

ORDINANCE NO. 18

AN ORDINANCE ESTABLISHING A HOTEL AND MOTEL TAX IN THE RURAL
LIMITS OF THE COUNTY OF IDA AND PROVIDING AN ELECTION TO IMPOSE
THE HOTEL AND MOTEL TAX

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF THE
COUNTY OF IDA, IOWA

Section I

SPECIAL TAX LEVIES

HOTEL AND MOTEL TAX

PURPOSE. The purpose of this ordinance is to provide for the imposition of a hotel and motel tax at the rate of seven percent upon the gross receipts derived from the rental of rooms, apartment, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, mobile home which is tangible personal property, tourist court, or place where sleeping accommodations are furnished to transient guests for rent.

DEFINITIONS. As used in this article, the following words shall have the meaning ascribed to them in this section.

A. "Hotel" and "motel" 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 for gross receipts from the renting of sleeping rooms in dormitories and in memorial unions of all state universities and colleges.

B. "Renting" and "rent" mean any kind of direct or indirect charge for any room, apartment or sleeping quarters in a hotel or motel, as defined in this chapter.

TAX IMPOSED. A tax is imposed upon the gross receipts from the renting of any and all rooms, apartment, or sleeping quarters in any hotel or motel, as defined in this chapter, at the rate of seven percent of such gross receipts.

PAYMENT OF TAX. Such tax shall be paid as provided in Chapter 422A of the Code of Iowa, as amended.

EFFECTIVE DATE. The tax established by virtue of the Ordinance shall be imposed on or after January 1, 2007.

TAX PROCEEDS. The revenue derived from the hotel and motel tax imposed by the ordinance shall be used as follows.

A. Fifty percent of the revenue shall be used for the acquisition of sites for, or constructing, improving, enlarging, equipping, repairing, operating, or maintaining of recreation, convention, cultural, or entertainment facilities including, but not limited to memorial buildings, halls and monuments, civic center, convention, cultural or entertainment facilities or the payment of principal interest, when due, on bonds or other evidence of indebtedness issued by the County for those recreation, convention, cultural, or entertainment facilities; or for the promotion and encouragement of tourist and convention business in the County and surrounding areas.

- B. The remaining revenues may be spent by the County for any County operation authorized by law as a proper purpose for the expenditures within statutory limitations of County revenues derived from ad valorem taxes.

PENALTY. Any person violating any of the provisions of this ordinance shall be punished as provided in this Code or the Code of Iowa and violation may constitute a municipal infraction.

Section 2

When Effective. This ordinance shall be in effect from and after its final passage, approval by a majority of those voting at the General Election to impose the hotel and motel tax and after the election, publication as provided by law.

Section 3

When Tax Imposed. The tax imposed shall be collected on or after January 1, 2007.

Section 4

Ballot Proposition. The proposition to be submitted to the voters at the General Election shall be as stated on attached Exhibit A to this ordinance.

Section 5

If any portion of this ordinance is determined to be invalid, such determination shall not effect the remainder of the ordinance.

APPROVED AND SIGNED by the Chair of the County of Ida, Iowa, on this 25th day of July, 2006.


Joseph L. Cronin, Chair

ATTEST:


Lorna Steenbock, Auditor