

## ORDINANCE # 13

An ordinance amending the Code of Ordinances establishing a local option sales and services tax applicable to transactions within the incorporated areas of Carpenter, McIntire, Mitchell, Osage, Orchard, Riceville, Stacyville, St. Ansgar and the unincorporated areas of Mitchell County.

Be It Enacted by the Board of Supervisors of Mitchell 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 areas of Carpenter, McIntire, Mitchell, Osage, Orchard, Riceville, Stacyville, St. Ansgar and the unincorporated areas of Mitchell County.

The rate of tax shall be on (1) percent upon the gross receipts taxed under Chapter 422, Division IV, of the Iowa Code.

The local sales and services tax is imposed on transactions occurring on or after January 1, 2000 within the incorporated areas of Carpenter, McIntire, Mitchell, Osage, Orchard, Riceville, Stacyville, St. Ansgar and the Unincorporated areas in Mitchell County. 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 324 of the Iowa Code, on the gross receipts from the rental of rooms, apartments, or sleeping quarters which are taxed under Chapter 422 A 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 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.

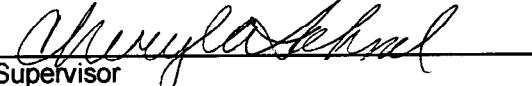
All applicable provisions of the appropriate sections of Chapter 422, Division IV, of the Iowa Code are adopted by reference.

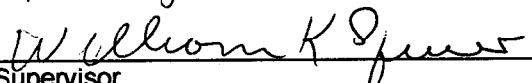
Section 2. Effective Date. This ordinance shall be in effect January 1, 2000.

Section 3. Repealer. All Ordinances and parts thereof in conflict herewith are hereby repealed.

Passed by the Board of Supervisors on the 16<sup>th</sup> day of February, 1999.

  
Chairman to the Board of Supervisors

  
Supervisor

  
Supervisor

ATTEST   
County Auditor