

ORDINANCE NO. 432-24 CITY OF MONONA

ORDINANCE NO. 432-24  
AN ORDINANCE IMPOSING A HOTEL AND MOTEL TAX AT THE RATE OF SEVEN PERCENT (7%) EFFECTIVE JANUARY 1, 2024

CHAPTER 9 BE IT ENACTED by the City Council of the City of Monona, Iowa:  
**SECTION 1.** That at the Monona City election on November 7, 2023, the following public measure was adopted:  
‘Summary: To authorize The City of Monona, Iowa to impose a hotel-motel tax at a rate of 7% to be effective January 1, 2024.’  
**9.01 DEFINITIONS.** For use in this chapter the following terms are defined:  
1. “Lodging” means rooms, apartments, or sleep quarters in a hotel, motel, inn, public lodging house, rooming house, or manufactured or mobile home, which is tangible personal property, or in a tourist court, or in any place where sleeping accommodations are furnished to transient guests for rent, whether with or without meals. Lodging does not include rooms that are not used for sleeping accommodation.  
2. “Renting” or “rent” means a transfer of possession or control of lodging for a fixed or indeterminate term for consideration and includes any kind of direct or indirect charge for such lodging or its use.  
3. “Sales price” means the consideration for renting lodging and means the same as the term is defined in Section 423.1 of the Code of Iowa.  
All other words and phrases used in this chapter and defined in Section 423.1 of the Code of Iowa have the meaning given them by Section 423.1 for the purposes of this chapter.  
(Code of Iowa, Sec 423A.2)  
**9.02 TAX IMPOSED.** There is hereby imposed a 7% local hotel and motel tax upon the sales price from the renting of lodging within the City.  
(Code of Iowa, Sec. 423A.4)  
**9.03 COLLECTION.** The tax imposed in this chapter shall be remitted by the person or company liable for same to the State Director of Revenue in the manner required by State law.  
(Code of Iowa, Sec. 423A.6)  
**9.04 EFFECTIVE DATE OF TAX.** The tax established by virtue of this Ordinance shall be imposed on all sales prices received on or after January 1, 2024, and after its final passage, approval and publication as provided by law.  
**9.05 USE OF REVENUES.** All revenue received by the City from the imposition of the hotel and motel tax shall be deposited in the General Fund of the City and shall be used as follows:  
1. At least 50 percent of the revenue derived from the hotel and motel tax shall be spent 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, when due, on bonds or other evidence of indebtedness issued by the City for those recreation, convention, cultural, or entertainment facilities; or for the promotion and encouragement of tourist and convention business in the City and surrounding areas.  
2. The remaining revenues may be spent by the city for any City operation authorized by law as a proper purpose for the expenditure within statutory limitation of City revenue derived from ad valorem taxes.  
(Cod of Iowa, Sec 423A.7)  
Passed by the Council on the 5<sup>th</sup> day of February 2024, and approved the 5<sup>th</sup> day of February 2024.  

Grand Langhus, Mayor

ATTEST:  
Barbara Collins, City Admin./Clerk  
First Reading: February 5, 2024  
Second Reading: Waived  
Third Reading: Waived  
I certify that the forgoing was published as Ordinance No. 432-24 on the 14<sup>th</sup> day of February 2024.  
Barbara Collins,  
City Admin./Clerk

ORDINANCE NO. 433-24 CITY OF MONONA

ORDINANCE NO. 433-24  
AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF MONONA, IOWA, BY ADDING A NEW SECTION AUTHORIZING USE OF THE STATE INCOME SETOFF PROGRAM

BE IT ENACTED by the City Council of Monona, Iowa:  
**SECTION 1. NEW SECTION.** The Code of Ordinances of the City of Monona, Iowa, is amended by replacing the current Section 7.09, entitled IOWA INCOME OFFSET PROGRAM, and adding a new Section 7.09 entitled SETOFF PROGRAM PROVISIONS, which is herby adopted to read as follows:  
**7.09 SETOFF PROGRAM PROVISIONS.** This section shall establish policies and procedures for the City pursuant to Section 421.65 of the Code of Iowa, to allow the City to utilize and invoke the setoff program provisions of the State for collection of debts owed to the City and for which the City has provided the obligor with an opportunity to contest.  
1. Definitions. The following terms are defined for use in this section.  
A. “Department” means the Iowa Department of Revenue.  
B. “Obligor” means a person, not including a public agency, who has been determined to owe a qualifying debt.  
C. “Public agency” means a board, commission, department, including the Department of Revenue, or other administrative office or unit of the State or any other State entity reported in the Iowa Annual Comprehensive Financial Report, or a political subdivision of the State, or an office or unit of a political subdivision. Public agency does include the Clerk of the District Court as it relates to the collection of a qualifying debt. Public agency does not include the general assembly or Office of the Governor.  
D. “Public payment” means any claim a public agency owes to an obligor.  
E. “Qualifying debt” means any of the following:  
(1) Any debt, which is assigned to the Department of Health and Human Services, or which is owed to the Department of Health and Human Services for unpaid premi-

ums under Section 249a.3(2)(a)(1) of the Code of Iowa, or which child support services is otherwise attempting to collect, or which foster care services of the Department of Health and Human Services is attempting to collect on behalf of a child receiving foster care provided by the Department of Health and Human Services.  
(2) Any debts which is in the form of a liquidated sum due, owing, and payable to the Clerk of the District Court.  
(3) Any liquidated sum certain, owning, and payable to a public agency, with respect to which the public agency has provided the obligor an opportunity to protest or challenge the sum in a manner in compliance with applicable law and due process and which has been determined as owing through the challenge or protest, or for which the time period provided by the public agency to challenge, or protest has expired.  
2. Memorandum of Understanding. The City shall enter into a memorandum of understanding with the Department which shall outline the program guidelines for use of the State Setoff Program.  
3. Qualify Debt. The Clerk shall only certify to the Department qualifying debt as approved by the department through the completion of a qualifying debt questionnaire and for which the City has provided appropriate documentation showing the City’s legal authority for charging, implementing a fine or fee for violation of, or imposing costs related to the abatement of certain conditions when appropriate legal authority exists to the City. The qualifying debt questionnaire may be updated from time to time as required by the City to add or remove qualifying debt or as needed by the Department.  
4. Due Process. Prior to submission of a debt to the Department the City shall provide the obligor due process as outlined in this section prior to the submission of a debt:  
A. With respect to the qualifying debt, the City shall provide the obligor with 15 day advance written notice to the obligor’s last-known address. Such notice shall provide

the obligor with a minimum period of 15 days in which they may file an appeal in writing to the Clerk.  
B. Upon receipt of a written request for an appeal on a debt to be submitted to the Setoff program the clerk shall schedule a hearing with the council for the next regularly scheduled meeting and notify the obligor of the hearing date and time at least five days in advance of the hearing.  
C. At the time and date of the hearing, the Council shall hear any evidence brought forth by the obligor and shall examine the City’s file regarding the matter. The Council shall make a ruling upon a majority vote of the members in attendance.  
D. If the qualifying debt is upheld by the Council and the debt has not yet been paid by the obligor, the Clerk may certify the delinquency to the Department pursuant to the Section 421.65 of the Code of Iowa and the memorandum of understanding between the City and the Department.  
**SECTION 2. REPEALER.** All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.  
**SECTION 3. SERVERABILITY CLAUSE.** 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 4. WHEN EFFECTIVE.** This ordinance shall be in effect from and after its final passage, approval, and publication as provided by law.  
First Reading: February 5, 2024  
Second Reading: Waived  
Third Reading: Waived  
Passed by the Council on the 5<sup>th</sup> day of February 2024, and approved this 5<sup>th</sup> day of February 2024.  

Grand Langhus, Mayor

ATTEST:  
Barbara Collins, City Admin./Clerk  
I certify that the foregoing was published as Ordinance No. 433-24 on the 14<sup>th</sup> day of February 2024.  
Barbara Collins,  
City Admin./Clerk