

CHAPTER 12

HOTEL/MOTEL TAX

12.01 Tax Imposed
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12.01 TAX IMPOSED. There is imposed a hotel and motel tax at the rate of five percent (5%) upon the sales price from the renting of sleeping rooms, apartments or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, manufactured or mobile home which is tangible personal property, or tourist court or in any place where sleeping accommodations are furnished to transient guests for rent, whether with or without meals, except for the sales price from the renting of sleeping rooms and dormitories and in memorial unions at all universities and colleges located in the State and the guests of a religious institution if the property is exempt under Section 427.1, Subsection 9, of the Code of Iowa and the purpose of renting is to provide a place for a religious retreat or function and not a place for transient guests generally.

(Code of Iowa, Sec. 423A.1)

12.02 DEFINITIONS. “Renting” and “rent,” as used in this chapter, include any kind of direct or indirect charge for the use of sleeping rooms, apartments or sleeping quarters. However, the tax imposed in this chapter does not apply to the sales price from the renting of a sleeping room, apartment or sleeping quarters while rented by the same person for a period of more than thirty-one (31) consecutive days.

(Code of Iowa, Sec. 423A.1)

12.03 COLLECTION AND ENFORCEMENT. The Director of Revenue is responsible for the collection and enforcement of all taxes, penalties and interest imposed by this chapter pursuant to Chapter 423A of the Code of Iowa.

(Code of Iowa, Sec. 423A.1)

12.04 DISPOSITION OF PROCEEDS. All revenue received by the City from the imposition of the hotel and motel tax shall be credited to the General Fund of the City and the revenue shall be used as follows:

1. At least fifty percent (50%) of the revenue derived from the hotel and motel tax shall be spent for the acquisition of sites for, or constructing, improving, enlarging, equipping, repairing, operating or maintaining recreation, convention, cultural or entertainment facilities, including, but not limited to, memorial buildings, halls and monuments,