

SECOND REGULAR SESSION

HOUSE BILL NO. 2504

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE JUSTUS.

5449H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 67.662, RSMo, and to enact in lieu thereof one new section relating to transient guest taxes.

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

Section A. Section 67.662, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.662, to read as follows:

67.662. Notwithstanding any other provisions of law to the contrary, any tax imposed or collected by any municipality, any county, or any local taxing entity on or related to any transient accommodations, whether imposed as a hotel tax, occupancy tax, or **[otherwise]** **transient guest tax**, shall apply solely to amounts actually received by the operator of a hotel, motel, tavern, inn, tourist cabin, tourist camp, or other place in which rooms are furnished to the public. Under no circumstances shall a travel agent or intermediary be deemed an operator of a hotel, motel, tavern, inn, tourist cabin, tourist camp, or other place in which rooms are furnished to the public unless such travel agent or intermediary actually operates such a facility. This section shall not apply if the purchaser of such rooms is an entity which is exempt from payment of such tax. This section is intended to clarify that taxes imposed as a hotel tax, occupancy tax, or **[otherwise]** **transient guest tax** shall apply solely to amounts received by operators of a hotel, motel, tavern, inn, tourist cabin, tourist camp, or other place in which rooms are furnished to the public, as enacted in the statutes authorizing such taxes.

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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.