

REC002245



BENTON BETTY WRIGHT  
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**ORDINANCE #45**  
**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, 2004, 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:

City of Belle Plaine: Revenue from the sales and services tax shall be allocated as follows: 55% to property tax relief. The specific purposes for which the revenues shall otherwise be expended are: 20% to debt relief and 25% to the Belle Plaine Community Center, Belle Plaine library, and Belle Plaine fire department.

City of Garrison: Revenue from the sales and services tax shall be allocated as follows: 0% for property tax relief. The specific purposes for which the revenues shall otherwise be expended is: 100% for any lawful purpose of the city of Garrison.

City of Keystone: Revenue from the sales and services tax shall be allocated as follows: 0% for property tax relief. The specific purposes for which the revenues shall otherwise be expended are: 50% for street improvements and 50% for utility improvements.

City of Luzerne: Revenue from the sales and services tax shall be allocated as follows: 0% for property tax relief. The specific purposes for which the revenues shall otherwise be expended is: 100% for any lawful purpose.

City of Mt. Auburn: Revenue from the sales and services tax shall be allocated as follows: 33-1/3% for property tax relief. The specific purposes for which the revenues shall otherwise be expended are: 33-1/3% for city building repair and 33-1/3% for fire department equipment.

City of Newhall: Revenue from the sales and services tax shall be allocated as follows: 0% for property tax relief. The specific purposes for which the revenues shall otherwise be expended are: 100% for any lawful purpose that includes, but not limited to, the following: toward the purchase of a new fire truck, improvements for the Newhall Public Library, and towards the cost of a new park pavilion.

City of Van Horne: Revenue from the sales and services tax shall be allocated as follows: 0% for property tax relief. The specific purposes for which the revenues shall otherwise be expended are: 25% for street improvements and 75% for utility improvements.

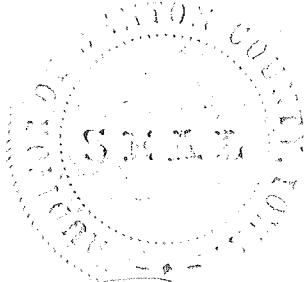
**Section 3. Severability.** Should any part of this ordinance be held invalid, the remaining part shall be severable and shall continue to be in full force and effect.

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

**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, 2009, unless sooner vacated as provided by law.

Passed and adopted by the Benton County Board of Supervisors on this 9<sup>th</sup> day of March 2004.



BENTON COUNTY BOARD OF SUPERVISORS

Jason D. Sanders  
Jason Sanders, Chairman

David H. Vermedahl  
David H. Vermedahl

Ronald Buch  
Ronald Buch

ATTEST: Jill Marlow  
Jill Marlow  
Benton County Auditor

March 2, 2004 – Approved 1<sup>st</sup> Consideration of Ordinance #45  
March 5, 2004 – Approved 2<sup>nd</sup> Consideration of Ordinance #45  
March 9, 2004- Approved 3<sup>rd</sup> Consideration of Ordinance #45  
March 9, 2004 - Adopted Ordinance #45  
March 24, 2004 & March 25, 2004 – Published Ordinance #45

I, Jill Marlow, do hereby certify the above to be a true and correct copy of Ordinance #45 and the dates of consideration and publication are correct.

Jill Marlow  
Jill Marlow, Benton County Auditor