

House File 2320 - Introduced

HOUSE FILE 2320
BY WICHTENDAHL

A BILL FOR

1 An Act relating to short-term rental property classification by
2 cities.

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

unofficial

1 Section 1. Section 414.1, subsection 1, paragraph e, Code
2 2026, is amended by adding the following new subparagraph:

3 NEW SUBPARAGRAPH. (5) Notwithstanding subparagraph (2), a
4 city may adopt an ordinance requiring registration of a
5 short-term rental property. The city may apply penalties for
6 failure to register. A city may consider a short-term rental
7 property to be lodging for purposes of collecting the hotel and
8 motel tax pursuant to chapter 423A.

9 EXPLANATION

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

12 Under current law, cities are prohibited from regulating
13 short-term rental properties. In addition, cities are permitted
14 to impose a hotel and motel tax upon the sales price from the
15 renting of lodging.

16 This bill allows a city to consider a short-term rental
17 property as lodging for purposes of collecting the hotel and
18 motel tax. A city may adopt an ordinance requiring registration
19 of a short-term rental property and may apply a penalty for
20 failure to register.