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RE: Hotel – Motel Tax relating to Iowa Fairs.

To all,

Recent legislation has re-defined the hotel-motel tax in Iowa. In my discussion with the State Treasurer of Iowa, this 'tax' is actually a 'user fee' and not a sales tax.

Therefore, fees classified as hotel-motel tax are not included in the sales tax exemption the fairs of Iowa currently have. All fairs must pay the hotel – motel tax on rooms they provide for others.

However, fairs are exempt from paying any sales tax that is associated with hotel – motel use.

If you have any further questions, please contact me...

Respectfully,

Thomas Barnes

Thomas Barnes, Executive Director