

**473J.14 SUITES TAX.**

(a) Upon notification by the commissioner of management and budget under section 16A.727, the authority shall by resolution impose and maintain a ten percent tax on the gross receipts received for the rental of suites, sky boxes, and similar in the NFL stadium.

(b) The tax must be imposed in the years specified by the commissioner of management and budget. The suites rental tax under paragraph (a) applies to the gross receipts, as defined under section 297A.61, received by the seller, as defined in section 297A.61, and is a debt owed by the seller to the authority. A tax imposed under this section is recoverable at law by the authority from the seller in the same manner as other debts. Every person granting, selling, or renting suites, sky boxes, or similar may be required, as provided in resolutions of the authority, to secure a permit, to file returns, to deposit security for the payment of the tax, and to pay the penalties for nonpayment and interest on late payments, as the authority deems necessary or expedient to assure the prompt and uniform collection of the tax.

(c) The authority shall remit the proceeds of a tax imposed under this section to the commissioner of management and budget for deposit in the state's general fund.

**History:** 2012 c 299 art 6 s 3; 2013 c 125 art 1 s 80