ORDINANCE NO. 4

LOCAL OPTION SALES AND SERVICES TAX

An ordinance establishing a local option sales and services tax applicable to transactions within the incorporated areas of Anthon, Correctionville, Danbury, Hornick, Lawton, Pierson, and Smithland and unincorporated areas of Woodbury County, Iowa, namely townships of Arlington, Banner, Concord, Floyd, Grange, Grant, Kedron, Lakeport, Liberty, Liston, Little Sioux, Miller, Morgan, Moville, Oto, Rock, Rutland, Sloan, Union, Westfork, Willow, Wolfcreek, and Woodbury.

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 option sales and services tax applicable to transactions within the incorporated areas of Anthon, Correctionville, Danbury, Hornick, Lawton, Pierson, and Smithland and unincorporated areas of Woodbury, County, Iowa, namely townships of Arlington, Banner, Concord, Floyd, Grange, Grant, Kedron, Lakeport, Liberty, Liston, Little Sioux, Miller, Morgan, Moville, Oto, Rock, Rutland, Sloan, Union, Westfork, Willow, Wolfcreek, and Woodbury.

The rate of the tax shall be one percent upon the gross receipts taxed under Chapter 422, Division IV, of the Iowa Code in the following cities: Anthon, Correctionville, Danbury, Hornick, Lawton, Pierson, and Smithland; and in the following townships: Arlington, Banner, Concord, Floyd, Grange, Grant, Kedron, Lakeport, Liberty, Liston, Little Sioux, Miller, Morgan, Moville, Oto, Rock, Rutland, Sloan, Union, Westfork, Willow, Wolfcreek, and Woodbury.

The local sales and services tax is imposed on transactions occurring on or after October 1, 1988 within the incorporated areas of Anthon, Correctionville, Danbury, Hornick, Lawton, Pierson, and Smithland and unincorporated areas of Woodbury County, Iowa, namely townships of Arlington, Banner, Concord, Floyd, Grange, Grant, Kedron, Lakeport, Liberty, Liston, Little Sioux, Miller, Morgan, Moville, Oto, Rock, Rutland, Sloan, Union, Westfork, Willow, Wolfcreek, and Woodbury. 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 taxed under chapter 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 of 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 99E of the Iowa Code, and on the sale or 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. Effective Date. This ordinance shall be in effect after its final passage, approval and publication as provided by law.

Passed and approved by the Board of Supervisors of Woodbury County, Iowa, on this 8th day of August, 1988.

George W. Boykin, Chair
Board of Supervisors

ATTEST:

Donald E. Linduski
County Auditor
Deputy Auditor