

**WOODBURY COUNTY, IOWA**  
ORDINANCE NO. 22

**TITLE:** An ordinance establishing a School Infrastructure Local Option Sales and Services Tax applicable to transactions within Woodbury County.

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

**SECTION 1. School Infrastructure Local Option Sales and Services Tax.** There is imposed a School Infrastructure local option sales and services tax applicable to transactions within Woodbury County.

The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Chapter 423E – School Infrastructure Funding – Local Option Tax, Division IV, of the Iowa Code in the following school districts: Anthon-Oto, Battle Creek-Ida Grove, Kingsley-Pierson, Lawton-Bronson, Maple Valley, River Valley, Sergeant Bluff-Luton, Sioux City, Westwood and Woodbury Central of Woodbury County, Iowa.

The School Infrastructure Local Option Sales and Services Tax is imposed on transactions occurring within Woodbury County, Iowa. All persons required to collect state gross receipts taxes shall collect the tax pursuant to Iowa Code section 423E.3 for school infrastructure local option sales and services tax.

All applicable provisions of the appropriate sections of Chapter 423, Division IV, of the Iowa Code are adopted by reference.

**SECTION 2. Effective Date.** This ordinance shall be in effect from and after its final passage, approval and publication as provided by law.

**SECTION 3. Severability Clause.** If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provisions or part thereof not adjudged invalid or unconstitutional.

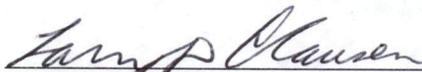
This Ordinance passed and approved by the Board of Supervisors of Woodbury County, Iowa, on this 30<sup>th</sup> day of May, 2006.

First Hearing: May 30, 2006

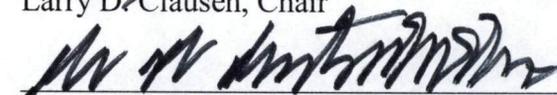
Second Hearing: suspended

Third Hearing: suspended

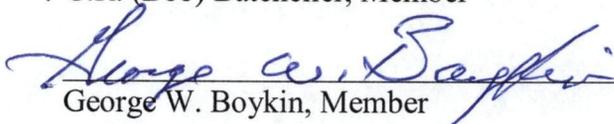
WOODBURY COUNTY BOARD OF SUPERVISORS



Larry D. Clausen, Chair



G.R. (Bob) Batcheller, Member



George W. Boykin, Member

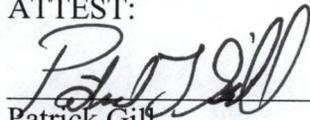


Mark Monson, Member



Douglas L. Walsh, Member

ATTEST:



Patrick Gill  
County Auditor