

Ordinance No. 51

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

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 areas of Moulton, Iowa and Rathbun, Iowa 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 areas of Moulton, Iowa and Rathbun, Iowa of Appanoose County, Iowa.

The local sales/services tax is imposed on transactions occurring on or after July 1, 2022 within the incorporated areas of Moulton, Iowa; on or after July 1, 2023 within the incorporated areas of Rathbun, 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.

READ THE FIRST TIME AND PASSED: 12/6/2021

READ THE SECOND TIME AND PASSED: waived 12/6/2021

FINAL READING AND PASSED: waived 12/6/21

6th day of December, 2021 ADOPTED AND PASSED by the Board of Supervisors of the County of Appanoose this

SEAL

ATTEST:

County Auditor

Chairperson

Supervisor

Supervisor