

**423A.3 State-imposed hotel and motel tax.**

A tax of five percent is imposed upon the sales price for the renting of any lodging if the renting occurs in this state. The tax shall be collected by any lessor of lodging from the user of that lodging. The lessor shall add the tax to the sales price of the lodging, and the state-imposed tax, when collected, shall be stated as a distinct item, separate and apart from the sales price of the lodging and the local tax imposed, if any, under section 423A.4.

2005 Acts, ch 140, §21; 2006 Acts, ch 1010, §103

Referred to in §423A.5