

HANCOCK COUNTY ORDINANCE NUMBER TWENTY (20)

Title: An ordinance establishing a School Local Option Sales and Services tax applicable to transactions within the Belmont-Klemme, Corwith-Wesley, Forest City, Garner-Hayfield, Meservey-Thornton, Titonka Consolidated, Ventura, Woden-Crystal Lake, and West Hancock school districts of Hancock County.

Be it enacted by the Board of Supervisors of Hancock County, Iowa:

Section 1. Purpose. The purpose of this ordinance is to authorize a local option sales and services tax applicable to transactions within Hancock County.

Section 2. Rate of Tax. The rate of the tax shall be one percent upon the gross receipts taxed under Iowa Code Chapter 422B School Local Option Tax, Division IV, in the school districts of Hancock County.

Section 3. Collection of Tax. The School Local Option Sales and Services Tax is imposed on transactions occurring on or after July 1, 2003, within Hancock 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 Iowa Code Chapter 324, the rental of rooms, apartments, or sleeping quarters taxed under Iowa Code Chapter 422A during the period the hotel and motel tax is imposed, the sale of a lottery ticket or share in a lottery game conducted pursuant to Iowa Code Chapter 99E, or the sale or rental of tangible personal property described in Iowa Code Sections 422.45(26) and (27).

Section 4. Incorporation. All applicable provisions of Iowa Code Chapter 422, Division IV are adopted and incorporated by reference.

Section 5. Effective Date. The effective date of this ordinance shall be July 1, 2003.

Passed by the Hancock County Board of Supervisors on this 19th day of May , 2003.

Signed this 19th day of May, 2003.

Signed by:

Jerry J. Tlach, Chairperson
Hancock County Board of Supervisors

John M. Torkelson, Member
Hancock County Board of Supervisors

Dianne Dethmers Paca, Member
Hancock County Board of Supervisors

Attested by:

Debra Bellinghausen, Auditor
Hancock County, Iowa

First Reading: May 12, 2003

Second Reading: May 19, 2003

Published: May 28, 2003