

Instrument No. 035553  
 State of Iowa, Boone County, SS  
 Filed for Record at 2:40 P.M.  
 This 24 day of July, 2003  
 Sheryl J. Thul, Recorder, Fees \$ No Fee  
 Number of Pages 5

*Ret to Auditor*

**BOONE COUNTY ORDINANCE NO. 50  
 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 BOONE, STATE OF IOWA.

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF BOONE 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 Boone County. The revenue thus generated shall be distributed by the Iowa Department of Revenue and Finance as per state law to the following school districts in Boone County: Ballard Community School District; Boone Community School District; East Greene Community School District; Gilbert Community School District; Grand Community School District; Madrid Community School District; North Polk Community School District; Ogden Community School District; Perry Community School District; Roland-Story Community School District; South Hamilton Community School District; Stratford Community School District; United Community School District; Woodward-Granger Community School District. Each school district shall use the revenue for school infrastructure as defined by Code of Iowa 422E.1 or as further restricted by ballot language of the May 13, 2003 election which authorized this tax.

The rate of the tax shall be one (1) percent upon the gross receipts taxed under Iowa Code Chapter 422, Division IV, and Chapter 422E – School Local Option Tax.

The School Local Sales and Services Tax is imposed on transactions occurring on or after January 1, 2004 through and including December 31, 2013. 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 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 beginning January 1, 2004 and is repealed on December 31, 2013.

Passed by the Board of Supervisors on this 30<sup>th</sup> day of June, 2003.

Moved by Reed, second by O'Brien to approve the first reading of Ordinance #50 School Local Option Sales & Service Tax on June 16, 2003. NO: None; YES: Sorensen, O'Brien, Reed. Motion carried.

Moved by Reed, second by O'Brien to approve the second reading of Ordinance #50 School Local Option Sales & Service Tax on June 23, 2003. NO: None; YES: Sorensen, O'Brien, Reed. Motion carried.

Moved by Reed, second by O'Brien to approve the third reading and adopt Ordinance #50 School Local Option Sales & Service Tax on June 30, 2003. NO: None; YES: Reed, O'Brien, Sorensen. Motion carried.

Albert H. Sorensen  
Chairman  
**Boone County Board of Supervisors**

7-11-03  
Date

Philippe E. Meier  
ATTEST:

7-11-03  
Date

**Philippe E. Meier, County Auditor**

Ordinance Published Boone News Republican July 2, 2003; Madrid Register News July 10, 2003; Ogden Reporter ~~July 9,~~ <sup>July 10,</sup> 2003.

