

SECOND REGULAR SESSION

SENATE BILL NO. 1065

99TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR EIGEL.

Read 1st time February 28, 2018, and ordered printed.

ADRIANE D. CROUSE, Secretary.

6570S.011

AN ACT

To repeal sections 67.1153 and 67.1158, RSMo, and to enact in lieu thereof two new sections relating to certain county convention and sports facilities authorities.

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

Section A. Sections 67.1153 and 67.1158, RSMo, are repealed and two new
2 sections enacted in lieu thereof, to be known as sections 67.1153 and 67.1158, to
3 read as follows:

67.1153. 1. The authority shall consist of five commissioners, who shall
2 be qualified voters of the state of Missouri and residents of the county in which
3 the authority is created. The commissioners shall be appointed by the governor
4 with the advice and consent of the senate. No more than three of the
5 commissioners appointed shall be of any one political party, and no elective [or
6 appointed] official of any political subdivision of this state shall be a member of
7 the authority.

8 2. The authority shall elect from its number a chairman, and may appoint
9 such officers and employees as it may require for the performance of its duties
10 and fix and determine their qualifications, duties and compensation. No action
11 of the authority shall be binding unless taken at a meeting at which at least
12 three members are present and unless a majority of the members present at such
13 meeting shall vote in favor thereof.

14 3. Of the commissioners initially appointed to the authority, one shall
15 serve for two years, one shall serve for three years, one shall serve for four years,
16 one shall serve for five years, and one shall serve for six years. Thereafter,
17 successors shall hold office for terms of five years, or for the unexpired terms of
18 their predecessors. Each commissioner shall hold office until his successor has

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

19 been appointed and qualified.

20 4. The commissioners shall receive no salary for the performance of their
21 duties, but shall be reimbursed for the actual and necessary expenses incurred
22 in the performance of their duties, to be paid by the authority.

67.1158. 1. The governing body of a county which has established an
2 authority under the provisions of sections 67.1150 to 67.1158 may impose a tax
3 on the charges for all sleeping rooms paid by the transient guests of hotels or
4 motels situated in the county, which shall be more than two percent but not more
5 than five percent per occupied room per night, except that such tax shall not
6 become effective unless the governing body of the county submits to the voters of
7 the county at a state general, primary, or special election, a proposal to authorize
8 the governing body of the county to impose a tax under the provisions of this
9 section. The tax authorized by this section shall be in addition to the charge for
10 the sleeping room and shall be in addition to any and all taxes imposed by law,
11 and the proceeds of such tax shall be used by the authority solely for funding the
12 construction and operation of convention, visitor and sports facilities, other
13 incidental facilities, and operation of the authority consistent with the provisions
14 of sections 67.1150 to 67.1158. Such tax shall be stated separately from all other
15 charges and taxes.

16 2. The question shall be submitted in substantially the following form:

17 Shall the _____ (County) levy a tax of _____ percent on each sleeping
18 room occupied and rented by transient guests of hotels and motels located in the
19 county, the proceeds of which shall be expended for the funding of convention,
20 visitor and sports facilities, other incidental facilities, and the county convention
21 and sports facilities authority?

22 YES NO

23 If a majority of the votes cast on the question by the qualified voters voting
24 thereon are in favor of the question, then the tax shall become effective on the
25 first day of the calendar quarter following the calendar quarter in which the
26 election was held. If a majority of the votes cast on the question by the qualified
27 voters voting thereon are opposed to the question, then the governing body for the
28 county shall have no power to impose the tax authorized by this section unless
29 and until the governing body of the county resubmits the question and such
30 question is approved by a majority of the qualified voters voting thereon.

31 3. After the effective date of any tax authorized under the provisions of
32 this section, the county which levied the tax may adopt one of the [two] **three**

33 following provisions for the collection and administration of the tax:

34 (1) The county which levied the tax may adopt rules and regulations for
35 the internal collection of such tax by the county officers usually responsible for
36 collection and administration of county taxes; [or]

37 (2) **The county which levied the tax may enter into an agreement**
38 **with the authority for the authority to collect such tax and perform all**
39 **functions incident to the administration, collection, enforcement and**
40 **operation of such tax. The tax authorized by this section shall be**
41 **collected and reported upon such forms and under such administrative**
42 **rules and regulations as may be prescribed by the authority; or**

43 (3) The county may enter into an agreement with the director of revenue
44 of the state of Missouri for the purpose of collecting the tax authorized in this
45 section. In the event any county enters into an agreement with the director of
46 revenue of the state of Missouri for the collection of the tax authorized in this
47 section, the director of revenue shall perform all functions incident to the
48 administration, collection, enforcement and operation of such tax, and shall
49 collect the additional tax authorized under the provisions of this section. The tax
50 authorized by this section shall be collected and reported upon such forms and
51 under such administrative rules and regulations as may be prescribed by the
52 director of revenue, and the director of revenue shall retain not less than one
53 percent nor more than three percent for cost of collection.

54 4. If a tax is imposed by a county under this section, **such tax shall be**
55 **due on the first day of the next calendar quarter, and** the [county may]
56 **authority shall** collect a penalty of one percent **per month** and **shall collect**
57 interest [not to exceed] of two percent per month on [unpaid] taxes [which shall
58 be considered delinquent] **that are not paid by** thirty days after the last day
59 of each quarter. **If interest and penalties are due, such interest and**
60 **penalties shall be calculated beginning on the original due date, and**
61 **not beginning on the expiration of the thirty day grace period.**

62 5. If a tax is imposed by a county under this section, either the county or
63 the authority shall have the power to audit the taxed facilities to ensure
64 compliance with the tax by the facility. During such audit, the taxed facilities
65 shall give access to examine necessary records to ensure compliance.

66 6. Suits to enforce the collection and payment of the tax against the taxed
67 facilities [may] **shall** be filed and prosecuted by the authority. If suit is filed, the
68 authority [may] **shall** recover as damages a reasonable attorney's fee, **litigation**

69 **expenses, and costs of suit against the taxed facility.**

70 **7. As used in sections 67.1150 to 67.1159, or any other section**
71 **relating to an authority established under the provisions of sections**
72 **67.1150 to 67.1159, the following terms shall mean:**

73 **(1) "Hotel", one or more units offering temporary lodgings or**
74 **living quarters and accommodations consisting of one or more rooms,**
75 **that may or may not include lounging, cooking, or dining areas, that**
76 **are provided with furnishings. Such temporary living accommodations**
77 **may be located within an apartment house, rooming house, tourist or**
78 **trailer camp, mobile home park, recreational vehicle park,**
79 **condominium, timeshare resort, house, or other residential**
80 **communities if the actual occupant's stay is temporary, and shall**
81 **include bed and breakfasts, vacation rentals, corporate housing, and**
82 **temporary living accommodations in homes, whether or not a lease is**
83 **entered into by the occupant;**

84 **(2) "Motel", a location containing one or more units offering**
85 **temporary lodgings or living quarters and accommodations consisting**
86 **of one or more rooms, that may or may not include lounging, cooking,**
87 **or dining areas, that are provided with furnishings. Such temporary**
88 **living accommodations may be located within an apartment house,**
89 **rooming house, tourist or trailer camp, mobile home park, recreational**
90 **vehicle park, condominium, timeshare resort, house, or other**
91 **residential communities if the actual occupant's stay is temporary, and**
92 **shall include bed and breakfasts, vacation rentals, corporate housing,**
93 **and temporary living accommodations in homes; whether or not a lease**
94 **is entered into by the occupant or there is direct access to parking**
95 **from the accommodations;**

96 **(3) "Sleeping rooms", a unit containing a room or series of rooms**
97 **that include at least one room or area for overnight sleeping by a**
98 **person occupying such room or rooms, and shall include any associated**
99 **lounging, cooking, or dining areas or rooms within such room or rooms;**

100 **(4) "Taxed facility" or "Taxed facilities", the owner or the**
101 **proprietor of the hotel or motel subject to the tax imposed under this**
102 **section, and the person or entity that operates such facility. The taxed**
103 **facility shall collect the tax and remit it to the collection agent;**

104 **(5) "Temporary", occupancy of less than sixty-one consecutive**
105 **days at a time at the same unit;**

106 **(6) "Transient guest", any person who rents, hires, leases, or**
107 **occupies the same sleeping rooms for less than sixty-one consecutive**
108 **days at a time at the same unit.**

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Bill

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