

BOONE COUNTY ORDINANCE #17

AN ORDINANCE ESTABLISHING A LOCAL OPTION SALES AND SERVICES TAX APPLICABLE TO TRANSACTIONS WITHIN THE INCORPORATED AREA OF FRASER OF BOONE COUNTY.

Be It Enacted by the Board of Supervisors of Boone 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 Fraser of Boone County.

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

Fraser of Boone County.

The local sales and services tax is imposed on transactions occurring on or after January 1, 1992, within the incorporated area of Fraser. 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 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, 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 this 14th day of October, 1991.

/s/ Harold Eich
Harold Eich, Chairman of the Board

/s/ David Reed
David Reed

/s/ Robert Whitmore
Robert Whitmore

Attest:

/s/ Albert G. Sorensen
AUDITOR

EFFECTIVE: January 1, 1992

2. Establish a perimeter or other boundaries at or near the site of a hazardous condition and limit access to cleanup personnel.

No person shall disobey an order, of the Sheriff, Deputy, or other Law Enforcement Officer, issued under this Section.

Section 7. County Liability. The County shall not be liable to any person for claims of damages, injuries or losses resulting from any hazardous condition, except, if the County is the "Responsible Person".

Section 8. Special Account-Use of Account. All penalties and other monies available or paid to the county under the provisions of the ordinance shall be placed in the county general fund and credited to a special account to be designated as the hazardous material cleanup account. This fund shall be available to the Board by appropriation and shall be expended for the administration and enforcement of this ordinance and for any other expenses incurred by the county directly or indirectly due to the provisions set forth by this ordinance. Any unencumbered and any unexpended balance of this account remaining at the end of any fiscal year shall not lapse but shall be carried forward for the purposes of this ordinance until expended or until appropriated by subsequent Board action.

Section 9. Penalty. Any person violating any provisions, section or paragraph of this Ordinance, shall be guilty of a simple misdemeanor, and on conviction thereof be subject to a fine of not more than \$100.00 or be imprisoned for not more than thirty (30) days for each offense.

Section 10. Repealer. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 11. 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, provision, or part thereof not adjudged invalid or unconstitutional.

Section 12. When Effective. This ordinance shall be in effect after its final passage, approval, and publication as provided by law.

Passed and adopted by the Board of Supervisors this 26th day of October, 1992.

/s/ Robert Whitmore
Vice Chairman, Board of Supervisors

/s/ Harold Eich
Board of Supervisors

ATTEST:

/s/JoAnn VanDePol
Auditor