

SECOND REGULAR SESSION

HOUSE BILL NO. 2503

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ALLRED.

5479H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 66.390, 66.500, 67.662, 67.1360, 92.325, 92.327, 92.331, 94.802, and 144.020, RSMo, and to enact in lieu thereof twelve new sections relating to taxation.

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

Section A. Sections 66.390, 66.500, 67.662, 67.1360, 92.325, 92.327, 92.331, 94.802, and 144.020, RSMo, are repealed and twelve new sections enacted in lieu thereof, to be known as sections 66.390, 66.500, 67.180, 67.662, 67.1360, 92.325, 92.327, 92.331, 94.005, 94.802, 143.086, and 144.020, to read as follows:

66.390. 1. The governing body of any county of the first class having a charter form of government and having a population of over nine hundred thousand inhabitants may levy a tax not to exceed three percent on the amount of sales or charges for all rooms paid by the transient guests of hotels and motels situated within such county. Such tax should be known as a "Convention and Tourism Tax" and shall be deposited by the county treasurer in what shall be known as the "Convention and Tourism Fund". As used herein, "transient guests" means person or persons who occupy room or rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

2. The person, firm or corporation, subject to the tax imposed by this section, shall collect the tax from the transient guests, and each such transient guest shall pay the amount of such tax to the person, firm or corporation directed to collect the tax imposed herein.

3. The tax imposed pursuant to the provisions of sections 66.390 to 66.398 shall be in addition to any and all other taxes and licenses.

4. The governing body may establish reasonable rules and regulations governing procedures for collecting and reporting of the tax.

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.

16 5. The governing body may provide in the ordinance levying the tax that from every
17 remittance of the tax made, the person required to so remit may deduct and retain an amount
18 equal to two percent of the taxes collected.

19 6. The ordinance shall establish procedures for refunds and penalties on delinquent taxes.

20 **7. For purposes of this section, "rooms paid by the transient guests" shall include,**
21 **but not be limited to, rooms in residential dwelling rentals.**

66.500. As used in sections 66.500 to 66.516, the following terms mean:

2 (1) "County", a constitutional charter county containing the major portion of a city with
3 a population of at least three hundred fifty thousand inhabitants;

4 (2) "Food", all articles commonly used for food or drink, including alcoholic beverages,
5 the provisions of chapter 311 notwithstanding;

6 (3) "Food establishment", any cafe, cafeteria, lunchroom or restaurant which sells food
7 at retail and has at least five hundred thousand dollars in annual sales;

8 (4) "Governing body", the body charged with governing the county;

9 (5) "Gross receipts", the gross receipts from retail sales of food prepared on the premises
10 and delivered to the purchaser (excluding sales tax);

11 (6) "Hotel, motel or tourist court", any structure or building, under one management,
12 which contains **one or more** rooms furnished for the accommodation or lodging of guests, with
13 or without meals being so provided, and kept, used, maintained, advertised, or held out to the
14 public as a place where sleeping accommodations are sought for pay or compensation [~~to~~] **by**
15 transient guests or permanent guests and having [~~more than eight bedrooms~~] **at least one room**
16 furnished for the accommodations of such guests. Sleeping accommodations consisting of one
17 bedroom or more that rent for less than twenty dollars per day or less than eighty-five dollars per
18 week and shelters for the homeless operated by not-for-profit organizations are not a "hotel,
19 motel or tourist court" for the purposes of this act. **"Hotel, motel or tourist court" shall**
20 **include, but not be limited to, sleeping accommodations in residential dwelling rentals;**

21 (7) "Person", any individual, corporation, partnership or other entity;

22 (8) "Transient guest", a person who occupies a room or rooms in a hotel, motel or tourist
23 court for thirty-one days or less during any calendar quarter.

67.180. For purposes of this chapter, any sales tax authorized on the rental of
2 **accommodations of a hotel or motel shall also be deemed to apply to accommodations of**
3 **a residential dwelling rental.**

67.662. Notwithstanding any other provisions of law to the contrary, any tax imposed
2 or collected by any municipality, any county, or any local taxing entity on or related to any
3 transient accommodations, whether imposed as a hotel tax, occupancy tax, **transient guest tax,**
4 or [~~otherwise~~] **tourism tax,** shall apply solely to amounts actually received by the operator of a

5 hotel, motel, tavern, inn, tourist cabin, tourist camp, **residential dwelling rental**, or other place
6 in which rooms are furnished to the public. Under no circumstances shall a travel agent or
7 intermediary be deemed an operator of a hotel, motel, tavern, inn, tourist cabin, tourist camp,
8 **residential dwelling rental**, or other place in which rooms are furnished to the public unless
9 such travel agent or intermediary actually operates such a facility. This section shall not apply
10 if the purchaser of such rooms is an entity which is exempt from payment of such tax. This
11 section is intended to clarify that taxes imposed as a hotel tax, occupancy tax, **transient guest**
12 **tax**, or ~~otherwise~~ **tourism tax** shall apply solely to amounts received by operators, as enacted
13 in the statutes authorizing such taxes.

67.1360. 1. The governing body of the following cities and counties may impose a tax
2 as provided in this section:

3 (1) A city with a population of more than seven thousand and less than seven thousand
4 five hundred;

5 (2) A county with a population of over nine thousand six hundred and less than twelve
6 thousand which has a total assessed valuation of at least sixty-three million dollars, if the county
7 submits the issue to the voters of such county prior to January 1, 2003;

8 (3) A third class city which is the county seat of a county of the third classification
9 without a township form of government with a population of at least twenty-five thousand but
10 not more than thirty thousand inhabitants;

11 (4) Any fourth class city having, according to the last federal decennial census, a
12 population of more than one thousand eight hundred fifty inhabitants but less than one thousand
13 nine hundred fifty inhabitants in a county of the first classification with a charter form of
14 government and having a population of greater than six hundred thousand but less than nine
15 hundred thousand inhabitants;

16 (5) Any city having a population of more than three thousand but less than eight
17 thousand inhabitants in a county of the fourth classification having a population of greater than
18 forty-eight thousand inhabitants;

19 (6) Any city having a population of less than two hundred fifty inhabitants in a county
20 of the fourth classification having a population of greater than forty-eight thousand inhabitants;

21 (7) Any fourth class city having a population of more than two thousand five hundred
22 but less than three thousand inhabitants in a county of the third classification having a population
23 of more than twenty-five thousand but less than twenty-seven thousand inhabitants;

24 (8) Any third class city with a population of more than three thousand two hundred but
25 less than three thousand three hundred located in a county of the third classification having a
26 population of more than thirty-five thousand but less than thirty-six thousand;

27 (9) Any county of the second classification without a township form of government and
28 a population of less than thirty thousand;

29 (10) Any city of the fourth class in a county of the second classification without a
30 township form of government and a population of less than thirty thousand;

31 (11) Any county of the third classification with a township form of government and a
32 population of at least twenty-eight thousand but not more than thirty thousand;

33 (12) Any city of the fourth class with a population of more than one thousand eight
34 hundred but less than two thousand in a county of the third classification with a township form
35 of government and a population of at least twenty-eight thousand but not more than thirty
36 thousand;

37 (13) Any city of the third class with a population of more than seven thousand two
38 hundred but less than seven thousand five hundred within a county of the third classification with
39 a population of more than twenty-one thousand but less than twenty-three thousand;

40 (14) Any fourth class city having a population of more than two thousand eight hundred
41 but less than three thousand one hundred inhabitants in a county of the third classification with
42 a township form of government having a population of more than eight thousand four hundred
43 but less than nine thousand inhabitants;

44 (15) Any fourth class city with a population of more than four hundred seventy but less
45 than five hundred twenty inhabitants located in a county of the third classification with a
46 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

47 (16) Any third class city with a population of more than three thousand eight hundred
48 but less than four thousand inhabitants located in a county of the third classification with a
49 population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;

50 (17) Any fourth class city with a population of more than four thousand three hundred
51 but less than four thousand five hundred inhabitants located in a county of the third classification
52 without a township form of government with a population greater than sixteen thousand but less
53 than sixteen thousand two hundred inhabitants;

54 (18) Any fourth class city with a population of more than two thousand four hundred but
55 less than two thousand six hundred inhabitants located in a county of the first classification
56 without a charter form of government with a population of more than fifty-five thousand but less
57 than sixty thousand inhabitants;

58 (19) Any fourth class city with a population of more than two thousand five hundred but
59 less than two thousand six hundred inhabitants located in a county of the third classification with
60 a population of more than nineteen thousand one hundred but less than nineteen thousand two
61 hundred inhabitants;

62 (20) Any county of the third classification without a township form of government with
63 a population greater than sixteen thousand but less than sixteen thousand two hundred
64 inhabitants;

65 (21) Any county of the second classification with a population of more than forty-four
66 thousand but less than fifty thousand inhabitants;

67 (22) Any third class city with a population of more than nine thousand five hundred but
68 less than nine thousand seven hundred inhabitants located in a county of the first classification
69 without a charter form of government and with a population of more than one hundred
70 ninety-eight thousand but less than one hundred ninety-eight thousand two hundred inhabitants;

71 (23) Any city of the fourth classification with more than five thousand two hundred but
72 less than five thousand three hundred inhabitants located in a county of the third classification
73 without a township form of government and with more than twenty-four thousand five hundred
74 but less than twenty-four thousand six hundred inhabitants;

75 (24) Any third class city with a population of more than nineteen thousand nine hundred
76 but less than twenty thousand in a county of the first classification without a charter form of
77 government and with a population of more than one hundred ninety-eight thousand but less than
78 one hundred ninety-eight thousand two hundred inhabitants;

79 (25) Any city of the fourth classification with more than two thousand six hundred but
80 less than two thousand seven hundred inhabitants located in any county of the third classification
81 without a township form of government and with more than fifteen thousand three hundred but
82 less than fifteen thousand four hundred inhabitants;

83 (26) Any county of the third classification without a township form of government and
84 with more than fourteen thousand nine hundred but less than fifteen thousand inhabitants;

85 (27) Any city of the fourth classification with more than five thousand four hundred but
86 fewer than five thousand five hundred inhabitants and located in more than one county;

87 (28) Any city of the fourth classification with more than six thousand three hundred but
88 fewer than six thousand five hundred inhabitants and located in more than one county through
89 the creation of a tourism district which may include, in addition to the geographic area of such
90 city, the area encompassed by the portion of the school district, located within a county of the
91 first classification with more than ninety-three thousand eight hundred but fewer than
92 ninety-three thousand nine hundred inhabitants, having an average daily attendance for school
93 year 2005-06 between one thousand eight hundred and one thousand nine hundred;

94 (29) Any city of the fourth classification with more than seven thousand seven hundred
95 but less than seven thousand eight hundred inhabitants located in a county of the first
96 classification with more than ninety-three thousand eight hundred but less than ninety-three
97 thousand nine hundred inhabitants;

98 (30) Any city of the fourth classification with more than two thousand nine hundred but
99 less than three thousand inhabitants located in a county of the first classification with more than
100 seventy-three thousand seven hundred but less than seventy-three thousand eight hundred
101 inhabitants;

102 (31) Any city of the third classification with more than nine thousand three hundred but
103 less than nine thousand four hundred inhabitants;

104 (32) Any city of the fourth classification with more than three thousand eight hundred
105 but fewer than three thousand nine hundred inhabitants and located in any county of the first
106 classification with more than thirty-nine thousand seven hundred but fewer than thirty-nine
107 thousand eight hundred inhabitants;

108 (33) Any city of the fourth classification with more than one thousand eight hundred but
109 fewer than one thousand nine hundred inhabitants and located in any county of the first
110 classification with more than one hundred thirty-five thousand four hundred but fewer than one
111 hundred thirty-five thousand five hundred inhabitants;

112 (34) Any county of the third classification without a township form of government and
113 with more than twelve thousand one hundred but fewer than twelve thousand two hundred
114 inhabitants;

115 (35) Any city of the fourth classification with more than three thousand eight hundred
116 but fewer than four thousand inhabitants and located in more than one county; provided,
117 however, that motels owned by not-for-profit organizations are exempt;

118 (36) Any city of the fourth classification with more than five thousand but fewer than
119 five thousand five hundred inhabitants and located in any county with a charter form of
120 government and with more than two hundred thousand but fewer than three hundred fifty
121 thousand inhabitants; or

122 (37) Any city with more than four thousand but fewer than five thousand five hundred
123 inhabitants and located in any county of the fourth classification with more than thirty thousand
124 but fewer than forty-two thousand inhabitants.

125 2. The governing body of any city or county listed in subsection 1 of this section may
126 impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels,
127 bed and breakfast inns, **residential dwelling rentals**, and campgrounds and any docking facility
128 that rents slips to recreational boats that are used by transients for sleeping, which shall be at
129 least two percent but not more than five percent per occupied room per night, except that such
130 tax shall not become effective unless the governing body of the city or county submits to the
131 voters of the city or county at a state general, primary, or special election, a proposal to authorize
132 the governing body of the city or county to impose a tax pursuant to the provisions of this section
133 and section 67.1362. The tax authorized by this section and section 67.1362 shall be in addition

134 to any charge paid to the owner or operator and shall be in addition to any and all taxes imposed
135 by law and the proceeds of such tax shall be used by the city or county solely for funding the
136 promotion of tourism. Such tax shall be stated separately from all other charges and taxes.

92.325. As used in sections 92.325 to 92.340, the following terms mean:

2 (1) "City", a constitutional charter city located in four or more counties;

3 (2) "Food", all articles commonly used for food or drink, including alcoholic beverages,
4 the provisions of chapter 311 notwithstanding;

5 (3) "Food establishment", any cafe, cafeteria, lunchroom or restaurant which sells food
6 at retail;

7 (4) "Governing body", the city council charged with governing the city;

8 (5) "Gross receipts", the gross receipts from retail sales of food prepared on the premises
9 and delivered to the purchaser (excluding sales tax);

10 (6) **"Guest room", any room or unit where sleeping accommodations are regularly
11 furnished to the public;**

12 (7) "Hotel, motel or tourist court", any structure or building, under one management,
13 which contains **one or more** rooms furnished for the accommodation or lodging of guests, with
14 or without meals being so provided, and kept, used, maintained, advertised, or held out to the
15 public as a place where sleeping accommodations are sought for pay or compensation to transient
16 guests or permanent guests and having ~~more than eight bedrooms~~ **at least one room** furnished
17 for the accommodations of such guests. Sleeping accommodations consisting of one bedroom
18 or more, that rent for less than twenty dollars per day or less than eighty-five dollars per week
19 and shelters for the homeless operated by not-for-profit organizations are not a "hotel, motel or
20 tourist court" for the purposes of this act;

21 ~~[(7)]~~ (8) **"Lodging establishment", any building, group of buildings, structure,
22 facility, or place or places of business where guests rooms are provided that is:**

23 (a) **Owned, maintained, or operated by a person; and**

24 (b) **Kept, used, maintained, advertised, or held out to the public for hire, and that
25 may be construed to be a hotel, motel, motor hotel, apartment hotel, tourist court, resort,
26 cabin, tourist home, bunkhouse, dormitory, or other similar place.**

27

28 **"Lodging establishment" includes all such accommodations operated for hire as lodging
29 establishments for either transient guests or permanent guests or for both transient and
30 permanent guests;**

31 (9) "Person", any individual, corporation, partnership or other entity;

32 ~~[(8)]~~ (10) "Residential dwelling", any building, structure, or part of a building or
 33 structure that is used or occupied for human habitation or intended to be so used and
 34 includes any appurtenances belonging to or enjoyed with it;

35 (11) "Residential dwelling rental", a residential dwelling or any part thereof
 36 offered for rent to transient guests. "Residential dwelling rental" shall not include time-
 37 share units, as defined under section 407.600, or lodging establishments, as defined under
 38 this section;

39 (12) "Transient guest", a person who occupies a room or rooms in a hotel, motel, ~~[or]~~
 40 tourist court, **lodging establishment, or residential dwelling rental** for thirty-one days or less
 41 during any calendar quarter.

92.327. 1. Any city may submit a proposition to the voters of such city:

2 (1) A tax not to exceed seven and one-half percent of the amount of sales or charges for
 3 all:

4 (a) Sleeping rooms paid by the transient guests of hotels, motels and tourist courts
 5 situated within the city involved, and doing business within such city (excluding sales tax); and

6 (b) **Guest rooms paid by the transient guests of lodging establishments and**
 7 **residential dwelling rentals situated within the city involved, and doing business within**
 8 **such city (excluding sales tax); and**

9 (2) A tax not to exceed two percent of the gross receipts derived from the retail sales of
 10 food by every person operating a food establishment.

11 2. Such taxes shall be known as the "convention and tourism tax" and when collected
 12 shall be deposited by the city treasurer in a separate fund to be known as the "Convention and
 13 Tourism Fund". The governing body of the city shall appropriate from the convention and
 14 tourism fund as provided in sections 92.325 to 92.340.

92.331. Such proposition shall be submitted to the voters in substantially the following
 2 form at such election:

3 Shall a convention and tourism tax of _____ percent on the amount of sales or
 4 charges for all rooms paid by the transient guests of hotels, motels, ~~and~~ tourist
 5 courts, **lodging establishments, and residential dwelling rentals situated**
 6 **within the city** and _____ percent on the gross receipts derived from the retail
 7 sales of food at a food establishment be levied in the city of _____ to provide
 8 funds for the promotion of convention and tourism?

9 YES NO

94.005. For purposes of this chapter, any sales tax authorized on rooms paid by
 2 transient guests of hotels and motels shall also be deemed to apply to rooms of a residential
 3 dwelling rental.

94.802. 1. In addition to any tourism tax imposed by section 94.805, the governing body
2 of any municipality with more than two thousand five hundred hotel and motel rooms inside the
3 municipal limits may impose, by ordinance, a tourism tax at a rate not to exceed four percent on
4 the following:

5 (1) The price paid or charged to any person for rooms or accommodations paid by
6 transient guests of hotels, motels, condominium units, time-share interests in condominiums,
7 campgrounds, and tourist courts situated within the municipality; and

8 (2) The price paid or charged for any admission ticket to or participation in any private
9 tourist attraction in such municipality. **The sale of an admission ticket shall be deemed to**
10 **have taken place within the municipality and shall be subject to the tax authorized under**
11 **this section, regardless of the location at which or the vendor from whom the ticket is**
12 **actually purchased, if the private tourist attraction for which the admission ticket is sold**
13 **is physically located within the municipality. This subdivision shall apply only to Missouri**
14 **sellers and all sellers without a physical presence in Missouri whose gross revenue from**
15 **tourism into this state in the previous or current calendar year exceeds one hundred**
16 **thousand dollars.**

17 2. As used in this section, the term "hotel", "motel", "condominium", "time-share
18 interests in condominiums", or "tourist court" means any structure or building, under one
19 management, which contains rooms furnished for the accommodation or lodging of guests, with
20 or without meals being provided, including bed and breakfast facilities, and kept, used,
21 maintained, advertised, or held out to the public as a place where sleeping accommodations are
22 sought for pay or compensation to transient guests and the use of the term "hotel" or "motel"
23 alone shall also be deemed to include all such structures, buildings and facilities, and the term
24 "campground" means real property, other than state-owned property, which contains parcels for
25 rent to transient guests for pay or compensation, which may include temporary utility hook-ups
26 for use by the transient guests, and where such transient guests generally use tents, recreational
27 vehicles or some other form of temporary shelter while on the rented premises. Shelters for the
28 homeless operated by not-for-profit organizations are not a hotel, motel, or tourist court for the
29 purposes of this section. As used in this section, the term "transient guest" means a person who
30 occupies a room or rooms in a hotel, motel, campground, or tourist court for thirty consecutive
31 days or less.

32 3. As used in this section, "private tourist attraction" means any commercial entity which
33 appeals to the recreational desires and tastes of the traveling public through the presentation of
34 services or devices designed to entertain or educate visitors, including but not limited to:

- 35 (1) Amusement parks, carnivals, circuses, fairs and water parks;
36 (2) Aerial tramways;

- 37 (3) Commercial animal, reptile, and zoological exhibits;
38 (4) Commercial beaches and hot springs;
39 (5) Go-carts/miniature golf establishments;
40 (6) Horse shows and rodeos;
41 (7) Rides on airplanes, helicopters, balloons, gliders, parachutes and bungee jumps;
42 (8) Automobile, bicycle, dog, horse, and other racing events;
43 (9) Music shows and pageants, movie theaters, and live theaters;
44 (10) Regularly scheduled and special professional sporting events including, but not
45 limited to, football, baseball, basketball, hockey, tennis, golf, bowling, soccer, horse racing,
46 bicycle racing, human track and field events, table tennis and other racquet events, except that
47 attractions owned or operated by schools, colleges and universities shall be exempt from the
48 provisions of this subdivision.
49
50 Attractions operating on an occasional or intermittent basis for fund-raising purposes by
51 nonprofit charitable organizations whose ordinary activities do not involve the operation of such
52 attractions shall be exempt from the admissions tax imposed by this section.

**143.086. Income derived from the rental of a primary residence for less than fifteen
2 days during a tax year shall not be considered taxable income under this chapter,
3 consistent with the provisions of Internal Revenue Service Publication 527.**

144.020. 1. A tax is hereby levied and imposed for the privilege of titling new and used
2 motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the
3 highways or waters of this state which are required to be titled under the laws of the state of
4 Missouri and, except as provided in subdivision (9) of this subsection, upon all sellers for the
5 privilege of engaging in the business of selling tangible personal property or rendering taxable
6 service at retail in this state. The rate of tax shall be as follows:

7 (1) Upon every retail sale in this state of tangible personal property, excluding motor
8 vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors required to
9 be titled under the laws of the state of Missouri and subject to tax under subdivision (9) of this
10 subsection, a tax equivalent to four percent of the purchase price paid or charged, or in case such
11 sale involves the exchange of property, a tax equivalent to four percent of the consideration paid
12 or charged, including the fair market value of the property exchanged at the time and place of
13 the exchange, except as otherwise provided in section 144.025;

14 (2) A tax equivalent to four percent of the amount paid for admission and seating
15 accommodations, or fees paid to, or in any place of amusement, entertainment or recreation,
16 games and athletic events, except amounts paid for any instructional class;

17 (3) A tax equivalent to four percent of the basic rate paid or charged on all sales of
18 electricity or electrical current, water and gas, natural or artificial, to domestic, commercial or
19 industrial consumers;

20 (4) (a) A tax equivalent to four percent on the basic rate paid or charged on all sales of
21 local and long distance telecommunications service to telecommunications subscribers and to
22 others through equipment of telecommunications subscribers for the transmission of messages
23 and conversations and upon the sale, rental or leasing of all equipment or services pertaining or
24 incidental thereto; except that, the payment made by telecommunications subscribers or others,
25 pursuant to section 144.060, and any amounts paid for access to the internet or interactive
26 computer services shall not be considered as amounts paid for telecommunications services;

27 (b) If local and long distance telecommunications services subject to tax under this
28 subdivision are aggregated with and not separately stated from charges for telecommunications
29 service or other services not subject to tax under this subdivision, including, but not limited to,
30 interstate or international telecommunications services, then the charges for nontaxable services
31 may be subject to taxation unless the telecommunications provider can identify by reasonable
32 and verifiable standards such portion of the charges not subject to such tax from its books and
33 records that are kept in the regular course of business, including, but not limited to, financial
34 statement, general ledgers, invoice and billing systems and reports, and reports for regulatory
35 tariffs and other regulatory matters;

36 (c) A telecommunications provider shall notify the director of revenue of its intention
37 to utilize the standards described in paragraph (b) of this subdivision to determine the charges
38 that are subject to sales tax under this subdivision. Such notification shall be in writing and shall
39 meet standardized criteria established by the department regarding the form and format of such
40 notice;

41 (d) The director of revenue may promulgate and enforce reasonable rules and regulations
42 for the administration and enforcement of the provisions of this subdivision. Any rule or portion
43 of a rule, as that term is defined in section 536.010, that is created under the authority delegated
44 in this section shall become effective only if it complies with and is subject to all of the
45 provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are
46 nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536
47 to review, to delay the effective date, or to disapprove and annul a rule are subsequently held
48 unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after
49 August 28, 2019, shall be invalid and void;

50 (5) A tax equivalent to four percent of the basic rate paid or charged for all sales of
51 services for transmission of messages of telegraph companies;

52 (6) A tax equivalent to four percent on the amount of sales or charges for all rooms,
53 meals and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore,
54 dining car, tourist cabin, tourist camp, **residential dwelling rental**, or other place in which
55 rooms, meals or drinks are regularly served to the public. The tax imposed under this
56 subdivision shall not apply to any automatic mandatory gratuity for a large group imposed by a
57 restaurant when such gratuity is reported as employee tip income and the restaurant withholds
58 income tax under section 143.191 on such gratuity;

59 (7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets
60 by every person operating a railroad, sleeping car, dining car, express car, boat, airplane and such
61 buses and trucks as are licensed by the division of motor carrier and railroad safety of the
62 department of economic development of Missouri, engaged in the transportation of persons for
63 hire;

64 (8) A tax equivalent to four percent of the amount paid or charged for rental or lease of
65 tangible personal property, provided that if the lessor or renter of any tangible personal property
66 had previously purchased the property under the conditions of sale at retail or leased or rented
67 the property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor,
68 renter or subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or
69 subrental receipts from that property. The purchase, rental or lease of motor vehicles, trailers,
70 motorcycles, mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid
71 as provided in this section and section 144.070. In no event shall the rental or lease of boats and
72 outboard motors be considered a sale, charge, or fee to, for or in places of amusement,
73 entertainment or recreation nor shall any such rental or lease be subject to any tax imposed to,
74 for, or in such places of amusement, entertainment or recreation. Rental and leased boats or
75 outboard motors shall be taxed under the provisions of the sales tax laws as provided under such
76 laws for motor vehicles and trailers. Tangible personal property which is exempt from the sales
77 or use tax under section 144.030 upon a sale thereof is likewise exempt from the sales or use tax
78 upon the lease or rental thereof;

79 (9) A tax equivalent to four percent of the purchase price, as defined in section 144.070,
80 of new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for
81 use on the highways or waters of this state which are required to be registered under the laws of
82 the state of Missouri. This tax is imposed on the person titling such property, and shall be paid
83 according to the procedures in section 144.440.

84 2. All tickets sold which are sold under the provisions of sections 144.010 to 144.525
85 which are subject to the sales tax shall have printed, stamped or otherwise endorsed thereon, the
86 words "This ticket is subject to a sales tax."

✓