

To: Lodging Partners

From: Pulaski County Tourism Bureau

Re: Transient Guest Tax

On July 13, 2007 Governor Matt Blunt signed SB22. Included in this bill is a definition change of the transient guest tax for Pulaski County. The definition will change to, "..... a person who occupies a room in a hotel or motel for ninety days or less during any calendar quarter." You can review the entire bill by going to: [www.senate.mo.gov](http://www.senate.mo.gov) and looking up SB22, section 67.1000. Effective August 28, 2007 the transient guest tax must be collected on all stays of 90 days or less in a calendar quarter. (Do not confuse with 90 consecutive days). This change should eliminate any confusions and difficulties with the collection of the guest tax.

Again, as a reminder, this is a user tax, not a sales tax, and no entities are exempt from paying the transient guest tax. If you have any questions or concerns, please contact me.

Thanks,

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