

ORDINANCE NO. #II.2

An ordinance establishing a SCHOOL INFRASTRUCTURE LOCAL OPTION (SILO) SALES AND SERVICES TAX APPLICABLE TO TRANSACTIONS WITHIN TAMA COUNTY.

Be It Enacted by the Board of Supervisors of Tama County, Iowa:

Section 1. School Infra-Structure Local Option Sales and Services Tax. There is imposed a School Infrastructure Local Option sales and services tax applicable to transactions within Tama County.

The rate of the tax shall be one percent upon the gross receipts taxed under Iowa Code chapter 422E-School Infrastructure Local Option (SILO) sales and services tax, in the following School Districts: Belle Plaine Community School District, Benton Community School District, East Marshall Community School District, Gladbrook-Reinbeck Community School District, Green Mountain-Garwin Community School District, Grundy Center Community School District, North Tama County Community School District, South Tama County Community School District, and Union Community School District of Tama County.

The School Infrastructure Local Option sales services tax is imposed on transactions occurring on or after July 1, 2004, through June 30, 2014, within Tama County. All persons required to collect state gross receipt taxes shall collect the tax pursuant to Iowa Code section 422E.3 for school infrastructure local option sales and services tax.

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

Section 2. Effective Date. This ordinance shall be in effect on July 1, 2004, through June 30, 2014, after its final passage, approval and publication as provided by law.

Passed by the Tama County Board of Supervisors on this 6th day of April, 2004.

Jim Ledvina, Chairman
Larry L. Vest, Supervisor
Keith Sash, Supervisor

Attest: John A. Adams
Tama County Auditor and Clerk of the Board of Supervisors