

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend SS/SCS/HCS/House Bill No. 271, Page 7, Section 59.100, Line 15,

2 by inserting after all of said line the following:

3 "67.1153. 1. The authority shall consist of five  
 4 commissioners, who shall be qualified voters of the state of  
 5 Missouri and residents of the county in which the authority  
 6 is created. The commissioners shall be appointed by the  
 7 [governor with the advice and consent of the senate] county  
 8 executive of the county in which the authority is created  
 9 with the advice and consent of the county legislative body  
 10 or, if there is no county executive, by the governing body  
 11 of the county. No more than three of the commissioners  
 12 appointed shall be of any one political party, and no  
 13 elective [or appointed] official of any political  
 14 subdivision of this state shall be a member of the authority.

15 2. The authority shall elect from its number a  
 16 chairman, and may appoint such officers and employees as it  
 17 may require for the performance of its duties and fix and  
 18 determine their qualifications, duties and compensation. No  
 19 action of the authority shall be binding unless taken at a  
 20 meeting at which at least three members are present and  
 21 unless a majority of the members present at such meeting  
 22 shall vote in favor thereof.

23 3. Of the commissioners initially appointed to the  
 24 authority, one shall serve for two years, one shall serve  
 25 for three years, one shall serve for four years, one shall  
 26 serve for five years, and one shall serve for six years.

27     Thereafter, successors shall hold office for terms of five  
28     years, or for the unexpired terms of their predecessors.  
29     Each commissioner shall hold office until his successor has  
30     been appointed and qualified.

31             4. The commissioners shall receive no salary for the  
32     performance of their duties, but shall be reimbursed for the  
33     actual and necessary expenses incurred in the performance of  
34     their duties, to be paid by the authority.

35             67.1158. 1. The governing body of a county which has  
36     established an authority under the provisions of sections  
37     67.1150 to 67.1158 may impose a tax on the charges for all  
38     sleeping rooms paid by the transient guests of hotels or  
39     motels situated in the county, which shall be more than two  
40     percent but not more than five percent per occupied room per  
41     night, except that such tax shall not become effective  
42     unless the governing body of the county submits to the  
43     voters of the county at a state general, primary, or special  
44     election, a proposal to authorize the governing body of the  
45     county to impose a tax under the provisions of this  
46     section. The tax authorized by this section shall be in  
47     addition to the charge for the sleeping room and shall be in  
48     addition to any and all taxes imposed by law, and the  
49     proceeds of such tax shall be used by the authority solely  
50     for funding the construction and operation of convention,  
51     visitor and sports facilities, other incidental facilities,  
52     and operation of the authority consistent with the  
53     provisions of sections 67.1150 to 67.1158. Such tax shall  
54     be stated separately from all other charges and taxes.

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

57             Shall the \_\_\_\_\_ (County) levy a tax of \_\_\_\_\_  
58     percent on each sleeping room occupied and rented  
59     by transient guests of hotels and motels located  
60     in the county, the proceeds of which shall be



92            [(2)] (3) The county may enter into an agreement with  
93 the director of revenue of the state of Missouri for the  
94 purpose of collecting the tax authorized in this section.  
95 In the event any county enters into an agreement with the  
96 director of revenue of the state of Missouri for the  
97 collection of the tax authorized in this section, the  
98 director of revenue shall perform all functions incident to  
99 the administration, collection, enforcement and operation of  
100 such tax, and shall collect the additional tax authorized  
101 under the provisions of this section. The tax authorized by  
102 this section shall be collected and reported upon such forms  
103 and under such administrative rules and regulations as may  
104 be prescribed by the director of revenue, and the director  
105 of revenue shall retain not less than one percent nor more  
106 than three percent for cost of collection.

107            4. If a tax is imposed by a county under this section,  
108 the [county may collect a penalty of one percent and  
109 interest not to exceed two percent per month on unpaid taxes  
110 which shall be considered delinquent thirty days after the  
111 last day of each quarter] tax for each calendar quarter  
112 shall be due on the first day of the next calendar quarter.  
113 If any taxes are not paid within thirty days after the due  
114 date, the authority collecting the tax may collect, in  
115 addition to the amount of the tax due, one percent interest  
116 per month on the unpaid taxes and a penalty of two percent  
117 per month on the unpaid tax. Any penalty or interest shall  
118 be calculated beginning on the original due date. The  
119 authority, in its discretion, may abate a portion of the  
120 penalty to facilitate the voluntary payment of the tax.

121            5. If a tax is imposed by a county under this section,  
122 either the county or the authority shall have the power to  
123 audit the taxed facilities to ensure compliance with the tax  
124 by the facility. During such audit, the taxed facilities

125 shall give access to examine necessary records to ensure  
126 compliance.

127         6. Suits to enforce the collection and payment of the  
128 tax against the taxed facilities [~~may~~] shall be filed and  
129 prosecuted only by the authority. [~~If suit is filed,~~] The  
130 authority [~~may~~] shall be entitled to recover [as damages a  
131 reasonable] costs and attorney's [fee and costs of suit  
132 against the taxed facility] fees incurred by the authority  
133 in collecting the tax."; and

134         Further amend the title and enacting clause accordingly.