

CEDAR COUNTY ORDINANCE NO. 32

Local Option Sales and Services Tax Ordinance in Cedar County, Iowa

An ordinance establishing a Local Option Sales and Services Tax applicable to transactions within the incorporated areas of the City of Bennett, City of Clarence, City of Durant, City of Lowden, City of Stanwood, City of Tipton in Cedar County and the unincorporated areas in Cedar County where the tax was approved.

Be It Enacted by the Board of Supervisors of Cedar 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 areas of the City of Bennett, City of Clarence, City of Durant, City of Lowden, City of Stanwood, City of Tipton in Cedar County and the unincorporated areas in Cedar County.

The rate of the tax shall be one percent upon the gross receipts taxed under Chapter 422B-Local Option Tax, Division IV, of the Iowa Code in the following within Cedar County: City of Bennett, City of Clarence, City of Durant, City of Lowden, City of Stanwood, City of Tipton, and the unincorporated areas in Cedar County.

The local sales and services tax is imposed on transactions occurring on or after July 1, 2001 within the City of Bennett, City of Clarence, City of Durant, City of Lowden, City of Stanwood, City of Tipton in Cedar County and the unincorporated areas in Cedar County. All persons required to collect state gross receipts taxes shall collect the tax. 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.