

423A.2 Definitions.

1. For the purposes of [this chapter](#), unless the context otherwise requires:
 - a. “*Department*” means the department of revenue.
 - b. “*Lessor*” means any person engaged in the business of renting lodging to users.
 - c. “*Lodging*” means rooms, apartments, or sleeping quarters in a hotel, motel, inn, public lodging house, rooming 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. Lodging does not include rooms that are not used for sleeping accommodations.
 - d. “*Person*” means the same as the term is defined in [section 423.1](#).
 - e. “*Renting*” or “*rent*” 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.
 - f. “*Sales price*” means the consideration for renting of lodging and means the same as the term is defined in [section 423.1](#).
 - g. “*User*” means a person to whom lodging is rented.
2. All other words and phrases used in [this chapter](#) and defined in [section 423.1](#) have the meaning given them by [section 423.1](#) for the purposes of [this chapter](#).
[2005 Acts, ch 140, §20, 28, 29; 2009 Acts, ch 179, §137; 2011 Acts, ch 25, §143](#)