

FIRST REGULAR SESSION

SENATE BILL NO. 229

90TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR RUSSELL.

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

L0606.03I

TERRY L. SPIELER, Secretary.

AN ACT

To amend chapter 67, RSMo, relating to powers of political subdivisions by adding thereto two new sections relating to a tourism tax for a certain city.

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

Section A. Chapter 67, RSMo, is amended by adding thereto two new sections, to be known as sections 67.1015 and 67.1017, to read as follows:

67.1015. 1. The governing body of any third class city which is the county seat of a county of the third classification without a township form of government with a population of at least twenty-five thousand inhabitants may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or motels situated in such city, which shall be not more than five percent per occupied room per night. The tax authorized by this section and section 67.1017 shall be in addition to the charge for the sleeping room and shall be in addition to any and all taxes imposed by law. The tax shall be known as a "tourism tax" and shall be deposited by the treasurer of such city in a separate fund to be known as the "Tourism Fund". The governing body of the city shall appropriate from the tourism fund.

2. The person, firm or corporation, subject to any tax imposed pursuant to this section and section 67.1017 shall collect the tax from the transient guests, and each such transient guest shall pay the amount of the tax due to the person, firm or corporation required to collect the tax.

3. The governing body of the city levying a tax pursuant to this section and section 67.1017 may appoint a tourism committee comprised of five persons. Of the members first appointed, two shall serve for a term of three years, two shall serve for a term of two years and one shall serve for a term of one year. Their successors shall serve for a term of three years and may serve for more than one term. The

members shall serve without compensation but may be reimbursed for their actual and necessary expenses incurred in the performance of their official duties for the committee.

4. The city or the tourism committee of the city shall allocate funds concerning programs and expenditures to promote conventions and tourism in the city and may contract with any public or private agency, individual, partnership, association or corporation for the furnishing of services and supplies for such activities. As used in this section "transient guests" means a person or persons who, for a charge occupy a room or rooms in a hotel, motel or condominium for thirty-one days or less during any calendar quarter. The governing body of the city shall permit the person to remit the tax to deduct and retain an amount equal to two percent of the taxes collected. All refunds and penalties as provided in sections 144.010 to 144.510, RSMo, are hereby made applicable to violations of this section.

67.1017. 1. The governing body of any city described in section 67.1015 may, by adopting an order, impose the tourism tax; provided, however, that no order enacted pursuant to the authority granted by the provisions of section 67.1015 shall be effective unless the governing body of the city submits to the voters of the city, at a citywide general or primary election or at a special election called for that purpose, a proposal to authorize the governing body of the city to impose the tourism tax. The ballot of submission shall contain, but not be limited to, the following language:

Shall the (City) levy a tax of percent on each sleeping room occupied and rented by transient guests of hotels and motels located in (City), where the proceeds of which shall be expended for promotion of tourism?

YES

NO

2. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the order shall be in effect. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the city shall have no power to impose the tax authorized pursuant to section 67.1015 unless and until the governing body of the city shall again have submitted another proposal to authorize the governing body of the city to impose the tax, and such proposal is approved by a majority of the qualified voters voting thereon.