

JACKSON COUNTY ORDINANCE NO. 65

AN ORDINANCE ESTABLISHING A HOTEL/MOTEL TAX AS AUTHORIZED UNDER CHAPTER 422A CODE OF IOWA PROVIDING FOR RATE, EFFECTIVE DATE, AND DISPOSITION OF COLLECTED REVENUES.

Section 1. The Jackson County Board of Supervisors hereby establishes a hotel/motel tax for all areas outside incorporated areas within the county.

Section 2. Gross receipts shall be taxed at a rate of 5% for all renting of sleeping rooms, apartments, or sleeping quarters in a hotel, motel, inn, public lodging house, rooming house, 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. However the tax does not apply to the gross receipts from the renting of a sleeping room, apartment, or sleeping quarters while rented by the same person for a period of thirty-one consecutive days.

Section 3. The effective date for said tax shall be April 1, 1989 upon a 45 day notification of the director of revenue and finance.

Section 4. The state director of revenue and finance shall provide all necessary forms and materials necessary for collection of the taxes.

Section 5. The quarterly payments of the tax from the state director shall be deposited in a special hotel/motel tax fund by the treasurer or auditor from which warrants will be drawn as directed by the board of supervisors.

Section 6. Revenues placed in this fund shall be used as follows: Fifty percent shall be used for maintenance of tourist welcome centers and the remaining revenues shall be for promotion of tourism within the county.

Section 7. Effective date - This ordinance will not take effect unless a majority of the electors participating in the November 8, 1988 election approve said public measure question concerning the hotel/motel tax. If approved the ordinance takes effect as aforeto outlined.

PASSED AND APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 1988.

\_\_\_\_\_  
Patrick W. O'Rourke, Chair  
Jackson County Board of Supervisors

ATTEST:

\_\_\_\_\_  
T. M. Cotton  
Jackson County Auditor

NOTE: THIS PUBLIC MEASURE WAS VOTED DOWN AT THE ELECTION HELD ON NOVEMBER 8, 1988.

THIS ORDINANCE THEREFORE NOT APPROVED.