

APPANOOSE COUNTY ORDINANCE NO. 19

An ordinance establishing a local option sales and services tax applicable to transactions within the incorporated areas of Plano, IA and Mystic, IA of Appanoose County.

Be It Enacted by the Board of Supervisors of Appanoose 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 Plano, Iowa and Mystic, Iowa of Appanoose 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 cities: Plano, Iowa and Mystic, Iowa.

The local sales and services tax is imposed on transactions occurring on or after July 1, 1999 within the incorporated areas of Plano, Iowa and Mystic, Iowa. 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 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.

Passed by the Board of Supervisors on this 5th day of April, 1999.

Boyer D. Joener C.M.  
Don Koster  
Alvin [Signature]

Attest:  
Linda Demry  
Linda Demry, County Auditor

Read first time and passed: 4-5-99  
Read Second time and passed: waived 4-5-99  
Final Reading and passage: waived 4-5-99

# PUBLISHER'S CERTIFICATE

STATE OF IOWA  
Appanoose County

58.

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Passed by the Board of Supervisors on this 5 day of April, 1999.

/s/ Royce D. Joiner, Chairman  
/s/ Dean Kaster  
/s/ Wayne L. Sheston

Attest:  
/s/ Linda Demry  
County Auditor  
Runs 1x April 9, 1999

On this 9<sup>th</sup> day of April, 1999  
personally appeared before the undersigned,  
within and for said County and State \_\_\_\_\_

John Arnold

Publisher of the

## AD-EXPRESS AND DAILY IOWEGIAN AND CITIZEN

a daily newspaper published in Centerville, County  
of Appanoose, State of Iowa, who being duly

sworn states on oath that the \_\_\_\_\_

Ordinance 19

\_\_\_\_\_ a true copy of which  
is hereto attached was published in said paper in

the issue of \_\_\_\_\_

Friday, April 9, 1999

John C. Arnold Publisher.

Subscribed and sworn to before me this 9<sup>th</sup> day  
of April, 1999

John D. Briggs  
Notary Public

Notary Expiration Date 1-26-01

Printer's Fee \$19.53

