

FIRST REGULAR SESSION

# SENATE BILL NO. 240

90TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR DePASCO.

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

TERRY L. SPIELER, Secretary.

S1201.021

## AN ACT

To amend chapter 67, RSMo, by adding thereto one new section, relating to local tax for tourism, with an emergency clause.

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

Section A. Chapter 67, RSMo, is amended by adding thereto one new section, to be known as section 67.1366, to read as follows:

**67.1366. 1. The governing body of a charter city with a population of more than one hundred thousand 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 five percent, but not more than seven percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city submits to the voters of the city at a state general, primary or special election, a proposal to authorize the governing body of the city to impose a tax under the provisions of this section. The tax authorized by this section 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 such tax shall be used by the city solely for funding the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.**

**2. The question shall be submitted in substantially the following form:**

**Shall the ..... (city) levy a tax of ..... percent on each sleeping room or campsite occupied and rented by transient guests and any docking facility which rents slips to recreational boats which are used by transients for sleeping in the**

..... (city), where the proceeds shall be expended for promotion of tourism?

YES

NO

**If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the governing body for the city shall have no power to impose the tax authorized by subsection 1 of this section unless and until the governing body of the city again submits the question to the qualified voters of the city and such question is approved by a majority of the qualified voters voting on the question.**

**3. On and after the effective date of any tax authorized under the provisions of subsection 1 of this section, the city may adopt one of the two following provisions for the collection and administration of the tax:**

**(1) The city may adopt rules and regulations for the internal collection of such tax by the city officers usually responsible for collection and administration of city taxes; or**

**(2) The city may enter into an agreement with the director of revenue of the state of Missouri for the purpose of collecting the tax authorized in subsection 1 of this section. In the event any city enters into an agreement with the director of revenue of the state of Missouri for the collection of the tax authorized in subsection 1 of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement and operation of such tax, and the director of revenue shall collect the additional tax authorized pursuant to the provisions of subsection 1 of this section. The tax authorized under the provisions of subsection 1 of this section shall be collected and reported upon such forms and under such administrative rules and regulations as may be prescribed by the director of revenue, and the director of revenue shall retain an amount not to exceed one percent for cost of collection.**

**4. If a tax is imposed by a city pursuant to subsection 1 of this section, the city may collect a penalty of one percent and interest not to exceed two percent per month on unpaid taxes which shall be considered delinquent thirty days after the last day of each quarter.**

Section B. Because of the need to meet an electoral deadline, this act is deemed necessary for the immediate preservation of the public health, welfare, peace and safety, and 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.