

# HOUSE BILL NO. 1192

## 103RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE REEDY.

2544H.011

JOSEPH ENGLER, Chief Clerk

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### AN ACT

To amend chapter 94, RSMo, by adding thereto one new section relating to transient guest taxes in certain cities.

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

Section A. Chapter 94, RSMo, is amended by adding thereto one new section, to be known as section 94.451, to read as follows:

**94.451. 1. As used in this section, the following terms mean:**

**(1) "Campground", real property:**

**(a) That contains parcels for rent to transient guests for pay or compensation;**

**(b) That may include temporary utility hook-ups for use by the transient guests;**

**and**

**(c) Where such transient guests generally use tents, recreational vehicles, or some other form of temporary shelter while on the rented premises;**

**(2) "Transient guests", individuals who occupy a room or rooms in a hotel or motel or a campground site for thirty-one days or less during any calendar quarter.**

**2. (1) The governing body of a city with more than two thousand seven hundred but fewer than three thousand inhabitants and located in a county with more than fifty thousand but fewer than sixty thousand inhabitants and with a county seat with more than seventeen thousand but fewer than twenty-one thousand inhabitants may impose a tax on the charges for all sleeping rooms or campground sites paid by the transient guests of hotels, motels, or campgrounds situated in the city or a portion thereof.**

**(2) Such tax shall be not more than five percent per occupied room or campground site per night. The tax authorized in this section shall be in addition to the**

EXPLANATION — Matter enclosed in bold-faced brackets ~~thus~~ in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 **charge for the sleeping room or campground site and all other taxes imposed by law.**  
19 **Such tax shall be stated separately from all other charges and taxes.**

20 **(3) The proceeds of such tax shall be used by the city for general revenue**  
21 **purposes.**

22 **3. (1) Such tax shall not become effective unless the governing body of the city**  
23 **submits to the voters of the city at a state general or primary election a proposal to**  
24 **authorize the governing body of the city to impose a tax under this section.**

25 **(2) The ballot of submission for the tax authorized in this section shall be in**  
26 **substantially the following form: "Shall \_\_\_\_\_ (insert the name of the city) impose a**  
27 **tax on the charges for all sleeping rooms or campground sites paid by the transient**  
28 **guests of hotels or motels or campgrounds situated in \_\_\_\_\_ (name of city) at a rate of \_**  
29 **\_\_\_\_\_ (insert rate of percent) percent for general revenue purposes?".**

30 **(3) If a majority of the votes cast on the question by the qualified voters voting**  
31 **thereon are in favor of the question, the tax shall become effective on the first day of the**  
32 **second calendar quarter following the calendar quarter in which the election was held.**  
33 **If a majority of the votes cast on the question by the qualified voters voting thereon are**  
34 **opposed to the question, the tax authorized by this section shall not become effective**  
35 **unless and until the question is resubmitted under this section to the qualified voters of**  
36 **the city and such question is approved by a majority of the qualified voters of the city**  
37 **voting on the question.**

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