

TITLE I - POLICY AND ADMINISTRATIVE

CHAPTER 6

COUNTY WIDE LOCAL OPTION SCHOOL INFRASTRUCTURE SALES AND SERVICES TAX

6.01 - Purpose

6.02 - Effective Date

6.01 PURPOSE. Local Option School Infrastructure Sales and Services Tax. There is imposed a local option sales and services tax applicable to transactions within Dallas County, Iowa.

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

The School Local Sales Services Tax is imposed on transactions occurring on or after January 1, 2004 within Dallas 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.

6.02 Effective Date. This ordinance shall be in effect after its final passage, approval and publication as provided by law.