

House ways & means 2-22-89 (p.534)
DO PASS 3-9-89 (p.730)
FILED FEB 09 1989

SENATE FILE 185
BY COMMITTEE ON WAYS AND MEANS
(SUCCESSOR TO SSB 153)

Passed Senate, Date 2-16-89 (p.425) Passed House, Date 4-28-89 (p.282)
Vote: Ayes 47 Nays 0 Vote: Ayes 93 Nays 0
Approved June 3, 1989

A BILL FOR Repassed House 52-89 (p.208)
Ayes 93⁽³⁾ Nays 1

41361 An Act relating to the hotel and motel tax and providing an
2 exemption.

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

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SF 185

4136

1 Section 1. Section 422A.1, unnumbered paragraph 1, Code
2 1989, is amended to read as follows:

3 A city or county may impose by ordinance of the city
4 council or by resolution of the board of supervisors a hotel
5 and motel tax, at a rate not to exceed seven percent, which
6 shall be imposed in increments of one or more full percentage
7 points upon the gross receipts from the renting of sleeping
8 rooms, apartments, or sleeping quarters in a hotel, motel,
9 inn, public lodging house, rooming house, mobile home which is
10 tangible personal property, or tourist court, or in any place
11 where sleeping accommodations are furnished to transient
12 guests for rent, whether with or without meals; except the
13 gross receipts from the renting of sleeping rooms in
14 dormitories and in memorial unions at all universities and
15 colleges located in the state of Iowa and the guests of a
16 religious institution if the property is exempt under section
17 427.1, subsection 9, and the purpose of renting is to provide
18 a place for a religious retreat or function and not a place
19 for transient guests generally. The tax when imposed by a
20 city shall apply only within the corporate boundaries of that
21 city and when imposed by a county shall apply only outside
22 incorporated areas within that county. "Renting" and "rent"
23 include any kind of direct or indirect charge for such
24 sleeping rooms, apartments, or sleeping quarters, or their
25 use. However, the tax does not apply to the gross receipts
26 from the renting of a sleeping room, apartment, or sleeping
27 quarters while rented by the same person for a period of more
28 than thirty-one consecutive days.

3595

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29 EXPLANATION

30 This bill exempts religious institutions whose property is
31 exempt from tax from collecting the hotel and motel tax when
32 the sleeping room is provided in conjunction with a religious
33 retreat or function. This bill may create a state mandate as
34 defined in section 25B.3.

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SENATE FILE 185

4136

Amend Senate File 185, as passed by the Senate, as follows:

1. Page 1, by inserting before line 1 the following:

"Sec. ____ . Section 422.61, subsection 1, Code 1989, is amended to read as follows:

1. "Financial institution" means a state bank as defined in section 524.103, subsection 19, a state bank chartered under the laws of any other state, a national banking association having its principal office within this state, a trust company, a federally chartered savings and loan association, an out-of-state state chartered savings bank, a financial institution chartered by the federal home loan bank board, a non-Iowa chartered savings and loan association, an association incorporated or authorized to do business under chapter 534, or a production credit association."

2. Title page, line 1, by inserting after the word "relating" the following: "to the franchise tax and".

By TABOR of Jackson

H-4136 FILED APRIL 20, 1989

Withdrawn 4-28-89 (p2182)

SENATE FILE 185

H-3595

1 Amend Senate File 185, as passed by the Senate, as
2 follows:

3 1. Page 1, line 14, by striking the words "and in
4 memorial unions" and inserting the following: "and in
5 memorial-unions".

By DVORSKY of Johnson

H-3595 FILED MARCH 23, 1989

Adopted 4-28-89 (p. 182)

SENATE FILE 185

H-3802

1 Amend Senate File 185, as passed by the Senate, as
2 follows:

3 1. Page 1, by inserting after line 28, the
4 following:

5 "Sec. 2. The city of Des Moines and the Iowa state
6 fair board shall meet and discuss the use of funds
7 received under chapter 422A for the benefit of the
8 Iowa state fair."

By CORBETT of Linn

H-3802 FILED APRIL 4, 1989

Not Germane 4-28-89 (p. 2183)

HOUSE AMENDMENT TO SENATE FILE 185

S-4021

1 Amend Senate File 185, as passed by the Senate, as
2 follows:
3 1. Page 1, line 14, by striking the words "and in
4 memorial unions" and inserting the following: "and-in
5 memorial-unions".

RECEIVED FROM THE HOUSE

S-4021 FILED MAY 1, 1989

Refused to Concur 5-2-89 (A 821)

House Receded

SENATE CLIP SHEET

FEBRUARY 15, 1989

Page 18

SENATE FILE 185
FISCAL NOTE

A fiscal note for SENATE FILE 185 is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note is available from the Legislative Fiscal Bureau to members of the Legislature upon request.

Senate File 185 exempts religious institutions whose property is exempt from tax from collecting the hotel and motel tax when the sleeping room is provided in conjunction with a religious retreat or function.

Fiscal Effect

This bill will not effect the state General Fund. However, the bill will reduce the amount of hotel/motel tax receipts going to local governments. There is not enough information to estimate the amount of the reduction to these local governments.

Source: Department of Revenue and Finance

(LSB 1944sc, PDD)

FILED FEBRUARY 14, 1989

BY DENNIS PROUTY, FISCAL DIRECTOR

DIGLEMAN, CH.
RIORDAN
SOORHOLTZ

SSB 153
WAYS & MEANS

SENATE FILE 185
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the hotel and motel tax and providing an
2 exception.

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

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1 Section 1. Section 422A.1, unnumbered paragraph 1, Code
2 1989, is amended to read as follows:

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4 council or by resolution of the board of supervisors a hotel
5 and motel tax, at a rate not to exceed seven percent, which
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9 inn, public lodging house, rooming house, mobile home which is
10 tangible personal property, or tourist court, or in any place
11 where sleeping accommodations are furnished to transient
12 guests for rent, whether with or without meals; except the
13 gross receipts from the renting of sleeping rooms in
14 dormitories and in memorial unions at all universities and
15 colleges located in the state of Iowa and the guests of a
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17 427.1, subsection 9, and the purpose of renting is to provide
18 a place for a religious retreat or function and not a place
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21 city and when imposed by a county shall apply only outside
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24 sleeping rooms, apartments, or sleeping quarters, or their
25 use. However, the tax does not apply to the gross receipts
26 from the renting of a sleeping room, apartment, or sleeping
27 quarters while rented by the same person for a period of more
28 than thirty-one consecutive days.

29 EXPLANATION

30 This bill exempts religious institutions whose property is
31 exempt from tax from collecting the hotel and motel tax when
32 the sleeping room is provided in conjunction with a religious
33 retreat or function. This bill may create a state mandate as
34 defined in section 25B.3.

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SENATE FILE 185

quarters while rented by the same person for a period of more than thirty-one consecutive days.

AN ACT
RELATING TO THE HOTEL AND MOTEL TAX AND PROVIDING AN EXEMPTION.

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

Section 1. Section 422A.1, unnumbered paragraph 1, Code 1989, is 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 sleeping rooms, apartments, or sleeping quarters in a hotel, motel, inn, public lodging house, rooming house, mobile home which is tangible personal property, 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 and the guests of a religious institution if the property is exempt under section 427.1, subsection 2, and the purpose of renting is to provide a place for a religious retreat or function and not a place for transient guests generally. 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, or sleeping quarters, or their use. However, the tax does not apply to the gross receipts from the renting of a sleeping room, apartment, or sleeping

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JO ANN ZIMMERMAN
President of the Senate

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DONALD D. AVENSON
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 185, Seventy-third General Assembly.

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JOHN F. DWYER
Secretary of the Senate

Approved June 3 1989

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TERRY E. BRANSTAD
Governor