

ORDINANCE NO. 1986

AN ORDINANCE PROVIDING FOR THE IMPOSITION OF A HOTEL-MOTEL TAX AT THE RATE OF SEVEN PERCENT UPON THE GROSS RECEIPTS FROM THE RENTING OF SLEEPING ACCOMMODATIONS FURNISHED TO TRANSIENT GUESTS, WITH OR WITHOUT MEALS, EXCEPT AS HEREIN PROVIDED; THE APPROPRIATION OF FUNDS DERIVED THEREFROM, AND THE REPEAL OF ORDINANCES IN CONFLICT THEREWITH AND THE METHOD OF PASSAGE, APPROVAL, PUBLICATION AND RATIFICATION THEREOF.

WHEREAS, Section 422A of the Code of Iowa authorizes the imposition of a hotel-motel tax, and

WHEREAS, Ordinance 1888 of the Ordinances of the City of Fort Dodge imposes a five percent hotel-motel tax pursuant to said section 422A, and

WEHEREAS, it continues to be deemed necessary and in the public interest to provide for the promotion and encouragement of tourism and conventions, and the expansion and preservation of park, recreation and cultural facilities and to provide for the safety and security of said facilities in the City, and

WHEREAS, the imposition of a seven percent hotel-motel tax will further facilitate the accomplishment of these goals within existing fiscal constraints,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT DODGE, IOWA.

Section 1. Purpose. The purpose of this ordinance is to increase the hotel-motel tax from five percent to seven percent upon the gross receipts of sleeping accommodations furnished to transient guests for rent, with or without meals, except as hereinafter provided; to provide for the method of appropriating the funds derived therefrom and the method of passage, approval, publication and ratification hereof.

Section 2. Imposition of Tax. A tax of seven percent shall be, and the same is hereby imposed upon the gross receipts received from the furnishing of sleeping accommodations to transient guests for rent, with or without meals, except the gross receipts from the renting of sleeping rooms in dormitories and in memorial unions of universities and colleges and the guests of religious institutions of tax exempt property all as defined by Chapter 422A.1 of the 2001 Code of Iowa within the corporate limits of the City of Fort Dodge, Iowa.

Section 3. Effective Date of Imposition. The hotel-motel tax shall be imposed effective October 1st, 2002 and thereafter upon notice given as by law provided in Chapter 422A.1 of the 2001 Code of Iowa.

Section 4. Appropriation of Funds. Revenues derived from the hotel-motel tax above imposed shall be imposed as follows:

- A. Three sevenths thereof shall be spent for the promotion and encouragement of tourists and convention business in the City of Fort Dodge, Iowa.
- B. Two sevenths shall be spent for the capital improvement fund of the Hazel & Harlan Rogers Sports Complex (a City of Fort Dodge facility) to include acquisition of sites for, or constructing, improving, enlarging, equipping, repairing, operating, or maintaining said complex including, but not limited to, buildings, grounds, facilities, and parking areas located at said facility and/or the payment of principal and interest when due on bonds or other evidence of indebtedness issued by the City for said facility.
- C. One seventh shall be spent for the capital improvement fund of the City's Park and Recreation facilities to include acquisition of sites, or constructing, improving, enlarging, equipping, repairing, operating or maintaining a recreation, convention, cultural or entertainment facilities, including, but not limited to, memorial buildings, halls and monuments, civic centers, convention buildings, auditoriums, coliseums, and parking areas or facilities located at those recreation, convention, cultural or entertainment facilities for the payment of principal and interest when due on bonds or other evidence of indebtedness issued by the City for those recreation, convention, cultural or entertainment facilities.
- D. One seventh for the capital improvement fund of the Police and Fire Departments of the City of Fort Dodge, Iowa.
- E. Within the categories and a limit set out above, the City may pledge irrevocably any amount of the revenues derived therefrom for the payment of principal and interest when due on bonds or other evidence of indebtedness issued by the City pursuant to subsections C, D, E & F of section 422A.2 of the 2001 Code of Iowa.

Section 5. All ordinances or parts of ordinances in conflict with provisions of this ordinance are hereby repealed; specifically, ordinance 1888 of the Ordinances of the City of Fort Dodge.

Section 6. 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.

Section 7. Effective Date. This ordinance shall be in full force and effect October 1, 2002 after its passage, approval, publication and ratification by a majority of the eligible electors of the City of Fort Dodge, Iowa as provided for by Section 422A.1 of the 2001 Code of Iowa.

PASSED ON FIRST CONSIDERATION by the City Council, City of Fort Dodge, Iowa this 4th day of March, 2002.

AYES: Gill, Hale, Nolting, Burlison, Laird, Salvatore, and Nelson

NAY: None

OTHER: None

DEFEATED ON SECOND CONSIDERATION by the City Council, City of Fort Dodge, Iowa this 11th day of March, 2002.

AYES: Gill, Hale, and Salvatore

NAY: Nolting, Burleson, Laird, and Nelson

OTHER: None

***On March 13, 2002, Council Member Laird requested that the City Clerk place on the agenda for March 18, 2002 the reconsideration of the second consideration of Ordinance No. 1986.

PASSED ON SECOND CONSIDERATION by the City Council, City of Fort Dodge, Iowa this _____ day of _____ 2002.

AYE _____

NAY _____

OTHER _____

PASSED ON THIRD CONSIDERATION AND ADOPTED by the City Council, City of Fort Dodge, Iowa this _____ day of _____, 2002.

AYE _____

NAY _____

OTHER _____

WILLIAM W. PATTERSON, MAYOR

RATIFIED AND IMPOSITION APPROVED by a majority of eligible electors voting thereon the _____ day of _____ 2002 as certified by the Webster County Commissioner of Elections the _____ day of _____ 2002.

ATTEST: _____
PENNY A. CLAYTON, CLERK

Published in the Fort Dodge Messenger this _____ day of _____, 2002.