

Ordinance No. 08-03

AN ORDINANCE ESTABLISHING A SCHOOL INFRASTRUCTURE LOCAL OPTION SALES AND SERVICES TAX APPLICABLE TO TRANSACTIONS WITHIN SCOTT COUNTY, IOWA.

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

SECTION 1. That the Code of Ordinances of Scott County, Iowa, be and the same is hereby amended by adding a new section 33A.1, entitled "School Local Option Sales and Services Tax" to read as follows:

There is imposed a Local Option Sales and Services Tax applicable to transactions within Scott County.

The rate of the tax shall be one percent upon the sales price taxed under Chapter 423E - School Infrastructure Funding - Local Option Tax, Division IV, of the Iowa Code in the following school districts: Bennett Community School District, Bettendorf Community School District, Calamus-Wheatland Community School District, Davenport Community School District, Durant Community School District, North Scott Community School District, and Pleasant Valley Community School District of Scott County, Iowa.

The School Infrastructure Local Option Sales and Services Tax is imposed on transactions occurring on or after July 1, 2009 and remain in effect until June 30, 2019 unless otherwise extended by state law, within Scott 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, Division IV of the Iowa Code are hereby adopted by reference.

SECTION 2. SEVERABILITY CLAUSE. If any of the provisions of this ordinance are for any reason illegal or void, then the lawful provisions of this ordinance, which are separable from said unlawful provisions shall be and remain in full force and effect, the same as if the ordinance contained no illegal or void provisions.

SECTION 3. REPEALER. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 4. EFFECTIVE DATE. This ordinance shall be in full force and effective after its final passage, approval and publication a provided by law.

Approved this 20th day of March, 2008.

James V. Hancock, Chairman
Scott County Board of Supervisors

Attested by:

Karen L. Fitzsimmons
Scott County Auditor