

SECOND REGULAR SESSION

# SENATE BILL NO. 912

96TH GENERAL ASSEMBLY

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INTRODUCED BY SENATORS MCKENNA AND GREEN.

Read 1st time March 1, 2012, and ordered printed.

TERRY L. SPIELER, Secretary.

6124S.011

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## AN ACT

To repeal section 67.1360, RSMo, and to enact in lieu thereof one new section relating to transient guest taxes in a certain city.

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

Section A. Section 67.1360, RSMo, is repealed and one new section  
2 enacted in lieu thereof, to be known as section 67.1360, to read as follows:

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

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

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

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

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

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

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

20 a population of greater than forty-eight thousand inhabitants;

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

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

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

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

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

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

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

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

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

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

56 but less than sixteen thousand inhabitants;

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

61 (17) Any fourth class city with a population of more than four thousand  
62 three hundred but less than four thousand five hundred inhabitants located in  
63 a county of the third classification without a township form of government with  
64 a population greater than sixteen thousand but less than sixteen thousand two  
65 hundred inhabitants;

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

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

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

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

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

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

90 (24) Any third class city with a population of more than nineteen  
91 thousand nine hundred but less than twenty thousand in a county of the first

92 classification without a charter form of government and with a population of more  
93 than one hundred ninety-eight thousand but less than one hundred ninety-eight  
94 thousand two hundred inhabitants;

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

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

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

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

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

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

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

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

128 thousand seven hundred but fewer than thirty-nine thousand eight hundred  
129 inhabitants;

130 (33) Any city of the fourth classification with more than one thousand  
131 eight hundred but fewer than one thousand nine hundred inhabitants and located  
132 in any county of the first classification with more than one hundred thirty-five  
133 thousand four hundred but fewer than one hundred thirty-five thousand five  
134 hundred inhabitants;

135 (34) Any county of the third classification without a township form of  
136 government and with more than twelve thousand one hundred but fewer than  
137 twelve thousand two hundred inhabitants; [or]

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

142 **(36) Any city of the fourth classification with more than five**  
143 **thousand five hundred but fewer than six thousand inhabitants and**  
144 **located in any county with a charter form of government and with more**  
145 **than two hundred thousand but fewer than three hundred fifty**  
146 **thousand inhabitants.**

147 2. The governing body of any city or county listed in subsection 1 of this  
148 section may impose a tax on the charges for all sleeping rooms paid by the  
149 transient guests of hotels, motels, bed and breakfast inns and campgrounds and  
150 any docking facility which rents slips to recreational boats which are used by  
151 transients for sleeping, which shall be at least two percent, but not more than  
152 five percent per occupied room per night, except that such tax shall not become  
153 effective unless the governing body of the city or county submits to the voters of  
154 the city or county at a state general, primary or special election, a proposal to  
155 authorize the governing body of the city or county to impose a tax pursuant to the  
156 provisions of this section and section 67.1362. The tax authorized by this section  
157 and section 67.1362 shall be in addition to any charge paid to the owner or  
158 operator and shall be in addition to any and all taxes imposed by law and the  
159 proceeds of such tax shall be used by the city or county solely for funding the  
160 promotion of tourism. Such tax shall be stated separately from all other charges  
161 and taxes.