

SENATE SUBSTITUTE  
FOR  
SENATE BILL NO. 1000  
AN ACT

To repeal section 620.467, RSMo, and to enact in lieu thereof one new section relating to the division of tourism supplemental revenue fund.

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

Section A. Section 620.467, RSMo, is repealed and one new  
2 section enacted in lieu thereof, to be known as section 620.467,  
3 to read as follows:

620.467. 1. [The state treasurer shall annually  
2 deposit an amount prescribed in this section out of the  
3 general revenue fund pursuant to section 144.700, in a fund]  
4 There is hereby created in the state treasury a special  
5 fund, to be known as the "Division of Tourism Supplemental  
6 Revenue Fund", which shall consist of all moneys  
7 appropriated to it by the general assembly, and also any  
8 gifts, contributions, grants, or bequests received from  
9 federal, private, or other sources. The state treasurer  
10 shall administer the fund, and the moneys in such fund[,  
11 except the appropriate percentage of any refund made of  
12 taxes collected under the provisions of chapter 144,] shall  
13 be used solely by the division of tourism of the department  
14 of economic development to carry out the duties and  
15 functions of the division as prescribed by law. [Moneys  
16 deposited in the division of tourism supplemental revenue  
17 fund shall be in addition to a budget base in each fiscal  
18 year. For fiscal year 1994, such budget base shall be six  
19 million two hundred thousand dollars, and in each succeeding  
20 fiscal year the budget base shall be the prior fiscal year's  
21 general revenue base plus any additional appropriations made

22 to the division of tourism, including one hundred percent of  
23 the prior fiscal year's deposits made to the division of  
24 tourism supplemental revenue fund pursuant to this section.  
25 The general revenue base shall decrease by ten percent in  
26 each fiscal year following fiscal year 1994.]

27 Notwithstanding the provisions of section 33.080 to the  
28 contrary, moneys in the division of tourism supplemental  
29 revenue fund at the end of any biennium shall not be  
30 deposited to the credit of the general revenue fund.

31 2. [In fiscal years 1995 to 2020, a portion of general  
32 revenue determined pursuant to this subsection shall be  
33 deposited to the credit of the division of tourism  
34 supplemental revenue fund pursuant to subsection 1 of this  
35 section. The director of revenue shall determine the amount  
36 deposited to the credit of the division of tourism  
37 supplemental revenue fund in each fiscal year by computing  
38 the previous year's total appropriation into the division of  
39 tourism supplemental revenue fund and adding to such  
40 appropriation amount the total amount derived from the  
41 retail sale of tourist-oriented goods and services collected  
42 pursuant to the following sales taxes: state sales taxes;  
43 sales taxes collected pursuant to sections 144.010 to  
44 144.430 that are designated as local tax revenue to be  
45 deposited in the school district trust fund pursuant to  
46 section 144.701; sales taxes collected pursuant to Section  
47 43(a) of Article IV of the Missouri Constitution; and sales  
48 taxes collected pursuant to Section 47(a) of Article IV of  
49 the Missouri Constitution. If the increase in such sales  
50 taxes derived from the retail sale of tourist-oriented goods  
51 and services in the fiscal year three years prior to the  
52 fiscal year in which each deposit shall be made is at least  
53 three percent over such sales taxes derived from the retail  
54 sale of tourist-oriented goods and services generated in the

55 fiscal year four years prior to the fiscal year in which  
56 each deposit shall be made, an amount equal to one-half of  
57 such sales taxes generated above a three percent increase  
58 shall be calculated by the director of revenue and the  
59 amount calculated shall be deposited by the state treasurer  
60 to the credit of the division of tourism supplemental  
61 revenue fund.

62 3. Total deposits in the supplemental revenue fund in  
63 any fiscal year pursuant to subsections 1 and 2 of this  
64 section shall not exceed the amount deposited into the  
65 division of tourism supplemental revenue fund in the fiscal  
66 year immediately preceding the current fiscal year by more  
67 than three million dollars.

68 4. As used in this section, "sales of tourism-oriented  
69 goods and services" are those sales by businesses registered  
70 with the department of revenue under the following SIC Codes:

- 71 (1) SIC Code 5811;
- 72 (2) SIC Code 5812;
- 73 (3) SIC Code 5813;
- 74 (4) SIC Code 7010;
- 75 (5) SIC Code 7020;
- 76 (6) SIC Code 7030;
- 77 (7) SIC Code 7033;
- 78 (8) SIC Code 7041;
- 79 (9) SIC Code 7920;
- 80 (10) SIC Code 7940;
- 81 (11) SIC Code 7990;
- 82 (12) SIC Code 7991;
- 83 (13) SIC Code 7992;
- 84 (14) SIC Code 7996;
- 85 (15) SIC Code 7998;
- 86 (16) SIC Code 7999; and
- 87 (17) SIC Code 8420.

88           5.] Prior to each appropriation from the division of  
89 tourism supplemental revenue fund, the division of tourism  
90 shall present to the special committee on tourism[,  
91 recreational and cultural affairs] of the house of  
92 representatives and to the [transportation and tourism]  
93 economic and workforce development committee of the senate,  
94 or their successors, a promotional marketing strategy  
95 including, but not limited to, targeted markets, duration of  
96 market plans, ensuing market strategies, and the actual and  
97 estimated investment return, if any, resulting therefrom.

98           [6. This section shall become effective July 1, 1994.  
99 This section shall expire June 30, 2020.]