

ORDINANCE #1-1989 "LOCAL OPTION SALES & SERVICES TAX"

AN ORDINANCE ESTABLISHING A LOCAL OPTION SALES AND SERVICES TAX APPLICABLE TO TRANSACTIONS WITHIN THE INCORPORATED AREA OF MCGREGOR

Be It Enacted by the Board of Supervisors of Clayton 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 area of McGregor.

The rate of the tax shall be one percent upon the gross receipts taxed under Chapter 422, Division IV, of the Iowa Code in the following city:  
McGregor.

The local sales and services tax is imposed on transactions occurring on or after January 1, 1990, within the incorporated area of McGregor. The tax shall be collected by all entities required to collect state sales tax. However, the tax shall not be imposed on 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 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 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, of the Iowa Code are adopted by reference.

Section 2. Effective Date. This ordinance shall be in effect after its final passage, approval, and publication as provided by law.

