

137C.9 License fees.

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

a. For a hotel containing thirty guest rooms or less, fifty dollars.

b. For a hotel containing more than thirty but less than one hundred one guest rooms, one hundred dollars.

c. For a hotel containing one hundred one guest rooms or more, one hundred fifty dollars.

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](#); [2018 Acts, ch 1144, §3, 16](#); [2019 Acts, ch 136, §33](#)

Referred to in [§137E.3A](#)

Subsection 1, paragraph c amended