

CHAPTER 294**HOTEL AND MOTEL TAX EXEMPTION***S.F. 185*

AN ACT relating to the hotel and motel tax and providing an exemption.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 422A.1, unnumbered paragraph 1, Code 1989, is amended to read as follows:

A city or county may impose by ordinance of the city council or by resolution of the board of supervisors a hotel and motel tax, at a rate not to exceed seven percent, which shall be imposed in increments of one or more full percentage points upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in a hotel, motel, inn, public lodging house, rooming house, 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 the gross receipts from the renting of sleeping rooms in dormitories and in memorial unions at all universities and colleges located in the state of Iowa and the guests of a religious institution if the property is exempt under section 427.1, subsection 9, and the purpose of renting is to provide a place for a religious retreat or function and not a place for transient guests generally. The tax when imposed by a city shall apply only within the corporate boundaries of that city and when imposed by a county shall apply only outside incorporated areas within that county. "Renting" and "rent" include any kind of direct or indirect charge for such sleeping rooms, apartments, or sleeping quarters, or their use. However, the tax does not apply to the gross receipts 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 consecutive days.

Approved June 3, 1989

CHAPTER 295**CREDIT CHARGES***S.F. 462*

AN ACT relating to credit transactions by changing the maximum service fee on loans by industrial loan companies, by changing the maximum finance charge for certain consumer loans pursuant to open-end credit.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 536A.23, subsection 2, Code 1989, is amended by striking the subsection and inserting in lieu thereof the following:

2. Charge, receive, or collect in advance, a service charge in excess of one dollar for each fifty dollars of the amount of the note, not to exceed a total of one hundred twenty dollars.

Sec. 2. Section 537.2402, subsection 3, Code 1989, is amended to read as follows:

3. If the billing cycle is monthly, the charge ~~may shall~~ not exceed an amount equal to one and ~~one-half~~ sixty-five hundredths percent of ~~that part~~ of the maximum amount pursuant to subsection 2 ~~which is five hundred dollars or less and one and one-fourth percent of that part of the maximum amount which is more than five hundred dollars.~~ If the billing cycle is not monthly, the maximum charge for the billing cycle shall bear the same relation to the applicable monthly maximum charge as the number of days in the billing cycle bears to three hundred

sixty-five divided by twelve. A billing cycle is monthly if the closing date of the cycle is the same date each month or does not vary by more than four days from the regular date.

Approved June 3, 1989

CHAPTER 296

SUBSTANTIVE CODE CORRECTIONS

S.F. 141

AN ACT relating to statutory corrections which adjust language to reflect current practices, insert earlier omissions, delete redundancies and inaccuracies, delete temporary language, resolve inconsistencies and conflicts, update ongoing provisions, and remove ambiguities.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 5.4, Code 1989, is amended to read as follows:

5.4 DUTIES — REPORTS.

~~It shall be the duty of each of said~~ The commissioners to shall attend the meeting of the national conference of commissioners on uniform state laws, or to arrange for the attendance of at least one of their number at such the national conference, and both in and out of such the national conference they shall do all in their power to promote uniformity in state laws, upon all subjects where uniformity may be is deemed desirable and practicable; said. The commission shall report to the legislature at its next session legislative council of the general assembly, and from time to time thereafter as said commission may deem proper, an account of its transactions, and its advice and recommendations for legislation. This report shall be printed for presentation to each legislature the council. The council shall submit the report to the speaker of the house and president of the senate who shall forward it to the appropriate committees of the general assembly for further study. It shall also be the duty of said The commission to shall bring about as far as practicable the uniform judicial interpretation of all uniform laws and generally to devise and recommend such additional legislation or other or further course of action as shall tend to accomplish the purposes of this chapter.

Sec. 2. Section 7E.6, subsection 3, Code 1989, is amended to read as follows:

3. Any position of membership on the lottery board which currently receives a salary shall receive during the 1986-1987 fiscal year a salary at one-half of the level received in the 1985-1986 fiscal year and a compensation of forty dollars per day and expenses in the 1987-1988 fiscal year and each fiscal year thereafter. ~~Any position of membership on the racing commission which currently receives a salary shall receive that salary during the 1986-1987 fiscal year, and a compensation of forty dollars per day and expenses in the 1987-1988 fiscal year and each fiscal year thereafter.~~

Sec. 3. Section 7E.6, subsection 8, Code 1989, is amended to read as follows:

8. It is the intent of the general assembly that this section shall be the governing provision on the subject of the compensation of any position of membership on any board, committee, commission, or council in the state government and that the provisions of this section shall govern over any conflicting provision of law except provisions enacted subsequent to July 1, 1986, notwithstanding the provisions of section 4.7.

Sec. 4. Section 17A.6, subsection 2, Code 1989, is amended to read as follows:

2. Subject to the direction of the administrative rules co-ordinator, the Code editor shall cause the "Iowa Administrative Code" to be compiled, indexed, and published in loose-leaf form