

Fayette County Local Option Sales and Services Tax Ordinance #31

An ordinance establishing a Local Option Sales and Services Tax applicable to transactions within the unincorporated area of Fayette County and in the following incorporated areas: Arlington, Clermont, Elgin, Fairbank, Fayette, Hawkeye, Maynard, Oelwein, Randalia, St. Lucas, Wadena, Waucoma, West Union and Westgate.

Pursuant to the authority granted by Chapter 423B of the Iowa Code, Be It Enacted by the Board of Supervisors of Fayette 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 unincorporated area of Fayette County and in the following incorporated areas: Arlington, Clermont, Elgin, Fairbank, Fayette, Hawkeye, Maynard, Oelwein, Randalia, St. Lucas, Wadena, Waucoma, West Union, and Westgate.

The rate of the tax shall be one percent upon the sales price taxed under Chapter 423B – Local Option Taxes of the Iowa Code in the unincorporated area of Fayette County and in the following incorporated areas: Arlington, Clermont, Elgin, Fairbank, Fayette, Hawkeye, Maynard, Oelwein, Randalia, St. Lucas, Wadena, Waucoma, West Union, and Westgate.

The local sales/services tax is imposed on transactions occurring on or after January 1, 2015 and repealed on December 31, 2024 within the unincorporated area of Fayette County and in the following incorporated areas: Arlington, Clermont, Elgin, Fairbank, Fayette, Hawkeye, Maynard, Oelwein, Randalia, St. Lucas, Wadena, Waucoma, West Union, and Westgate. 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. This ordinance shall be in effect after its final passage, approval and publication as provided by law.

1st Reading 3/4/2013

2nd Reading 3/11/2013

3rd Reading WAIVED

Motion by Supervisor DOIF and seconded by

Supervisor ROWLAND to approve the final reading of

Fayette County Ordinance 28, Re-Adopting the existing county code, Fayette County, Iowa.

Vote taken resulted as follows:

Ayes - TETTIN, DOIF & ROWLAND

Nays - NONE

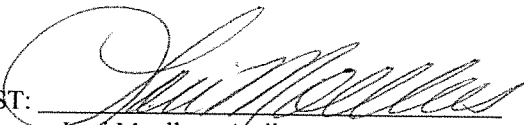
Absent - NONE

Passed and approved by the Fayette County Board of Supervisors on this 11th day of

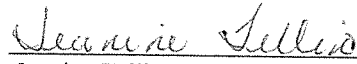
March, 2013.

Board of Supervisors of Fayette County

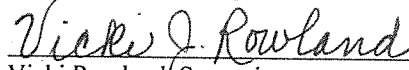
ATTEST:




Lori Moellers, Auditor



Jeanine Tellin, Chairperson



Vicki Rowland, Supervisor



Darrel Dolf, Supervisor