

Ordinance No. 50

An ordinance establishing a Local Option Sales and Services Tax applicable to transactions within the incorporated area of Centerville, Iowa and the unincorporated areas of Appanoose County, Iowa.

Pursuant to authority granted by Chapter 423B of the Iowa Code, 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 area of Centerville, Iowa and the unincorporated areas of Appanoose County, Iowa.

The rate of the tax shall be one percent (1%) upon the sales price taxed under Chapter 423B – Local Option Taxes of the Iowa Code in the incorporated area of Centerville, Iowa and the unincorporated areas of Appanoose County, Iowa.

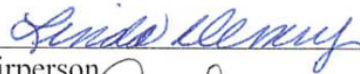
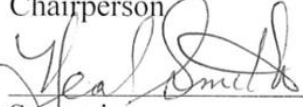

The local sales/services tax is imposed on transactions occurring on or after July 1, 2023 within Appanoose County, Iowa. All persons required to collect state sales tax and any use tax to which the local option tax may be applicable shall collect the tax. However, the tax shall not be imposed on the sales or purchase price from transactions exempted from tax by section 423B.5 of the Iowa Code.

All applicable provisions of the appropriate sections of Chapter 423B 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 provide by law.

Passed by the Board of Supervisors on this 5th day of October 2020.

2nd & 3rd readings waived 10/5/20


Chairperson

Supervisor

Supervisor

ATTEST:


County Auditor

PROOF OF PUBLICATION

Ordinance No. 50
An ordinance establishing a Local Option Sales and Services Tax applicable to transactions within the incorporated area of Centerville, Iowa and the unincorporated areas of Appanoose County, Iowa.
Pursuant to authority granted by Chapter 423B of the Iowa Code, 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 area of Centerville, Iowa and the unincorporated areas of Appanoose County, Iowa.
The rate of the tax shall be one percent (1%) upon the sales price taxed under Chapter 423B - Local Option Taxes of the Iowa Code in the incorporated area of Centerville, Iowa and the unincorporated areas of Appanoose County, Iowa.
The local sales/services tax is imposed on transactions occurring on or after July 1, 2023 within Appanoose County, Iowa. All persons required to collect state sales tax and any use tax to which the local option tax may be applicable shall collect the tax. However, the tax shall not be imposed on the sales or purchase price from transactions exempted from tax by section 423B.5 of the Iowa Code.
All applicable provisions of the appropriate sections of Chapter 423B 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 provide by law.
Passed by the Board of Supervisors on this 5th day of October 2020.
2nd and 3rd readings waived.
/s/ Linda Demry, Chairperson
/s/ Neal Smith, Supervisor
/s/ Mark McGill, Supervisor
ATTEST: /s/ Kelly Howard, County Auditor

State of Iowa, Appanoose County, ss,

I, Becky Maxwell publisher of the Moravia

Union a newspaper printed in said county and

of general circulation therein, being first duly

sworn, declare that the

App. Co. Auditor -
Ordinance #50

Hereto attached, was published

once

Weeks in said newspaper, in the following

successive issues:

10-7-2020

Becky Maxwell

Publisher

Sworn to and subscribed before me this

October 7, 2020

Theresa A. Christofferson

Notary Public

Publication Fee: 19.62

