

**ORDINANCE NUMBER ELEVEN (11)**

**AN ORDINANCE ESTABLISHING A LOCAL SALES AND SERVICES TAX FOR SCHOOL INFRASTRUCTURE WITHIN MONONA COUNTY, IOWA.**

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

**Section 1. Local Option Sales and Services Tax for School Infrastructure Purposes.**

There is imposed a local option sales and services tax applicable to transactions within Monona County pursuant to section 422E.2, at the rate of one per cent (1%) for a ten-year duration on the gross receipts taxed by the state under chapter 422, division IV of the Iowa Code.

The local sales and services tax is imposed on transactions occurring on or after October 1, 1999 in Monona County, Iowa. The tax shall be imposed on the same basis as the state sales and services tax and shall not be imposed on the sale of any property or on any service not taxed by the state, except the tax shall not be imposed on the gross receipts from the sale of motor fuel or special fuel as defined in chapter 452A, on the gross receipts from the rental of rooms, apartments, or sleeping quarters which are taxed under chapter 422A during the period the hotel and motel tax is imposed, on the gross receipts from the sale of equipment by the state department of transportation, and on the gross receipts from the sale of a lottery ticket or share in a lottery game conducted pursuant to chapter 99E.

The tax is applicable to transactions within Monona County and shall be collected by all persons required to collect state gross receipts taxes. The amount of the sale, for purposes of determining the amount of the tax, does not include the amount of any state gross receipts taxes or other local option sales taxes. A tax permit other than the state tax permit required under section 422.53 shall not be required by local authorities.

All applicable provisions of the appropriate sections of Chapter 422, Division IV, of the Iowa Code are adopted by reference.

**Section 2. EFFECTIVE DATE - OCTOBER 1, 1999.** This ordinance shall be in effect after its final passage, approval and publication as provided by law.

Passed by the Monona County Board of Supervisors on this 7th day of June, 1999.

/s/ Richard C. Merritt, Sr.  
RICHARD C. MERRITT, SR., SUPERVISOR

/s/ Stanley Skow  
STANLEY SKOW, SUPERVISOR

/s/ Neal R. Gorham  
NEAL R. GORHAM, CHAIRMAN

ATTEST: /s/ Benita J. Davis  
BENITA J. DAVIS, MONONA COUNTY AUDITOR  
EX OFFICIO CLERK OF THE BOARD