

ORDINANCE #15 (AS AMENDED)

An ordinance establishing a local option sales and services sales and service tax applicable to transactions within the incorporated areas of the City of Osceola, the City of Murray, the City of Woodburn and the unincorporated area of Clarke County, all being in Clarke County, Iowa.

Be it Enacted by the Board of Supervisors of Clarke County, Iowa.

SECTION I. Local Option Sales and Services Tax. There is imposed a local option sales and services tax applicable to transactions within the incorporated areas of the City of Osceola, the City of Murray, the City of Woodburn and the unincorporated areas of Clarke County, all being in Clarke County, Iowa.

The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Chapter 422, Division IV of the Iowa Code, within the incorporated areas of the City of Osceola, the City of Murray, the City of Woodburn and the unincorporated area of Clarke County. The tax shall be collected by all persons required to collect state gross receipt 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 452A of the Iowa Code, which is consumed for highway use or in watercraft or aircraft, if the fuel tax is paid on the transaction and a refund has not, or will not, be allowed; 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 or 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 II. Effective Date. This ordinance shall be in effect after its final passage, approval and publication, as proved by law.

Passed by the Board of Supervisors on the 17th day of August, 2001.

ATTEST: Judy Church
Clarke County Auditor

CHAIRMAN: Terry Robins
Board of Supervisors
MEMBER: Don Reasoner

MEMBER: Jack Cooley