

# Senate Study Bill 1231

SENATE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
WAYS AND MEANS BILL BY  
CO=CHAIRPERSONS BOLKCOM  
AND ZIEMAN)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act increasing the maximum rate of the local hotel and motel  
2 tax.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
4 TLSB 2819SC 81  
5 mg/gg/14

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1 1 Section 1. Section 423A.1, unnumbered paragraph 1, Code  
1 2 2005, is amended to read as follows:  
1 3 A city or county may impose by ordinance of the city  
1 4 council or by resolution of the board of supervisors a hotel  
1 5 and motel tax, at a rate not to exceed ~~seven~~ nine percent,  
1 6 which shall be imposed in increments of one or more full  
1 7 percentage points upon the sales price from the renting of  
1 8 sleeping rooms, apartments, or sleeping quarters in a hotel,  
1 9 motel, inn, public lodging house, rooming house, manufactured  
1 10 or mobile home which is tangible personal property, or tourist  
1 11 court, or in any place where sleeping accommodations are  
1 12 furnished to transient guests for rent, whether with or  
1 13 without meals; except the sales price from the renting of  
1 14 sleeping rooms in dormitories and in memorial unions at all  
1 15 universities and colleges located in the state of Iowa and the  
1 16 guests of a religious institution if the property is exempt  
1 17 under section 427.1, subsection 8, and the purpose of renting  
1 18 is to provide a place for a religious retreat or function and  
1 19 not a place for transient guests generally. The tax when  
1 20 imposed by a city shall apply only within the corporate  
1 21 boundaries of that city and when imposed by a county shall  
1 22 apply only outside incorporated areas within that county.  
1 23 "Renting" and "rent" include any kind of direct or indirect  
1 24 charge for such sleeping rooms, apartments, or sleeping  
1 25 quarters, or their use. However, the tax does not apply to  
1 26 the sales price from the renting of a sleeping room,  
1 27 apartment, or sleeping quarters while rented by the same  
1 28 person for a period of more than thirty-one consecutive days.

### EXPLANATION

1 30 This bill increases from 7 percent to 9 percent the maximum  
1 31 rate at which the local hotel and motel tax may be imposed.  
1 32 LSB 2819SC 81  
1 33 mg:rj/gg/14