

ADAIR COUNTY ORDINANCE NO. 27A

AN ORDINANCE ESTABLISHING A LOCAL OPTION SALES AND SERVICES TAX APPLICABLE TO TRANSACTIONS WITHIN THAT PORTION OF THE INCORPORATED CITY OF STUART, IOWA LOCATED WITHIN ADAIR COUNTY, IOWA.

Be it enacted by the Board of Supervisors of Adair County, Iowa:

Section 1. Local Option Sales and Services Tax: There is imposed a local option sales and services tax applicable to transactions within that portion of the incorporated city of Stuart, Iowa located within Adair County, Iowa.

The rate of tax shall be one percent (1%) upon the sales price taxed under Chapter 423B – Local Option Tax of the Iowa Code, in that portion of the incorporated city of Stuart, Iowa located within Adair County, Iowa.

The local sales/services tax is imposed on transactions occurring on or after July 1, 2012 within that part of the incorporated city of Stuart, Iowa located within Adair County, Iowa. All persons required to collect state sales tax and any use tax to which the local option tax may be applicable shall collect the tax. However, the tax shall not be imposed on the sales or purchase price from transactions exempted from tax by section 423B.5 of the Iowa Code.

All applicable provisions of the appropriate sections of Chapter 423 of the Iowa Code are adopted by reference.

Section 2. Effective Date. The ordinance shall be in effect after its final passage, approval and publication provided by law.

Passed by the Board of Supervisors on this 20th day of September, 2011.

Steve Shelley
Steve Shelley, Chairman

Cliff Sheriff
Cliff Sheriff

David L. Homan
David Homan

John A. Twombly
John Twombly

Matt Wedemeyer
Matt Wedemeyer

Attest:

Mindy Schaefer
Mindy Schaefer, Auditor

1st Reading: 09/20/2011
2nd Reading: waived
3rd Reading: waived