

SECOND REGULAR SESSION

SENATE BILL NO. 1029

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SATER.

Read 1st time February 20, 2020, and ordered printed.

ADRIANE D. CROUSE, Secretary.

5535S.011

AN ACT

To repeal section 67.662, RSMo, and to enact in lieu thereof one new section relating to tourism taxes.

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

Section A. Section 67.662, RSMo, is repealed and one new section enacted
2 in lieu thereof, to be known as section 67.662, to read as follows:

67.662. Notwithstanding any other provisions of law to the contrary, any
2 tax imposed or collected by any municipality, any county, or any local taxing
3 entity on or related to any transient accommodations, whether imposed as a hotel
4 tax, occupancy tax, or [otherwise] **transient guest tax**, shall apply solely to
5 amounts actually received by the operator of a hotel, motel, tavern, inn, tourist
6 cabin, tourist camp, or other place in which rooms are furnished to the
7 public. Under no circumstances shall a travel agent or intermediary be deemed
8 an operator of a hotel, motel, tavern, inn, tourist cabin, tourist camp, or other
9 place in which rooms are furnished to the public unless such travel agent or
10 intermediary actually operates such a facility. This section shall not apply if the
11 purchaser of such rooms is an entity which is exempt from payment of such
12 tax. This section is intended to clarify that taxes imposed as a hotel tax,
13 occupancy tax, or [otherwise] **transient guest tax** shall apply solely to amounts
14 received by operators of a **hotel, motel, tavern, inn, tourist cabin, tourist**
15 **camp, or other place in which rooms are furnished to the public**, as
16 enacted in the statutes authorizing such taxes.

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