

SECOND REGULAR SESSION

SENATE BILL NO. 1033

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR HEGEMAN.

Read 1st time February 24, 2020, and ordered printed.

ADRIANE D. CROUSE, Secretary.

5560S.011

AN ACT

To repeal section 67.1362, RSMo, and to enact in lieu thereof two new sections relating to transient guest taxes.

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

Section A. Section 67.1362, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 32.500 and 67.1362, to read as follows:

32.500. The department of revenue shall annually submit a report to the general assembly and to the chairpersons of the senate appropriations and house budget committees containing information on the number of political subdivisions on behalf of which department is collecting transient guest taxes.

67.1362. 1. [The question shall be submitted] **Cities and counties submitting a question for a tax pursuant to section 67.1360 shall submit such question** in substantially the following form:

Shall the _____ (city or county) levy a tax of _____ percent on each sleeping room or campsite occupied and rented by transient guests and any docking facility which rents slips to recreational boats which are used by transients for sleeping in the _____ (city or county), where the proceeds of which shall be expended for promotion of tourism?

YES NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

13 first day of the calendar quarter following the calendar quarter in which the
14 election was held. If a majority of the votes cast on the question by the qualified
15 voters voting thereon are opposed to the question, then the governing body for the
16 city or county shall have no power to impose the tax authorized by this section
17 unless and until the governing body of the city or county again submits the
18 question to the qualified voters of the city or county and such question is
19 approved by a majority of the qualified voters voting on the question.

20 2. On and after the effective date of any tax authorized under the
21 provisions of this section and section 67.1360, the city or county may adopt one
22 of the two following provisions for the collection and administration of the tax:

23 (1) The city or county may adopt rules and regulations for the internal
24 collection of such tax by the city or county officers usually responsible for
25 collection and administration of city or county taxes; or

26 (2) The city or county enter into an agreement with the director of
27 revenue of the state of Missouri for the purpose of collecting the tax authorized
28 in this section and section 67.1360. In the event any city or county enters into an
29 agreement with the director of revenue of the state of Missouri for the collection
30 of the tax authorized in this section and section 67.1360, the director of revenue
31 shall perform all functions incident to the administration, collection, enforcement
32 and operation of such tax, and the director of revenue shall collect the additional
33 tax authorized under the provisions of this section and section 67.1360.

34 The tax authorized under the provisions of this section and section 67.1360 shall
35 be collected and reported upon such forms and under such administrative rules
36 and regulations as may be prescribed by the director of revenue, and the director
37 of revenue shall retain an amount not to exceed one percent for cost of collection.

38 3. If a tax is imposed by a city or county under this section and section
39 67.1360, the city or county may collect a penalty of one percent and interest not
40 to exceed two percent per month on unpaid taxes which shall be considered
41 delinquent thirty days after the last day of each quarter.

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