

Prepared by: Tom Meyer, Cerro Gordo County, 220 N Washington Avenue, Mason City, Iowa
Return to: Becky Kirchgatter, Deputy Auditor, 220 N Washington Avenue, Mason City, Iowa

ORDINANCE NO. 62

AN ORDINANCE SETTING THE HOTEL/MOTEL TAX FOR THE COUNTY OF CERRO GORDO, IOWA

WHEREAS, on the 10th day of April, 2018, the County of Cerro Gordo submitted the following question to the qualified electors:

“Shall the County of Cerro Gordo, Iowa be authorized to impose a Local Hotel and Motel Tax at the rate of seven percent (7%) in the unincorporated areas of Cerro Gordo County, effective July 1, 2018, with at least fifty percent (50%) of the revenues derived from the Local Hotel and Motel Tax to 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 buildings, auditoriums, coliseums, and parking areas or the payment of principal and 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; and the remaining revenues derived from the Local Hotel and Motel Tax be used for all other purposes permitted by Chapter 423A of the Code of Iowa?”, and

WHEREAS, said public measure was adopted.

NOW, THEREFORE, BE IT ORDAINED by the Board of Supervisors of the County of Cerro Gordo, Iowa:

Section 1: For the purpose of this Ordinance, the following terms, phrases, words, and derivations shall have the meaning given herein and shall apply in the interpretation and the enforcement of this Ordinance:

(A) Hotel and Motel rooms: any and all rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, or manufactured or mobile home 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; except it does not include the gross receipts from the renting of sleeping rooms in dormitories and in memorial unions at all state of Iowa universities and colleges or the gross receipts for lodging that is rented by the same person for a period of more than thirty-one consecutive days.

Section 2: A tax of seven percent (7%) shall be levied against any and all hotel/motel rooms within the unincorporated areas of Cerro Gordo County, Iowa.

Section 3: This ordinance shall be in full force and effect on July 1, 2018

Section 4: That all ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 6: If any section, provision, or part of this ordinance shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section thereof, or part thereof, not adjudged invalid or unconstitutional.

Section 7: This ordinance shall be in full force and effect upon its final passage, approval and publication as required by law.

First Consideration: July 10, 2018

Second Consideration: July 17, 2018

Third & Final Consideration: July 24, 2018

PASSED AND APPROVED this 24th day of July, 2018.

AYES: Watts, Callanan, Latham

NAYS: None

ABSENT-NOT VOTING: None

Casey M. Callanan, Chairman
Cerro Gordo County Board of Supervisors

ATTEST:

Becky Kirchgatter, Deputy Auditor
Cerro Gordo County

