

ORDINANCE #13

An ordinance establishing a local option sales and services tax applicable to transactions within the incorporated areas of Carpenter, Mitchell, Osage, Orchard, Riceville, Stacyville and St. Ansgar of Mitchell County.

Be It Enacted by the Board of Supervisors of Mitchell 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 Carpenter, Mitchell, Osage, Orchard, Riceville, Stacyville and St. Ansgar of Mitchell County.

The rate of the tax shall be one (1) percent upon the gross receipts taxed under Chapter 422, Division IV, of the Iowa Code in the following cities: Carpenter, Mitchell, Osage, Orchard, Riceville, Stacyville and St. Ansgar.

The local sales and services tax is imposed on transactions occurring on or after January 1, 1995 within the incorporated areas of Carpenter, Mitchell, Osage, Orchard, Riceville, Stacyville and St. Ansgar. 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 taxed under Chapter 422A 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 422.45, subsections 26 and 27 of the Iowa Code.

All applicable provisions of the appropriate sections of Chapter 422, 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 This ordinance shall be in effect after its final passage, approval and publication as provided by law and shall be repealed on December 31, 1999.

Passed by the Board of Supervisors on this 27th day of December, 1994.

Don Hendricks
Chairman

Deputy McCarty
Supervisor

[Signature]
Supervisor

ATTEST:

Sandra Neckstein
County Auditor and
Clerk of the Board

COPY

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Don Hendrickson
Chairman

Delroy McCarty
Supervisor

[Signature]
Supervisor

ATTEST:

Sandra Heckstein
County Auditor and
Clerk of the Board

I, Sandra Heckstein, County Auditor in and for Mitchell County do hereby certify that this is a true and complete copy of the original instrument filed in this office. In testimony whereof, I have hereunto set my hand and affixed the seal of said county at my office in Osage, Iowa this 27th day of December 1994.

Sandra Heckstein
Mitchell County Auditor