

CEDAR COUNTY ORDINANCE NO. 40

An ordinance establishing a School Infra-Structure Local Option Sales and Services Tax applicable to transactions within Cedar County.

Be It Enacted by the Board of Supervisors of Cedar County, Iowa:

Section 1. School Infra-Structure Local Option Sales and Services Tax. There is imposed a School Infra-Structure local option sales and services tax applicable to transactions in Cedar County.

The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Iowa Code Chapter 422E-School Local Option Tax, of the Iowa Code in the following school districts in Cedar County, Iowa: Bennett Community School; Durant Community School; West Liberty Community School; West Branch Community School; Wilton Community School; Midland Community School; Lisbon Community School; North Cedar Community School; Tipton Community School.

The School Infra-Structure local sales and services tax is imposed on transactions occurring on or after July 1, 2004, and through June 30, 2014, within Cedar County. All persons required to collect state gross receipts taxes shall collect the tax pursuant to Iowa Code Section 422E.3 for school infrastructure local option sales and services tax.

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.