

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
5%
Promotion and tourism assets

Branson
4%
1% Community Enhancement District

Stone County
3% unincorporated
3% tourism district

Lebanon
2.5% beginning in 1999
Increased to 5% in 2025
Promotion only

St. Louis County
3.75% Convention & Tourism Promotion
3.5% Convention & Sports Tourism Trust Fund

Neosho
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 occupancy 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.



Established tourism brand promoting Christian County as a visitor destination.



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



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.