

Reprinted 2/79

MAR 2 1979

HOUSE FILE 662

WAYS & MEANS CALENDAR

By COMMITTEE ON WAYS AND MEANS

(Formerly Study Bill 36)

Passed House, Date 3-26-79 (4/1/81) Passed Senate, Date _____

Vote: Ayes 89 Nays 3 Vote: Ayes _____ Nays _____

Approved June 6, 1979

A BILL FOR

1 An Act limiting the hotel and motel tax to a tax on sleeping
2 accommodations and making corrective changes in the hotel
3 and motel tax.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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662

1 Section 1. Section four hundred twenty-two A point one
2 (422A.1), unnumbered paragraphs one (1), two (2) and three
3 (3), Code 1979, are amended to read as follows:

4 A city or county may impose by ordinance of the city council
5 or by resolution of the board of supervisors a hotel and motel
6 tax, at a rate not to exceed seven percent, which shall be
7 imposed in increments of one or more full percentage points
8 upon the gross receipts from the renting of any and all
9 sleeping rooms, apartments, or sleeping quarters in any hotel,
10 motel, inn, public lodging house, rooming house, or tourist
11 court, or in any place where sleeping accommodations are
12 furnished to transient guests for rent, whether with or without
13 meals except the gross receipts from the renting of sleeping
14 rooms in dormitories and in memorial unions at all universities
15 and colleges located in the state of Iowa universities-and
16 colleges. The tax when imposed by a city shall apply only
17 within the corporate boundaries of that city and when imposed
18 by a county shall apply only outside incorporated areas within
19 that county. "Renting" and "rent" include any kind of direct
20 or indirect charge for such sleeping rooms, apartments,
21 sleeping quarters, or the use thereof. However, such tax
22 shall not apply to the gross receipts from the renting of
23 a sleeping room, apartment, or sleeping quarters while rented
24 by the same person for a period of more than thirty-one
25 consecutive days.

26 A local hotel and motel tax shall be imposed on January
27 1st, April 1st, July 1st, or ~~September-1st~~ October
28 1st, following the notification of the director of revenue.
29 Once imposed, the tax shall remain in effect at the rate
30 imposed for a minimum of one year. A local hotel and motel
31 tax shall terminate only on March 31st, June 30
32 thirtieth, September 30 thirtieth, or December 31st
33 thirtieth. At least sixty days prior to the tax being effective
34 or prior to a revision in the tax rate, or prior to the repeal
35 of the tax, a city or county shall provide notice by certified

1 mail of such action to the director of revenue.
2 A city or county shall impose a hotel and motel tax or
3 revise the tax rate, only after an election at which a majority
4 of those voting on the question favors imposition or revision.
5 The election shall be held at the time of that city's or
6 county's general election.

7 Sec. 2. This Act, being deemed of immediate importance,
8 shall take effect from and after its publication in The Marion
9 Sentinel, a newspaper published in Marion, Iowa, and in The
10 Manchester Press, a newspaper published in Manchester, Iowa.

11 EXPLANATION

12 The bill clarifies the exemption from the hotel and motel
13 tax for dormitories and memorial unions which are located
14 at the colleges and universities in the state, corrects the
15 date when the tax can be imposed and requires the revising
16 of the tax rate to be done only after a favorable election
17 and imposes the tax only on sleeping accommodations.

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HOUSE FILE 662

H-3426

1 Amend the amendment, H-3394, to House File 662
2 as follows:
3 1. Page 1, by striking lines 7 through 20 and
4 inserting in lieu thereof the words "election shall
5 be held at the time of ~~that city's or county's~~ the
6 general election as defined in section thirty-nine
7 point three (39.3), subsection three (3) of the Code."

H-3426 FILED *Out of order 3/26/1979* BY LORENZEN of Scott
MARCH 15, 1979 SCHNEKLOTH of Scott
WALTER of Pottawattamie
DIELEMAN of Marion

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HOUSE FILE 662

H-3394

1 Amend House File 662 as follows:

2 1. Page 2, by striking lines 2 through 6 and
3 inserting in lieu thereof the following:

4 "A city or county shall impose a hotel and motel
5 tax, only after an election at which a majority of
6 those voting on the question favors imposition. The
7 election shall be held at the time of that city's
8 city election as defined in section thirty-nine point
9 three (39.3), subsection five (5) of the Code, except
10 that the question shall not be submitted at a city
11 primary or runoff election, if only the city has
12 approved an ordinance to impose or revise the tax
13 or that county's general election as defined in section
14 thirty-nine point three (39.3), subsection three (3)
15 of the Code if a city in the county has approved an
16 ordinance to impose or revise the tax and the county
17 board of supervisors has adopted a resolution to
18 impose or revise the tax or if only the county board
19 of supervisors has adopted a resolution to impose
20 or revise the tax."

21 2. Amend the title, line 3, by inserting after
22 the word "tax" the words "and clarifying when the
23 election for the imposition of a hotel and motel tax:
24 is to be held".

H-3394 FILED *w/2 3/26 (p. 1151)*
MARCH 13, 1979

BY KREWSON of Polk
CRAWFORD of Story
BRANDT of Black Hawk
BINA of Scott

HOUSE FILE 662

H-3420

1 Amend House File 662 as follows:

2 1. Page 2, line 3, by striking the word "revise"
3 and inserting in lieu thereof the word "increase".

4 2. Page 2, line 4, by striking the word
5 "revision" and inserting in lieu thereof the word
6 "increase".

H-3420 FILED *Adopted 3/26 (p. 1151)*
MARCH 14, 1979

BY CONLON of Muscatine

Ways and Means 3/28
Do Pass 3/29 (p. 1016)

House File 662

Ways and Means
Readinger, Chairperson
Holden
Hutchins

HOUSE FILE 662

By COMMITTEE ON WAYS AND MEANS

(As Amended and Passed by the House)

Passed House, Date 3-26-79 (p. 1131) Passed Senate, Date 4-6-79 (p. 1121)

Vote: Ayes 89 Nays 3 Vote: Ayes 43 Nays 0

Approved June 6, 1979
Repassed Senate 5-2-79 (p. 1524)
117-0

A BILL FOR

1 An Act limiting the hotel and motel tax to a tax on sleeping
2 accommodations and making corrective changes in the hotel
3 and motel tax.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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_____ House Amendments

SENATE AMENDMENT TO HOUSE FILE 662

H-3824

- 1 Amend House File 662 as amended, passed and
- 2 reprinted by the house as follows:
- 3 1. Page 2, line 2, by inserting after the word
- 4 "impose" the words ", repeal or change the rate
- 5 of".
- 6 2. Page 2, lines 2 and 3, by striking the words
- 7 "or increase the tax rate".
- 8 3. Page 2, line 5, by striking the words "or
- 9 increase" and inserting in lieu thereof the words
- 10 ", repeal or change".
- 11 4. Page 2, line 6, by inserting after the
- 12 word "election." the words "The election requirement
- 13 shall apply only to reduction or repeal of the tax
- 14 in the case where a unit of government has a bond
- 15 issue which is guaranteed by the receipts from the
- 16 hotel and motel tax."

H-3824 FILED
APRIL 10, 1979

RECEIVED FROM THE SENATE

House referred to committee 4/20 (p. 1906)
Senate recessed 5/3 (p. 1524)

1 Section 1. Section four hundred twenty-two A point one
2 (422A.1), unnumbered paragraphs one (1), two (2) and three
3 (3), Code 1979, are amended to read as follows:

4 A city or county may impose by ordinance of the city council
5 or by resolution of the board of supervisors a hotel and motel
6 tax, at a rate not to exceed seven percent, which shall be
7 imposed in increments of one or more full percentage points
8 upon the gross receipts from the renting of any and all
9 sleeping rooms, apartments, or sleeping quarters in any hotel,
10 motel, inn, public lodging house, rooming house, or tourist
11 court, or in any place where sleeping accommodations are
12 furnished to transient guests for rent, whether with or without
13 meals except the gross receipts from the renting of sleeping
14 rooms in dormitories and in memorial unions at all universities
15 and colleges located in the state of Iowa universities-and
16 colleges. The tax when imposed by a city shall apply only
17 within the corporate boundaries of that city and when imposed
18 by a county shall apply only outside incorporated areas within
19 that county. "Renting" and "rent" include any kind of direct
20 or indirect charge for such sleeping rooms, apartments,
21 sleeping quarters, or the use thereof. However, such tax
22 shall not apply to the gross receipts from the renting of
23 a sleeping room, apartment, or sleeping quarters while rented
24 by the same person for a period of more than thirty-one
25 consecutive days.

26 A local hotel and motel tax shall be imposed on January
27 1st, April 1st, July 1st, or ~~September-1st~~ October
28 first, following the notification of the director of revenue.
29 Once imposed, the tax shall remain in effect at the rate
30 imposed for a minimum of one year. A local hotel and motel
31 tax shall terminate only on March 31st thirty-first, June 30
32 thirtieth, September 30 thirtieth, or December 31st thirty-
33 first. At least sixty days prior to the tax being effective
34 or prior to a revision in the tax rate, or prior to the repeal
35 of the tax, a city or county shall provide notice by certified

1 mail of such action to the director of revenue.

2 A city or county shall impose a hotel and motel tax or
3 increase the tax rate, only after an election at which a
4 majority of those voting on the question favors imposition
5 or increase. The election shall be held at the time of that
6 city's or county's general election.

7 Sec. 2. This Act, being deemed of immediate importance,
8 shall take effect from and after its publication in The Marion
9 Sentinel, a newspaper published in Marion, Iowa, and in The
10 Manchester Press, a newspaper published in Manchester, Iowa.

11 EXPLANATION

12 The bill clarifies the exemption from the hotel and motel
13 tax for dormitories and memorial unions which are located
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15 date when the tax can be imposed and requires the revising
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17 and imposes the tax only on sleeping accommodations.

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HOUSE FILE 662

S-3418

1 Amend House File 662 as amended, passed and
2 reprinted by the House as follows:
3 1. Page 2, line 2, by inserting after the word
4 "impose" the words "repeal or change the rate
5 of".
6 2. Page 2, lines 2 and 3 by striking the words
7 "or increase the tax rate".
8 3. Page 2, line 5, by striking the words "or
9 increase" and inserting in lieu thereof the words
10 "repeal or change".

S-3418 FILED

BY DAVID READINGER

APRIL 6, 1979

ADOPTED AS AMENDED *by 3418 (p. 1124)*

HOUSE FILE 662

S-3420

1 Amend the Readinger Amendment, S-3418, to House
2 File 662 as amended, passed and reprinted by the
3 House as follows:
4 1. Page 2, line 6, by inserting after the
5 word "election." the words "The election requirement
6 shall apply only to reduction or repeal of the tax
7 in the case where a unit of government has a bond
8 issue which is guaranteed by the receipts from the
9 hotel and motel tax."

S-3420 FILED & WITHDRAWN *(p. 1124)* BY FORREST V. SCHWENGELS
APRIL 6, 1979

HOUSE FILE 662

S-3422

1 Amend the Readinger Amendment, S-3418, to House
2 File 662 as amended, passed and reprinted by the
3 House as follows:
4 1. Page 1, by inserting after line 10, the
5 following:
6 "4. Page 2, line 6, by inserting after the
7 word "election." the words "The election requirement
8 shall apply only to reduction or repeal of the tax
9 in the case where a unit of government has a bond
10 issue which is guaranteed by the receipts from the
11 hotel and motel tax."

S-3422 FILED & ADOPTED *(p. 1124)* BY FORREST V. SCHWENGELS
APRIL 6, 1979

HOUSE FILE 662

AN ACT

LIMITING THE HOTEL AND MOTEL TAX TO A TAX ON SLEEPING
ACCOMMODATIONS AND MAKING CORRECTIVE CHANGES IN THE
HOTEL AND MOTEL TAX.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section four hundred twenty-two A point one (422A.1), unnumbered paragraphs one (1), two (2) and three (3), Code 1979, are amended to read as follows:

A city or county may impose by ordinance of the city council or by resolution of the board of supervisors a hotel and motel tax, at a rate not to exceed seven percent, which shall be imposed in increments of one or more full percentage points

upon the gross receipts from the renting of any and all sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, or tourist court, or in any place where sleeping accommodations are furnished to transient guests for rent, whether with or without meals except the gross receipts from the renting of sleeping rooms in dormitories and in memorial unions at all universities and colleges located in the state of Iowa ~~universities and colleges~~. The tax when imposed by a city shall apply only within the corporate boundaries of that city and when imposed by a county shall apply only outside incorporated areas within that county. "Renting" and "rent" include any kind of direct or indirect charge for such sleeping rooms, apartments, sleeping quarters, or the use thereof. However, such tax shall not apply to the gross receipts from the renting of a sleeping room, apartment, or sleeping quarters while rented by the same person for a period of more than thirty-one consecutive days.

A local hotel and motel tax shall be imposed on January ~~1~~ first, April ~~1~~ first, July ~~1~~ first, or ~~September 1~~ October first, following the notification of the director of revenue. Once imposed, the tax shall remain in effect at the rate imposed for a minimum of one year. A local hotel and motel tax shall terminate only on March ~~31~~ thirty-first, June ~~30~~ thirtieth, September ~~30~~ thirtieth, or December ~~31~~ thirty-first. At least sixty days prior to the tax being effective or prior to a revision in the tax rate, or prior to the repeal of the tax, a city or county shall provide notice by certified mail of such action to the director of revenue.

A city or county shall impose a hotel and motel tax or increase the tax rate, only after an election at which a majority of those voting on the question favors imposition or increase. The election shall be held at the time of that city's or county's general election.

Sec. 2. This Act, being deemed of immediate importance, shall take effect from and after its publication in The Marion Sentinel, a newspaper published in Marion, Iowa, and in The Manchester Press, a newspaper published in Manchester, Iowa.

FLOYD H. MILLEN
Speaker of the House

TERRY E. BRANSTAD
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 662, Sixty-eighth General Assembly.

DAVID L. WRAY
Chief Clerk of the House

Approved June 6, 1979

ROBERT D. RAY
Governor