

# SENATE BILL NO. 1551

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BLACK.

6711S.011

KRISTINA MARTIN, Secretary

## AN ACT

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

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

Section A. Chapter 94, RSMo, is amended by adding thereto  
2 one new section, to be known as section 94.833, to read as  
3 follows:

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

3 (1) "City", a city of the third classification that  
4 operates under the city manager form of government  
5 established under chapter 78;

6 (2) "Lodging establishment", a hotel, motel, bed and  
7 breakfast inn, or other similar establishment offering  
8 similar lodging accommodations;

9 (3) "Lodging facility", a short-term rental of a  
10 house, condominium, campground cabin, or other similar  
11 facility offering similar lodging accommodations;

12 (4) "Transient guests", individuals who, for thirty-  
13 one days or less during any calendar quarter, occupy a room  
14 or rooms in a lodging establishment or occupy a lodging  
15 facility.

16 2. (1) The governing body of a city may impose a tax  
17 on the charges for all lodging establishment sleeping rooms

18 paid by the transient guests of lodging establishments and  
19 on the charges for all lodging facilities paid by transient  
20 guests who occupy such lodging facilities that are situated  
21 in the city or a portion thereof.

22 (2) Such tax shall:

23 (a) Not exceed five percent per occupied lodging  
24 establishment sleeping room per night or five percent per  
25 rental term of such lodging facility;

26 (b) Be in addition to the charge for the lodging  
27 establishment sleeping room or lodging facility and shall be  
28 in addition to any and all other taxes; and

29 (c) Be stated separately from all other charges and  
30 taxes.

31 (3) The proceeds of such tax shall be used by the city  
32 for the promotion of tourism.

33 (4) Such tax shall not become effective unless the  
34 governing body of the county submits to the voters of the  
35 city, at any election available for the city, a proposal to  
36 authorize the governing body of the city to impose the tax  
37 under this section.

38 3. (1) The question submitted for the tax authorized  
39 in this section shall be in substantially the following form:

40 "Shall \_\_\_\_\_ (insert city name) impose a tax  
41 on the charges for all sleeping rooms and on  
42 the charges for all short-term rentals paid by  
43 the transient guests of lodging establishments  
44 and lodging facilities situated in \_\_\_\_\_  
45 (insert city name) at a rate of \_\_\_\_\_ (insert  
46 percentage) percent, the proceeds of which  
47 shall be used solely for the promotion of  
48 tourism?".

49           (2) If a majority of the votes cast on the question by  
50 the qualified voters voting thereon are in favor of the  
51 question, the tax shall become effective on the first day of  
52 the second calendar quarter following the calendar quarter  
53 in which the election was held. If a majority of the votes  
54 cast on the question by the qualified voters voting thereon  
55 are opposed to the question, the tax shall not become  
56 effective unless and until the question is resubmitted under  
57 this section to the qualified voters and such question is  
58 approved by a majority of the qualified voters voting on the  
59 question.

60           4. (1) On and after the effective date of any tax  
61 authorized in this section, the city may adopt one of the  
62 two following provisions for the collection and  
63 administration of the tax:

64           (a) The city may adopt rules and regulations for the  
65 internal collection of such tax by the city officers usually  
66 responsible for collection and administration of city taxes;  
67 or

68           (b) The city may enter into an agreement with the  
69 director of revenue of the state of Missouri for the purpose  
70 of collecting the tax authorized in this section.

71           (2) If a city adopts the internal collection of such  
72 tax under paragraph (a) of subdivision (1) of this  
73 subsection, the city:

74           (a) Shall establish a fund for the deposit of all  
75 revenues derived from such tax, from which the city may  
76 disburse moneys for the sole purpose of the promotion of  
77 tourism through marketing, events, and constructing and  
78 maintaining tourism facilities; and

79           (b) May collect a penalty of one percent and interest  
80 not to exceed two percent per month on unpaid taxes that are

81 deemed delinquent thirty days after the last day of each  
82 quarter.

83 (3) If such city enters into an agreement under  
84 paragraph (b) of subdivision (1) of this subsection, the  
85 director of revenue shall:

86 (a) Perform all functions incident to the  
87 administration, collection, enforcement, and operation of  
88 such tax;

89 (b) Promulgate rules and regulations prescribing the  
90 forms and procedures under which the tax authorized in this  
91 section shall be collected and reported;

92 (c) Collect the tax authorized in this section; and

93 (d) Retain an amount not to exceed one percent for  
94 cost of collection.

95 5. (1) After the initial bonds, if any, have been  
96 satisfied, the governing body of such city may submit to the  
97 voters of the city, at any election available for the city,  
98 a proposal to repeal the tax imposed under this section.

99 (2) The question submitted for such repeal shall be in  
100 substantially the following form:

101 "Shall \_\_\_\_\_ (insert city name) repeal the tax  
102 imposed on the charges for all sleeping rooms and  
103 on the charges for all short-term rentals paid by  
104 the transient guests of lodging establishments  
105 and lodging facilities situated in \_\_\_\_\_ (insert  
106 city name) at a rate of \_\_\_\_\_ (insert  
107 percentage) percent for the promotion of  
108 tourism?".

109 (3) If a majority of the votes cast on the question by  
110 the qualified voters voting thereon are in favor of the  
111 question, the repeal shall become effective on December  
112 thirty-first of the calendar year in which such appeal was

113 approved. If a majority of the votes cast on the question  
114 by the qualified voters voting thereon are opposed to the  
115 question, the repeal shall not become effective unless and  
116 until the question is resubmitted under this subsection to  
117 the qualified voters and such question is approved by a  
118 majority of the qualified voters voting on the question.

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