

## RESOLUTION 1682

### **A RESOLUTION CALLING FOR THE CEDER COUNTY COMMISSION OF ELECTIONS TO CONDUCT A PUBLIC REFERENDUM ON THE QUESTION OF IMPOSING A LOCAL HOTEL AND MOTEL TAX IN THE CITY OF WEST BRANCH, IOWA AT THE RATE OF 7% AND DESIGNATE AN ELECTION DATE; WHEREAS, THE ISSUE PASSES OR FAILS BASED ON A SIMPLE MAJORITY VOTE BY THE VOTERS OF WEST BRANCH.**

**WHEREAS**, Chapter 423A of the Code of Iowa authorizes the imposition of a Hotel and Motel tax after an election in which the majority of the electors vote in the affirmative of the question of whether said Hotel and Motel tax should be imposed in the City; and

**WHEREAS**, the City Council of the City of West Branch declares its intent to participate in a regular citywide election for the purpose of permitting the electorate to pass upon the proposition of imposing a seven percent (7%) Hotel and Motel tax for the City of West Branch according to Chapter 423A of the Code of Iowa, as amended.

**NOW, THEREFORE BE IT RESOLVED**, by the City Council of the City of West Branch as follows:

#### **Section 1. DEFINITIONS**

Unless otherwise expressly stated or the context clearly indicates a different intention, the following terms shall, for the purpose of this chapter, have the meanings in the section:

“Hotel” and “Motel” shall be deemed to mean any hotel, motel, inn, public lodging house, rooming house, mobile home, house boat 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; except the renting of sleeping rooms in dormitories and in memorial unions at all universities and colleges in the State of Iowa and the guests of a religious institution if the property is exempt under section 427.1, subsection 8 of the Code of Iowa, and the purpose of renting is to be proved a place for a religious retreat of function and not a place for transient guests generally.

“Renting” and “rent” shall include any kind of direct or indirect charge for such sleeping rooms, apartments, or sleeping quarters, or their use.

#### **Section 2. TAX RATE**

A tax is hereby imposed upon the gross receipts from the renting of any and all rooms, apartments, or sleeping quarters in any hotel or motel as defined in this chapter at the rate of 7 percent (7%) of such gross receipts derived from the renting of a room, apartment, or sleeping quarter while rented by the same person for a period of not more than 31 consecutive days.

#### **Section 3. EFFECTIVE DATE**

The tax herein above established shall be imposed only after an election at which a majority of those voting on the questions favor the imposition of such tax. In the event that the tax is approved at such election, it shall then be imposed upon the 1<sup>st</sup> day of June,

2018 or the 1<sup>st</sup> day of January, 2019, following the notification of the director of revenue and finance.

**Section 4. PAYMENT OF TAX**

Such tax shall be paid as is provided in Chapter 423 A, Code of Iowa, and the proceeds of such tax shall be used for the purposes stated in subsection 4 thereof, as follows:

“The revenue derived from any hotel and motel tax authorized by this chapter shall be used as follows:

- a. Each county or city which levies the tax shall spend at least fifty percent of the revenues derived for economic development purposes; which shall include, 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 facilities located at those recreation, convention, cultural, or entertainment facilities or the payment of principal and interest, when due, on bonds or other evidence of indebtedness issued by the county or city for those recreation, convention, cultural, or entertainment facilities; or for the promotion and encouragement of tourist and convention business in the city or county and surrounding areas.
- b. The remaining revenue may be spent by the city or county which levies the tax for any city or county operations authorized by law as a proper purpose for the expenditure within statutory limitations of city or county revenues derived from ad valorem taxes.
- c. Any city or county which levies and collects the hotel and motel tax authorized by this chapter may pledge irrevocably an amount of the revenues derived there from for each of the years the bonds remain outstanding to the payment of bonds which the city or county may issue for one or more of the purposes set forth in paragraph ‘a’ of this subsection. Any revenue pledged to the payment of such bonds may be credited to the spending requirement of paragraph ‘a’ of this subsection.

**Section 5.** That the voting place or places for said election, and the hours of the polls shall be opened and closed shall be as set out in the notice of election, said notice to be prepared and approved by the County Commissioner of Elections.

**Section 6.** That the form of ballot to be used at said election shall be of the type authorized by the Code of Iowa that will permit the use of electronic counters and will be in substantially the form set forth in the Notice of Election. That, if more than one public measure shall be submitted to the electors at the time of the said election; all such measures shall be printed upon the ballot.

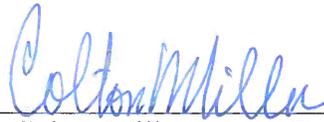
**Section 7.** That the Auditor of Cedar County, Iowa, being the County Commissioner of Elections, is hereby directed to publish the notice of election once in “The West Branch Times” being a legal newspaper, printed wholly in the English language as defined by Section 618.3 of the Code of Iowa, published in said City and of general circulation therein, said publication to be not less than four days nor more than twenty days prior to the date of said election.

**Section 9.** That the County Commissioner of Elections shall cause to be prepared all such ballots and election registers and other supplies as may be necessary for the proper and legal conduct of said election. The Clerk is hereby authorized and direct to cooperate with said Commission of Elections and to do and prepare all necessary matters in order to make said election legal and valid.

**Section 10.** That the Clerk is hereby directed to file a certified copy of this Resolution in the office of the County Commissioner of Elections, which filing shall also constitute the “written notice” to the County Commissioner of Elections of the election date required to be given by the governing body under the provision of Chapter 47 of the Code of Iowa.

**BE IT FURTHER RESOLVED,** approved and adopted that the City Council hereby directs the City Clerk to execute any and all documentation necessary in order to facilitate said resolution and subsequent election in the City of West Branch, Iowa.

**Passed and approved this 6<sup>th</sup> day of February, 2018.**



Colton Miller, Mayor Pro Tem

Attest:



Redmond Jones II, City Clerk