

ADAIR COUNTY ORDINANCE NO. 26A

AN ORDINANCE ESTABLISHING A LOCAL OPTION SALES AND SERVICES TAX APPLICABLE TO TRANSACTIONS WITHIN THE INCORPORATED CITIES OF BRIDGEWATER, FONTANELLE, GREENFIELD, AND ORIENT AND ALL PARTS OF THE INCORPORATED CITY OF ADAIR LOCATED WITHIN ADAIR COUNTY, IOWA AND THE UNINCORPORATED AREA OF ADAIR COUNTY, IOWA

Pursuant to the authority granted by Chapter 423B of the Iowa Code, Be It Enacted by the Board of Supervisors of Adair 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 incorporated cities of Bridgewater, Fontanelle, Greenfield, and Orient and all that part of the incorporated city of Adair located within Adair County, Iowa and the unincorporated area of Adair County, Iowa.


The rate of tax shall be one percent (1%) upon the sales price taxed under Chapter 423B – Local Option Tax of the Iowa Code, in the incorporated cities of Bridgewater, Fontanelle, Greenfield, and Orient and all that part of the incorporated city of Adair located within Adair County, Iowa and the unincorporated area of Adair County, Iowa.


The local sales/services tax is imposed on transactions occurring on or after July 1, 2012 within the incorporated cities of Bridgewater, Fontanelle, Greenfield, and Orient and all that part of the incorporated city of Adair located within Adair County, Iowa and the unincorporated area of Adair County, Iowa. 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. The ordinance shall be in effect after its final passage, approval and publication provided by law.

Passed by the Board of Supervisors on this 29th day of June, 2011.


Steve Shelley, Chairman


Cliff Sheriff


David Homan


John Twombly


Matt Wedemeyer

Attest:


Mindy Schaefer, Auditor

1st Reading: 06/29/2011
2nd Reading: Waived
3rd Reading: Waived