

House File 760

H-1289

1 Amend the amendment, H-1204, to House File 760 as follows:

2 1. Page 1, by striking line 13 and inserting <person.

3 Sec. _____. Section 423A.7, subsection 3, Code 2019, is
4 amended to read as follows:

5 3. Moneys received by the city or county from this fund
6 shall be credited to the general fund of the city or county,
7 subject to the provisions of subsection 4.

8 Sec. _____. Section 423A.7, subsection 4, paragraphs a and b,
9 Code 2019, are amended by striking the paragraphs and inserting
10 in lieu thereof the following:

11 a. A city or county shall establish a hotel and motel tax
12 account within the general fund of the city or county. All
13 of the revenues received by the city or county pursuant to
14 subsection 2 shall be deposited into the account. Interest
15 earned on revenues deposited in the account shall remain in the
16 account and be used for the purposes specified in this section.

17 b. (1) The governing authority of each city or county
18 which levies the tax shall spend at least fifty percent of the
19 revenues in the account on the promotion of tourism in the
20 city, county, or surrounding areas.

21 (2) The remaining revenues not subject to subparagraph (1)
22 may be spent by the city or county which levies the tax for any
23 city or county operation authorized by law as a proper purpose
24 for the expenditure within statutory limitations of city or
25 county revenues derived from ad valorem taxes.

26 Sec. _____. Section 423A.7, subsection 4, paragraphs c and e,
27 Code 2019, are amended to read as follows:

28 c. Any city or county which levies and collects the local
29 hotel and motel tax authorized by section 423A.4 may pledge
30 irrevocably an amount of the revenues derived therefrom for
31 each of the years the bonds remain outstanding to the payment
32 of bonds which the city or county may issue for ~~one or more of~~
33 the purposes set forth in paragraph ~~"a"~~ "b", subparagraph (1).
34 Any revenue pledged to the payment of such bonds ~~may~~ shall be
35 credited to the spending ~~requirement of~~ authorized pursuant to

1 paragraph ~~"a"~~ "b", subparagraph (2).

2 e. A city or county, jointly with one or more other cities
3 or counties as provided in **chapter 28E**, may pledge irrevocably
4 any amount derived from the revenues of the local hotel and
5 motel tax to the support or payment of bonds issued for a
6 project within the purposes set forth in paragraph ~~"a"~~ "b",
7 subparagraph (1), and located within one or more of the
8 participatory cities or counties or may apply the proceeds
9 of its bonds to the support of any such project. Revenue
10 so pledged or applied shall be credited to the spending
11 ~~requirement of authorized pursuant to~~ paragraph ~~"a"~~ "b",
12 subparagraph (2).

13 Sec. _____. NEW SECTION. 423A.8 Good-faith effort to collect
14 **tax.**

15 A land use district, city, or county, including a city
16 or county acting jointly with other local governments shall
17 expend a portion of the remaining revenues of the local hotel
18 and motel tax in section 423A.7, subsection 4, paragraph "b",
19 subparagraph (2), for paid advertisements or public service
20 announcements that disseminate information about the law
21 requiring lodging providers to obtain a permit and to collect
22 the state and locally imposed taxes under this chapter.>

23 _____. Title page, by striking lines 1 through 3 and inserting
24 <An Act relating to exemptions from hotel and motel taxes and
25 expenditures of local hotel and motel taxes.>>

26 2. By renumbering as necessary.

WILLS of Dickinson