ORDINANCE NO. 3

LOCAL SALES AND SERVICES TAX

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF WOODBURY COUNTY, IOWA:

Section 1. Local Option Sales and Services Tax. There is imposed a local sales and services tax applicable to transactions within the incorporated areas of:

Sioux City	Bronson
Oto	Cushing
Salix	Moville
Sergeant Bluff	Sloan

of Woodbury County, Iowa. The rate of the tax shall be one percent (1%) upon the gross receipts from the sale of goods and services taxed under Chapter 422, Division IV, of the Iowa Code in the cities where the tax is imposed except those transactions exempted from the sales and service tax by Section 422B.8 The Code, as amended.

The local sales and services tax is imposed on transactions occurring on or after January 1, 1987, within the incorporated areas of Sioux City, Oto, Salix, Sergeant Bluff, Bronson, Sloan, Cushing, and Moville. The tax shall be collected by all persons required to collect state gross receipts taxes.

Section 2. Effective Date. This ordinance shall be in effect January 1, 1987.

Section 3. Repealer. All ordinances and parts thereof in conflict herewith are hereby repealed.

Passed by the Board of Supervisors on this 3rd day of November, 1986.

Ronald L Lawrenson
Chairman, Woodbury County Board of Supervisors

ATTEST:

Donald E Lindulski
County Auditor

L/CMR/jet