

Ordinance No. 1-2007

An ordinance for the imposition of a Hotel / Motel Tax at the rate of 7 % upon the gross receipts from the renting of sleeping accommodations furnished to transient guests, with or without meals, subject to approval by the electorate;

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF CLAYTON, IOWA;

Section 1. **Imposition of Tax.** A tax of 7% shall be and same is hereby imposed upon the gross receipts from the renting of 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, with or without meals except for sleeping rooms provided for guests of a religious institution if the property is exempt under section 427.1(8) of the Iowa Code, and the purpose of renting is to provide a place for a religious retreat or function and not a place for transient guests generally. This tax shall only apply within the unincorporated area of Clayton County, Iowa.

Section 2. **Use of Funds.** Revenues derived from this tax shall be used as follows:

- A. 50% thereof shall be expended for the promotion and encouragement of tourist and convention business.
- A. 50% thereof shall be expended for any county operation authorized by law as a proper purpose for the expenditure within statutory limitations of county revenues derived from ad valorem taxes.

Section 3. **Effective Date of Ordinance and Tax Imposition.** This ordinance shall be in full force and effect from and after its final passage, approval, and publication as provided by law, and upon ratification by a majority of the eligible electors for the unincorporated area of the County of Clayton, Iowa, voting on the question of imposition as provided by Section 423A.1 of the Code of Iowa, 2005. The tax shall be imposed beginning on the 1st day of April, 2001, following the required notice of at least 45 days to the Director of Revenue and Finance as provided by Section 423A.1 of the Code of Iowa, 2005.

Section 4. **Repeal of Conflicting Ordinances.** All ordinances or parts of ordinances in conflict with the provisions for this ordinance are hereby repealed.

Section 5. **Severability.** If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole, or any section, provision or part thereof not adjudged invalid or unconstitutional.

Passed and approved this 15th day of January, 2007.

Larry Gibbs, Chairman

Attest: _____
Dennis Freitag, County Auditor