

## CHAPTER 10

# HOTEL AND MOTEL TAX

**10.01 Definitions**  
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**10.03 Exemptions**

**10.04 Restrictions**  
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**10.01 DEFINITIONS.** Unless otherwise expressly stated or the context clearly indicates different intention, the following terms shall, for the purpose of this chapter, have the meanings in this section:

1. “Lodging” means rooms, apartments or sleeping quarters in a hotel, motel, inn, public lodging house, room house or manufactured or mobile homes which is tangible personal property, or in a tourist court, or in any place where sleeping accommodations are furnished to transient guests for rent, whether with or without meals.
2. “Renting” or “rent” means a transfer of possession or control of lodging for a fixed or indeterminate terms for consideration and includes any kind of direct or indirect charge for such lodging or its use.

**10.02 TAX IMPOSED.** There is imposed a seven percent (7%) hotel and motel tax upon the gross receipts from the rent of any and all lodging within the corporate boundaries of the City of Polk City, Iowa.

**10.03 EXEMPTIONS.** The exemptions from said tax as set forth in Iowa Code § 423A.5, as amended, are adopted by reference and made a part hereof as though fully set forth herein.

**10.04 RESTRICTIONS.** The revenue derived from the tax imposed in this chapter shall be used for the purposes supporting local and regional recreation, convention, cultural and entertainment facilities, for the promotion and encouragement of tourist and convention business, and for other purposes permitted by Chapter 423A of the Code of Iowa (2013).

**10.05 EFFECTIVE DATE.** The tax as set forth in this chapter shall be imposed on all gross rent receipts received on or after January 1, 2014.

*(Ch. 10 - Ord. 2013-1500 – Jan. 14 Supp.)*