

SECOND REGULAR SESSION  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 915**  
95TH GENERAL ASSEMBLY

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Reported from the Committee on Jobs, Economic Development and Local Government, February 25, 2010, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

4471S.02C

TERRY L. SPIELER, Secretary.

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**AN ACT**

To repeal sections 67.1000 and 67.1360, RSMo, and to enact in lieu thereof two new sections relating to transient guest taxes for tourism.

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

Section A. Sections 67.1000 and 67.1360, RSMo, are repealed and two new  
2 sections enacted in lieu thereof, to be known as sections 67.1000 and 67.1360, to  
3 read as follows:

67.1000. 1. The governing body of any county or of any city which is the  
2 county seat of any county or which now or hereafter has a population of more  
3 than three thousand five hundred inhabitants and which has heretofore been  
4 authorized by the general assembly, or of any other city which has a population  
5 of more than eighteen thousand and less than forty-five thousand inhabitants  
6 located in a county of the first classification with a population over two hundred  
7 thousand adjacent to a county of the first classification with a population over  
8 nine hundred thousand, may impose a tax on the charges for all sleeping rooms  
9 paid by the transient guests of hotels or motels situated in the city or county,  
10 which shall be not more than five percent per occupied room per night, except  
11 that such tax shall not become effective unless the governing body of the city or  
12 county submits to the voters of the city or county at an election permitted under  
13 section 115.123, RSMo, a proposal to authorize the governing body of the city or  
14 county to impose a tax under the provisions of this section and section  
15 67.1002. The tax authorized by this section and section 67.1002 shall be in  
16 addition to the charge for the sleeping room and shall be in addition to any and  
17 all taxes imposed by law and the proceeds of such tax shall be used by the city

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

18 or county solely for funding a convention and visitors bureau which shall be a  
19 general not-for-profit organization with whom the city or county has contracted,  
20 and which is established for the purpose of promoting the city or county as a  
21 convention, visitor and tourist center. Such tax shall be stated separately from  
22 all other charges and taxes.

23 2. In any county of the third classification without a township form of  
24 government and with more than forty-one thousand one hundred but fewer than  
25 forty-one thousand two hundred inhabitants, "transient guests", as used in this  
26 section and section 67.1002, means a person or persons who occupy a room or  
27 rooms in a hotel or motel for ninety days or less during any calendar quarter.

28 **3. Provisions of this section to the contrary notwithstanding, the**  
29 **governing body of any home rule city with more than thirty-nine**  
30 **thousand six hundred but fewer than thirty-nine thousand seven**  
31 **hundred inhabitants and partially located in any county of the first**  
32 **classification with more than seventy-one thousand three hundred but**  
33 **fewer than seventy-one thousand four hundred inhabitants may impose**  
34 **a tax on the charges for all sleeping rooms paid by the transient guests**  
35 **of hotels or motels situated in the city, which shall be not more than**  
36 **seven percent per occupied room per night, except that such tax shall**  
37 **not become effective unless the governing body of such city submits to**  
38 **the voters of the city at an election permitted under section 115.123, a**  
39 **proposal to authorize the governing body of the city to impose a tax**  
40 **under the provisions of this section and section 67.1002. The tax**  
41 **authorized by this section and section 67.1002 shall be in addition to**  
42 **the charge for the sleeping room and shall be in addition to any and all**  
43 **taxes imposed by law and the proceeds of such tax shall be used by the**  
44 **city solely for funding a convention and visitors bureau which shall be**  
45 **a general not-for-profit organization with whom the city has**  
46 **contracted, and which is established for the purpose of promoting the**  
47 **city as a convention, visitor and tourist center. Such tax shall be stated**  
48 **separately from all other charges and taxes.**

67.1360. The governing body of:

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

4 (2) A county with a population of over nine thousand six hundred and less  
5 than twelve thousand which has a total assessed valuation of at least sixty-three

6 million dollars, if the county submits the issue to the voters of such county prior  
7 to January 1, 2003;

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

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

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

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

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

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

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

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

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

39 (12) Any city of the fourth class with a population of more than one  
40 thousand eight hundred but less than two thousand in a county of the third  
41 classification with a township form of government and a population of at least

42 twenty-eight thousand but not more than thirty thousand;

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

47 (14) Any fourth class city having a population of more than two thousand  
48 eight hundred but less than three thousand one hundred inhabitants in a county  
49 of the third classification with a township form of government having a  
50 population of more than eight thousand four hundred but less than nine thousand  
51 inhabitants;

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

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

60 (17) Any fourth class city with a population of more than four thousand  
61 three hundred but less than four thousand five hundred inhabitants located in  
62 a 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  
64 hundred inhabitants;

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

70 (19) Any fourth class city with a population of more than two thousand  
71 five hundred but less than two thousand six hundred inhabitants located in a  
72 county of the third classification with a population of more than nineteen  
73 thousand one hundred but less than nineteen thousand two hundred inhabitants;

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

77 (21) Any county of the second classification with a population of more

78 than forty-four thousand but less than fifty thousand inhabitants;

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

84 (23) Any city of the fourth classification with more than five thousand two  
85 hundred but less than five thousand three hundred inhabitants located in a  
86 county of the third classification without a township form of government and with  
87 more than twenty-four thousand five hundred but less than twenty-four thousand  
88 six hundred inhabitants;

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

94 (25) Any city of the fourth classification with more than two thousand six  
95 hundred but less than two thousand seven hundred inhabitants located in any  
96 county of the third classification without a township form of government and with  
97 more than fifteen thousand three hundred but less than fifteen thousand four  
98 hundred inhabitants;

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

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

105 (28) Any city of the fourth classification with more than six thousand  
106 three hundred but fewer than six thousand five hundred inhabitants and located  
107 in more than one county through the creation of a tourism district which may  
108 include, in addition to the geographic area of such city, the area encompassed by  
109 the portion of the school district, located within a county of the first classification  
110 with more than ninety-three thousand eight hundred but fewer than ninety-three  
111 thousand nine hundred inhabitants, having an average daily attendance for  
112 school year 2005-06 between one thousand eight hundred and one thousand nine  
113 hundred;

114 (29) Any city of the fourth classification with more than seven thousand  
115 seven hundred but less than seven thousand eight hundred inhabitants located  
116 in a county of the first classification with more than ninety-three thousand eight  
117 hundred but less than ninety-three thousand nine hundred inhabitants;

118 (30) Any city of the fourth classification with more than two thousand  
119 nine hundred but less than three thousand inhabitants located in a county of the  
120 first classification with more than seventy-three thousand seven hundred but less  
121 than seventy-three thousand eight hundred inhabitants;

122 (31) Any city of the third classification with more than nine thousand  
123 three hundred but less than nine thousand four hundred inhabitants; [or]

124 (32) Any city of the fourth classification with more than three thousand  
125 eight hundred but fewer than three thousand nine hundred inhabitants and  
126 located in any county of the first classification with more than thirty-nine  
127 thousand seven hundred but fewer than thirty-nine thousand eight hundred  
128 inhabitants; **or**

129 **(33) Any county of the third classification without a township**  
130 **form of government and with more than twelve thousand one hundred**  
131 **but fewer than twelve thousand two hundred inhabitants;**

132 may impose a tax on the charges for all sleeping rooms paid by the transient  
133 guests of hotels, motels, bed and breakfast inns and campgrounds and any  
134 docking facility which rents slips to recreational boats which are used by  
135 transients for sleeping, which shall be at least two percent, but not more than  
136 five percent per occupied room per night, except that such tax shall not become  
137 effective unless the governing body of the city or county submits to the voters of  
138 the city or county at a state general, primary or special election, a proposal to  
139 authorize the governing body of the city or county to impose a tax pursuant to the  
140 provisions of this section and section 67.1362. The tax authorized by this section  
141 and section 67.1362 shall be in addition to any charge paid to the owner or  
142 operator and shall be in addition to any and all taxes imposed by law and the  
143 proceeds of such tax shall be used by the city or county solely for funding the  
144 promotion of tourism. Such tax shall be stated separately from all other charges  
145 and taxes.

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