

**House File 2281 - Introduced**

HOUSE FILE 2281

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 2098)

**A BILL FOR**

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

1 Section 1. Section 423A.5, subsection 1, Code 2020, is  
2 amended to read as follows:

3 1. a. The sales price from the renting of lodging ~~which~~  
4 ~~is rented by the same person~~ to a person where the lodging is  
5 rented by the same person for a period of more than thirty-one  
6 consecutive days, except as provided in paragraph "b".

7 b. The sales price from the renting of lodging to a person  
8 where the lodging is rented by the same person for the period  
9 beginning after ninety consecutive days of rental by such  
10 person, if the rental is a room, apartment, or sleeping quarter  
11 in a hotel, motel, inn, public lodging house, or rooming house,  
12 or in any place where sleeping accommodations are furnished to  
13 a transient guest.

14 EXPLANATION

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

17 This bill modifies the exemptions from the state and local  
18 hotel and motel tax. Under current law, the sales price from  
19 the renting of lodging which is rented by the same person for  
20 a period of more than 31 consecutive days is entirely exempt  
21 from state and local hotel and motel taxes. The bill changes  
22 the exemption and makes the renting of lodging at the following  
23 facilities subject to state and local hotel and motel tax if  
24 the person rents lodging for 90 consecutive days or less: a  
25 room, apartment, or sleeping quarter in a hotel, motel, inn,  
26 public lodging house, or rooming house, or in any place where  
27 sleeping accommodations are furnished to a transient guest.