

**423A.5 Exemptions.**

1. There are exempted from the provisions of [this chapter](#) and from the computation of any amount of tax imposed by [section 423A.3](#) all of the following:

*a.* The sales price from the renting of lodging which is rented by the same person for a period of more than thirty-one consecutive days.

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

2. There is exempted from the provisions of [this chapter](#) and from the computation of any amount of tax imposed by [section 423A.4](#) all of the following:

*a.* The sales price from the renting of lodging or rooms exempt under [subsection 1](#).

*b.* 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.

[2005 Acts, ch 140, §23](#); [2008 Acts, ch 1184, §58, 59](#); [2009 Acts, ch 179, §138, 139](#)