

**R E S O L U T I O N**

SCOTT COUNTY BOARD OF SUPERVISORS

April 13, 2023

SUPPORT OF THE EXISTING VOTER APPROVED LOCAL  
OPTION SALES TAX IN SCOTT COUNTY, IOWA

WHEREAS, the voters of Scott County and cities within the county have voted to enact a 1 cent local option sales tax in accordance with Iowa Code 423B; and

WHEREAS, the revenue derived from the county's portion of the tax, as documented in Scott County's revenue purpose statement, is allocated for property tax relief; and

WHEREAS, the residents of Scott County have grown to rely on these revenues as a means to reduce property taxes and would be negatively impacted in the future if Scott County local option sales tax funding were cut or diverted; and

WHEREAS, Senate File 550 proposes to remove the voter approved local option sales tax and enact a state sales tax increase, including jurisdictions where voters have not approved a local option sales tax; and

WHEREAS, Senate File 550 proposes to end local government's ability to take a local option sales tax proposal or revenue purpose statement to vote after January 1, 2025, essentially eliminating local government's ability to have local option sales tax and direct how the funds are spent; and

WHEREAS, the state sales tax increase in Senate File 550 would initiate the Iowa Constitutional Amendment to allocate 3/8<sup>th</sup> of a cent of the state sales tax increase to the Iowa Water and Land Legacy trust fund; and

WHEREAS, Senate File 550 proposes to backfill a portion of new state sales tax to local jurisdictions to replace local option sales tax revenue; and

WHEREAS, over the past 30 years, every backfill of funding from the State to local jurisdictions have been terminated or proposed to be terminated to the detriment of counties and cities, including Scott County; and

WHEREAS, the Legislature could consider other options for initiating funding of the Iowa Water and Land Legacy Trust Fund besides removing local control of voter approved local option sales tax; and

IT IS THEREFORE RESOLVED that the Scott County Board of Supervisors supports the existing voter approved local option sales tax that has been serving the economic needs of Scott County.

Dated at Scott County, Iowa \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

**Scott County Board of Supervisors:**

Ken Beck, Chairman

John Maxwell, Vice-Chair

Jean Dickson, Supervisor

Ross Paustian, Supervisor

Rita Rawson, Supervisor

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ATTEST:

By \_\_\_\_\_

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Scott County Auditor,

Kerri Tompkins