

BOONE COUNTY ORDINANCE #11

AN ORDINANCE ESTABLISHING A LOCAL OPTION SALES AND SERVICE TAX APPLICABLE
TO TRANSACTIONS WITHIN THE UNINCORPORATED AREA OF BOONE COUNTY

BE IT ENACTED by the Board of Supervisors of Boone County, Iowa:

SECTION 1. LOCAL OPTION SALES AND SERVICE TAX. There is imposed a local option sales and services tax applicable to transactions within the unincorporated area of Boone County.

The rate of tax shall be one percent upon the gross receipts taxed under Chapter 422, Division IV, of the Iowa Code in the following:

Unincorporated part of Boone County.

The local sales and services tax is imposed on transactions occurring on or after January 1, 1991, within the unincorporated area of Boone County. The tax shall be collected by all persons required to collect state gross tax receipts. However, the tax shall not be imposed on the gross receipts from the sale of motor fuel and 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, 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 required by law.

Passed by the Board of Supervisors of Boone County, Iowa this 19th day of November, 1990.

/s/ David W. Reed, Chairman

/s/ Dale Danilson

/s/ Harold Eich

ATTEST:

/s/ Albert G. Sorensen
County Auditor

EFFECTIVE: January 1, 1991