

SENATE BILL NO. 169

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR BURGER.

0549S.01I

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 67.1367, RSMo, and to enact in lieu thereof one new section relating to transient guest taxes for tourism purposes.

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

Section A. Section 67.1367, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 67.1367,
3 to read as follows:

67.1367. 1. **(1)** The governing body of **the following**
2 **counties may impose a tax as provided in this section:**

3 **(a)** Any county of the third classification without a
4 township form of government and with more than eighteen
5 thousand but fewer than twenty thousand inhabitants and with
6 a city of the fourth classification with more than eight
7 thousand but fewer than nine thousand inhabitants as the
8 county seat;

9 **(b)** Any county with more than seventeen thousand six
10 hundred but fewer than nineteen thousand inhabitants and
11 with a county seat with more than four thousand but fewer
12 than five thousand fifty inhabitants; or

13 **(c)** Any county with more than seventeen thousand six
14 hundred but fewer than nineteen thousand inhabitants and
15 with a county seat with more than eight thousand but fewer
16 than ten thousand inhabitants.

17 **(2)** The governing body of any county listed in
18 subdivision (1) of this subsection may impose a tax on the

EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

19 charges for all sleeping rooms paid by the transient guests
20 of hotels [or], motels, **bed and breakfast inns, or**
21 **campground cabins** situated in the county or a portion
22 thereof, which shall be no more than six percent per
23 occupied room **or cabin** per night, except that such tax shall
24 not become effective unless the governing body of the county
25 submits to the voters of the county at a state general or
26 primary election, a proposal to authorize the governing body
27 of the county to impose a tax pursuant to this section. The
28 tax authorized by this section shall be in addition to the
29 charge for the sleeping room and shall be in addition to any
30 and all taxes imposed by law and the proceeds of such tax
31 shall be used by the county solely for the promotion of
32 tourism. Such tax shall be stated separately from all other
33 charges and taxes.

34 2. The ballot of submission for the tax authorized in
35 this section shall be in substantially the following form:

36 Shall _____ (insert the name of the county)
37 impose a tax on the charges for all sleeping rooms
38 paid by the transient guests of hotels [and],
39 motels, **bed and breakfast inns, and campground**
40 **cabins** situated in _____ (name of county) at a
41 rate of _____ (insert rate of percent) percent
42 for the sole purpose of promoting tourism?

43 YES NO

44 3. As used in this section, "transient guests" means a
45 person or persons who occupy a room or rooms in a hotel
46 [or], motel, **bed and breakfast inns, and campground cabins**
47 for thirty-one days or less during any calendar quarter.

48 4. **Any county that imposed a tax on the charges for**
49 **all sleeping rooms paid by the transient guests of hotels**
50 **and motels under this section before August 28, 2025, may**

51 impose such tax upon the charges for all sleeping rooms or
52 cabins paid by the transient guests of bed and breakfast
53 inns and campgrounds under this section without requiring a
54 separate vote authorizing the imposition of such tax upon
55 such charges for such bed and breakfast inns and campgrounds.

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