

ORDINANCE NO. 91

An Ordinance establishing a Local Option Sales and Services Tax applicable to transactions in the incorporated and unincorporated areas of Black Hawk County, Iowa (all of Black Hawk County, Iowa).

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

- 1. Local Option Sales and Services Tax. There is imposed a local option sales and services tax applicable to transactions within the incorporated and unincorporated areas of Black Hawk County, Iowa.
 - A.A The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Chapter 422, Division IV, of the Iowa Code in the incorporated and unincorporated areas of Black Hawk County, Iowa.
 - A.B The local sales and services tax is imposed on transactions occurring on or after January 1, 2006, within Black Hawk County, Iowa. The tax shall be collected by all persons required to collect state gross receipts taxes. 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 that 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 natural gas or electric energy in a city or county where the gross receipts are subject to a franchise fee or user fee during the period the franchise or user fee 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; or on the sale or rental of tangible personal property described in Section 422.45, Sub-sections 26 and 27 of the Iowa Code.
 - A.C All applicable provisions of the appropriate sections of Chapter 422, Division IV, of the Iowa Code are adopted by reference.
- II Effective Date. This Ordinance shall be in effect after its final passage, approval and publication as provided by law. Said tax will be repealed December 31, 2010, without election, except in the City of La Porte City, and the City of Janesville which lies within Black Hawk County, where the tax will be repealed December 31, 2012 without election. That part of the City of Jesup which lies within Black Hawk County has not approved a Local Option Sales and Services Tax.
- III Existing Ordinance. Upon the effective date of this Ordinance, all previous Local Option Sales and Services Tax Ordinances are repealed.

CERTIFICATION

The Black Hawk County Auditor shall certify to the adoption of this Ordinance and cause it to be published.

PASSED AND ADOPTED by the Black Hawk County Board of Supervisors this 5th day of April, 2005, and this 26th day of April, 2005.

VOTING FOR PASSAGE

Leon V. Mosley, Chair

Robert L. Smith, Jr.

Scott Jordan

Thomas Little

John Miller

Attest: Grant Veeder, County Auditor

Publication Date April 29, 2005 in the Waterloo Courier

BLACK HAWK COUNTY, IOWA:ss
Filed for record April 27, 2005 at 11:00 a.m. and recorded in Fee Book 2005 24809