

ORDINANCE NO. 061228

Amending Article IX, Convention and Tourism Tax of Chapter 2, Code of Ordinances, by repealing Section 68-555, Definitions, and enacting in lieu thereof a new section of like number and subject matter which amends the definition of “food establishment”.

BE IT ORDAINED BY THE COUNCIL OF KANSAS CITY:

Section 1. That Article IX, Convention and tourism Tax of Chapter 2, Taxation, Code of Ordinances, is hereby amended by repealing Section 68-555, Definitions, and enacting in lieu thereof a new section of like number and subject matter, to read as follows:

**Sec. 68-555. Definitions.**

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*City* means a constitutional charter city located in four or more counties.

*Commissioner of revenue* means the delegate of the director of finance charged with the administration of the revenue division, a division of the finance department.

*Director* means the director of finance of the city.

*Food* means all articles commonly used for food or drink, including alcoholic beverages, the provisions of RSMO ch. 311 notwithstanding.

*Food establishment* means any café, cafeteria, lunchroom or restaurant which sells food at retail. A food establishment shall not mean a grocery store or supermarket.

*Governing body* means the city council charged with governing the city.

*Gross receipts* means the gross receipts from retail sales of food prepared on the premises and delivered to the purchaser (excluding sales tax).

*Hotel, motel and tourist court* mean 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 permanent guests and having more than eight bedrooms furnished for the accommodations of such guests. Sleeping accommodations consisting of one bedroom or more, that rent for less than \$20.00 per day or less than \$85.00 per week, and shelters for the homeless operated by not-for-profit organizations, are not a hotel, motel or tourist court for purposes of the convention and tourism tax.

ORDINANCE NO. 061228

*Permanent guest.* A person who contracts in advance for a room in a hotel, motel or tourist court for a period of more than 31 consecutive days and who actually remains a guest of the hotel or tourist court by the physical occupation of such room by an individual for more than 31 days is considered a permanent guest, and the rental or lease receipts from the letting of the rooms are not subject to the convention and tourism tax. A permanent guest is not considered synonymous with a permanent room; i.e., the rent or lease of accommodations on a permanent basis to a person for use by its employees is subject to the tax.

*Person* means any individual corporation, partnership or other entity.

*Taxpayer* means a person, whether an individual, corporation, partnership or other entity, required under this article to pay convention and tourism tax.

*Transient guest* means a person who occupies a room in a hotel, motel or tourist court for 31 days or less during any calendar quarter.

---

Approved as to form and legality:

---

Galen Beaufort  
City Attorney