

RESOLUTION NO. 2026-27

A RESOLUTION CALLING A GENERAL ELECTION ON A PROPOSITION TO REPEAL THE EXISTING APPANOOSE COUNTY HOTEL AND MOTEL TAX AND IMPOSE A REPLACEMENT HOTEL AND MOTEL TAX IN THE UNINCORPORATED AREAS OF APPANOOSE COUNTY, IOWA, PURSUANT TO IOWA CODE CHAPTER 423A

RECITALS:

WHEREAS, Appanoose County, Iowa, currently imposes a seven percent (7%) local hotel and motel tax pursuant to Iowa Code § 423A.4;

WHEREAS, a hotel and motel tax imposed by a county applies only outside the incorporated areas of the county, and a county tax may not be imposed within the corporate boundaries of a land use district during any period in which the land use district imposes its own hotel and motel tax. Iowa Code § 423A.4(1);

WHEREAS, the Board of Supervisors of Appanoose County has determined that it is in the best interests of the County to submit to the registered voters residing in the unincorporated areas of Appanoose County a proposition to repeal the existing County hotel and motel tax and impose a replacement seven percent (7%) local hotel and motel tax at the same rate;

WHEREAS, Iowa Code section 423A.4 requires voter approval before a county may impose or repeal a local hotel and motel tax, and provides that, when the tax applies only in the unincorporated areas of a county, only the registered voters residing in those areas may vote on the proposition. Iowa Code § 423A.4(4);

WHEREAS, the repeal authorized by this Resolution remains subject to the limitation concerning outstanding obligations payable from local hotel and motel tax revenues under Iowa Code § 423A.4(4)(a); and

WHEREAS, the Board of Supervisors desires to submit the proposition set forth below at the general election scheduled for November 3, 2026.

NOW, THEREFORE, BE IT RESOLVED:

1. Election Called

A public measure shall be submitted at the general election to be held in Appanoose County, Iowa, on Tuesday, November 3, 2026, for consideration by the registered voters residing in the unincorporated areas of Appanoose County.

2. Ballot Proposition

The County Auditor is directed to submit the following public measure to the registered voters residing in the unincorporated areas of Appanoose County:

Shall Appanoose County, Iowa, repeal its existing seven percent (7%) local hotel and motel tax, said repeal being effective December 31, 2026, and impose a replacement seven percent (7%) local hotel and motel tax, beginning January 1, 2027, on the sales price from the renting of lodging in the unincorporated areas of Appanoose County, as authorized by Iowa Code chapter 423A, with the revenues expended in accordance with Iowa Code section 423A.7?

☐ YES

☐ NO

The proposition is intended as a single replacement measure. Approval requires a majority of those voting on the proposition to vote in favor.

3. Eligible Electors and Conduct of Election

Only registered voters residing in the unincorporated areas of Appanoose County shall be permitted to vote on the proposition, as provided by Iowa Code § 423A.4(4)(b).

The County Auditor is authorized and directed to take all actions necessary to submit and conduct the public measure at the general election, including preparing the ballot, determining the appropriate precincts and eligible electors, publishing any required notices, and performing all other duties required by Iowa law.

4. Certification and Notice to the Director of Revenue

If a majority of those voting on the proposition votes in favor, the County Auditor shall, within ten days after the election, provide written notice to the Director of Revenue by sending a copy of the abstract of votes from the favorable election, as required by Iowa Code § 423A.4(2).

The County shall also provide the Director of Revenue with the advance mailed notice required before the repeal and imposition of the tax, or shall request that the Director waive that notice requirement, as authorized by Iowa Code § 423A.4(3).

5. Effective Dates and Implementation

If approved by a majority of those voting on the proposition, and subject to compliance with all applicable requirements of Iowa Code chapter 423A:

1. The existing seven percent (7%) Appanoose County hotel and motel tax shall terminate effective December 31, 2026;

2. The replacement seven percent (7%) local hotel and motel tax shall be imposed beginning January 1, 2027, provided that the required notification to the Director of Revenue has occurred and all applicable notice requirements have been satisfied;
3. If the statutory notification or notice requirements are not satisfied in time for collection beginning January 1, 2027, the replacement tax shall not be collected until the first date on which it may lawfully be imposed under Iowa Code § 423A.4(3); and
4. The County shall collect and remit the replacement tax as provided in Iowa Code § 423A.5A and shall adopt any additional confirming or implementing resolution necessary to administer the tax.

The repeal authorized by this Resolution shall not take effect if prohibited by Iowa Code § 423A.4(4)(a), including where covered obligations remain outstanding and the funds required by that statute have not been properly set aside and pledged.

6. Use of Revenues

Revenues from the replacement hotel and motel tax shall be used in accordance with Iowa Code § 423A.7, including the statutory requirement that at least fifty percent (50%) of the revenue derived by a county from the local hotel and motel tax be used for the acquisition, construction, improvement, operation, or maintenance of qualifying recreation, convention, cultural, or entertainment facilities, the payment of related indebtedness, or the promotion and encouragement of tourist and convention business.

7. Severability

If any provision of this Resolution or application of any provision to any person or circumstance is determined to be invalid or unenforceable, that determination shall not affect the validity or enforceability of the remaining provisions or applications.

8. Effective Date

This Resolution shall become effective immediately upon its adoption.

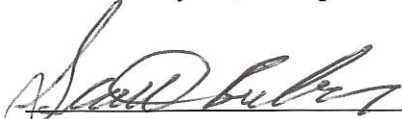
PASSED AND APPROVED by the Appanoose County Board of Supervisors this 17th day of August, 2026.

APPANOOSE COUNTY BOARD OF SUPERVISORS

Jeff Kulmatycki, Chairperson

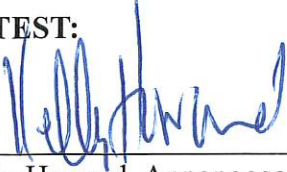


Dustin Harvey, Supervisor



Scott Buban, Supervisor

ATTEST:



Kelly Howard, Appanoose County Auditor