

## CHAPTER 124

# HOTEL/MOTEL TAX

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**124.01 TAX IMPOSED.** There is imposed a seven percent (7%) hotel and motel tax upon the sales price from the renting of sleeping rooms, apartments or sleeping quarters in a hotel, motel, inn, public lodging house, rooming house, manufactured or mobile home which is tangible personal property, or tourist court or in any place where sleeping accommodations are furnished to transient guests for rent, whether with or without meals, except the sales price from the renting of sleeping rooms in dormitories and memorial unions at all universities and colleges located in the State.

*(Code of Iowa, Sec. 423A.1)*

**124.02 DEFINITIONS.** “Renting” and “rent,” as used in this chapter, include any kind of direct or indirect charge for the use of sleeping rooms, apartments or sleeping quarters. However, the tax imposed in this chapter does not apply to the sales price from the renting of a sleeping 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, Sec. 423A.1)*

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

*(Code of Iowa, Sec. 423A.1)*

**124.04 ALLOCATION OF TAX.** The allocation of the tax shall be as follows: 65 percent for Park Capital Expenditures and 35 percent to the General Fund Budget.