

423A.5 Exemptions.

There are exempted from the provisions of [this chapter](#) and from the computation of any amount of tax imposed by [this chapter](#) all of the following:

1. *a.* The sales price from the renting of lodging to a person where the lodging is rented by the same person for a period of more than thirty-one consecutive days, except as provided in paragraph “*b*”.

b. The sales price from the renting of lodging to a person where the lodging is rented by the same person for the period beginning after ninety consecutive days of rental by such person, if the rental is a room, apartment, or sleeping quarter in a hotel, motel, inn, public lodging house, or rooming house, or in any place where sleeping accommodations are furnished to a transient guest.

2. The sales price from the renting of sleeping rooms in dormitories at all universities and colleges located in the state of Iowa.

3. The sales price of lodging furnished to the guests of a religious institution if the property is exempt under [section 427.1, subsection 8](#), and the purpose of renting is to provide a place for a religious retreat or function and not a place for transient guests generally.

4. *a.* The sales price of lodging furnished to the guests of a nonprofit lodging provider and the purpose of renting is to provide a place for the friends and family of a hospital patient during a time of medical need of the patient and the length of stay is based upon the needs of the friends, family, or patient.

b. For purposes of [this subsection](#), “*nonprofit lodging provider*” means a nonprofit entity which is exempt from federal income taxation pursuant to section 501(c)(3) of the Internal Revenue Code that maintains an established facility that provides lodging to friends and family of a hospital patient during a time of medical need of the patient.

[2005 Acts, ch 140, §23; 2008 Acts, ch 1184, §58, 59; 2009 Acts, ch 179, §138, 139; 2018 Acts, ch 1161, §249, 255; 2020 Acts, ch 1081, §1, 2](#)