Introduced by _____

First Reading _____ Second Reading _____

Ordinance No. _____ Council Bill No. B 152-24

AN ORDINANCE

amending Chapter 26 of the City Code relating to taxation of hotels and motels; and fixing the time when this ordinance shall become effective.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBIA, MISSOURI, AS FOLLOWS:

SECTION 1. Chapter 26 of the Code of Ordinances of the City of Columbia, Missouri, is hereby amended as follows:

Material to be deleted in ~~strikeout~~; material to be added underlined.

ARTICLE IV. HOTELS, ~~AND~~ MOTELS, AND TRANSIENT GUESTS

Sec. 26-76. Definitions.

For the purpose of this article, the following words and terms shall have the meanings respectively ascribed:

Gross daily rental receipts. The entire amount of any receipt from the rental of sleeping accommodations by hotels or motels, whether paid in cash, credits or property, excluding all state, federal and local taxes but without any other deduction or exemption therefrom whatsoever.

Hotel, motel or tourist court. Any structure or building, under one management, which contains rooms furnished for the accommodation or lodging of guests, with or without meals being so provided, 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 or lodgers ~~and having more than twelve (12) bedrooms furnished for the accommodation of such guests~~. For purposes of this article only, this definition shall include bed and breakfast establishments and the short-term rental of a residential dwelling unit (in whole or in part) by a transient guest.

Transient guest. Any person who occupies a room in a hotel, motel or tourist court for less than thirty-one (31) consecutive days. ~~A person who occupies a room in a hotel, motel or tourist court for twenty-eight (28) consecutive days or less. Any guest who is contractually obligated to make payment for a period in excess of twenty-eight (28)~~

~~consecutive days shall be exempt from tax on the first twenty-eight (28) consecutive days of lodging. All charges for lodging to a guest in excess of twenty-eight (28) consecutive days shall be exempt.~~

. . .

SECTION 2. This ordinance shall be in full force and effect ninety (90) days after its passage.

PASSED this _____ day of _____, 2024.

ATTEST:

_____ _____

City Clerk Mayor and Presiding Officer

APPROVED AS TO FORM:

_____

City Counselor