

Bill No. 5116

Ordinance No. _____

Requested by: Michelle McBride

Sponsored by: Nancy Schneider

AN ORDINANCE AUTHORIZING EXECUTION OF
A TAX COLLECTION AGREEMENT BETWEEN ST.
CHARLES COUNTY AND THE ST. CHARLES
COUNTY CONVENTION AND SPORTS
FACILITIES AUTHORITY

WHEREAS, the St. Charles County Council enacted Ordinance 94-92 authorizing execution of a contract between the County and the St. Charles County Convention and Sports Facilities Authority (“Authority”); and

WHEREAS, the contract, executed June 28, 1994, authorized the County to receive and disburse to the Authority the five percent tax on transient guests in hotels and motels in St. Charles County; and

WHEREAS, such contract required funds received by the County Collector to be placed in an account under the County’s depository agreement until disbursement to the Authority; and

WHEREAS, an amendment to said agreement was authorized pursuant to Ordinance 10-051; and

WHEREAS, the County and Authority desire to replace the 1994 contract as amended with a new contract for the receipt and collection of the Room Tax; and

WHEREAS, a new Tax Collection Agreement has been agreed between St. Charles County and the Authority by which

Authority will take the responsibility for receiving and collecting the Room Tax effective January 1, 2023; and

WHEREAS, it is expected that during the transition to the Authority taking responsibility for the receipt and collection of the Room Tax the County may continue to receive Room Tax payments from taxpayers who are not aware of the change from the County to the Authority Collection, which the County will disburse to the Authority and inform the taxpayer of the revised collection procedure.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF ST. CHARLES COUNTY, MISSOURI, AS FOLLOWS:

Section 1. The County Executive and the Collector of Revenue are hereby authorized to execute the Tax Collection Agreement between St. Charles County and the St. Charles Convention and Sports Facilities Authority.

Section 2. The Tax Collection Agreement shall be substantially the same in form and content as that attached hereto as **EXHIBIT A** and incorporated herein.

Section 3. Compliance with all the terms of the agreement shall be the responsibility of the County Collector.

Section 4. This ordinance shall be in full force and effect from and after the date of its passage and approval and such contract amendment shall be valid upon its lawful execution by each governmental entity entering into such

agreement as required by Chapter 70 of the Revised Statutes of Missouri.

DATE PASSED

DATE APPROVED BY COUNTY EXECUTIVE

CHAIR OF THE COUNCIL

COUNTY EXECUTIVE

ATTEST:

COUNTY REGISTRAR

EXHIBIT A

ST. CHARLES COUNTY CONVENTION & SPORTS FACILITIES AUTHORITY TAX COLLECTION AGREEMENT

This Agreement is made on _____, 2022, between ST. CHARLES COUNTY, MISSOURI (hereinafter "the County") and the ST. CHARLES COUNTY CONVENTION AND SPORTS FACILITIES AUTHORITY (hereinafter "The Authority") for the collection of taxes owed and payable pursuant to RSMo. §67.1158 on transient guests in hotels and motels in St. Charles County ("the Room Tax") on the following terms and conditions:

WHEREAS, by Contract dated June 28, 1994, as amended, the County agreed to collect and remit to the Authority the Room Tax ("the 1994 Contract, as amended");

WHEREAS, the Authority and the County have agreed to have the Authority take the responsibility for receiving and collecting the Room Tax;

WHEREAS, it is expected that during the transition to the Authority taking responsibility for the receipt and collection of the Room Tax the County may continue to receive Room Tax payments from taxpayers who are not aware of the change from the County to the Authority Collection; and

WHEREAS, the County and the Authority now desire to replace the 1994 Contract as amended with a new Contract for the receipt and collection of the Room Tax;

NOW, THEREFORE, for and in consideration of the premises and of the covenants hereinafter made, it is hereby agreed as follows:

ARTICLE I - GENERAL TERMS

- A. The Effective Date of this Contract is January 1, 2023.
- B. The 1994 Contract, as amended is no longer in effect as of the Effective Date.
- C. On and after the Effective Date, the Authority will:
 1. Collect and receive the Room Tax in St. Charles County pursuant to §67.1158.
 2. Use the Room Tax for the Authority's statutory purposes.
 3. Prepare and distribute all forms necessary for the collection of the tax.
 4. Contact any hotels or motels that are delinquent in payment.
 5. Audit the facilities subject to the Room tax periodically for compliance.

6. If any Room Tax payments or reports have mistakenly been sent to the County or the County Collector after the Effective Date, the County or County Collector will promptly notify the Authority that such errant payments or reports have been received. The Authority shall promptly pick them up from the County or the County Collector upon such notification.
 7. Through its staff and attorneys, collect and enforce the Room Tax, plus any late payment penalty and the additional interest on unpaid taxes.
- D. On and after the Effective Date, the County will:
1. Within 45 days of the Effective Date pay over to the Authority and give a final accounting to the Authority all Room taxes received by the County, all in accordance with the 1994 Contract as amended.
 2. Promptly notify the Authority when a Room Tax payment or report is received by the County and/or the County Collector; and hold such payments and reports until the Authority picks them up from the County Collector's office. When necessary, endorse the payment instrument over to the Authority.
 3. Direct any taxpayer inquiring about the Room Tax to the Authority for a response.

ARTICLE II - LIABILITY

To the extent permitted by law, the Authority shall indemnify, protect and hold harmless St. Charles County, Missouri, from and against the loss, cost, claims, demands, damage and/or expense arising out of any demand, claim, suit or judgment for damages to property and injury to or death of persons including the officers, agents and employees of either party herein, including payment under any workmen's compensation law or under any plan for employee's disability or death benefit which may arise out of or be caused in whole or in part by the fault, failure, negligence or alleged negligence of the Authority, its agents, servants or employees.

ARTICLE III -- LIMITATIONS

- A. The Contract hereby entered into is not assignable and is to be exercised solely by the Authority.
- B. The Authority shall comply with all applicable laws, ordinances, rules, regulations and requirements now in force or which may hereinafter be put into force.

- C. The Authority is a separate political subdivision of the State of Missouri and an independent contractor and has no authority to bind or obligate the County without prior written approval.
- D. The County is a separate governmental entity of the State of Missouri and an independent contractor and has no authority to bind or obligate the Authority without prior written approval.

ARTICLE IV - TERMINATION

This agreement may be terminated by either party hereto at any time by giving thirty (30) days prior written notice to the other at the following addresses:

To the Authority:

St. Charles County Convention
and Sports Facilities Authority
P.O. Box 858
St. Charles, Missouri 63301
Attention: Chairman

with a copy to:
Robert Guinness
Guinness & Buehler, LLC.
50 Hill Pointe Ct, Suite 200
St. Charles, Missouri 63303

To the County:

St. Charles County Revenue Collector
201 North Second Street – Suite 134
St. Charles, Missouri 63301

with a copy to:
County Counselor
100 North Third Street – Suite 216
St. Charles, Missouri 63301

IN WITNESS WHEREOF, the parties have entered into this Contract Amendment on the date last written below.

Executed by the County this _____ Day of _____, 2022.

Executed by the Authority this _____ Day of _____, 2022.

ST. CHARLES COUNTY CONVENTION AND SPORTS FACILITIES AUTHORITY

By: _____
Thomas Wapelhorst, Chairman

ATTEST:

Diane Tocco, Administrator

ST. CHARLES COUNTY, MISSOURI

ST CHARLES COUNTY COLLECTOR

By: _____
Steve Ehlmann, County Executive

Michelle D. McBride

ATTEST:

Brenda Hinton, County Registrar