

**701—103.1(423A) Definitions.**

**103.1(1) *Incorporation of definitions.*** To the extent it is consistent with Iowa Code chapter 423A and this chapter, all other words and phrases used in this chapter shall mean the same as defined in Iowa Code section 423.1 and rule 701—211.1(423).

**103.1(2) *Chapter-specific definitions.*** For purposes of this chapter, unless the context otherwise requires:

*“Land use district”* means a district created under Iowa Code chapter 303, subchapter IV.

*“Locally imposed tax”* means the hotel and motel tax levied by Iowa Code section 423A.4.

*“Retailer”* means a person required to collect hotel and motel tax, including but not limited to lodging providers, lodging facilitators, and lodging platforms.

*“State-imposed tax”* means the hotel and motel tax levied by Iowa Code section 423A.3.

*“Tax”* or *“hotel and motel tax”* means the state-imposed hotel and motel tax levied by Iowa Code section 423A.3 and any locally imposed hotel and motel tax levied by Iowa Code section 423A.4.

This rule is intended to implement Iowa Code sections 423A.2, 423A.3, and 423A.4.  
[ARC 3750C, IAB 4/11/18, effective 5/16/18; ARC 4195C, IAB 12/19/18, effective 1/23/19]