

FIRST REGULAR SESSION  
SENATE COMMITTEE SUBSTITUTE FOR

# SENATE BILL NO. 104

103RD GENERAL ASSEMBLY

0447S.05C

KRISTINA MARTIN, Secretary

## AN ACT

To repeal sections 67.1367, 67.2500, and 94.900, RSMo, and to enact in lieu thereof four new sections relating to local taxing jurisdictions.

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

Section A. Sections 67.1367, 67.2500, and 94.900, RSMo,  
2 are repealed and four new sections enacted in lieu thereof, to  
3 be known as sections 67.1367, 67.2500, 94.900, and 311.084, to  
4 read as follows:

67.1367. 1. **(1) The governing body of the following**  
2 **counties may impose a tax as provided in this section:**

3 **(a)** Any county of the third classification without a  
4 township form of government and with more than eighteen  
5 thousand but fewer than twenty thousand inhabitants and with  
6 a city of the fourth classification with more than eight  
7 thousand but fewer than nine thousand inhabitants as the  
8 county seat;

9 **(b) Any county with more than seventeen thousand six**  
10 **hundred but fewer than nineteen thousand inhabitants and**  
11 **with a county seat with more than four thousand but fewer**  
12 **than five thousand fifty inhabitants; or**

13 **(c) Any county with more than seventeen thousand six**  
14 **hundred but fewer than nineteen thousand inhabitants and**  
15 **with a county seat with more than eight thousand but fewer**  
16 **than ten thousand inhabitants.**

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

(2) The governing body of any county listed in subdivision (1) of this subsection may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels [or], motels, **bed and breakfast inns, or campground cabins** situated in the county or a portion thereof, which shall be no more than six percent per occupied room **or cabin** per night, except that such tax shall not become effective unless the governing body of the county submits to the voters of the county at a state general or primary election, a proposal to authorize the governing body of the county to impose a tax pursuant to 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 by the county solely for the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

2. The ballot of submission for the tax authorized in this section shall be in substantially the following form:

Shall \_\_\_\_\_ (insert the name of the county) impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels [and], motels, **bed and breakfast inns, and campground cabins** situated in \_\_\_\_\_ (name of county) at a rate of \_\_\_\_\_ (insert rate of percent) percent for the sole purpose of promoting tourism?

☐ YES

☐ NO

3. As used in this section, "transient guests" means a person or persons who occupy a room or rooms in a hotel [or], motel, **bed and breakfast inns, and campground cabins** for thirty-one days or less during any calendar quarter.

48           **4. Any county that imposed a tax on the charges for**  
49           **all sleeping rooms paid by the transient guests of hotels**  
50           **and motels under this section before August 28, 2025, may**  
51           **impose such tax upon the charges for all sleeping rooms or**  
52           **cabins paid by the transient guests of bed and breakfast**  
53           **inns and campgrounds under this section without requiring a**  
54           **separate vote authorizing the imposition of such tax upon**  
55           **such charges for such bed and breakfast inns and campgrounds.**

67.2500. 1. A theater, cultural arts, and  
2 entertainment district may be established in the manner  
3 provided in section 67.2505 by the governing body of any  
4 county, city, town, or village that has adopted transect-  
5 based zoning under chapter 89, any county described in this  
6 subsection, or any city, town, or village that is within  
7 such counties:

8           (1) Any county with a charter form of government and  
9 with more than two hundred fifty thousand but less than  
10 three hundred fifty thousand inhabitants;

11           (2) Any county of the first classification with more  
12 than ninety-three thousand eight hundred but fewer than  
13 ninety-three thousand nine hundred inhabitants;

14           (3) Any county of the first classification with more  
15 than one hundred eighty-four thousand but fewer than one  
16 hundred eighty-eight thousand inhabitants;

17           (4) Any county with a charter form of government and  
18 with more than six hundred thousand but fewer than seven  
19 hundred thousand inhabitants;

20           (5) Any county of the first classification with more  
21 than one hundred thirty-five thousand four hundred but fewer  
22 than one hundred thirty-five thousand five hundred  
23 inhabitants;

(6) Any county of the first classification with more than one hundred four thousand six hundred but fewer than one hundred four thousand seven hundred inhabitants;

(7) Any county of the first classification with more than eighty-three thousand but fewer than ninety-two thousand inhabitants and with a home rule city with more than seventy-six thousand but fewer than ninety-one thousand inhabitants as the county seat; **or**

**(8) Any county that borders on or that contains part of a lake with at least one thousand miles of shoreline.**

2. Sections 67.2500 to 67.2530 shall be known as the "Theater, Cultural Arts, and Entertainment District Act".

3. As used in sections 67.2500 to 67.2530, the following terms mean:

(1) "District", a theater, cultural arts, and entertainment district organized under this section;

(2) "Qualified electors", "qualified voters", or "voters", registered voters residing within the district or subdistrict, or proposed district or subdistrict, who have registered to vote pursuant to chapter 115 or, if there are no persons eligible to be registered voters residing in the district or subdistrict, proposed district or subdistrict, property owners, including corporations and other entities, that are owners of real property;

(3) "Registered voters", persons qualified and registered to vote pursuant to chapter 115; and

(4) "Subdistrict", a subdivision of a district, but not a separate political subdivision, created for the purposes specified in subsection 5 of section 67.2505.

94.900. 1. (1) The governing body of the following cities may impose a tax as provided in this section:

3           (a) Any city of the third classification with more  
4 than ten thousand eight hundred but less than ten thousand  
5 nine hundred inhabitants located at least partly within a  
6 county of the first classification with more than one  
7 hundred eighty-four thousand but less than one hundred  
8 eighty-eight thousand inhabitants;

9           (b) Any city of the fourth classification with more  
10 than four thousand five hundred but fewer than five thousand  
11 inhabitants;

12           (c) Any city of the fourth classification with more  
13 than eight thousand nine hundred but fewer than nine  
14 thousand inhabitants;

15           (d) Any home rule city with more than forty-eight  
16 thousand but fewer than forty-nine thousand inhabitants;

17           (e) Any home rule city with more than seventy-three  
18 thousand but fewer than seventy-five thousand inhabitants;

19           (f) Any city of the fourth classification with more  
20 than thirteen thousand five hundred but fewer than sixteen  
21 thousand inhabitants;

22           (g) Any city of the fourth classification with more  
23 than seven thousand but fewer than eight thousand  
24 inhabitants;

25           (h) Any city of the fourth classification with more  
26 than four thousand but fewer than four thousand five hundred  
27 inhabitants and located in any county of the first  
28 classification with more than one hundred fifty thousand but  
29 fewer than two hundred thousand inhabitants;

30           (i) Any city of the third classification with more  
31 than thirteen thousand but fewer than fifteen thousand  
32 inhabitants and located in any county of the third  
33 classification without a township form of government and

34 with more than thirty-three thousand but fewer than thirty-  
35 seven thousand inhabitants;

36 (j) Any city of the fourth classification with more  
37 than three thousand but fewer than three thousand three  
38 hundred inhabitants and located in any county of the third  
39 classification without a township form of government and  
40 with more than eighteen thousand but fewer than twenty  
41 thousand inhabitants and that is not the county seat of such  
42 county;

43 (k) Any city with more than ten thousand but fewer  
44 than eleven thousand inhabitants and partially located in a  
45 county with more than two hundred thirty thousand but fewer  
46 than two hundred sixty thousand inhabitants;

47 (l) Any city with more than four thousand nine hundred  
48 but fewer than five thousand six hundred inhabitants and  
49 located in a county with more than thirty thousand but fewer  
50 than thirty-five thousand inhabitants; [or]

51 (m) Any city with more than twelve thousand five  
52 hundred but fewer than fourteen thousand inhabitants and  
53 that is the county seat of a county with more than twenty-  
54 two thousand but fewer than twenty-five thousand inhabitants;

55 **(n) Any village with more than four hundred thirty but**  
56 **fewer than four hundred eighty inhabitants and partially**  
57 **located in a county with more than forty thousand but fewer**  
58 **than fifty thousand inhabitants and with a county seat with**  
59 **more than two thousand but fewer than six thousand**  
60 **inhabitants;**

61 **(o) Any city with more than sixteen thousand but fewer**  
62 **than eighteen thousand inhabitants and located in more than**  
63 **one county;**

64 **(p) Any city with more than twelve thousand five**  
65 **hundred but fewer than fourteen thousand inhabitants and**

66 located in a county with more than twenty-two thousand but  
67 fewer than twenty-five thousand inhabitants and with a  
68 county seat with more than nine hundred but fewer than one  
69 thousand four hundred inhabitants;

70 (q) Any city with more than fifty-one thousand but  
71 fewer than fifty-eight thousand inhabitants and located in  
72 more than one county; or

73 (r) Any city with more than eight thousand but fewer  
74 than nine thousand inhabitants and that is the county seat  
75 of a county with more than nineteen thousand but fewer than  
76 twenty-two thousand inhabitants.

77 (2) The governing body of any city listed in  
78 subdivision (1) of this subsection is hereby authorized to  
79 impose, by ordinance or order, a sales tax in the amount of  
80 up to one-half of one percent on all retail sales made in  
81 such city which are subject to taxation under the provisions  
82 of sections 144.010 to 144.525 for the purpose of improving  
83 the public safety for such city, which shall be limited to  
84 expenditures on equipment, salaries and benefits, and  
85 facilities for police, fire and emergency medical  
86 providers. The tax authorized by this section shall be in  
87 addition to any and all other sales taxes allowed by law,  
88 except that no ordinance or order imposing a sales tax  
89 pursuant to the provisions of this section shall be  
90 effective unless the governing body of the city submits to  
91 the voters of the city, at a county or state general,  
92 primary or special election, a proposal to authorize the  
93 governing body of the city to impose a tax.

94 2. If the proposal submitted involves only  
95 authorization to impose the tax authorized by this section,  
96 the ballot of submission shall contain, but need not be  
97 limited to, the following language:

98 Shall the city of \_\_\_\_\_ (city's name) impose a  
99 citywide sales tax of \_\_\_\_\_ (insert amount) for  
100 the purpose of improving the public safety of the  
101 city?

102 ☐ YES ☐ NO

103 If you are in favor of the question, place an "X"  
104 in the box opposite "YES". If you are opposed to  
105 the question, place an "X" in the box opposite "NO".  
106

107 If a majority of the votes cast on the proposal by the  
108 qualified voters voting thereon are in favor of the proposal  
109 submitted pursuant to this subsection, then the ordinance or  
110 order and any amendments thereto shall be in effect on the  
111 first day of the second calendar quarter after the director  
112 of revenue receives notification of adoption of the local  
113 sales tax. If a proposal receives less than the required  
114 majority, then the governing body of the city shall have no  
115 power to impose the sales tax herein authorized unless and  
116 until the governing body of the city shall again have  
117 submitted another proposal to authorize the governing body  
118 of the city to impose the sales tax authorized by this  
119 section and such proposal is approved by the required  
120 majority of the qualified voters voting thereon. However,  
121 in no event shall a proposal pursuant to this section be  
122 submitted to the voters sooner than twelve months from the  
123 date of the last proposal pursuant to this section.

124           3. All revenue received by a city from the tax  
125   authorized under the provisions of this section shall be  
126   deposited in a special trust fund and shall be used solely  
127   for improving the public safety for such city for so long as  
128   the tax shall remain in effect.



129           4. Once the tax authorized by this section is  
130 abolished or is terminated by any means, all funds remaining  
131 in the special trust fund shall be used solely for improving  
132 the public safety for the city. Any funds in such special  
133 trust fund which are not needed for current expenditures may  
134 be invested by the governing body in accordance with  
135 applicable laws relating to the investment of other city  
136 funds.

137           5. All sales taxes collected by the director of the  
138 department of revenue under this section on behalf of any  
139 city, less one percent for cost of collection which shall be  
140 deposited in the state's general revenue fund after payment  
141 of premiums for surety bonds as provided in section 32.087,  
142 shall be deposited in a special trust fund, which is hereby  
143 created, to be known as the "City Public Safety Sales Tax  
144 Trust Fund". The moneys in the trust fund shall not be  
145 deemed to be state funds and shall not be commingled with  
146 any funds of the state. The provisions of section 33.080 to  
147 the contrary notwithstanding, money in this fund shall not  
148 be transferred and placed to the credit of the general  
149 revenue fund. The director of the department of revenue  
150 shall keep accurate records of the amount of money in the  
151 trust and which was collected in each city imposing a sales  
152 tax pursuant to this section, and the records shall be open  
153 to the inspection of officers of the city and the public.  
154 Not later than the tenth day of each month the director of  
155 the department of revenue shall distribute all moneys  
156 deposited in the trust fund during the preceding month to  
157 the city which levied the tax; such funds shall be deposited  
158 with the city treasurer of each such city, and all  
159 expenditures of funds arising from the trust fund shall be  
160 by an appropriation act to be enacted by the governing body

161 of each such city. Expenditures may be made from the fund  
162 for any functions authorized in the ordinance or order  
163 adopted by the governing body submitting the tax to the  
164 voters.

165         6. The director of the department of revenue may make  
166 refunds from the amounts in the trust fund and credited to  
167 any city for erroneous payments and overpayments made, and  
168 may redeem dishonored checks and drafts deposited to the  
169 credit of such cities. If any city abolishes the tax, the  
170 city shall notify the director of the department of revenue  
171 of the action at least ninety days prior to the effective  
172 date of the repeal and the director of the department of  
173 revenue may order retention in the trust fund, for a period  
174 of one year, of two percent of the amount collected after  
175 receipt of such notice to cover possible refunds or  
176 overpayment of the tax and to redeem dishonored checks and  
177 drafts deposited to the credit of such accounts. After one  
178 year has elapsed after the effective date of abolition of  
179 the tax in such city, the director of the department of  
180 revenue shall remit the balance in the account to the city  
181 and close the account of that city. The director of the  
182 department of revenue shall notify each city of each  
183 instance of any amount refunded or any check redeemed from  
184 receipts due the city.

185         7. Except as modified in this section, all provisions  
186 of sections 32.085 and 32.087 shall apply to the tax imposed  
187 pursuant to this section.

188         8. If any city in subsection 1 of this section enacts  
189 the tax authorized in this section, the city shall budget an  
190 amount to public safety that is no less than the amount  
191 budgeted in the year immediately preceding the enactment of

192 the tax. The revenue from the tax shall supplement and not  
193 replace amounts budgeted by the city.

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

3 (1) "Common area", any area designated as a common  
4 area in a development plan for an entertainment district  
5 approved by the governing body of the county, city, town, or  
6 village; any area of a public right-of-way that is adjacent  
7 to or within the entertainment district; and any other area  
8 identified in the development plan;

9 (2) "Entertainment district", any area located in any  
10 county that borders on or that contains part of a lake with  
11 not less than one thousand miles of shoreline that:

12 (a) Is located in any city with more than one thousand  
13 nine hundred but fewer than two thousand one hundred fifty  
14 inhabitants and partially located in a county with more than  
15 twenty-two thousand but fewer than twenty-five thousand  
16 inhabitants and with a county seat with more than one  
17 hundred but fewer than five hundred inhabitants; and

18 (b) Contains a combination of entertainment venues,  
19 bars, nightclubs, and restaurants;

20 (3) "Portable bar", any bar, table, kiosk, cart, or  
21 stand that is not a permanent fixture and can be moved from  
22 place to place.

23 2. Notwithstanding any other provisions of this  
24 chapter to the contrary, any person who possesses the  
25 qualifications required by this chapter, and who meets the  
26 requirements of and complies with the provisions of this  
27 chapter, may apply for, and the supervisor of alcohol and  
28 tobacco control may issue, an entertainment district special  
29 license to sell intoxicating liquor by the drink for retail  
30 for consumption dispensed from one or more portable bars

31 within the common areas of the entertainment district until  
32 3:00 a.m. on Mondays through Saturdays and from 6:00 a.m. on  
33 Sundays and until 1:30 a.m. on Mondays.

34 3. An applicant granted an entertainment district  
35 special license under this section shall pay a license fee  
36 of three hundred dollars per year.

37 4. Notwithstanding any other provision of this chapter  
38 to the contrary, on such days and at such times during the  
39 hours a license is allowed under this chapter to sell  
40 alcoholic beverages, persons may be allowed to leave  
41 licensed establishments located in portions of the  
42 entertainment district with an alcoholic beverage and enter  
43 upon and consume the alcoholic beverage within other  
44 licensed establishments and common areas located in portions  
45 of the entertainment district. No person shall take any  
46 alcoholic beverage or alcoholic beverages outside the  
47 boundaries of the entertainment district. At times when a  
48 person is allowed to consume alcoholic beverages dispensed  
49 from portable bars and in common areas of all or any portion  
50 of the entertainment district, the entertainment district  
51 shall ensure that minors can be easily distinguished from  
52 persons of legal age buying alcoholic beverages.

53 5. Every licensee within the entertainment district  
54 shall serve alcoholic beverages in containers that display  
55 and contain the licensee's trade name or logo or some other  
56 mark that is unique to that license and licensee.

57 6. The holder of an entertainment district special  
58 license is solely responsible for alcohol violations  
59 occurring at its portable bar and in any common area.

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