HOUSE FILE 760
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 171)

(As Amended and Passed by the House April 24, 2019)

[= New Language by the House

* = Language Stricken by the House

A BILL FOR

An Act relating to the exemption from the hotel and motel taxes for the renting of lodging after a certain number of consecutive days.

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

Section 1. Section 423A.5, subsection 1, Code 2019, is amended to read as follows:

[1. The sales price from the renting of lodging ~~which is rented by the same person~~ to a person where the lodging is rented by the same person for a period of more than thirty-one consecutive days, and where a landlord tenant relationship exists.

Sec. 2. Section 423A.5, Code 2019, is amended by adding the following new subsection:

NEW SUBSECTION. 4. The sales price from the renting of lodging which is rented by the same person for the period beginning after ninety consecutive days of rental by such person.]