guests.

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

Section A. Chapter 67, RSMo, is amended by adding thereto one new
2 section, to be known as section 67.5110, to read as follows:

67.5110. 1. As used in this section, the following terms mean:

2 **(1) "Facilitation platform", an intermediary that facilitates the**
3 **rental of a residential dwelling rental and collects payment from a**
4 **transient guest, but not including an entity that acts solely as a**
5 **property manager;**

6 **(2) "Marketing platform", an intermediary that facilitates the**
7 **rental of a residential dwelling rental, but does not collect payment**
8 **from a transient guest;**

9 **(3) "Owner", a person who offers a residential dwelling rental to**
10 **transient guests;**

11 **(4) "Political subdivision", any county, city, town, village, or**
12 **township;**

13 **(5) "Reasonable regulations", any ordinance or law that does not**
14 **expressly or in practical effect prohibit residential dwelling rentals**
15 **based on their classification, use, or occupancy;**

16 **(6) "Residential dwelling", any building, structure, or part of the**
17 **building or structure classified as residential property for real**
18 **property taxation purposes, that is used and occupied for human**
19 **habitation or intended to be so used, and includes any appurtenances**
20 **belonging to it or enjoyed with it. This definition shall not include time**
21 **share units as the term "time share unit" is defined in section 407.600**

22 or lodging establishment as the term "lodging establishment" is defined
23 in section 315.005;

24 (7) "Residential dwelling rental", a residential dwelling or any
25 part thereof that where four or fewer guest rooms are offered for rent
26 to transient guests. This definition shall not include time share units
27 as the term "time share unit" is defined in section 407.600 or lodging
28 establishment as the term "lodging establishment" is defined in section
29 315.005;

30 (8) "Transient guest", any person who rents and occupies a guest
31 room in the same residential dwelling rental for a period of less than
32 thirty-one days; provided, however, that "transient guest" shall not
33 mean an occupant under a lease agreement.

34 2. A political subdivision may not enforce an ordinance or law
35 enacted after January 1, 2018, that prohibits or that has the express or
36 practical effect of prohibiting residential dwelling rentals.

37 3. The provisions of subsection 2 of this section shall not prohibit
38 a political subdivision from applying and enforcing any ordinance or
39 law in effect prior to January 1, 2018.

40 4. Nothing in this section limits the authority of a political
41 subdivision to enact or enforce an ordinance or law that imposes
42 reasonable regulations on residential dwelling rentals in any of the
43 following areas:

44 (1) Protection of the public's health and safety, such as rules and
45 regulations related to fire and building codes, health and sanitation,
46 transportation and traffic control, solid and hazardous wastes, and
47 pollution control;

48 (2) Local taxes that may be imposed on residential dwelling
49 rentals to transient guests provided, however, that the local taxes
50 applied to residential dwelling rentals shall be of the same rate and on
51 the same tax base as equivalent local taxes applied to lodging
52 establishments;

53 (3) The imposition or payment of inspection fees for residential
54 dwellings used for residential dwelling rentals;

55 (4) Posting requirements for licenses, certificates, or
56 registrations as well as emergency procedures;

57 (5) Response time periods for complaints and transient guest
58 concerns with a residential dwelling rental;

59 (6) Nuisances related to residential dwellings;

60 (7) Age requirements for transient guests renting a residential
61 dwelling rental;

62 (8) Off-street parking requirements; or

63 (9) Zoning requirements.

64 5. A transient guest shall pay and an owner shall collect and
65 remit any applicable taxes on the occupancy of a residential dwelling
66 rental imposed by the state or by the municipality, county, or local
67 taxing entity in which the residential dwelling is located, whether the
68 tax imposed be a sales tax, hotel tax, occupancy tax, tourism tax, or
69 otherwise. When an owner uses a facilitation platform, the facilitation
70 platform shall collect and remit on behalf of the owner any such
71 applicable taxes on the occupancy of a residential dwelling rental by
72 a transient guest. A marketing platform shall:

73 (1) Disclose in its terms of service the obligation to pay any
74 applicable taxes to both the transient guest and the owner of the
75 residential dwelling;

76 (2) Require as a term of service that the transient guest and the
77 owner of the residential dwelling acknowledge the obligation to pay
78 any applicable taxes; and

79 (3) Maintain records of any rentals facilitated for a period of
80 three years for audits requested by a tax administrator and conducted
81 during normal business hours.

82 6. For purposes of the collection and remittance by a facilitation
83 platform of any state sales tax on the occupancy of a residential
84 dwelling rental, the provisions of sections 32.010 to 32.096, sections
85 136.101 to 136.380, and sections 144.010 to 144.525 shall apply.

86 7. Prior to facilitating a residential dwelling rental to a transient
87 guest, a facilitation platform and a marketing platform shall require as
88 a term of service that the owner of a residential dwelling rental
89 certifies that the residential dwelling rental meets all applicable state
90 and local requirements.

✓