

**137C.9 License fees.**

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

- a. For a hotel containing fifteen guest rooms or less, twenty-seven dollars.
- b. For a hotel containing more than fifteen but less than thirty-one guest rooms, forty dollars and fifty cents.
- c. For a hotel containing more than thirty but less than seventy-six guest rooms, fifty-four dollars.
- d. For a hotel containing more than seventy-five but less than one hundred fifty guest rooms, fifty-seven dollars and fifty cents.
- e. For a hotel containing one hundred fifty or more guest rooms, one hundred one dollars and twenty-five cents.

2. 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, §2527-1; 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

[2007 Acts, ch 215, §208](#)

Referred to in [§137E.3A](#)