

CHAPTER 13

HOTEL/MOTEL TAX

13.01 Tax Imposed

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13.01 TAX IMPOSED. There is imposed a seven percent (7%) hotel and motel tax upon the gross receipts from the renting of any and all sleeping rooms, apartments or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, or tourist court or in any place where sleeping accommodations are furnished to transient guests for rent for any direct or indirect charge, whether with or without meals, but do not include sleeping rooms in dormitories and memorial unions located in the State of Iowa and sleeping rooms, apartments, or sleeping quarters rented by the same person for a period of more than thirty-one (31) consecutive days.

(Code of Iowa, Ch. 423A)

13.02 DEFINITIONS. “Renting” and “rent,” as used in this chapter, include any kind of direct or indirect charge for the use of rooms, apartments or sleeping quarters. However, the tax imposed in this chapter does not apply to the gross receipts from the renting of a room, apartment or sleeping quarters while rented by the same person for a period of more than thirty-one (31) consecutive days.

(Code of Iowa, Ch. 423A)

13.03 EFFECTIVE DATE OF TAX. The hotel and motel tax as set forth in this chapter shall be imposed on all gross rent receipts received on January 1, 2006 and terminate on December 31, 2011.

13.04 COLLECTION. The tax imposed in this chapter shall be remitted by the person or company liable for same to the Iowa State Director of Revenue in the manner required by State law.

(Code of Iowa, Ch. 423A)

13.05 RESTRICTIONS ON USE OF REVENUES. The revenue derived from the tax imposed by this chapter shall be accounted for as follows:

1. All revenue received by the City from the imposition of the hotel and motel tax shall be deposited in the General Fund of the City.

2. One-seventh (1/7) of the hotel-motel tax revenues shall be retained by the City for use as set forth in Iowa Code Section 423A.7(4), Code of Iowa 2005.
3. Four-sevenths (4/7) of the hotel-motel tax revenues shall be distributed to the Perry Chamber of Commerce to be used for the promotion and encouragement of tourist and convention business in the City and surrounding area.
4. Two-sevenths (2/7) of the hotel-motel tax revenues shall be distributed to the Greater Des Moines Convention and Visitors Bureau in accordance with the Intergovernmental Agreement for the Promotion of Tourism and Convention Activities in the Greater Des Moines Area filed for record in Polk County, Iowa on May 13, 1985, at Book 5452, Page 479.

(Ch. 13 - Ord. 848 – Aug. 06 Supp.)

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