

CHAPTER 10

HOTEL AND MOTEL TAX

10.01 Definitions
10.02 Tax Imposed
10.03 Exemptions

10.04 Restrictions
10.05 Effective Date

10.01 DEFINITIONS. Unless otherwise expressly stated or the context clearly indicates different intention, the following terms shall, for the purpose of this chapter, have the meanings in this section:

1. “Lodging” means rooms, apartments, or sleeping quarters in a hotel, motel, inn, public lodging house, room house, or manufactured or mobile home which is tangible personal property, or in a tourist court, or in any place where sleeping accommodations are furnished to transient guests for rent, whether with or without meals.
2. “Rent” or “renting” means a transfer of possession or control of lodging for a fixed or indeterminate term for consideration, and includes any kind of direct or indirect charge for such lodging or its use.

10.02 TAX IMPOSED. There is imposed a seven percent hotel and motel tax upon the gross receipts from the rent of any and all lodging within the corporate boundaries of the City.

10.03 EXEMPTIONS. The exemptions from said tax as set forth in Section 423A.5 of the *Code of Iowa*, as amended, are adopted by reference and made a part hereof as though fully set forth herein.

10.04 RESTRICTIONS. The revenue derived from the tax imposed in this chapter shall be used for the purposes supporting local and regional recreation, convention, cultural, and entertainment facilities, for the promotion and encouragement of tourist and convention business, and for other purposes permitted by Chapter 423A of the *Code of Iowa* (2013).

10.05 EFFECTIVE DATE. The tax as set forth in this chapter shall be imposed on all gross rent receipts received on or after January 1, 2014.

[The next page is 85]