137C.9 License fees.

Either the department or the municipal corporation shall collect the following annual license fees:

1. For a hotel containing fifteen guest rooms or less, twenty dollars.

2. For a hotel containing more than fifteen but less than thirty-one guest rooms, thirty dollars.

3. For a hotel containing more than thirty but less than seventy-six guest rooms, forty dollars.

4. For a hotel containing more than seventy-five but less than one hundred fifty guest rooms, fifty dollars.

5. For a hotel containing one hundred fifty or more guest rooms, seventy-five dollars.

Fees collected by the department shall be deposited in the general fund of the state. Fees collected by a municipal corporation shall be retained by it and for its use.

[S13, § 2527-l; C24, 27, 31, 35, 39, § **2812;** C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, § 170.5; C79, 81, § 170B.6]

90 Acts, ch 1204, § 66

C91, § 137C.9