

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 0549S.01I  
Bill No.: SB 169  
Subject: Taxation and Revenue - General; Taxation and Revenue - Sales and Use  
Type: Original  
Date: February 23, 2025

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Bill Summary: This proposal authorizes Ste. Genevieve and Perry counties to impose a transient guest tax.

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Total Estimated Net Effect on General Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<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.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</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 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Total Estimated Net Effect on FTE</b>	<b>0</b>	<b>0</b>	<b>0</b>

- Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.
- Estimated Net Effect (savings or increased revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Local Government</b>	<b>\$0 or Unknown</b>	<b>\$0 or Unknown</b>	<b>\$0 or Unknown</b>

**FISCAL ANALYSIS**

**ASSUMPTION**

**§67.1367 – Transient Guest Tax in Ste. Genevieve and Perry Counties**

Officials from the **Office of Administration - Budget and Planning (B&P)** defer to the counties on the transient guest tax for specific estimates of actual collection costs. This proposal

- Has no direct impact on B&P
- Has no direct impact on general or total state revenues
- Will not impact the calculation pursuant to Article X, Section 18(e).

Officials from the **Department of Revenue (DOR)** assume the proposal will have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note.

**Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies.

Officials from **St. Genevieve and Perry Counties** did not respond to **Oversight’s** request for fiscal impact for this proposal.

**Oversight** assumes this proposal authorizes Ste. Genevieve County and Perry County, upon voter approval, to enact a transient guest tax of not more than 6% per occupied room at hotels, motels, bed and breakfast inns or campground cabins per night for tourism purposes. Oversight assumes this proposal is permissive in nature and would have no local fiscal impact without action by the governing body and approval by a majority of voters. If a majority of voters approve this issue on the ballot, then there would be potential tax revenue for Ste. Genevieve and/or Perry counties. Therefore, Oversight will reflect a \$0 (no voter approval) or unknown revenue impact for this proposal.

<u>FISCAL IMPACT – State Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028
	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

<u>FISCAL IMPACT – Local Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028
<b>STE. GENEVIEVE &amp; PERRY COUNTIES</b>			
<u>Revenue</u> – potential income from transient guest tax upon voter approval §67.1367	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>	<u>\$0 or Unknown</u>
<b>ESTIMATED NET EFFECT ON STE. GENEVIEVE COUNTY</b>	<u><b>\$0 or Unknown</b></u>	<u><b>\$0 or Unknown</b></u>	<u><b>\$0 or Unknown</b></u>

FISCAL IMPACT – Small Business

Small businesses who operate hotels, motels, bed and breakfast inns or campground cabins in these counties may be expected to collect and remit this tax.

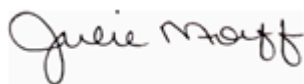
FISCAL DESCRIPTION

This act adds the counties of Ste. Genevieve and Perry to the list of counties authorized to impose a transient guest tax for the promotion of tourism.

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

Office of Administration  
 Budget and Planning  
 Department of Revenue



Julie Morff  
 Director  
 February 23, 2025



Jessica Harris  
 Assistant Director  
 February 23, 2025