

ORDINANCE #24

LOCAL OPTION SALES AND SERVICES TAX

An ordinance establishing a Local Option Sales and Services tax applicable to transactions within the incorporated areas of the City of Osceola and the City of Woodburn in Clarke County, Iowa.

Pursuant to the authority granted by Chapter 423B of the Iowa Code, Be it Enacted by the Board of Supervisors of Clarke 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 area of the City of Osceola and the City of Woodburn in Clarke County, Iowa.

The rate of the tax shall be one percent (1%) upon the sales price taxed under Chapter 423B – Local Option Taxes of the Iowa Code in the following: within the incorporated areas of the City of Osceola and the City of Woodburn in Clarke County, Iowa.

The local sales and services tax is imposed on transactions occurring on or after January 1, 2008 within the incorporated areas of the City of Osceola and the City of Woodburn in Clarke County. All persons required to collect state sales tax and any use tax to which the local option tax may be applicable shall collect the tax. However, the tax shall not be imposed on the sales or purchase price from transactions exempted from tax by section 423B.5 of the Iowa Code.

All applicable provisions of the appropriate sections of Chapter 423 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 by the Board of Supervisors on 14th day of November, 2007.

Attest: Judy Church
Clarke County Auditor

Chairman: Myron Manley
Board of Supervisors

Member: Don Reasoner

Member: Jack Cooley