

**RESOLUTION 2024-15**

**A RESOLUTION ESTABLISHING AN ALLOCATION POLICY FOR LOCAL HOTEL AND MOTEL TAX REVENUES.**

**WHEREAS**, in 2018 the voters of West Branch approved a public measure to implement a local Hotel and Motel tax to generate additional revenues for the City; and

**WHEREAS**, at least fifty (50) percent of the revenues derived from the Local Hotel and Motel Tax is to be used for the promotion and encouragement of tourist and convention business in the City and surrounding areas; and the remaining revenues derived from the Local Hotel and Motel Tax to be used for all other purposes permitted pursuant to Chapter 423A of the Code of Iowa; and

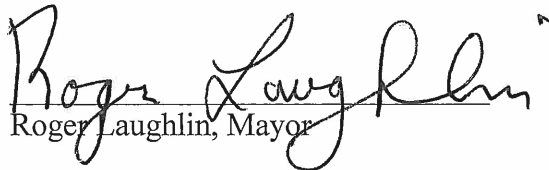
**WHEREAS**, the City Council desires to establish a formal policy of how those revenues will be used and tracked for transparency; and

**WHEREAS**, the City Council will dedicate fifty (50) percent of Local Hotel and Motel Tax annual revenues to Main Street West Branch for economic development, twenty-five (25) percent to fund downtown renovation projects and the remaining twenty-five percent to be allocated for any other lawful city purpose; and

**WHEREAS**, the City Council will review this policy at least annually and make any necessary adjustments as needed.

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of West Branch, that this Allocation Policy for Local Hotel and Motel Tax Revenues is hereby approved effective July 1, 2024.

**Passed and approved this 20th day of February, 2024.**

  
Roger Laughlin, Mayor

ATTEST:

  
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Leslie Brick, City Clerk