

ORDINANCE NO. 15

AN ORDINANCE ESTABLISHING A LOCAL OPTION SALES AND SERVICES TAX APPLICABLE TO TRANSACTIONS WITHIN THE UNINCORPORATED AREAS OF DAVIS COUNTY, IOWA.

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF DAVIS COUNTY, IOWA:

SECTION 1: Local Option Sales and Services Tax. There is imposed a local option sales and services tax applicable to transactions within unincorporated areas of Davis County, Iowa.

The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Chapter 422B- Local Option Tax, Division IV, of the Iowa Code in the unincorporated areas of Davis County, Iowa.

The local sales and services tax is imposed on transactions occurring on or after July 1, 2003 within unincorporated areas of Davis County. All persons required to collect state gross receipts taxes shall collect the tax. However, the tax shall not be imposed on the gross receipts from the sale of motor fuel or special fuel as defined in Chapter 324 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 the hotel and motel tax is imposed, on the gross receipts from the sale of natural gas or electric energy in a city or county only where the gross receipts are subject to a franchise fee or user fee during the period the franchise or user fee is imposed, on the gross receipts from the sale of lottery tickets 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.

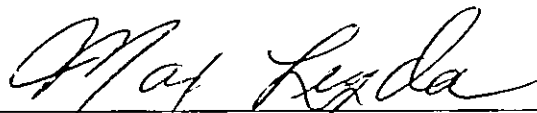
All applicable provisions of the appropriate sections of Chapter 422, Division IV, of the Iowa Code are adopted by reference.

SECTION 2: Severability Clause. If any sections, provisions or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or part thereof not adjudged invalid or unconstitutional.

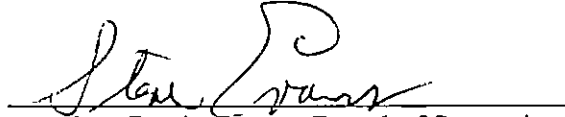
SECTION 3: Repealer. Any ordinance or part of an ordinance and/or resolution or part of a resolution in conflict with the provisions of this ordinance are hereby repealed.

SECTION 4: Effective Date. This ordinance shall be in effect on July 1, 2003 after its final passage, approval and publication as provided by law.

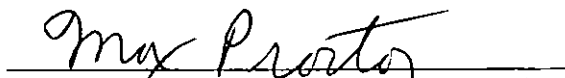
Passed by the Board of Supervisors on this 14 day of April, 2003.



Chairman, Davis County Board of Supervisors



Member, Davis County Board of Supervisors



Member, Davis County Board of Supervisors

Attest:


Davis County Auditor