

# SENATE BILL NO. 770

## 100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR HOUGH.

Pre-filed December 3, 2019, and ordered printed.

ADRIANE D. CROUSE, Secretary.

3765S.011

### AN ACT

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

*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  
2 section, to be known as section 94.842, to read as follows:

94.842. 1. The governing body of any home rule city with more  
2 than one hundred fifty-five thousand but fewer than two hundred  
3 thousand inhabitants may impose a tax on the charges for all sleeping  
4 rooms paid by the transient guests of hotels or motels situated in the  
5 city, which shall not be more than seven and one-half percent per  
6 occupied room per night, except that such tax shall not become  
7 effective unless the governing body of the city submits to the voters of  
8 the city at a state general, primary or special election, a proposal to  
9 authorize the governing body of the city to impose a tax under the  
10 provisions of this section. The tax authorized by this section shall be  
11 in addition to the charge for the sleeping room and shall be in addition  
12 to any and all taxes imposed by law, and the proceeds of such tax shall  
13 be used solely for capital investments that can be demonstrated to  
14 increase the number of overnight visitors. Such tax shall be stated  
15 separately from all other charges and taxes.

16 2. The question shall be submitted in substantially the following  
17 form:

18 Shall the \_\_\_\_\_ (city) levy a tax of \_\_\_\_\_ percent on  
19 each sleeping room occupied and rented by transient  
20 guests of hotels and motels located in the city, where the  
21 proceeds of which shall be expended for capital  
22 investments to increase tourism?

23

YES

NO

24 **If a majority of the votes cast on the question by the qualified voters**  
 25 **voting thereon are in favor of the question, then the tax shall become**  
 26 **effective on the first day of the calendar quarter following the calendar**  
 27 **quarter in which the election was held. If a majority of the votes cast**  
 28 **on the question by the qualified voters voting thereon are opposed to**  
 29 **the question, then the governing body for the city shall have no power**  
 30 **to impose the tax authorized by this section unless and until the**  
 31 **governing body of the city again submits the question to the qualified**  
 32 **voters of the city and such question is approved by a majority of the**  
 33 **qualified voters voting on the question.**

34 **3. On and after the effective date of any tax authorized under the**  
 35 **provisions of this section, the city which levied the tax may adopt one**  
 36 **of the two following provisions for the collection and administration of**  
 37 **the tax:**

38 **(1) The city which levied the tax may adopt rules and regulations**  
 39 **for the internal collection of such tax by the city officers usually**  
 40 **responsible for collection and administration of city taxes; or**

41 **(2) The city may enter into an agreement with the director of**  
 42 **revenue of the state of Missouri for the purpose of collecting the tax**  
 43 **authorized in this section. In the event any city enters into an**  
 44 **agreement with the director of revenue of the state of Missouri for the**  
 45 **collection of the tax authorized in this section, the director of revenue**  
 46 **shall perform all functions incident to the administration, collection,**  
 47 **enforcement, and operation of such tax, and the director of revenue**  
 48 **shall collect the additional tax authorized under the provisions of this**  
 49 **section. The tax authorized under the provisions of this section shall**  
 50 **be collected and reported upon such forms and under such**  
 51 **administrative rules and regulations as may be prescribed by the**  
 52 **director of revenue, and the director of revenue shall retain not more**  
 53 **than one percent for cost of collection.**

54 **4. As used in this section, "transient guests" means a person or**  
 55 **persons who occupy a room or rooms in a hotel, motel, or tourist court**  
 56 **consecutively for thirty-one days or less.**

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