



BENTON LEXA S SPEIDEL
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ETC MISCELLANEOUS
Total Fees: \$0.00

ORDINANCE #56
AN ORDINANCE IMPOSING A LOCAL OPTION SALES AND SERVICES TAX APPLICABLE TO
TRANSACTIONS WITHIN AND FOR USE BY THE CITY OF ATKINS, CITY OF BLAIRSTOWN, CITY OF NORWAY, CITY
OF URBANA, CITY OF SHELLSBURG, CITY OF VINTON, AND THE UNINCORPORATED AREA OF BENTON COUNTY,
ALL SITUATED 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 Atkins, Blairstown, Norway, Urbana, Shellsburg, and Vinton, and in the unincorporated area of Benton County, 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, 2008, within the cities of Atkins, Blairstown, Norway, Urbana, Shellsburg, and Vinton, and in the unincorporated area of Benton County, all situated in 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 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 Atkins revenue is to be used: 10% for property tax relief, 20% to the Atkins Fire Department and the Atkins Recreation Department for equipment, 70% to the Community Center, City Hall, Library and Community Improvements.

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

In the City of Norway revenue is to be used: 40% for property tax relief, 30% to debt relief, 21% to be divided as needed between the Norway Beautification Committee, Norway Public Library, and Norway Fire Department, 9% Council designation.

In the City of Shellsburg revenue is to be used: 50% for property tax relief, 50% for any essential or general corporate purpose.

In the City of Urbana revenue is to be used: 0% for property tax relief, 100% infrastructure funds.

In the City of Vinton revenue is to be used: 25% for property tax relief, 5% to Vinton Unlimited, 5% to non-profit organizations serving the residents of Vinton, 5% to the Vinton Public Library, 5% to the Vinton Fire Department, 5% to the Vinton Parks and Recreation Department, 50% to be applied to capital projects.

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

Revenue collected from the unincorporated areas of Benton County is to be used: 25% for property tax relief, 75% for secondary roads, Benton County Conservation parks, libraries, emergency services and any other lawful purpose.

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 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 #56
March 6, 2008 – Approved 2nd Consideration of Ordinance #56
March 6, 2008- Waived 3rd Consideration of Ordinance #56
March 6, 2008 - Adopted Ordinance #56
March 12, 2008 – Published Ordinance #56

I, Jill Marlow, do hereby certify the above to be a true and correct copy of Ordinance #56 and the dates of consideration and publication are correct.



Jill Marlow, Benton County Auditor

