

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 0600-01  
Bill No.: SB 187  
Subject: Cities, Towns and Villages; Counties; Motels and Hotels; Taxation and Revenue  
Type: Original  
Date: January 22, 2009

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Bill Summary: This proposal modifies provisions relating to the imposition of transient guest taxes by certain local governments.

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
FUND AFFECTED	FY 2010	FY 2011	FY 2012
<b>Total Estimated Net Effect on General Revenue Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>			
FUND AFFECTED	FY 2010	FY 2011	FY 2012
<b>Total Estimated Net Effect on <u>Other</u> State Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Numbers within parentheses: ( ) indicate costs or losses.  
This fiscal note contains 4 pages.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)</b>			
<b>FUND AFFECTED</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>
<b>Total Estimated Net Effect on FTE</b>	<b>0</b>	<b>0</b>	<b>0</b>

Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).

Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>
<b>Local Government</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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**FISCAL ANALYSIS**

ASSUMPTION

Officials from the **St. Louis County Government** assume the proposal would have no fiscal impact upon their county.

Officials from the **City of Jefferson** state for each one cent increase in the tax, they will generate \$140,000 in additional revenue for the convention and visitor's bureau. Assuming the voters approved, the City could increase its tax by an additional 4 cents under this legislation.

The cities of **Boonville, Cape Girardeau, Columbia, St. Louis, Independence,** and **Harrisonville** as well as the counties of **Cole, Greene,** and **Platte** did not respond to our request for fiscal impact.

**Oversight** assumes this proposal increases the maximum tax from 5% to 7% that certain cities and counties could charge guest of hotels and motels and other business that offer sleeping rooms. **Oversight** assumes the increase could not be taxed without voter approval, therefore, **Oversight** assumes this proposal to be permissive, and would have no state or local fiscal impact.

<u>FISCAL IMPACT - State Government</u>	FY 2010 (10 Mo.)	FY 2011	FY 2012
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>FISCAL IMPACT - Local Government</u>	FY 2010 (10 Mo.)	FY 2011	FY 2012
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

FISCAL DESCRIPTION

The proposed legislation appears to have no fiscal impact.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

St. Louis County  
City of Jefferson

**NOT RESPONDING:**

**City of Boonville**

**City of Cape Girardeau**

**Columbia**

**St. Louis**

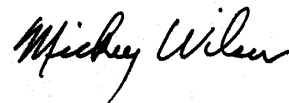
**Independence**

**Harrisonville**

**Cole County**

**Greene County**

**Platte County**



Mickey Wilson, CPA  
Director  
January 22, 2009