

**423A.3 State-imposed hotel and motel tax.**

A tax of five percent is imposed upon the sales price for the renting of any lodging if the lodging is located in this state. The tax shall be collected and remitted as provided in [section 423A.5A](#).

[2005 Acts, ch 140, §21](#); [2006 Acts, ch 1010, §103](#); [2018 Acts, ch 1161, §247, 255](#)

Referred to in [§15J.2, 15J.5, 423A.5A](#)