

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

**SENATE BILLS NOS. 240,
226 & 229**

90TH GENERAL ASSEMBLY

1999

L1201.04T

AN ACT

To repeal section 67.1360, RSMo Supp. 1998, relating to local sales tax for tourism, and to enact in lieu thereof two new sections 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Section A. Section 67.1360, RSMo Supp. 1998, is repealed and two new sections enacted in lieu thereof, to be known as sections 67.1360 and 67.1366, to read as follows: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 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 but not more than thirty thousand inhabitants, or any fourth class city having, according to the last federal decennial census, a population of more than one thousand eight hundred fifty inhabitants but less than one thousand nine hundred fifty inhabitants in a county of the first classification with a charter form of government and having a population of greater than six hundred thousand but less than nine hundred thousand inhabitants, or any city having a population of more than three thousand but less than eight thousand inhabitants in a county of the fourth classification having a population of greater than forty-eight thousand inhabitants, or any city having a population of less than two hundred fifty inhabitants in a county of the fourth**

classification having a population of greater than forty-eight thousand inhabitants, or any fourth class city having a population of more than two thousand five hundred but less than three thousand inhabitants in a county of the third classification having a population of more than twenty-five thousand but less than twenty-seven thousand inhabitants, 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 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.

67.1366. 1. The governing body of a charter city with a population of more than one hundred thousand located in a charter 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 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 for funding the promotion, operation and development 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 which are used by transients for sleeping in the (city), where the proceeds shall be expended for promotion of tourism?

G YES

G 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.

5. Nothing contained herein shall be construed to limit the power of a constitutional charter city in a noncharter county from imposing a business license tax on hotels, motels, bed and breakfast inns and campgrounds upon such terms, conditions and procedures as set forth in its own charter or ordinances.

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.

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