

Missouri Revised Statutes

Chapter 67 Political Subdivisions, Miscellaneous Powers Section 67.1170

August 28, 2010

Lake area business district, authorized, boundaries--resolution, contents--hearing, notice.

67.1170. 1. The governing body of any county which borders on or which contains part of a lake with not less than one hundred miles of shoreline, may establish a lake area business district in the manner provided in this section and, upon establishment, each such district shall be a body corporate and politic and a political subdivision of the state. If such lake area business district is established, it shall consist of the area in that county which is within five miles, more or less, the determination being if the major portion of a voting precinct lies within the five-mile distance of such a lake.

2. Upon petition by fifty or more owners of real property located within five miles of the lake described in subsection 1 of this section, the governing body of the county shall adopt a resolution of intention to establish a lake area business district. The resolution shall contain the following information:

- (1) Description of the boundaries of the proposed area;
- (2) The time and place of a hearing to be held by the governing body considering establishment of the district; and
- (3) The proposed uses to which the additional revenue shall be put and the proposed tax rate to be voted on by residents of the district pursuant to section 67.1177.

3. Whenever a hearing is held as provided in this section, the governing body of the county shall:

- (1) Publish notice of the hearing on two separate occasions in at least one newspaper of general circulation in the county not more than fifteen days nor less than ten days before the hearing;
- (2) Hear all protests and receive evidence for or against the establishment of the proposed district;
- (3) Rule upon all protests, which determinations shall be final.

4. If the governing body following the hearing decides to establish the proposed district, it shall adopt an order to that effect. The order shall contain the following:

- (1) The description of the boundaries of the district;
- (2) A statement that a lake area business district has been established;
- (3) The uses to which any additional revenue generated by a tax levied pursuant to section 67.1177 shall be put; and
- (4) The creation of an advisory board and enumeration of its duties and responsibilities, as provided by section 67.1175.

(L. 1993 H.B. 345 § 12, A.L. 1997 2d Ex. Sess. H.B. 3)

Effective 9-15-97

CROSS REFERENCE:

Violation of collection provisions of tourism sales tax, penalty, 144.157

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Missouri General Assembly

Missouri Revised Statutes

Chapter 67 Political Subdivisions, Miscellaneous Powers Section 67.1175

August 28, 2010

Advisory board, established, members--duties, powers.

67.1175. 1. In each lake area business district established pursuant to section 67.1170, there shall be created an advisory board, which shall be a nonprofit entity, to consist of seven members. Six members shall be elected by members of the county lodging association which shall be made up of all businesses that collect the lodging tax. Each lodging business shall be entitled to vote for two members from within its* designated category which is defined in this section. Two of the members elected shall each be an owner, operator or administrative employee of a hotel, motel or resort with fifty or less rooms, two of the members elected shall each be an owner, operator or administrative employee of a hotel, motel or resort with more than fifty rooms but with less than three hundred rooms, two of the members elected shall each be an owner, operator or administrative employee of a hotel, motel or resort with at least three hundred rooms, and one member shall be a member of the governing body of the county and shall serve on the board in an advisory capacity. As used in this section, the term "administrative employee" means any employee, as determined by the hotel, motel or resort, who has managerial authority over one or more major administrative functions of the hotel, motel or resort. If there are no hotels, motels or resorts in the county which have the number of rooms prescribed for a lodging category under this subsection, members of the lodging association within that category shall elect owners, operators, or administrative employees of hotels, motels or resorts which have the number of rooms prescribed in the other categories. If there are less than six persons who meet the criteria established in this subsection who desire to serve on the board, the number of members on the board who are owners, operators or administrative employees of hotels, motels or resorts shall be reduced to the nearest appropriate even number. Of the members first elected, two members from the county lodging association shall be elected for a term of three years, two members from the county lodging association shall be elected for a term of two years, and two members from the county lodging association shall be elected for a term of one year. Thereafter, each member elected from the county lodging association shall serve a three-year term. The member who is a member of the governing body of the county shall serve for a term of two years and may be reappointed, but shall only serve as long as he continues in his office as a member of the governing body of the county. All members shall serve without compensation. Any vacancy within the three lodging categories shall be filled by a special election within the county lodging association, but the person so elected shall be affiliated with the same size of hotel, motel or resort as the person who vacated the position, and if the person who vacated the position was an appointed member of the governing body of the county, such appointee shall also be a member of the governing body of the county. The board shall elect its own treasurer, secretary and such other officers as it deems necessary and expedient, and it may make such rules, regulations, and

bylaws to carry out its duties under sections 67.1170 to 67.1180.

2. The advisory board of a lake area business district, on behalf of the district, may:

- (1) Cooperate with public agencies and with any industry or business located within the district in the implementation of any project;
- (2) Enter into any agreement with any public agency, person, firm, or corporation to implement any of the provisions of sections 67.1170 to 67.1180;
- (3) Contract and be contracted with, and sue and be sued;
- (4) Accept gifts, grants, loans, or contributions from the county in which the district is located, the United States of America, the state of Missouri, political subdivisions, foundations, other public or private agencies, individuals, partnerships, or corporations;
- (5) Employ such managerial, engineering, legal, technical, clerical, accounting, and other assistance as it may deem advisable;
- (6) Make final decisions as to how the revenue derived from any tax to be imposed under section 67.1177 shall be used.

(L. 1993 H.B. 345 § 13)

Effective 2-4-93

*Word "their" appears in original rolls.

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Missouri General Assembly

Missouri Revised Statutes

Chapter 67

Political Subdivisions, Miscellaneous Powers

Section 67.1177

August 28, 2010

Hotel and motel tax, authorized, rate--election, ballot, costs--purpose, use of revenues--collection.

67.1177. 1. The board, by a majority vote, may submit to the residents of such district a tax of not less than two percent and not more than six percent on the amount of sales or charges for all sleeping rooms offered to the public and paid by the transient guests of hotels, motels and resorts situated within the district. Upon the written request of the board to the election officials of the county in which the district is situated, such election officials shall submit a proposition to the residents of such district at a countywide or statewide primary or general election, or at a special election called for that purpose. Such election officials shall give legal notice as provided in chapter 115. As used in this section, the term "hotels, motels and resorts" includes any condominium offered to the public which is rented to a person or entity for a period of less than thirty-one days, any privately owned campground offered to the public which rents space to persons or entities for a period of less than thirty-one days, and also includes any rental of a houseboat originating from a point within the district and which is offered to the public. The term "hotels, motels and resorts" shall not include any facilities operated by a recognized church and its affiliates for the purpose of providing religious education and recreation to the church's members. As used in this section, the term "transient guest" means a person who occupies a room or rooms in a hotel, motel or resort for thirty-one days or less during any calendar quarter.

2. Such proposition shall be submitted to the voters of the business district in substantially the following form at such election:

Shall a lodging tax of percent on the amount of sales or charges for all lodging paid by the transient guests of hotels, motels and resorts be levied in the lake area business district of the county of to provide funds for the promotion of tourism in the district?

â ã YES â ã NO

3. In the event that a majority of the voters voting on such proposition in such district approve such proposition, then such tax shall be in full force and effect as of the first day of the calendar quarter following the calendar quarter in which the election was held. The results of an election held under this section shall be certified by the election officials of the county to the board not more than thirty days after the day on which such election was held. The district shall be liable for its share of the costs of the election pursuant to section 115.065.

4. In the event a tax is imposed under this section, such tax shall be in addition to any countywide

gross receipts tax on hotels, motels or resorts in effect at the time of the election or imposed after the date of the election. If a tax is imposed under the provisions of this section, the county may collect a penalty of one percent and interest not to exceed two percent per month on unpaid taxes which shall be considered delinquent thirty days after the last day of each quarter.

5. The revenues received from the tax authorized in this section shall be used by the advisory board for advertising and promotion of tourism. Such advertising and promotional activities shall be developed into a comprehensive marketing plan, so as to meet the needs of all sizes and types of businesses within the lodging industry. The board members of each lodging category, as described in subsection 1 of section 67.1175, shall have sole authority for the expenditure of funds collected from that category, and tourism-related projects that may be identified as beneficial to any of the three lodging categories established in subsection 1 of section 67.1175 shall be eligible for funding, based on the proportionate share of revenues collected from that category. This shall include, but not be limited to, attending sports and travel shows, printing a vacation guide, soliciting convention business, constructing or purchasing convention facilities and visitor centers, and securing commercial air service into the area, which may include the subsidizing of airline seats. Moneys may also be expended by the board to contract with other entities to assist in bringing tourists to the district.

6. On and after the effective date of any tax authorized under the provisions of this section, the advisory board shall enter into an agreement with the county collector of the county where the district is situated for the purpose of collecting the tax. The tax to be collected by the county collector shall be remitted to the advisory board of the district not later than thirty days following the end of any calendar quarter. The county commission shall adopt rules and regulations for the collection and administration of the tax. The county collector shall retain on behalf of the county two percent for cost of collection.

(L. 1993 H.B. 345 § 14, A.L. 1997 2d Ex. Sess. H.B. 3)

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