

**423A.2 Definitions.**

1. For the purposes of [this chapter](#), unless the context otherwise requires:
  - a. “Affiliate” means the same as defined in [section 423.1](#).
  - b. “Department” means the department of revenue.
  - c. “Facilitate” or “facilitation” includes brokering, coordinating, or in any way arranging for the rental of lodging by users.
  - d. “Facilitation fee” means any consideration, by whatever name called, that a lodging facilitator or lodging platform charges to a user for facilitating the user’s rental of lodging. “Facilitation fee” does not include any commission a lodging provider pays to a lodging facilitator or a lodging platform for facilitating the rental of lodging.
  - e. “Lodging” means rooms, apartments, or sleeping quarters in a hotel, motel, inn, public lodging house, rooming house, cabin, apartment, residential property, 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 conference, meeting, or banquet rooms that are not used for or offered as part of sleeping accommodations.
  - f. “Lodging facilitator” means a person or any affiliate of a person, other than a lodging provider or a lodging platform, that facilitates the renting of lodging and collects or processes the sales price charged to the user.
  - g. “Lodging platform” means a person or any affiliate of a person, other than a lodging provider, that facilitates the renting of lodging by doing all of the following:
    - (1) The person or an affiliate of the person owns, operates, or controls a lodging marketplace that allows a lodging provider who is not an affiliate of the person to offer or list lodging for rent on the marketplace. For purposes of this subparagraph, it is immaterial whether or not the lodging provider has a tax permit under [this chapter](#) or in what manner the lodging is classified for property tax or zoning purposes.
    - (2) The person or an affiliate of the person collects or processes the sales price charged to the user.
  - h. “Lodging provider” means any of the following:
    - (1) A person or any affiliate of a person that owns, operates, or manages lodging and makes the lodging available for rent through the person or any affiliate, or through a lodging platform or a lodging facilitator.
    - (2) A person or any affiliate of a person who possesses or acquires a right to or interest in any lodging with an intent to rent the lodging to another person through the person or any affiliate, or through a lodging platform or a lodging facilitator.
  - i. “Person” means the same as the term is defined in [section 423.1](#).
  - j. “Renting”, “rental”, or “rent” means a transfer of use, possession, or control of lodging for a fixed or indeterminate term for consideration.
  - k. “Sales price” means all consideration charged for the renting and facilitation of renting of lodging before taxes, including but not limited to facilitation fees, cleaning fees, linen fees, towel fees, nonrefundable deposits, and any other direct or indirect charge made or consideration provided in connection with the renting and facilitation of renting of lodging.
  - l. “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; 2018 Acts, ch 1161, §246, 255, 256](#)  
Referred to in §15J.2, 80.45A  
 Legislative intent regarding definition of lodging; [2018 Acts, ch 1161, §254](#)