

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 820

89TH GENERAL ASSEMBLY

1998

S3511.04T

AN ACT

To repeal section 67.1000, as enacted by conference committee substitute for senate committee substitute for house committee substitute for house bill no. 3 of the second extraordinary session of the eighty-ninth general assembly, relating to local tourism taxes of municipalities and other political subdivisions, and to enact in lieu thereof one new section relating to the same subject, with an emergency clause.

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

Section A. Section 67.1000, as enacted by conference committee substitute for senate committee substitute for house committee substitute for house bill no. 3 of the second extraordinary session of the eighty-ninth general assembly, is repealed and one new section enacted in lieu thereof, to be known as section 67.1000, to read as follows:

67.1000. The governing body of any county or of any city which is the county seat of any county or which now or hereafter has a population of more than three thousand five hundred inhabitants and which has heretofore [or is hereafter] **been** authorized by the general assembly, **or of any other city which has a population of more than eighteen thousand and less than forty-five thousand inhabitants located in a county of the first classification with a population over two hundred thousand adjacent to a county of the first classification with a population over nine hundred thousand**, may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the city or county, which shall be not more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city or county submits to the voters of the city or county at an election permitted under section 115.123, RSMo, a proposal to authorize the

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

governing body of the city or county to impose a tax under the provisions of this section and section 67.1002. The tax authorized by this section and section 67.1002 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 city or county solely for funding a convention and visitors bureau which shall be a general not for profit organization with whom the city or county has contracted, and which is established for the purpose of promoting the city or county as a convention, visitor and tourist center. Such tax shall be stated separately from all other charges and taxes.

Section B. Because of the immediate need for increased local revenues, this act is deemed necessary for the immediate preservation of the public health, welfare, peace and safety, and this act is hereby declared to be an emergency act within the meaning of the constitution, and this act shall be in full force and effect upon its passage and approval.

Unofficial

Bill

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