Christian County Commission
100 West Church St, Room 100
Ozark, MO 65721

SCHEDULED

MEETING ATTACHMENTS (ID # 5641)

Meeting: 10/6/26 10:00 AM
Department: County Clerk
Category: Meeting Items
Prepared By: Zoey Strong
Initiator: Zoey Strong
Sponsors:
Doc ID: 5641

Meeting Attachments

ATTACHMENTS:

1 - COVER SHEET - SMCC HOSPITALITY/TOURISM TAX

2 - 06 OCTOBER 2026 - SMCC HOSPITALITY/TOURISM TAX

Christian County Commission

100 West Church St, Room 100
Ozark, MO 65721

Work Session - SMCC: Hospitality/Tourism Tax

Show Me Christian County Personnel

Show Me Christian County has been in communication with the Christian County Commission for a couple years about Christian County pursuing legislation that would allow the county to put a hospitality/tourism tax on the ballot. To do that, they need our legislators to file a bill at the state level allowing the commission to pose the question.

The elected officials in Jefferson City need some confirmation if this is something the commission wants to pursue. Therefore they would like a work session to discuss the topic with the commissioners.

Documents will be supplied NLT Friday, October 2nd at noon.

Requested by: bporterfield@christiancountymo.gov 2026-09-15 08:35
Updated: 2026-10-02 10:24

Exploring Tourism Funding in Christian County

What is a Transient Guest Tax?

A Transient Guest Tax, also referred to as a lodging, hotel or motel tax, is a tax voted on by the people to impose an additional tax on those staying in overnight accommodations. The allowable tax rate and taxable lodging types would be defined by the legislation authorized for Christian County.

Who Does It Apply To?

Potentially eligible overnight accommodations could include hotels, motels, bed and breakfasts, campgrounds, and short-term rentals such as Airbnb or VRBO for guests staying less than 31 days.

How Is It Collected?

The hotel or lodging provider collects the tax from guests and remits it to the county or the county's designated tax collector or treasurer, depending on the structure authorized.

Missouri Examples

Springfield	Branson	Stone County	Lebanon	St. Louis County	Neosho
5% Promotion and tourism assets	4% 1% Community Enhancement District	3% unincorporated 3% tourism district	2.5% beginning in 1999 Increased to 5% in 2025 Promotion only	3.75% Convention & Tourism Promotion 3.5% Convention & Sports Tourism Trust Fund	4% Established in 2006

Key Lodging Data (2022 Study)

153
Hotel rooms identified

88
Short-term rentals identified

50,080
Estimated annual hotel + STR nights

Estimated Annual Revenue for Christian County

Based on 2022 lodging inventory, estimated occpancy rates and average room rates:

AT A 2% TAX
$99,200
ANNUALLY

AT A 5% TAX
$249,807
ANNUALLY

Future Growth Potential

One additional 88-room hotel could generate an estimated:

$62,600
ANNUALLY AT A 2% TAX

$156,600
ANNUALLY AT A 5% TAX

What's Already in Place?

Show Me Christian County has already established much of the foundation needed to support a dedicated tourism funding source.

EXPLORE CHRISTIAN COUNTY
Established tourism brand promoting Christian County as a visitor destination.

Active website and social media highlighting places to visit, events and things to do.

SHOW ME CHRISTIAN COUNTY
501(c)(3) organization supporting economic development, community enhancement and tourism.

Recognized by the Missouri Division of Tourism as Christian County's official DMO.

Two Legislative Paths to Consider

Christian County would need state legislative action before either model could be pursued locally.

Path 1

Modeled after RSMo §67.1003

Tourism Promotion

A transient guest tax dedicated to tourism promotion.

- From 2%–5% lodging tax, as authorized by legislation
- Hotel and motel stays
- Additional lodging types could be included through enabling legislation
- 100% dedicated to tourism promotion
- Destination marketing and DMO operations
- Potential use as match for eligible state tourism marketing programs
- Voter approval required

Path 2

Modeled after RSMo §94.815 Tourism Tax Trust Fund structure

Tourism Promotion + Infrastructure

A broader tourism funding model that could divide revenue between tourism promotion and eligible infrastructure.

75% Infrastructure Account

- Construction and maintenance of eligible infrastructure
- Streets, sidewalks and other public improvements
- Tourism or visitor-related facilities
- Potential bonding of eligible capital projects

25% Tourism Promotion Account

- Destination marketing and promotional efforts
- DMO operations
- Potential use as match for eligible state tourism marketing programs

Both Paths Require State Legislative Action

Christian County does not currently qualify to implement either model as proposed.

Moving forward would require working with a state legislator to amend existing law or create enabling legislation that applies specifically to Christian County.

Steps to Move Forward

1. Choose a Preferred Model

Determine whether Christian County wants to pursue tourism promotion only or a tourism promotion + infrastructure structure.

2. Define the Proposal

Identify:

- Lodging types
- Tax rate
- Oversight structure

3. Pursue State Legislative Authority

Work with a state legislator to introduce the necessary amendment or enabling legislation.

4. Develop the Local Ballot Proposal

Finalize the local structure, administration and ballot language.

5. Commissioners Place the Question Before Voters

The Christian County Commission would approve placing the proposal on a future ballot.

6. Voters Decide

The tax would only take effect if approved by voters.

Planning concept. Final legal authority, taxable lodging categories, permitted uses and ballot structure should be confirmed with county legal counsel.