

Ordinance No. 25

An ordinance establishing a local option sales and services tax applicable to transactions within the incorporated areas of Cincinnati, Iowa; Exline, Iowa; Moulton, Iowa and Unionville, Iowa 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 Cincinnati, Iowa; Exline, Iowa; Moulton, Iowa; and Unionville, Iowa of Appanoose County.


The rate of the tax shall be one percent upon the gross receipts taxes under Chapter 422, Division IV, of the Iowa Code in the following cities: Cincinnati, Iowa; Exline, Iowa; Moulton, Iowa; and Unionville, Iowa.

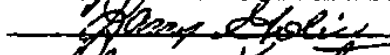
The local sales and services tax is imposed on transactions occurring on or after July 1, 2002 with the incorporated areas of Cincinnati, Iowa; Exline, Iowa; Moulton, Iowa; and Unionville, Iowa. The tax shall be collected by all persons required to collect state gross receipts taxes. However, the tax 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 taxes 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 17th day of December, 2001







Attest:

Linda Demry, County Auditor

1st Reading December 17, 2001
2nd Reading Waived
3rd Reading Waived

PUBLISHER'S CERTIFICATE

STATE OF IOWA
Appanoose County
Ordinance No. 25

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Passed by the Board of Supervisors on this 17th day of December, 2001.

/s/ Dean Kaster
 /s/ Bob Pontious
 /s/ Larry Golio

Attest:

/s/ Linda Demry,
 Appanoose County Auditor
 Runs 1x December 24, 2001

ss.

On this 24th day of December 2001
 personally appeared before the undersigned,
 within and for said County and State _____

Bradley Day

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 25

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

the issue of _____

Monday, December 24, 2001

Bradley A. Day Publisher.

Subscribed and sworn to before me this 24th day

of December, 2001

[Signature]
 Notary Public

Notary Expiration Date 1-26-04

Printer's Fee \$24.48



CYNTHIA M. BRIGGS
 Commission Number 150040
 MY COMM. EXP. 1-26-04