

Ordinance No. 37

An ordinance establishing a local option sales and service tax applicable to transactions within the incorporated areas of Cincinnati, Iowa; Centerville, Iowa; Udell, Iowa; and Unionville, Iowa; and the Unincorporated areas of Appanoose County, Iowa.

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 with the Incorporated areas of Cincinnati, Iowa; Centerville, Iowa; Udell, Iowa; Unionville, Iowa; and the Unincorporated areas of Appanoose County, Iowa.

The rate of the tax shall be one percent upon the gross receipts taxed under Chapter 423B, of the Iowa Code in the following cities: Cincinnati, Iowa; Centerville, Iowa; Udell, Iowa; Unionville, Iowa; and the Unincorporated area of Appanoose County, Iowa.

The local sales and services tax is imposed on transactions occurring on or after July 1, 2012 within the incorporated areas of Cincinnati, Iowa; and Unionville, Iowa; on or after July 1, 2013 within the incorporated areas of Centerville, Iowa; and Udell, Iowa and the Unincorporated areas of Appanoose County, 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 the Iowa Code, on the gross receipts from the rental of rooms, apartments, or sleeping quarters which are taxed 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, of the Iowa Code.

All applicable provisions of the appropriate sections of Chapter 423, 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 21st day of November, 2011.

Dean Koster
Jody McQuinn
Wanda Rouse

Attest:

Lynda Murray
County Auditor

1st Reading passed 11/21/11
2nd Reading passed 11/21/11
3rd Reading passed 11/21/11

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STATE OF IOWA
Appanoose

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Runs 1x
November 25th, 2011

PUBLISHER'S CERTIFICATE

On this 28th day of November 20 11
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 Appanoose County
Ordinance 37

_____ a true copy of which

is hereto attached was published in said paper in the

Issue of _____

Friday, November 25,

2011

Rebecca Maxwell Publisher

Subscribed and sworn to before me this 28th day

of November, 20 11

[Signature]
Notary Public

Notary Expiration Date 1-2013

Printer's Fee \$ 22.24



CYNTHIA M. BRIGGS
Commission Number 150040
MY COMM. EXP. 1-2013