

**ORDINANCE NO. 20**

An ordinance establishing a School Local Option Sales and Services tax applicable to transactions within the school districts of Clay Central-Everly, Hartley-Melvin-Sanborn, MOC-Floyd Valley, Sheldon, Sioux Central, South O'Brien where the tax was approved in O'Brien County.

Be It Enacted by the Board of Supervisors of O'Brien 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 O'Brien County.

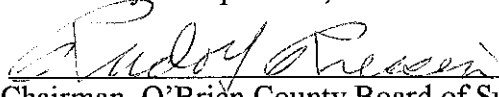
The rate of the tax shall be one percent upon the gross receipts taxed under Chapter 422 - School Local Option Tax, Division IV, of the Iowa Code in the school districts of Clay Central-Everly, Hartley-Melvin-Sanborn, MOC-Floyd Valley, Sheldon, Sioux Central, South O'Brien in O'Brien County.

The school local sales services tax is imposed on transactions occurring on or after January 1, 2004 and ending December 31, 2013 within O'Brien 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 12th day of September, 2003.

  
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Chairman, O'Brien County Board of Supervisors

ATTEST:   
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O'Brien County Auditor