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Revisor's Note: [In accordance with Section 3.090, the language of statutory sections enacted during the 2016 legislative session are available through a link to the relevant 2016 enacted bill, which will appear in the Chapter Table of Contents of the online Revised Statutes \(designated in red\) on the effective date of such enacted statutory section.](#)
[The language contained in a 2016 enacted bill may differ from the final language of any codified statutory section based on other enactments in 2016.](#)
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Missouri Revised Statutes

Chapter 67

Political Subdivisions, Miscellaneous Powers

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Section 67.1185.1

[67.1186→](#)

August 28, 2016

Hotel and motel charges, private tourist attraction charges, surcharge on, maximum rate—exemption.

67.1185. 1. The governing body of any county with a population of at least eighteen thousand inhabitants which adjoins both a county of the first classification with a population of less than one hundred thousand inhabitants and at least four counties of the third classification may impose, by ordinance or order, a surcharge on the sale of each ticket or other charge allowing admission to or participation in any private tourist attraction and on the daily rental of rooms or accommodations paid by transient guests of hotels, motels or campgrounds, as defined in section [94.802](#), in such county, at a rate not to exceed twenty-five cents per ticket or other such charge. For purposes of sections 67.1185 to [67.1189](#), "private tourist attraction" means any commercial entity which appeals to the recreational desires and tastes of the traveling public through the presentation of services or devices designed to entertain or educate visitors, including but not limited to:

- (1) Amusement parks, carnivals, circuses, fairs and water parks;
- (2) Aerial tramways;
- (3) Commercial animal, reptile, and zoological exhibits;
- (4) Commercial beaches and hot springs;
- (5) Go-carts/miniature golf establishments;

- (6) Horse shows and rodeos and rides on horses or other animals;
- (7) Rides on airplanes, helicopters, balloons, gliders, parachutes and bungee jumps;
- (8) Automobile, bicycle, **dog**, horse, and other racing events;
- (9) Music shows and pageants, movie theaters, and live theaters; and
- (10) Canoe rentals.

2. Attractions operating on an occasional or intermittent basis for fund-raising purposes by nonprofit charitable organizations whose ordinary activities do not involve the operation of such attractions shall be exempt from the surcharge imposed by sections 67.1185 to [67.1189](#).

(L. 1994 S.B. 534 § 1)

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Missouri General Assembly

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