

000685

FILED MISC
BKR Page 799
2000 APR 25 AM 11:06
Margaret Henkle
MARGARET HENKLE
FREMONT COUNTY RECORDER
SIDNEY, IOWA

FREMONT COUNTY ORDINANCE NO. 2000-1
SCHOOL LOCAL OPTION SALES AND SERVICES TAX

AN ORDINANCE ESTABLISHING A SCHOOL LOCAL OPTION SALES AND SERVICES TAX
APPLICABLE TO TRANSACTIONS WITHIN THE COUNTY OF FREMONT, STATE OF
IOWA.

Nejee

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

Section 1. School Local Option Sales and Services Tax. There is imposed a School Local Option Sales and Services Tax applicable to transactions within Fremont County.

The rate of the tax shall be one (1) percent upon the gross receipts taxed under Chapter 422, Division IV, of the Iowa Code.

The School Local Sales and Services Tax is imposed on transactions occurring on or after January 1, 2001. 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 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 2. Effective Date. This ordinance shall be in effect after its final passage, approval and publication as provided by law and is repealed on December 31, 2010.

Passed by the Board of Supervisors on this 25th day of April, 2000.

ATTEST:

Lucille Hunt
Fremont County Auditor

Keith Hickey aye
Keith Hickey, Chairman

John E. Whipple aye
John E. Whipple

ABSENT aye

Because of an amendment to the Iowa Code, the tax will not go into effect until January 1, 2001 and will end December 31, 2010 – the tax will be in effect for a period of ten years, as stated on the ballot.

I, Lucille Hunt, being duly sworn under oath, hereby state that I am the Auditor for Fremont County, Iowa, and that this is a true and accurate copy of the Fremont County Ordinance Number 2000-1, passed by the Fremont County Board of Supervisors on April 25th, 2000

Lucille Hunt
Lucille Hunt, Fremont County Auditor

- First Reading – April 18, 2000
- Second Reading – April 20, 2000
- Third Reading – April 25, 2000
- Final Passage – April 25, 2000
- Date Published – May 4, 2000