



without meals; except the gross receipts from the renting of sleeping rooms and dormitories and in memorial unions at all universities and colleges located 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 provide a place for a religious retreat or function and not a place for transient guests generally.”

The rate of the hotel and motel tax shall be increased to seven percent (7%) in the City of Sioux Center effective January 1, 2024. The current rate is five percent (5%).

Revenues from the hotel and motel tax shall be spent as follows:

At least fifty percent (50%) of the revenues derived therefrom shall 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 facilities located at those recreation, convention, cultural, or entertainment facilities or the payment of principal and interest, on bonds or other evidence of indebtedness issued for those facilities, or for the promotion and encouragement of tourist and convention business in the City.

The balance of the revenues shall be spent on any other lawful purpose.

If the measure is not adopted, the hotel and motel tax shall remain in effect at a rate of five percent (5%).

2. That the voting place or places for said election, and the hours of the polls for voting upon this measure shall be opened and closed in the same manner as set out in the Notice of Election, said notice to be prepared and approved by the County Commissioner of Elections.
3. That the form of ballots to be used at said election shall comply with applicable provisions of the Code of Iowa pertaining to ballots and voting for such issues.
4. That the Auditor of Sioux County, Iowa, being the County Commissioner of Elections, is hereby directed to publish notice of the voting upon this measure in the same manner as notices provided for publication of notice of all other measures and issues to be voted upon in said general election.
5. That the County Commissioner of Elections shall cause to be prepared all such ballots and election registers, equipment, and supplies as may be necessary for the proper and legal conduct of the election. The City Clerk is authorized and directed to cooperate with the County Commissioner of Elections to take any and all actions and execute any and all such documents as may be necessary in order to make said election legal and valid.
6. That the City Clerk is hereby directed to file a certified copy of this Resolution in the office of the County Commissioner of Elections, as written notice to the County Commissioner of Elections of

the question to be placed on the ballots so as to comply with the notice and requirements imposed by the Code of Iowa.

PASSED AND APPROVED this 21<sup>st</sup> day of August, 2023.

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David Krahling, Mayor

ATTEST: \_\_\_\_\_  
Scott Wynja, City Clerk