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BENTON LEXA S SPEIDEL
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03/25/2008 @02:25PM # Pages 2
ETC MISCELLANEOUS
Total Fees: \$0.00

**ORDINANCE #57
AN ORDINANCE IMPOSING A LOCAL OPTION SALES AND SERVICES TAX APPLICABLE TO
TRANSACTIONS WITHIN AND FOR USE BY THE CITY OF BELLE PLAINE, CITY OF GARRISON, CITY OF KEYSTONE,
CITY OF LUZERNE, CITY OF MT AUBURN, CITY OF NEWHALL, AND CITY OF VAN HORNE, IN 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 the cities of Belle Plaine, Garrison, Keystone, Luzerne, Mt Auburn, Newhall, and Van Horne, all situated in 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, 2009, within the cities of Belle Plaine, Garrison, Keystone, Luzerne, Mt Auburn, Newhall, and Van Horne, all situated in Benton County. 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 2. Use of Local Option Sales Tax. The use of revenue generated by the local option sales and services tax shall be as follows:

In the City of Belle Plaine revenue is to be used: 55% to property tax relief, 20% to debt relief, 25% to the Belle Plaine Community Center, Belle Plaine Community Library, Belle Plaine Fire Department, and Belle Plaine Parks & Recreation Department.

In the City of Garrison revenue is to be used: 0% for property tax relief, 100% for any lawful purpose of the City of Garrison.

In the City of Keystone revenue is to be used: 0% for property tax relief, 100% to any lawful purpose.

In the City of Luzerne revenue is to be used: 100% for property tax relief.

In the City of Mt. Auburn revenue is to be used: 100% for property tax relief.

In the City of Newhall revenue is to be used: 38% for property tax relief, 15% to build reserve funds for future purchase of a First Responders vehicle and a Fire response vehicle, 40% to operating funds to support the Newhall Fire department, Newhall First Responders, Newhall Public Library, and Newhall Parks and Recreation Department, 7% to enhance the City Parks including renovations and repairs.

In the City of Van Horne revenue is to be used: 0% for property tax relief, 25% for street improvements, 75% for utility improvements.

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. All ordinances or parts of ordinances conflicting with the provisions of this ordinance are hereby repealed. *This ordinance does not affect the validity and effect of Ordinance #45, which expires on June 30, 2009.*

Section 5. Effective Date. This ordinance shall take effect July 1, 2009, and be in full force and effect after its passage and publication as required by law.

Section 6. Expiration Date. This ordinance does not have an expiration date, unless sooner vacated as provided by law.

Passed and adopted by the Benton County Board of Supervisors on this 6th day of March 2008.

BENTON COUNTY BOARD OF SUPERVISORS



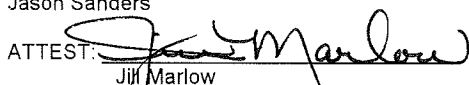
David H. Vermedahl, Chairman



Ronald Buch



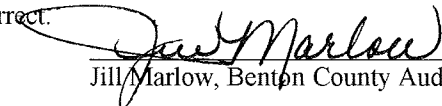
Jason Sanders

ATTEST: 

Jill Marlow
Benton County Auditor

March 4, 2008 – Approved 1st Consideration of Ordinance #57
March 6, 2008 – Approved 2nd Consideration of Ordinance #57
March 6, 2008 – Waived 3rd Consideration of Ordinance #57
March 6, 2008 – Adopted Ordinance #57
March 12, 2008 – Published Ordinance #57

I, Jill Marlow, do hereby certify the above to be a true and correct copy of Ordinance #57 and the dates of consideration and publication are correct.



Jill Marlow, Benton County Auditor

