

SECOND REGULAR SESSION

SENATE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 1867

103RD GENERAL ASSEMBLY

4855S.03C

KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 42.300, 67.578, 67.1000, and 94.815, RSMo, and to enact in lieu thereof six new sections relating to local tourism.

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

Section A. Sections 42.300, 67.578, 67.1000, and 94.815, RSMo, are repealed and six new sections enacted in lieu thereof, to be known as sections 42.300, 67.578, 67.1000, 94.815, 94.833, and 311.083, to read as follows:

42.300. 1. There is hereby created in the state treasury the "Veterans Commission Capital Improvement Trust Fund" which shall consist of money collected under section 313.835. The state treasurer shall administer the veterans commission capital improvement trust fund, and the moneys in such fund shall be used solely, upon appropriation, by the Missouri veterans commission for:

(1) The construction, maintenance or renovation or equipment needs of veterans' homes in this state;

(2) The construction, maintenance, renovation, equipment needs and operation of veterans' cemeteries in this state;

(3) Fund transfers to Missouri veterans' homes fund established under the provisions of section 42.121, as necessary to maintain solvency of the fund;

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

16 (4) Fund transfers to any municipality with a
17 population greater than four hundred thousand and located in
18 part of a county with a population greater than six hundred
19 thousand in this state which has established a fund for the
20 sole purpose of the restoration, renovation and maintenance
21 of a memorial or museum or both dedicated to World War I.
22 Appropriations from the veterans commission capital
23 improvement trust fund to such memorial fund shall be
24 provided only as a one-time match for other funds devoted to
25 the project and shall not exceed five million dollars.
26 Additional appropriations not to exceed ten million dollars
27 total may be made from the veterans commission capital
28 improvement trust fund as a match to other funds for the new
29 construction or renovation of other facilities dedicated as
30 veterans' memorials in the state. All appropriations for
31 renovation, new construction, reconstruction, and
32 maintenance of veterans' memorials shall be made only for
33 applications received by the Missouri veterans commission
34 prior to July 1, 2004;

35 (5) The issuance of matching fund grants for veterans'
36 service officer programs to any federally chartered
37 veterans' organization or municipal government agency that
38 is certified by the Veterans Administration to process
39 veteran claims within the Veterans Administration System;
40 provided that such veterans' organization has maintained a
41 veterans' service officer presence within the state of
42 Missouri for the three-year period immediately preceding the
43 issuance of any such grant. A total of one million five
44 hundred thousand dollars in grants shall be made available
45 annually for service officers and joint training and
46 outreach between veterans' service organizations and the
47 Missouri veterans commission with grants being issued in

48 July of each year. Application for the matching grants
49 shall be made through and approved by the Missouri veterans
50 commission based on the requirements established by the
51 commission;

52 (6) For payment of Missouri National Guard and
53 Missouri veterans commission expenses associated with
54 providing medals, medallions and certificates in recognition
55 of service in the Armed Forces of the United States during
56 World War II, the Korean Conflict, and the Vietnam War under
57 sections 42.170 to 42.226. Any funds remaining from the
58 medals, medallions and certificates shall not be transferred
59 to any other fund and shall only be utilized for the
60 awarding of future medals, medallions, and certificates in
61 recognition of service in the Armed Forces;

62 (7) Fund transfers totaling ten million dollars to any
63 municipality with a population greater than three hundred
64 fifty thousand inhabitants and located in part in a county
65 with a population greater than six hundred thousand
66 inhabitants and with a charter form of government, for the
67 sole purpose of the construction, restoration, renovation
68 and maintenance of a memorial or museum or both dedicated to
69 World War I; [and]

70 (8) **Fund transfers totaling no more than five hundred**
71 **thousand dollars, to any county with more than seventeen**
72 **thousand six hundred but fewer than twenty thousand**
73 **inhabitants and with a county seat with more than eight**
74 **thousand but fewer than ten thousand inhabitants, for the**
75 **sole purpose of the restoration, renovation, and maintenance**
76 **of a memorial or museum or both dedicated to Missouri and**
77 **United States veterans and their service; funds allocated in**
78 **section 195.820 may also be appropriated for services,**

79 **programs, or projects dedicated to addressing the mental**
80 **health needs of veterans; and**

81 (9) The administration of the Missouri veterans
82 commission.

83 2. Any interest which accrues to the fund shall remain
84 in the fund and shall be used in the same manner as moneys
85 which are transferred to the fund under this section.

86 Notwithstanding the provisions of section 33.080 to the
87 contrary, moneys in the veterans commission capital
88 improvement trust fund at the end of any biennium shall not
89 be transferred to the credit of the general revenue fund.

90 3. Upon request by the veterans commission, the
91 general assembly may appropriate moneys from the veterans
92 commission capital improvement trust fund to the Missouri
93 National Guard trust fund to support the activities
94 described in section 41.958.

67.578. 1. The governing authority of any county of
2 the third classification without a township form of
3 government and with more than sixteen thousand four hundred
4 but less than sixteen thousand five hundred inhabitants **and**
5 **any county with more than nineteen thousand but fewer than**
6 **twenty-two thousand inhabitants and with a county seat with**
7 **more than eight thousand five hundred but fewer than ten**
8 **thousand inhabitants** may impose a sales tax in an amount not
9 to exceed one-fifth of one percent on all retail sales made
10 in the county which are subject to taxation pursuant to
11 sections 144.010 to 144.525, to be used solely for the
12 funding of museums. For purposes of this section, the term
13 "museums" means museums [operating] **located** in the county
14 **seat**, which are registered with the United States Internal
15 Revenue Service as a 501(c)(3) corporation and which are
16 considered by the board to be a tourism attraction. The tax

17 authorized by this section shall be in addition to any and
18 all other sales taxes allowed by law, except that no sales
19 tax shall be imposed pursuant to this section unless the
20 governing authority submits to the voters of the county, at
21 a county or state general, primary, or special election, a
22 proposal to authorize the governing authority to impose the
23 tax.

24 2. The ballot of submission shall contain, but need
25 not be limited to, the following language:

26 Shall the county of _____ (insert the name of the
27 county) impose a sales tax of _____ (insert rate
28 of percent) percent for the funding of museums?
29 "Museums" means museums [**operating**] **located** in the
30 county **seat**, which are registered with the United
31 States Internal Revenue Service as a 501(c)(3)
32 corporation and which are considered by the museum
33 board to be a tourism attraction.

34 YES NO

35 If you are in favor of the question, place an "X"
36 in the box opposite "YES". If you are opposed to
37 the question, place an "X" in the box opposite
38 "NO".

39 If a majority of the votes cast on the proposal by the
40 qualified voters voting thereon are in favor of the
41 proposal, then the sales tax shall become effective on the
42 first day of the second calendar quarter after the director
43 of revenue receives notice of the adoption of the tax. If
44 the proposal receives less than the required majority of
45 votes, then the governing authority shall have no power to
46 impose the tax unless and until the governing authority has
47 again submitted another proposal to authorize the governing

48 authority to impose the sales tax authorized by this section
49 and such proposal is approved by the required majority of
50 the qualified voters voting thereon.

51 3. On or after the effective date of the tax, the
52 director of revenue shall be responsible for the
53 administration, collection, enforcement, and operation of
54 the tax, and sections 32.085 and 32.087 shall apply. The
55 director may retain an amount not to exceed one percent for
56 deposit in the general revenue fund to offset the costs of
57 collection. In order to permit sellers required to collect
58 and report the sales tax to collect the amount required to
59 be reported and remitted, but not to change the requirements
60 of reporting or remitting the tax, or to serve as a levy of
61 the tax, and in order to avoid fractions of pennies, the
62 governing authority may authorize the use of a bracket
63 system similar to that authorized in section 144.285, and
64 notwithstanding the provisions of that section, this new
65 bracket system shall be used where this tax is imposed and
66 shall apply to all taxable transactions. Beginning with the
67 effective date of the tax, every retailer in the county
68 shall add the sales tax to the sale price, and this tax
69 shall be a debt of the purchaser to the retailer until paid,
70 and shall be recoverable at law in the same manner as the
71 purchase price. For purposes of this section, all retail
72 sales shall be deemed to be consummated at the place of
73 business of the retailer.

74 4. All applicable provisions in sections 144.010 to
75 144.525 governing the state sales tax, and section 32.057,
76 the uniform confidentiality provision, shall apply to the
77 collection of the tax, and all exemptions granted to
78 agencies of government, organizations, and persons pursuant
79 to sections 144.010 to 144.525 are hereby made applicable to

80 the imposition and collection of the tax. The same sales
81 tax permit, exemption certificate, and retail certificate
82 required by sections 144.010 to 144.525 for the
83 administration and collection of the state sales tax shall
84 satisfy the requirements of this section, and no additional
85 permit or exemption certificate or retail certificate shall
86 be required; except that, the director of revenue may
87 prescribe a form of exemption certificate for an exemption
88 from the tax. All discounts allowed the retailer pursuant
89 to the state sales tax law for the collection of and for
90 payment of taxes are hereby allowed and made applicable to
91 the tax. The penalties for violations provided in section
92 32.057 and sections 144.010 to 144.525 are hereby made
93 applicable to violations of this section. If any person is
94 delinquent in the payment of the amount required to be paid
95 pursuant to this section, or in the event a determination
96 has been made against the person for taxes and penalty
97 pursuant to this section, the limitation for bringing suit
98 for the collection of the delinquent tax and penalty shall
99 be the same as that provided in sections 144.010 to 144.525.

100 5. The governing authority may authorize any museum
101 board already existing in the county, or may establish a
102 museum board, to expend revenue collected pursuant to this
103 section. In the event that no museum board already exists,
104 the board established pursuant to this section shall consist
105 of six members who are appointed by the governing authority
106 from a list of candidates supplied by the chair of each of
107 the two major political parties of the county, with three
108 members from each of the two parties. Members shall serve
109 for three-year terms, but of the members first appointed,
110 one shall be appointed for a term of one year, two shall be
111 appointed for a term of two years, and two shall be

112 appointed for a term of three years. Each member shall be a
113 resident of the county. The members shall not receive
114 compensation for service on the board, but shall be
115 reimbursed from the revenues collected pursuant to this
116 section for any reasonable and necessary expenses incurred
117 in service on the board. The board shall determine in what
118 manner the revenues will be expended, and disbursements of
119 these moneys shall be made strictly in accordance with this
120 section. Expenditures may be made for the employment of
121 personnel selected by the board to assist in carrying out
122 the duties of the board, and the board is expressly
123 authorized to employ such personnel.

124 6. The governing authority may submit the question of
125 repeal of the tax to the voters at any county or state
126 general, primary, or special election. The ballot of
127 submission shall contain, but need not be limited to, the
128 following language:

129 Shall the county of _____ (insert name of county)
130 repeal the sales tax of _____ (insert rate of
131 percent) percent for the funding of museums?

132 YES NO

133 If you are in favor of the question, place an "X"
134 in the box opposite "YES". If you are opposed to
135 the question, place an "X" in the box opposite
136 "NO".

137 If a majority of the votes cast on the proposal are in favor
138 of repeal, that repeal shall become effective on December
139 thirty-first of the calendar year in which the repeal was
140 approved.

67.1000. 1. The governing body of the following
2 cities and counties may impose a tax as provided in this
3 section:

4 (1) Any county;

5 (2) Any city which is the county seat of any county or
6 which now or hereafter has a population of more than three
7 thousand five hundred inhabitants and which has heretofore
8 been authorized by the general assembly;

9 (3) Any city or county with more than three hundred
10 fifty hotel and motel rooms within the boundaries of such
11 city or county;

12 (4) Any other city which has a population of more than
13 eighteen thousand and less than forty-five thousand
14 inhabitants located in a county of the first classification
15 with a population over two hundred thousand adjacent to a
16 county of the first classification with a population over
17 nine hundred thousand.

18 2. The governing body of any city or county listed in
19 subsection 1 of this section may impose a tax on the charges
20 for all sleeping rooms paid by the transient guests of
21 hotels or motels situated in the city or county, which shall
22 be not more than five percent per occupied room per night,
23 except that such tax shall not become effective unless the
24 governing body of the city or county submits to the voters
25 of the city or county at an election permitted under section
26 115.123 a proposal to authorize the governing body of the
27 city or county to impose a tax under the provisions of this
28 section and section 67.1002. The tax authorized by this
29 section and section 67.1002 shall be in addition to the
30 charge for the sleeping room and shall be in addition to any
31 and all taxes imposed by law and the proceeds of such tax
32 shall be used by the city or county solely for funding a

33 convention and visitors bureau which shall be a general not-
34 for-profit organization with whom the city or county has
35 contracted, and which is established for the purpose of
36 promoting the city or county as a convention, visitor and
37 tourist center. Such tax shall be stated separately from
38 all other charges and taxes.

39 3. As used in this section and section 67.1002, the
40 term "transient guests" means a person or persons who occupy
41 a room or rooms in a hotel or motel for thirty-one days or
42 less during any calendar quarter, except that in any county
43 of the third classification without a township form of
44 government and with more than forty-one thousand one hundred
45 but fewer than forty-one thousand two hundred inhabitants,
46 "transient guests" means a person or persons who occupy a
47 room or rooms in a hotel or motel for ninety days or less
48 during any calendar quarter.

49 4. Provisions of this section to the contrary
50 notwithstanding, the governing body of any home rule city
51 with more than thirty-nine thousand six hundred but fewer
52 than thirty-nine thousand seven hundred inhabitants and
53 partially located in any county of the first classification
54 with more than seventy-one thousand three hundred but fewer
55 than seventy-one thousand four hundred inhabitants may
56 impose a tax on the charges for all sleeping rooms paid by
57 the transient guests of hotels or motels situated in the
58 city, which shall be not more than seven percent per
59 occupied room per night, except that such tax shall not
60 become effective unless the governing body of such city
61 submits to the voters of the city at an election permitted
62 under section 115.123 a proposal to authorize the governing
63 body of the city to impose a tax under the provisions of
64 this subsection and section 67.1002. The tax authorized by

65 this subsection and section 67.1002 shall be in addition to
66 the charge for the sleeping room and shall be in addition to
67 any and all taxes imposed by law and the proceeds of such
68 tax shall be used by the city solely for funding a
69 convention and visitors bureau which shall be a general not-
70 for-profit organization with whom the city has contracted,
71 and which is established for the purpose of promoting the
72 city as a convention, visitor, and tourist center. Such tax
73 shall be stated separately from all other charges and taxes.

74 **5. (1) This subsection shall apply in any city with**
75 **more than fifty-one thousand but fewer than fifty-eight**
76 **thousand inhabitants and located in more than one county.**

77 **(2) Notwithstanding any other provision of this**
78 **section to the contrary, the governing body of a city**
79 **described in subdivision (1) of this subsection that imposes**
80 **a tax under this section as of the effective date of this**
81 **section may increase the percentage of the tax on the**
82 **charges for all sleeping rooms paid by the transient guests**
83 **of hotels or motels situated in the city.**

84 **(3) Such increase in the percentage shall not result**
85 **in the total percentage of the tax imposed under this**
86 **section exceeding six percent per occupied room per night.**

87 **(4) Such increase in the percentage shall not become**
88 **effective unless the governing body of such city submits to**
89 **the voters of the city at an election permitted under**
90 **section 115.123 a proposal to authorize the governing body**
91 **of the city to increase the percentage of the tax under the**
92 **provisions of this subsection and section 67.1002.**

93 **(5) Such increase authorized by this subsection and**
94 **section 67.1002 shall be in addition to the charge for the**
95 **sleeping room and shall be in addition to any and all taxes**

96 imposed by law. Such increase shall be stated separately
97 from all other charges and taxes.

98 (6) The proceeds derived from an increase approved by
99 the voters after the effective date of this section shall be
100 used by the city solely to provide moneys for the
101 construction and maintenance of new capital projects to
102 promote tourism in such city.

103 6. Notwithstanding any other provision of law to the
104 contrary, the tax authorized in this section shall not be
105 imposed by the following cities or counties:

106 (1) Any city or county already imposing a tax solely
107 on the charges for sleeping rooms paid by the transient
108 guests of hotels or motels situated in any such city or
109 county under any other law of this state;

110 (2) Any city not already imposing a tax under this
111 section and that is located in whole or partially within a
112 county that already imposes a tax solely on the charges for
113 sleeping rooms paid by the transient guests of hotels or
114 motels situated in such county under this section or any
115 other law of this state; or

116 (3) Any county not already imposing a tax under this
117 section and that has a city located in whole or in part
118 within its boundaries that already imposes a tax solely on
119 the charges for sleeping rooms paid by the transient guests
120 of hotels or motels situated in such city under this section
121 or any other law of this state.

122 [6.] 7. This section shall not be construed as
123 repealing any taxes levied by any city or county on
124 transient guests as permitted under this chapter or chapter
125 94 as of August 28, 2011.

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**
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.

74 7. Notwithstanding any provision of this section to
75 the contrary, any municipality imposing a tax pursuant to
76 sections 94.800 to 94.825 as of August 28, 2026, that did
77 not receive approval from the voters for the use of tax
78 revenues for the construction and maintenance of tourism
79 infrastructure facilities, or for the purpose of acquiring,
80 constructing, and maintaining structures, trails, and any
81 other facilities for the purpose of promoting tourism, shall
82 submit to the voters of the municipality a proposal to
83 expend currently authorized tax revenues for such purposes.

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.

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

3 (1) "Common area", any public area within an
4 entertainment district and any area of a public right-of-way
5 that is within the entertainment district. "Common area"
6 shall not include areas open to the public that are located
7 within an establishment licensed under this chapter;

8 (2) "Entertainment district", any area in any county
9 that:

10 (a) a. Borders on or that contains part of a lake
11 with no less than one thousand miles of shoreline and that
12 is located in any city with more than four thousand four
13 hundred but fewer than four thousand nine hundred
14 inhabitants and partially located in a county with more than
15 forty thousand but fewer than fifty thousand inhabitants; or

16 b. Borders the Missouri river, and that is located in
17 any city with more than forty-six thousand but fewer than
18 fifty-one thousand inhabitants;

19 (b) Contains a combination of entertainment venues,
20 bars, nightclubs, restaurants, and other licensed
21 establishments and common areas; and

22 (c) Is designated as such by an ordinance of the
23 governing body of the city;

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

27 2. Notwithstanding any other provisions of this
28 chapter to the contrary, any person who possesses the
29 qualifications required under this chapter, and who meets
30 the requirements of and complies with the provisions of this
31 chapter, may apply for, and the supervisor of alcohol and
32 tobacco control may issue, an entertainment district special
33 license to sell intoxicating liquor by the drink for retail
34 for consumption dispensed from one or more licensed
35 establishments including, but not limited to, portable bars
36 within the entertainment district, until 1:30 a.m. on
37 Mondays through Saturdays and from 6:00 a.m. on Sundays and
38 until 1:30 a.m. on Mondays.

39 3. An applicant granted an entertainment district
40 special license under this section shall pay a license fee
41 of three hundred dollars per year.

42 4. Notwithstanding any other provision of this chapter
43 to the contrary, on such days and at such times during the
44 hours a licensee is allowed under this chapter to sell
45 alcoholic beverages, licensed establishments holding an
46 entertainment district special license under this section,
47 may allow persons to leave the licensed premises located in
48 portions of the entertainment district with an alcoholic
49 beverage and enter upon and consume the alcoholic beverage
50 within other licensed establishments and common areas
51 located in portions of the entertainment district. No
52 person shall take any alcoholic beverage or alcoholic

53 beverages outside the boundaries of the entertainment
54 district.

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

59 6. The holder of an entertainment district special
60 license is solely responsible for alcohol violations
61 occurring on its premises, including any portable bar, and
62 in any common area.

63 7. The governing body of the city in which the
64 entertainment district is located shall be authorized to
65 adopt by ordinance procedures for approval or rejection of
66 such entertainment districts as well as rules and
67 regulations for conduct and enforcement thereof consistent
68 with this section.

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