## Ordinance No. 32

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

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

Section I. 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 within Appanoose 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, in the following: Centerville Community School District, Moravia Community School District, Moulton-Udell Community School District, Albia Community School District, and Seymour Community School District of Appanoose County, Iowa.

The School Infra-Structure Local Sales and Services Tax is imposed on transactions occurring on or after July 1, 2004 through June 30, 2014 within Appanoose County. All persons required to collect state gross receipts taxes shall collect the tax pursuant to Iowa Code Section 422E.3 for School Infra-structure Local Option Sales and Services Tax.

All applicable provisions of the appropriate sections of Chapter 422, Division IV, of the lowa Code are adopted by reference.

Section 2. <u>Effective Date.</u> This ordinance shall be in effect after its final passage, approval and publication as provided by law.

Passed by the Appanoose County Board of Supervisors on this \_5th\_day of April, 2004.

Appanoose County Board of Supervisors

Short Holis

Class Karter

Attest:

County Auditor

First Reading: <u>April 5, 2004</u>
Second Reading: <u>Waived</u>
Third Reading: <u>Waived</u>

## **PUBLISHER'S CERTIFICATE**

STATE OF IOWA Appanoose County

APPANOOSE COUNTY

88.

ORDINANCE NO. 32

AN ORCIMANCE ESTABLISHING
A SCHOOL INFRA-STRUCTURE
LOCAL OPTION SALES AND SERVICES TAX APPLICABLE TO
TRANSACTIONS WITHIN
APPANOOSE COUNTY

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF APPANOOSE COUNTY, IOWA:

SECTION 1—SCHOOL IMPRA:
STRUCTURE LOCAL OPTION
SALES AND SERVICES TAX:
There is imposed a School infrastructure Local Option Seles and
Services Tax applicable to transactions within Appanouse County.

The rate of the tax shall be one percent (1%) upon the gross receipts taxed under lowa Code Chapter 422E-School Local Option Tax, in the following: Cemerville Community School District, Moutton-Udelt Community School District, Moutton-Udelt Community School District, Abia Community School District, Abia Community School District, Abia Community School District, and Seymour Community School District, and Seymour Community School District and Seymour Community School District and Seymour Community School District of Apparoose County, lowa.

The School Infra-Surreture Local Sales and Services Tax is imposed on transactions occurred on or after

The School Infra-Structure Local
Sales and Services Tax is imposed
on transactions occuring on or after
July 1, 2004 through June 30, 2014
within Appariouse County. All persons required to collect state gross (eceipts laxes shall collect the tax
pursuant to lowa Code Section
422E.3 for School Infra-Structure
Local Option Sales and Services 1
Tax

All applicable provisions of the appropriate sections of Chapter 422, Division IV, of the lowa Code are adopted by reference.

SECTION 2-EFFECTIVE DATE
This ordinance shall be in effect
after its final passage, approval and a
publication as provided by law.

Passed by the Apparoose County Board of Supervisors this fifth day of April, 2004.

/s/ Robert Pontious /s/ Larry Gokc /s/ Dean Kaster

i Attest: Linda Demry, County Auditor First reading: 4/5/04, Second reading: Waived Third reading: Waived

Runs 1x April 8, 2004

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

General Manager of the

AD-EXPRESS AND

DAILY IOWEGIAN AND CITIZEN
a daily newspaper published in Centerville, County of Appanocae, State of Iowa, who being duly

sworn states on oath that the

Ordinance 32

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

Thursday, Agr. 15, 2004

Helbecca, May, ell General Manager.

Subscribed and sworn to before me this E day

Notary Expiration Date

126.07

Printer's Fee \_\_\_\_\_/5-0

