

[Statute/Constitution Search](#)

[Analytical Index](#)

[Alphabetical Index](#)

[Constitution Index](#)

Search

(Press Tab to search)

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.](#)
[The statutory sections contained in the online Revised Statutes represent the codified statutory sections only.](#)

[Top](#)

Missouri Revised Statutes

Chapter 94
Taxation in Other Cities

[←94.800](#)

Section 94.802.1

[94.805→](#)

August 28, 2016

Hotel and motel charges and price charged for private tourist attractions, tax on, maximum rate, definitions.

94.802. 1. In addition to any tourism tax imposed by section [94.805](#), the governing body of any municipality with more than two thousand five hundred hotel and motel rooms inside the municipal limits may impose, by ordinance, a tourism tax at a rate not to exceed four percent on the following:

(1) The price paid or charged to any person for rooms or accommodations paid by transient guests of hotels, motels, condominium units, time-share interests in condominiums, campgrounds, and tourist courts situated within the municipality; and

(2) The price paid or charged for any admission ticket to or participation in any private tourist attraction in such municipality.

2. As used in this section, the term "hotel", "motel", "condominium", "time-share interests in condominiums", or "tourist court" means any structure or building, under one management, which contains rooms furnished for the accommodation or lodging of guests, with or without meals being provided, including bed and breakfast facilities, and kept, used, maintained, advertised, or held out to the public as a place where sleeping accommodations are sought for pay or compensation to transient guests and the use of the term "hotel" or "motel" alone shall also be deemed to include all such structures, buildings and facilities, and the term "campground" means real property, other than state-owned property, which contains parcels for rent to transient guests for pay or compensation, which may include temporary utility hook-ups for use by the transient guests, and

where such transient guests generally use tents, recreational vehicles or some other form of temporary shelter while on the rented premises. Shelters for the homeless operated by not-for-profit organizations are not a hotel, motel, or tourist court for the purposes of this section. As used in this section, the term "transient guest" means a person who occupies a room or rooms in a hotel, motel, campground, or tourist court for thirty consecutive days or less.

3. As used in this section, "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;
- (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;

(10) Regularly scheduled and special professional sporting events including, but not limited to, football, baseball, basketball, hockey, tennis, golf, bowling, soccer, horse racing, bicycle racing, human track and field events, table tennis and other racquet events, except that attractions owned or operated by schools, colleges and universities shall be exempt from the provisions of this subdivision.

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 admissions tax imposed by this section.

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

Effective 9-15-97

[Top](#)



Missouri General Assembly

Copyright © Missouri Legislature, all rights reserved.