

**Ordinance No. 16**  
**School Local Option Sales and Services Tax**

AN ORDINANCE ESTABLISHING A SCHOOL LOCAL OPTION SALES AND SERVICES TAX APPLICABLE TO TRANSACTIONS WITHIN THE COUNTY OF IDA, STATE OF IOWA.

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF IDA COUNTY, IOWA:

**Section 1. School Local Option Sales and Services Tax**

There is imposed a School Local Option Sales and Services Tax applicable to transactions within Ida County. The revenue thus generated shall be distributed by the Iowa Department of Revenue and Finance as per state law to the following school districts in Ida County: Battle Creek-Ida Grove Community School District; Galva-Holstein Community School District; Maple Valley Community School District; Odebolt-Arthur Community School District; River Valley Community School District; Schaller-Crestland Community School District; Schleswig Community School District; Denison Community School District. Each school district shall use the revenue for school infrastructure as defined by Code of Iowa 422E.1 or as further restricted by ballot language of the November 18, 2003 election which authorized this tax.

The rate of the tax shall be one (1) percent upon the gross receipts taxed under Iowa Code Chapter 422, Division IV, and Chapter 422E - School Local Option Tax.

The School Local Sales and Services Tax is imposed on transactions occurring on or after July 1, 2004 through and including June 30, 2014. 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 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shall be in effect after its final passage, approval and publication as provided by law beginning July 1, 2004 and is repealed on June 30, 2014.

Passed by the Board of Supervisors on this 16th day of December, 2003.

IDA COUNTY BOARD OF SUPERVISORS

  
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Joseph L. Cronin, Chairman

ATTEST:

  
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Robert C. Paulsrud

  
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Lorna Steenbock, County Auditor

  
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Jerry Ralston