

TITLE I ORGANIZATION AND STRUCTURE

CHAPTER 3 LOCAL OPTION TAX

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1-3-1 LOCAL OPTION TAX FOR CITIES. There is imposed a local sales and services tax applicable to transactions within the incorporated areas of:

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| Andover | Goose Lake |
| Calamus | Grand Mound |
| Camanche | Low Moor |
| Clinton | Toronto |
| Delmar | Wheatland |
| DeWitt | Welton |

of Clinton County, Iowa. The rate of the tax shall be 1% of the gross receipts from the sale of goods and services taxed under Chapter 422, Division IV, of the Iowa Code in the cities where the tax is imposed except those transactions exempted from the sales and services tax by Section 422B.8 of the Iowa Code, as amended.

The local sales and services tax is imposed on transactions occurring on or after October 1, 1989, within the incorporated areas of Andover, Calamus, Camanche, Clinton, Delmar, DeWitt, Goose Lake, Grand Mound, Low Moor, Toronto, Wheatland and Welton. The tax shall be collected by all persons required to collect State gross receipts and taxes.

(Ord. 89-01, Passed July 14, 1989)

1-3-2 LOCAL OPTION TAX (CHARLOTTE AND LOST NATION). There is imposed a local sales and services tax applicable to transactions within the unincorporated areas of Clinton County and the incorporated areas of Charlotte and Lost Nation of Clinton County, Iowa. The rate of the tax shall be 1% of the gross receipts from the sale of goods and services taxed under Chapter 422, Division IV, of the Code in the cities and unincorporated areas where the tax is imposed except those transactions exempted from the sales and services tax by Section 422B.8 of the Iowa Code, as amended.

The local sales and services tax is imposed on transactions occurring on or after January 1, 1990, within the incorporated areas of Charlotte, Lost Nation and the unincorporated areas of Clinton County. The tax shall be collected by all persons required to collect State gross receipts and taxes.

(Ord. 89-03, Passed October 27, 1989)

1-3-3 LOCAL OPTION TAX (WELTON).

1. There is imposed a local sales and services tax applicable to transactions within the unincorporated area of the City of Welton, of Clinton County, Iowa. The rate of the tax shall be 1% of the gross receipts from the sale of goods and services taxed under Chapter 422, Division IV, of the Iowa Code in the City of Welton where the tax is imposed except those transactions exempted from the sales and services tax by Section 422B.8 of the Iowa Code, as amended.

The local sales and services tax is imposed on transactions on or after January 1, 1997, within the incorporated City of Welton, County of Clinton, Iowa. The tax shall be collected by all persons required to collect State gross receipts and taxes.

2. Revenues from the Local Option Sales and Service Tax are to be allocation in the City of Welton as follows: 100% for property tax relief.

3. This Ordinance shall be in effect January 1, 1997.

(Ord. 96-05, Passed October 14, 1996)

1-3-4 LOCAL OPTION TAX FOR SCHOOLS. There is imposed a local option sales and services tax for school infrastructure applicable to transactions within Clinton County:

1. The rate of tax shall be one (1) percent upon the gross receipts taxed under Chapter 422, Division IV, of the Iowa Code in Clinton County.

2. The local sales and services tax is imposed on transactions occurring on or after July 1, 2001, within Clinton County. 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.

3. All applicable provisions of the appropriate sections of Chapter 44, Division IV, of the Iowa Code are adopted by reference.

(Ord. 2001-1, Passed February 20, 2001)

1-3-5 LOCAL OPTION SALES TAX FOR CAMANCHE COMMUNITY SCHOOL DISTRICT

1. A Special Election was held on March 2, 1999, and a Local Option Sales and Services Tax for School Infrastructure was authorized in Clinton County, Iowa. The rate of the tax is 1% of gross receipts from the sale of goods and services taxed under Chapter 422E, Code of Iowa, except those transactions exempt from the sales and services tax by Section 422B, Code of Iowa, as amended. The change in the local sales and services tax for school infrastructure is imposed on transaction effective January 1, 2005. The tax shall be collected by all persons required to collect State gross receipts and taxes.

2. This Ordinance shall be in effect January 1, 2005.

3. Use of the tax: Revenues from the Local Option Sales and Services Tax for School Infrastructure shall be allocated as follows: To allow the Camanche Community School District to utilize such revenues for school infrastructure purposes and needs of the District or for property tax relief, or those activities for which revenues generated under a physical plant and equipment levy may be spent or for any and all of the expanded purposes now or hereafter authorized by Chapter 422E of the Code of Iowa as amended, as specified in the public measure as approved by the voters of the Camanche Community School District on September 14, 2004.

(Ord. 2004-03, Passed September 20, 2004)

1-3-6 LOCAL OPTION SALES TAX FOR NORTHEAST COMMUNITY SCHOOL DISTRICT

1. A Special Election was held on March 2, 1999, and a Local Option Sales and Services Tax for School Infrastructure was authorized in Clinton County, Iowa. The rate of the tax is 1% of gross receipts from the sale of goods and services taxed under Chapter 422E, Code of Iowa, except those transactions exempt from the sales and services tax by Section 422B, Code of Iowa, as amended. The change in the local sales and services tax for school infrastructure is imposed on transaction effective January 1, 2005. The tax shall be collected by all persons required to collect State gross receipts and taxes.

2. This Ordinance shall be in effect January 1, 2005.

3. Use of the tax: Revenues from the Local Option Sales and Services Tax for School Infrastructure shall be allocated as follows: To allow the Northeast Community School District to utilize such revenues for school infrastructure purposes and needs of the District or for property tax relief, or those activities for which revenues generated under a physical plant and equipment levy may be spent or for any and all of the expanded purposes now or hereafter authorized by Chapter 422E of the Code of Iowa as amended, as specified in the public measure as approved by the voters of the Northeast Community School District on September 14, 2004.

(Ord. 2004-04, Passed September 20, 2004)