

Ordinance No. 17

An ordinance establishing a Local Option Sales and Services tax applicable to transactions within the areas of Bear Creek township, Chester township, Deep River township, Grant township, Jackson township, Jefferson township, Lincoln township, Madison township, Pleasant township, Scott township, Sugar Creek township, Union township and Washington township of Poweshiek County, Iowa.

Be it Enacted by the Board of Supervisors of Poweshiek County, Iowa:

Section 1. Local Option Sales and Services Tax. There is imposed a local option sales and services tax applicable to transactions within, the townships of Bear Creek, Chester, Deep River, Grant, Jackson, Jefferson, Lincoln, Madison, Malcom, Pleasant, Scott, Sheridan, Sugar Creek, Union, Warren and Washington of the County of Poweshiek.

The rate of the tax shall be One Percent (1%) upon the gross receipts taxed under Iowa Code chapter 423, and 423B-Local Option Tax, in the above named townships of Poweshiek County.
The local sales and services tax is imposed on transactions occurring on or after July 1, 2008 and thru June 30, 2027 in the above named townships. All persons required to collect state gross receipts taxes shall collect the tax pursuant to Iowa Code section 423B.6 for local option sales and services tax.
All applicable provisions of the appropriate sections of Chapter 423, 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 3rd day of March, 2008

[Signature]
Doug Shurts, Chairman

[Signature]
Ellie Snook Vice-chairman

[Signature]
Lamoyne Gaard, Member

[Signature]
Attest: Diana Dawley, Auditor

File No. 2573
Recorded this 24th day of March 2008
at 10:30 o'clock A.M. Book 835 Page 469
[Signature]
Recorder, Poweshiek County, Iowa