

FIRST REGULAR SESSION

SENATE BILL NO. 226

90TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR MATHEWSON.

Read 1st time January 11, 1999, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

S1198 011

AN ACT

To repeal section 67.1360, RSMo Supp. 1998, relating to local sales tax for tourism, and to enact in lieu thereof one new section relating to the same subject.

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

Section A. Section 67.1360, RSMo Supp. 1998, is repealed and one new section enacted in lieu thereof, to be known as section 67.1360, to read as follows:

67.1360. The governing body of a city with a population of more than seven thousand and less than seven thousand five hundred and a county with a population of over nine thousand six hundred and less than twelve thousand which has a total assessed valuation of at least sixty-three million dollars, if the county submits the issue to the voters of such county prior to January 1, 2003, **or a fourth class city located in a county of the first classification**, may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed and breakfast inns and campgrounds and any docking facility which rents slips to recreational boats which are used by transients for sleeping, which shall be at least two percent, but 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 a state general, primary or special election, a proposal to authorize the governing body of the city or county to impose a tax under the provisions of this section and section 67.1362. The tax authorized by this section and section 67.1362 shall be in addition to any charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law and the proceeds of

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such tax shall be used by the city or county solely for funding the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

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