

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/Senate Bill No. 580, Page 1, Section title, Lines 3-4,

2 by striking the words "long-term care savings accounts" and
3 inserting in lieu thereof the following: "taxation"; and

4 Further amend said bill and page, section A, line 4, by
5 inserting after all of said line the following:

6 "94.842. 1. The governing body of any home rule city with
7 more than one hundred fifty-five thousand but fewer than two
8 hundred thousand inhabitants may impose a tax on the charges for
9 all sleeping rooms paid by the transient guests of hotels or
10 motels situated in the city, which shall not be more than seven
11 and one-half percent per occupied room per night, except that
12 such tax shall not become effective unless the governing body of
13 the city submits to the voters of the city at a state general,
14 primary or special election, a proposal to authorize the
15 governing body of the city to impose a tax under the provisions
16 of this section. The tax authorized by this section shall be in
17 addition to the charge for the sleeping room and shall be in
18 addition to any and all taxes imposed by law, and the proceeds of
19 such tax shall be used solely for capital investments that can be
20 demonstrated to increase the number of overnight visitors. Such
21 tax shall be stated separately from all other charges and taxes.

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

3 Shall the _____ (city) levy a tax of _____
4 percent on each sleeping room occupied and rented by
5 transient guests of hotels and motels located in the
6 city, where the proceeds of which shall be expended for
7 capital investments to increase tourism?

8 YES NO

9 If a majority of the votes cast on the question by the qualified
10 voters voting thereon are in favor of the question, then the tax
11 shall become effective on the first day of the calendar quarter
12 following the calendar quarter in which the election was held.

13 If a majority of the votes cast on the question by the qualified
14 voters voting thereon are opposed to the question, then the
15 governing body for the city shall have no power to impose the tax
16 authorized by this section unless and until the governing body of
17 the city again submits the question to the qualified voters of
18 the city and such question is approved by a majority of the
19 qualified voters voting on the question.

20 3. On and after the effective date of any tax authorized
21 under the provisions of this section, the city which levied the
22 tax may adopt one of the two following provisions for the
23 collection and administration of the tax:

24 (1) The city which levied the tax may adopt rules and
25 regulations for the internal collection of such tax by the city
26 officers usually responsible for collection and administration of
27 city taxes; or

28 (2) The city may enter into an agreement with the director
29 of revenue of the state of Missouri for the purpose of collecting

1 the tax authorized in this section. In the event any city enters
2 into an agreement with the director of revenue of the state of
3 Missouri for the collection of the tax authorized in this
4 section, the director of revenue shall perform all functions
5 incident to the administration, collection, enforcement, and
6 operation of such tax, and the director of revenue shall collect
7 the additional tax authorized under the provisions of this
8 section. The tax authorized under the provisions of this section
9 shall be collected and reported upon such forms and under such
10 administrative rules and regulations as may be prescribed by the
11 director of revenue, and the director of revenue shall retain not
12 more than one percent for cost of collection.

13 4. As used in this section, "transient guests" means a
14 person or persons who occupy a room or rooms in a hotel, motel,
15 or tourist court consecutively for thirty-one days or less."; and

16 Further amend the title and enacting clause accordingly.