

An ordinance establishing a School Local Option Sales and Services Tax applicable to transactions within the School Districts of Osage, St. Ansgar and Riceville of Mitchell County.

Be It Enacted by the Board of Supervisors of Mitchell County, Iowa:

Section 1. School Local Option Sales and Services Tax. There is imposed a local option sales and services tax applicable to transactions within Osage, St. Ansgar and Riceville School Districts, Mitchell County, Iowa.

The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Chapter 422E-School Infrastructure Funding, of the Iowa Code in the Osage, St. Ansgar and Riceville School Districts of Mitchell County.

The School local sales services tax is imposed on transactions occurring on or after July 1, 2003, within Mitchell County. All persons required to collect state gross receipts taxes shall collect the tax. 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 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.

Passed by the Board of Supervisors on this 17th day of June, 2003.

Cheeryla Sabael
Chairman

Supervisor

Stan Water
Supervisor

Supervisor

Attest:

Lowell Reser

Mitchell County Auditor and/or Clerk of the Board