

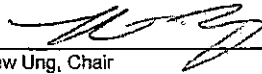
RESOLUTION IN OPPOSITION TO CHANGES TO LOCAL OPTION SALES AND SERVICE TAX CHANGES- SF 550

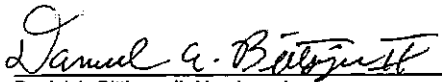
RESOLUTION NO. 13580


- WHEREAS, the voters of Woodbury County and cities within the county have voted to enact a 1 cent Local Option Sales Tax in accordance with Iowa Code 423B, and
- WHEREAS, 80% of the revenue derived from the tax is used for property tax relief and directed to replace property tax levies for road and bridge maintenance and improvements, and
- WHEREAS, 20% of the revenue derived from the tax is used to support local economic development efforts, and
- WHEREAS, the residents of Woodbury County have grown to rely on these revenues as a means to reduce property taxes, and
- WHEREAS, the 2023 legislative session has seen the introduction of SF 550, which proposes to convert the Local Option Sales Tax efforts into a statewide sales tax and impose the new sales tax in every jurisdiction, thereby triggering the constitutional amendment to require an allocation of 3/8th of a cent to the Iowa Water and Land Legacy (IWLL) trust fund, and
- WHEREAS, SF 550 proposed to backfill revenues lost due to the proposal, but Woodbury County has concerns of the Legislature's ability to continue backfilling revenues, and
- WHEREAS, many voters in counties across Iowa have voted to implement a local option sales tax, and
- WHEREAS, counties where Local Option Sales Tax (LOST) have been approved also approve revenue purpose statements (RPS) directing their local government on the expenditure of LOST funds, and
- WHEREAS, SF 550 also sunsets these provisions on January 1, 2025, after which no jurisdiction will have the authority to take either a LOST proposal or revenue purpose statement to a vote, essentially deleting the local government's ability to have local option sales taxes.

THEREFORE, the Woodbury County Board of Supervisors would like to express their support of the current Local Option Sales Tax. The current law best represents the interest of voters and furthers the reduction of property taxes, which is a common goal of the County and the Iowa Legislature. The Board of Supervisors unanimously supports the Iowa Water and Land Legacy (IWLL) trust fund; however, SF 550 as currently written, would not only strip the county of control over Local Option Sales Tax (LOST) revenues, but would effectively disregard the will of the Voters.

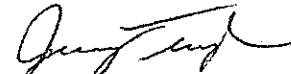
Passed and approved on this 4th day of April, 2023.


Matthew Ung, Chair

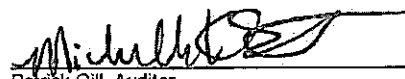

Daniel A. Bittinger II, Member


Mark Nelson, Member


Keith Radig, Member


Jeremy Taylor, Member

Attest:


Michelle Stoff, Deputy