

FIRST REGULAR SESSION

# SENATE BILL NO. 387

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR HOUGH.

Read 1st time February 13, 2019, and ordered printed.

ADRIANE D. CROUSE, Secretary.

1849S.03I

## AN ACT

To amend chapter 94, RSMo, by adding thereto one new section relating to transient guest taxes.

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

Section A. Chapter 94, RSMo, is amended by adding thereto one new section, to be known as section 94.842, to read as follows:

**94.842. 1. The governing body of any home rule city with more than one hundred fifty-five thousand but fewer than two hundred thousand inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city, which shall not be more than seven and one-half percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city submits to the voters of the city at a state general, primary or special election, a proposal to authorize the governing body of the city to impose a tax under the provisions of this section. The tax authorized by this section shall be in addition to the charge for the sleeping room and shall be in addition to any and all taxes imposed by law, and the proceeds of such tax shall be used solely for capital investments that can be demonstrated to increase the number of overnight visitors. Such tax shall be stated separately from all other charges and taxes.**

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

Shall the \_\_\_\_\_ (city) levy a tax of \_\_\_\_\_ percent on each sleeping room occupied and rented by transient guests of hotels and motels located in the city, where the proceeds of which shall be expended for capital

22 investments to increase tourism?

23  YES  NO

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

34 3. On and after the effective date of any tax authorized under the  
35 provisions of this section, the city which levied the tax may adopt one  
36 of the two following provisions for the collection and administration of  
37 the tax:

38 (1) The city which levied the tax may adopt rules and regulations  
39 for the internal collection of such tax by the city officers usually  
40 responsible for collection and administration of city taxes; or

41 (2) The city may enter into an agreement with the director of  
42 revenue of the state of Missouri for the purpose of collecting the tax  
43 authorized in this section. In the event any city enters into an  
44 agreement with the director of revenue of the state of Missouri for the  
45 collection of the tax authorized in this section, the director of revenue  
46 shall perform all functions incident to the administration, collection,  
47 enforcement, and operation of such tax, and the director of revenue  
48 shall collect the additional tax authorized under the provisions of this  
49 section. The tax authorized under the provisions of this section shall  
50 be collected and reported upon such forms and under such  
51 administrative rules and regulations as may be prescribed by the  
52 director of revenue, and the director of revenue shall retain not more  
53 than one percent for cost of collection.

54 4. As used in this section, "transient guests" means a person or  
55 persons who occupy a room or rooms in a hotel, motel, or tourist court  
56 consecutively for thirty-one days or less.

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