

REC002062



BENTON BETTY WRIGHT  
FEE BOOK 04-2782 5/18/2004 @ 10:33AM  
ETC MISCELLANEOUS Brok:4 Page:2788 #: 1  
Total Fees: \$.00

**ORDINANCE #46**  
**An Ordinance Imposing a Local Option Sales and Services Tax for School Infrastructure Applicable to Transactions within Benton County, Iowa**

BE IT ORDAINED AND ENACTED by the Board of Supervisors of Benton County, Iowa

**Section 1. Local Option Sales and Services Tax.** There is imposed a local option sales and services tax applicable to transactions within Benton County, Iowa as follows:

The rate of tax shall be one (1) percent upon the gross receipts taxed under Chapter 422, Division IV, of the Iowa Code in Benton County, Iowa.

The local sales and services tax is imposed on transactions occurring on or after July 1, 2004, within Benton 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 325 of the Iowa Code; on the gross receipts from the rental of rooms, apartments or sleeping quarters which are taxed under Chapter 422A of the Iowa Code during the period a hotel and motel tax 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; and on the sale or rental of tangible personal property described in Section 422.45, Subsections 26 and 27 of the Iowa Code.

All applicable provisions of the appropriate sections of Chapter 422, Division IV, and Chapter 423 of the Iowa Code are adopted by reference.

**Section 3. Severability.** Should any part of this ordinance be held invalid, the remaining part shall be severable and shall continue to be in full force and effect.

**Section 4. Repeal.** All ordinances or parts of ordinances conflicting with the provisions of this ordinance are hereby repealed.

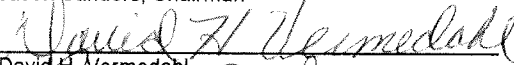
**Section 5. Effective Date.** This ordinance shall take effect and be in full force and effect after its passage and publication as required by law.


**Section 6. Expiration Date.** This ordinance shall expire on June 30, 2014, unless sooner vacated as provided by law.


Passed and adopted by the Benton County Board of Supervisors on this 30<sup>th</sup> day of March 2004.

BENTON COUNTY BOARD OF SUPERVISORS

  
Jason Sanders, Chairman


  
David H. Vermedahl

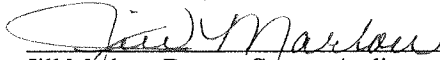
  
Ronald Buch

ATTEST:   
Jill Marlow  
Benton County Auditor

March 23, 2004 – Approved 1<sup>st</sup> Consideration of Ordinance #46  
March 26, 2004 – Approved 2<sup>nd</sup> Consideration of Ordinance #46  
March 30, 2004- Approved 3<sup>rd</sup> Consideration of Ordinance #46  
March 30, 2004 - Adopted Ordinance #46  
April 6, 2004 & April 7, 2004 – Published Ordinance #46

I, Jill Marlow, do hereby certify the above to be a true and correct copy of Ordinance #46 and the dates of consideration and publication are correct.



  
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Jill Marlow, Benton County Auditor