

Senate File 2105 - Introduced

SENATE FILE _____
BY APPEL

(COMPANION TO LSB 6191HH
BY GASKILL)

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

A BILL FOR

1 An Act relating to certain local hotel and motel tax elections.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
3 TLSB 6191SS 82
4 sc/nh/8

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1 1 Section 1. Section 423A.4, subsection 4, Code Supplement
1 2 2007, is amended to read as follows:
1 3 4. a. A city or county shall impose or repeal a hotel and
1 4 motel tax or increase or reduce the tax rate only after an
1 5 election at which a majority of those voting on the question
1 6 favors imposition, repeal, or change in rate. However, a
1 7 hotel and motel tax shall not be repealed or reduced in rate
1 8 if obligations are outstanding which are payable as provided
1 9 in section 423A.7, unless funds sufficient to pay the
1 10 principal, interest, and premium, if any, on the outstanding
1 11 obligations at and prior to maturity have been properly set
1 12 aside and pledged for that purpose. ~~The election shall be~~
~~1 13 held at the time of the regular city election or the county's~~
~~1 14 general election or at the time of a special election.~~
1 15 b. If the tax applies only within the corporate boundaries
1 16 of a city, only the registered voters of the city shall be
1 17 permitted to vote. The election shall be held at the time of
1 18 the regular city election or at a special election called for
1 19 that purpose. If the tax applies only in the unincorporated
1 20 areas of a county, only the registered voters of the
1 21 unincorporated areas of the county shall be permitted to vote.
1 22 The election shall be held at the time of the general election
1 23 or at a special election called for that purpose.
1 24 EXPLANATION
1 25 This bill specifies what voters are eligible to vote at an
1 26 election to impose, repeal, or change the percentage rate of a
1 27 hotel and motel tax. The bill provides that if the tax is
1 28 imposed only within a city, the registered voters of the city
1 29 shall be permitted to vote, and if the tax applies only in the
1 30 unincorporated areas of a county, only the registered voters
1 31 of the unincorporated areas shall be permitted to vote.
1 32 LSB 6191SS 82
1 33 sc/nh/8