

Ordinance No. 23

An ordinance establishing a School Infrastructure Local Option Sales and Services tax applicable to transactions within Carroll County.

Be It Enacted by the Board of Supervisors of Carroll 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 Carroll 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 in Carroll County: Ar-We-Va Community School District, Carroll Community School District, Coon Rapids-Bayard Community School District, Glidden Ralston Community School District, Manning Community School District, Southern Cal Community School District and Wall Lake View Auburn Community School District.

The School Infrastructure local sales and services tax is imposed on transactions occurring on or after January 1, 2006, sunseting on December 31, 2015, within Carroll 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 22nd day of August, 2005.

s/Neil Trobak, Chairman
s/Neil Bock, Supervisor
s/Del McDermott, Supervisor
s/Marty Danzer, Supervisor
s/Eugene Meiners, Supervisor

Attest: Paul S. Fricke, County Auditor
and Ex Officio Clerk of the Board

1st Reading September 12, 2005

2nd Reading September 19, 2005

3rd Reading Waived