

CHAPTER 12

HOTEL AND MOTEL TAX

12.01 Definitions

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12.01 DEFINITIONS. The following terms are defined for use in this chapter.

1. “Hotel” and “motel” shall be deemed to mean any hotel, motel, inn, public lodging house, rooming house, mobile home which is tangible personal property, tourist court or any place where sleeping accommodations are furnished to transient guests for rent, whether with or without meals, except the gross receipts from the renting of sleeping rooms in dormitories and in memorial unions of all State of Iowa universities and colleges.
2. “Renting” and “rent,” shall include any kind of direct or indirect charge for such sleeping rooms, apartments or sleeping quarters in hotel or motel, as defined in this chapter.

12.02 TAX RATE. A tax is hereby imposed upon the gross receipts from the renting of any and all rooms, apartments or sleeping quarters in any hotel or motel as defined in this chapter at the rate of seven percent (7%) of such gross receipts derived from the renting of a room, apartment or sleeping quarters while rented by the same person for a period of not more than thirty-one (31) consecutive days.

12.03 EFFECTIVE DATE. The tax herein above established shall be effective on January 1, 2003. The provision of this chapter may be repealed or the tax herein levied may be decreased by ordinance of the City effective on a date and in a manner provided by State law.

12.04 PAYMENT OF TAX. Such tax shall be paid as is provided in Chapter 422A of the Iowa Code. Proceeds of such tax shall be used for the purposes stated in said chapter.

(Ch. 12 – Ord. 02-63 – Dec. 02 Supp.)