

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/SCS/HCS/House Bill No. 271, Page 7, Section 59.100, Line 15,

2 by inserting after all of said line the following:

3 "67.1153. 1. The authority shall consist of five
4 commissioners, who shall be qualified voters of the state of
5 Missouri and residents of the county in which the authority
6 is created. The commissioners shall be appointed by the
7 [governor with the advice and consent of the senate] county
8 executive of the county in which the authority is created
9 with the advice and consent of the county legislative body
10 or, if there is no county executive, by the governing body
11 of the county. No more than three of the commissioners
12 appointed shall be of any one political party, and no
13 elective [or appointed] official of any political
14 subdivision of this state shall be a member of the authority.

15 2. The authority shall elect from its number a
16 chairman, and may appoint such officers and employees as it
17 may require for the performance of its duties and fix and
18 determine their qualifications, duties and compensation. No
19 action of the authority shall be binding unless taken at a
20 meeting at which at least three members are present and
21 unless a majority of the members present at such meeting
22 shall vote in favor thereof.

23 3. Of the commissioners initially appointed to the
24 authority, one shall serve for two years, one shall serve
25 for three years, one shall serve for four years, one shall
26 serve for five years, and one shall serve for six years.

27 Thereafter, successors shall hold office for terms of five
28 years, or for the unexpired terms of their predecessors.
29 Each commissioner shall hold office until his successor has
30 been appointed and qualified.

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

35 67.1158. 1. The governing body of a county which has
36 established an authority under the provisions of sections
37 67.1150 to 67.1158 may impose a tax on the charges for all
38 sleeping rooms paid by the transient guests of hotels or
39 motels situated in the county, which shall be more than two
40 percent but not more than five percent per occupied room per
41 night, except that such tax shall not become effective
42 unless the governing body of the county submits to the
43 voters of the county at a state general, primary, or special
44 election, a proposal to authorize the governing body of the
45 county to impose a tax under the provisions of this
46 section. The tax authorized by this section shall be in
47 addition to the charge for the sleeping room and shall be in
48 addition to any and all taxes imposed by law, and the
49 proceeds of such tax shall be used by the authority solely
50 for funding the construction and operation of convention,
51 visitor and sports facilities, other incidental facilities,
52 and operation of the authority consistent with the
53 provisions of sections 67.1150 to 67.1158. Such tax shall
54 be stated separately from all other charges and taxes.

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

57 Shall the _____ (County) levy a tax of _____
58 percent on each sleeping room occupied and rented
59 by transient guests of hotels and motels located
60 in the county, the proceeds of which shall be

61 expended for the funding of convention, visitor
62 and sports facilities, other incidental
63 facilities, and the county convention and sports
64 facilities authority?

65 ☐ YES ☐ NO

66 If a majority of the votes cast on the question by the
67 qualified voters voting thereon are in favor of the
68 question, then the tax shall become effective on the first
69 day of the calendar quarter following the calendar quarter
70 in which the election was held. If a majority of the votes
71 cast on the question by the qualified voters voting thereon
72 are opposed to the question, then the governing body for the
73 county shall have no power to impose the tax authorized by
74 this section unless and until the governing body of the
75 county resubmits the question and such question is approved
76 by a majority of the qualified voters voting thereon.

77 3. After the effective date of any tax authorized
78 under the provisions of this section, the county [which]
79 that levied the tax may adopt one of the [two] following
80 provisions for the collection and administration of the tax:

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

85 (2) The county may enter into an agreement with the
86 authority for the authority to collect such tax and perform
87 all functions incident to the administration, collection,
88 enforcement, and operation of such tax. The tax authorized
89 by this section shall be collected and reported upon such
90 forms and under such administrative rules and regulations as
91 may be prescribed by the authority; or

92 ~~[(2)]~~ (3) The county may enter into an agreement with
93 the director of revenue of the state of Missouri for the
94 purpose of collecting the tax authorized in this section.
95 In the event any county enters into an agreement with the
96 director of revenue of the state of Missouri for the
97 collection of the tax authorized in this section, the
98 director of revenue shall perform all functions incident to
99 the administration, collection, enforcement and operation of
100 such tax, and shall collect the additional tax authorized
101 under the provisions of this section. The tax authorized by
102 this section shall be collected and reported upon such forms
103 and under such administrative rules and regulations as may
104 be prescribed by the director of revenue, and the director
105 of revenue shall retain not less than one percent nor more
106 than three percent for cost of collection.

107 4. If a tax is imposed by a county under this section,
108 the ~~[county may collect a penalty of one percent and~~
109 ~~interest not to exceed two percent per month on unpaid taxes~~
110 ~~which shall be considered delinquent thirty days after the~~
111 ~~last day of each quarter]~~ tax for each calendar quarter
112 shall be due on the first day of the next calendar quarter.
113 If any taxes are not paid within thirty days after the due
114 date, the authority collecting the tax may collect, in
115 addition to the amount of the tax due, one percent interest
116 per month on the unpaid taxes and a penalty of two percent
117 per month on the unpaid tax. Any penalty or interest shall
118 be calculated beginning on the original due date. The
119 authority, in its discretion, may abate a portion of the
120 penalty to facilitate the voluntary payment of the tax.

121 5. If a tax is imposed by a county under this section,
122 either the county or the authority shall have the power to
123 audit the taxed facilities to ensure compliance with the tax
124 by the facility. During such audit, the taxed facilities

125 shall give access to examine necessary records to ensure
126 compliance.

127 6. Suits to enforce the collection and payment of the
128 tax against the taxed facilities ~~may~~ shall be filed and
129 prosecuted only by the authority. ~~[If suit is filed,]~~ The
130 authority ~~may~~ shall be entitled to recover ~~[as damages a~~
131 ~~reasonable]~~ costs and attorney's ~~[fee and costs of suit~~
132 ~~against the taxed facility]~~ fees incurred by the authority
133 in collecting the tax."; and

134 Further amend the title and enacting clause accordingly.