

IOWA COUNTY ORDINANCE NO. 12

AN ORDINANCE ESTABLISHING A LOCAL OPTION SALES AND SERVICES TAX APPLICABLE TO TRANSACTIONS WITHIN THE UNINCORPORATED AREAS OF IOWA COUNTY AND WITHIN THE INCORPORATED AREAS OF LADORA, MARENGO, MILLERSBURG, NORTH ENGLISH, PARNELL, VICTOR AND WILLIAMSBURG.

Be It Enacted by the Board of Supervisors of Iowa County, Iowa:

SECTION 1. Local Option Sales and Services Tax. There is imposed an ordinance establishing a local option sales and services tax applicable to transactions within the unincorporated areas of Iowa County and within the incorporated areas of Ladora, Marengo, Millersburg, North English, Parnell, Victor and Williamsburg of Iowa County.

The rate of the tax shall be one percent upon the gross receipts taxes under 422, Division IV, of the Iowa Code in the following areas: Unincorporated area of Iowa County, incorporated cities of Ladora, Millersburg, North English, Parnell, Victor and Williamsburg.

The local sales and services tax is imposed on transactions occurring on or after April 1, 1995, within the unincorporated areas of Iowa County and within the incorporated areas of Ladora, Marengo, Millersburg, North English, Parnell, Victor and Williamsburg. The tax shall be collected by all persons required to collect state gross receipts taxes. However, the tax shall not be imposed on the gross receipts from the sale of motor fuel or special fuel as defined in Chapter 324 of the Iowa Code, on the gross receipts from the rental of rooms, apartments, or sleeping quarters which are taxes under 422A of the Iowa Code during the period the hotel and motel tax is imposed, on the gross receipts from the sale of natural gas or electric energy in a city or county where the gross receipts are subject to a franchise fee or user fee during the period the franchise or user fee is imposed, on the gross receipts from the sale of a lottery ticket or share in a lottery game conducted pursuant to Chapter 99# of the Iowa Code, and on the sale of rental of tangible personal property described in Section 422.45, subsections 26 and 27 of the Iowa Code.

All applicable provisions of the appropriate sections of Chapter 422, Division IV, of the Iowa Code are adopted by reference.

SECTION 2. When Effective. This ordinance shall be in effect after its final passage, approval, and publication as provided by Law.

Effective: February 3, 1995