

SENATE BILL NO. 1646

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR HENDERSON.

7104S.011

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 94.815, RSMo, and to enact in lieu thereof one new section relating to the use of certain tourism tax revenues.

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

Section A. Section 94.815, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 94.815,
3 to read as follows:

94.815. 1. All taxes authorized and collected under
2 sections 94.800 to 94.825 shall be deposited by the
3 municipality in a special trust fund to be known as the
4 "Tourism Tax Trust Fund". The moneys in such tourism tax
5 trust fund shall not be commingled with any funds of the
6 municipality.

7 2. Except as provided in subsection 3 of this section,
8 seventy-five percent of the taxes collected shall be
9 deposited in an "Infrastructure Account" within the tourism
10 tax trust fund and shall be used, upon appropriation by the
11 municipality, solely for the purpose of constructing and
12 maintaining **tourism infrastructure facilities and**
13 infrastructure improvements, [to include] **including, but not**
14 **limited to**, sidewalks, streets, highways, roads, **parks**,
15 waterworks, wastewater including distribution and collection
16 systems and solid waste disposal facilities, the costs of
17 which may be funded by issuing bonds which may be retired by

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

18 revenues received from tourism taxes imposed pursuant to
19 sections 94.802 and 94.805 or the retirement of debt under
20 previously voter-approved bonded indebtedness and the costs
21 of operation and maintenance of such infrastructure
22 improvements. **Moneys in the infrastructure account may also**
23 **be used for the purpose of acquiring, constructing, and**
24 **maintaining structures, trails, and any other facilities for**
25 **the purpose of promoting tourism, the costs of which may be**
26 **funded by issuing bonds as provided in this section.**

27 3. Notwithstanding the provisions of subsection 2 of
28 this section, if any outstanding bonds have been issued or
29 indebtedness has been incurred prior to or after September
30 15, 1997, for the purpose of constructing and maintaining
31 infrastructure improvements, including sidewalks, streets,
32 highways, roads, waterworks, wastewater including
33 distribution and collection systems and solid waste disposal
34 facilities, then a portion of the seventy-five percent of
35 the collected taxes to be deposited in the infrastructure
36 account pursuant to subsection 2 of this section shall
37 instead be deposited in a "Debt Retirement Account" within
38 the tourism tax trust fund. The portion of the seventy-five
39 percent of collected taxes to be deposited in the debt
40 retirement account and the administration of such account
41 shall be pursuant to section 94.820.

42 4. Twenty-five percent of the taxes collected shall be
43 deposited into a "Tourism Promotion Account" within the
44 tourism tax trust fund and shall be used, upon appropriation
45 by the municipality, for tourism marketing and promotional
46 purposes.

47 5. The tourism taxes authorized by sections 94.802 and
48 94.805 shall be in addition to any and all other taxes
49 allowed by law, but no ordinance imposing a tax under

50 sections 94.802 and 94.805 shall be effective unless the
51 governing body of the municipality submits to the voters of
52 the municipality at an election permitted pursuant to
53 section 115.123 a proposal to authorize the governing body
54 of the municipality to impose such tax and, if such tax is
55 to be used to retire bonds authorized under this section, to
56 authorize such bonds and their retirement by such tax or
57 charge or to authorize the retirement of debt under
58 previously voter-approved bonded indebtedness.

59 **6. As used in this section, "tourism infrastructure**
60 **facilities" shall mean structures, fixtures, systems, and**
61 **facilities of multipurpose sports and entertainment venues**
62 **with seating capacity of less than twenty-five thousand,**
63 **including associated parking facilities, owned or operated**
64 **by any public body and which the municipality determines are**
65 **a contributing factor in the attraction of sports,**
66 **recreational, entertainment, or meeting activities, either**
67 **professional or amateur, commercial or private. Such**
68 **structures, fixtures, systems, and facilities may include,**
69 **but are not limited to, foundations, roofs, interior and**
70 **exterior walls or windows, floors, steps, stairs,**
71 **concourses, hallways, restrooms, event or meeting spaces or**
72 **other hospitality-related areas, concession or food**
73 **preparation areas, and services systems.**

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