

ORDINANCE #03-26-18-01
ESTABLISHING A LOCAL OPTION SALES AND SERVICES TAX
APPLICABLE TO TRANSACTIONS WITHIN CERTAIN INCORPORATED
AND UNINCORPORATED AREAS OF MUSCATINE COUNTY

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF MUSCATINE COUNTY, IOWA:

Section 1. Local Option Sales and Service Tax Imposed. There is imposed a local sales and services tax applicable to transactions within the following areas:

City of Atalissa	City of Blue Grass
City of Conesville	City of West Liberty
City of Durant	City of Wilton
City of Nichols	Unincorporated Areas
Contiguous Cities of Muscatine and Fruitland	

of Muscatine County, Iowa. The rate of tax shall be one percent (1%) upon the gross receipts from the sale of goods and services taxed under Iowa Code Division IV, Chapter 423 and 423B, in the area where the tax is imposed.

The local sales and services tax is imposed on transactions occurring on or after July 1, 2019, until June 30, 2034, within the incorporated areas of Atalissa, Blue Grass, Conesville, Durant, Fruitland, Nichols, Muscatine, West Liberty, Wilton and Unincorporated Areas of Muscatine County. 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, Division IV, of the Iowa Code are adopted by reference.

Section 2. Effective Date. This ordinance shall be in effect July 1, 2019.

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.

Section 4. Repealer. All ordinances and parts thereof in conflict herewith are hereby repealed.

Passed by the Muscatine County, Iowa, Board of Supervisors on this 26th day of March, 2018.

ATTEST:

Betty L. Wamback

Betty L. Wamback
First Deputy Auditor

Scott Sauer

Scott Sauer, Chairperson
Muscatine County Board of Supervisors