

423A.6 Administration by director.

1. The director of revenue shall administer the state and local hotel and motel tax as nearly as possible in conjunction with the administration of the state sales tax law, except that portion of the law which implements the streamlined sales and use tax agreement. The director shall provide appropriate forms, or provide on the regular state tax forms, for reporting state and local hotel and motel tax liability. All moneys received or refunded one hundred eighty days after the date on which a city, county, or land use district terminates its local hotel and motel tax and all moneys received from the state hotel and motel tax shall be deposited in or withdrawn from the general fund of the state.

2. If a reinvestment district is established under [chapter 15J](#), beginning the first day of the calendar quarter beginning on the reinvestment district's commencement date, the director of revenue shall, subject to remittance limitations established by the economic development authority board pursuant to [section 15J.4, subsection 3](#), transfer from the general fund of the state to a district account created in the state reinvestment district fund for each reinvestment district established under [chapter 15J](#), the amount of the new state hotel and motel tax revenue, determined in [section 15J.5, subsection 2](#), paragraph "b", in the district. Such transfers shall cease pursuant to [section 15J.8](#).

3. The director, in consultation with local officials, shall collect and account for a local hotel and motel tax and shall credit all revenues to the local transient guest tax fund created in [section 423A.7](#). Local authorities shall not require any tax permit not required by the director of revenue.

4. [Section 422.25, subsection 4, sections 422.30, 422.67, and 422.68, section 422.69, subsection 1, sections 422.70, 422.71, 422.72, 422.74, and 422.75, section 423.14, subsection 1, and sections 423.23, 423.24, 423.25, 423.31, 423.33, 423.35, 423.37 through 423.42, and 423.47](#), consistent with the provisions of [this chapter](#), apply with respect to the taxes authorized under [this chapter](#), in the same manner and with the same effect as if the state and local hotel and motel taxes were retail sales taxes within the meaning of those statutes. Notwithstanding [this subsection](#), the director shall provide for quarterly filing of returns and for other than quarterly filing of returns both as prescribed in [section 423.31](#). The director may require all persons who are engaged in the business of deriving any sales price subject to tax under [this chapter](#) to register with the department. All taxes collected under [this chapter](#) by a retailer, lodging provider, lodging facilitator, lodging platform, or any other person are deemed to be held in trust for the state of Iowa and the local jurisdictions imposing the taxes.

[2005 Acts, ch 140, §24; 2007 Acts, ch 126, §70; 2013 Acts, ch 119, §10; 2014 Acts, ch 1092, §91; 2014 Acts, ch 1093, §23; 2017 Acts, ch 158, §3; 2018 Acts, ch 1161, §251, 255](#)

Referred to in [§15J.4, 15J.5, 15J.6, 423A.7](#)

2018 amendment to subsection 4 effective January 1, 2019; 2018 Acts, ch 1161, §255

Subsection 4 amended