

Ordinance No. 34

An ordinance establishing a local option sales and services tax applicable to transactions within the incorporated areas of Exline, Iowa; Numa, Iowa; Plano, Iowa; Moravia, Iowa; Mystic, Iowa; Moulton, Iowa; and Rathbun, 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 Exline, Iowa; Numa, Iowa; Plano, Iowa; Moravia, Iowa; Mystic, Iowa; Moulton, Iowa; and Rathbun, Iowa of Appanoose County.

The rate of the tax shall be one percent upon the gross receipts taxed under Chapter 423B, Division IV, of the Iowa Code in the following cities: Exline, Iowa; Numa, Iowa; Plano, Iowa; Moravia, Iowa; Mystic, Iowa; Moulton, Iowa; and Rathbun, Iowa.


The local sales and services tax is imposed on transactions occurring on or after July 1, 2012 within the incorporated areas of Moulton, Iowa; and Exline, Iowa; on or after July 1, 2008 within the incorporated area of Rathbun; on or after July 1, 2013 within the incorporated areas of Moravia, Iowa and Numa, Iowa and on or after July 1, 2009 within the incorporated areas of Mystic, Iowa and Plano, 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 423A 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 423.45, subsections 26 and 27 of the Iowa Code.

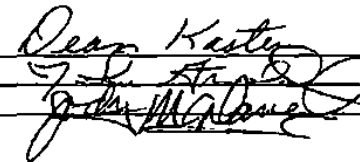
All applicable provisions of the appropriate sections of Chapter 423, Division IV, of the Iowa Code are adopted by reference.

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 15th day of October, 2007.

Attest:


Linda Demry, County Auditor


Dean Kestly

1st Reading October 15, 2007

2nd Reading Waived

3rd Reading Waived

PUBLISHER'S CERTIFICATE

STATE OF IOWA
Appanoose County

ss.

On this 25th day of October 2007
personally appeared before the undersigned, within and
for said County and State

Rebecca Maxwell

Publisher of the

AD-EXPRESS AND DAILY IOWEGIAN

a daily newspaper published in Centerville, County of
Appanoose, State of Iowa, who being duly sworn states
on oath that the

Ordinance 34

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

Thursday, October 25,

2007

Rebecca Maxwell Publisher

Subscribed and sworn to before me this 25th day
of October, 2007

[Signature]
Notary Public

Notary Expiration Date 1-26-10

Printer's Fee \$ 30.46

US NOW MON

IOW
IOW
D
W

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 423.45, subsections 26 and 27 of the Iowa Code.

All applicable provisions of the appropriate sections of Chapter 423, 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 15th day of October, 2007.

/s/ Dean Kaster
/s/ John Arnold
/s/ Jody McDanel

Attest:
Linda Demry, County Auditor

1st Reading October 16, 2007
2nd Reading Waived
3rd Reading Waived

Runs 1x
October 25th, 2007



CYNTHIA M. BRIGGS
Commission Number 150040
MY COMM. EXP. 1-26-10