

Ordinance No. 24

An Ordinance Establishing a School Infrastructure Local Option Sales and Services Tax Applicable to Transactions within Monona County.

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

Section 1. School Infrastructure Local Option Sales and Services Tax. There is imposed a School Infrastructure local option sales and services tax applicable to transactions within Monona County.

The rate of the tax shall be one percent upon the gross receipts taxed under Iowa Code chapter 423E-School Local Option Tax, in the following School Districts of Monona County: Boyer Valley, Charter Oak-Ute, Maple Valley, West Harrison, West Monona, Whiting, Woodbine and Westwood Community Schools.

The School Infrastructure local sales services tax is imposed on transactions occurring on or after October 1, 2009 thru September 30, 2019 within Monona County. All persons required to collect state gross receipts taxes shall collect the tax pursuant to Iowa Code section 423E.3 for school infrastructure local option sales and services tax.

All applicable provisions of the appropriate sections of Chapter 423, 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.

Section 3. Severability Clause. If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provisions or part thereof not adjudged invalid or unconstitutional.

Passed by the Board of Supervisors on this 16th day of October, 2007.

/s/Stanley Skow

Chairman

/s/Charles L. Brown, Sr.

Supervisor

/s/Lester Nordaker

Supervisor

Attest:

/s/Benita J. Davis