

Senate Study Bill 1162 - Introduced

SENATE FILE _____
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON FEENSTRA)

A BILL FOR

1 An Act relating to the exemption from the hotel and motel
2 taxes for the renting of lodging for a certain number of
3 consecutive days.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423A.5, subsection 1, paragraph a, Code
2 2017, is amended to read as follows:

3 a. ~~The sales price from~~ For the renting of lodging which is
4 rented by the same person for a period of more than thirty-one
5 thirty consecutive days, the sales price from the renting of
6 any day of lodging within that period after the first thirty
7 consecutive days.

8

EXPLANATION

9 The inclusion of this explanation does not constitute agreement with
10 the explanation's substance by the members of the general assembly.

11 Under current law, the renting of lodging by the same person
12 for a period of more than 31 consecutive days is exempt from
13 the state and local hotel and motel taxes under Code chapter
14 423A. This bill modifies that exemption to provide that when a
15 person rents lodging for a period of more than 30 consecutive
16 days, the exemption only applies to the sales price from the
17 renting of any day of lodging within that period after the
18 first 30 consecutive days. In other words, the exemption does
19 not apply to the sales price from the renting of the first 30
20 consecutive days of lodging within a qualifying period.