

FIRST REGULAR SESSION

SENATE BILL NO. 510

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR NICOLA.

1676S.011

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 67.1366, RSMo, and to enact in lieu thereof one new section relating to a transient guest tax for tourism.

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

Section A. Section 67.1366, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 67.1366,
3 to read as follows:

67.1366. 1. The governing body of a charter city with
2 a population of more than one hundred thousand located in a
3 charter county of the first classification may impose a tax
4 on the charges for all sleeping rooms paid by the transient
5 guests of hotels, motels, bed and breakfast inns and
6 campgrounds which shall be at least five percent, but not
7 more than seven percent per occupied room per night, except
8 that such tax shall not become effective unless the
9 governing body of the city submits to the voters of the city
10 at a state general, primary or special election, a proposal
11 to authorize the governing body of the city to impose a tax
12 under the provisions of this section. The tax authorized by
13 this section shall be in addition to any charge paid to the
14 owner or operator and shall be in addition to any and all
15 taxes imposed by law and the proceeds of such tax shall be
16 used by the city for funding the promotion, operation and
17 development of tourism **and for the operating costs of a**

18 **community center.** Such tax shall be stated separately from
19 all other charges and taxes.

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

22 Shall the _____ (city) levy a tax of _____
23 percent on each sleeping room or campsite occupied
24 and rented by transient guests which are used by
25 transients for sleeping in the _____ (city),
26 where the proceeds shall be expended for promotion
27 of tourism **and the costs of operating a community**
28 **center?**

29 YES NO

30 If a majority of the votes cast on the question by the
31 qualified voters voting thereon are in favor of the
32 question, then the tax shall become effective on the first
33 day of the calendar quarter following the calendar quarter
34 in which the election was held. If a majority of the votes
35 cast on the question by the qualified voters voting thereon
36 are opposed to the question, then the governing body for the
37 city shall have no power to impose the tax authorized by
38 subsection 1 of this section unless and until the governing
39 body of the city again submits the question to the qualified
40 voters of the city and such question is approved by a
41 majority of the qualified voters voting on the question.

42 3. On and after the effective date of any tax
43 authorized under the provisions of subsection 1 of this
44 section, the city may adopt one of the two following
45 provisions for the collection and administration of the tax:

46 (1) The city may adopt rules and regulations for the
47 internal collection of such tax by the city officers usually

48 responsible for collection and administration of city taxes;
49 or

50 (2) The city may enter into an agreement with the
51 director of revenue of the state of Missouri for the purpose
52 of collecting the tax authorized in subsection 1 of this
53 section. In the event any city enters into an agreement
54 with the director of revenue of the state of Missouri for
55 the collection of the tax authorized in subsection 1 of this
56 section, the director of revenue shall perform all functions
57 incident to the administration, collection, enforcement and
58 operation of such tax, and the director of revenue shall
59 collect the additional tax authorized pursuant to the
60 provisions of subsection 1 of this section. The tax
61 authorized under the provisions of subsection 1 of this
62 section shall be collected and reported upon such forms and
63 under such administrative rules and regulations as may be
64 prescribed by the director of revenue, and the director of
65 revenue shall retain an amount not to exceed one percent for
66 cost of collection.

67 4. If a tax is imposed by a city pursuant to
68 subsection 1 of this section, the city may collect a penalty
69 of one percent and interest not to exceed two percent per
70 month on unpaid taxes which shall be considered delinquent
71 thirty days after the last day of each quarter.

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

✓