

February 27, 1963.

Passed on File.)

**Senate File 313**

By FULTON.

Passed Senate, Date.....

Passed House, Date.....

Vote: Ayes..... Nays.....

Vote: Ayes..... Nays.....

Approved.....

## A BILL FOR

An Act to extend the present sales tax to include receipts from the renting of hotel and motel rooms.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 Section 1. Section four hundred and twenty-two point forty-  
2 three (422.43), Code 1962, is hereby amended by inserting  
3 following line fifty-four (54) the following:

4 "There is hereby imposed, beginning the first day of July,  
5 1963, a tax at the rate of two percent (2%) upon gross receipts  
6 from the renting of rooms by hotels and defined by section one  
7 hundred seventy point one (170.1), Code 1962; except such tax  
8 shall not apply where room is rented to an individual, firm,  
9 association or corporation for a period of more than twenty-  
10 eight (28) consecutive days. The word 'room' as used in this  
11 section applies only to accommodations referred to generally as  
12 'sleeping rooms', and does not apply to accommodations in the  
13 nature of ballrooms, banquet rooms, reception rooms, meeting  
14 rooms and office space."

1 Sec. 2. This Act, being deemed of immediate importance,  
2 shall be in full force and effect from and after July 1, 1963,  
3 and following its publication in the Fort Dodge Messenger, a  
4 newspaper published at Fort Dodge, Iowa, and in the Waterloo  
5 Daily Courier, a newspaper published at Waterloo, Iowa.