

AN ORDINANCE AMENDING JEFFERSON COUNTY CODE OF ORDINANCES (2005), REPEALING CHAPTERS 9-20, 9-23, AND 9-26 AND ADDING CHAPTER 9-21 ESTABLISHING A LOCAL OPTION SALES AND SERVICES TAX WITHIN THE CITIES OF BATAVIA, LIBERTYVILLE, LOCKRIDGE, MAHARISHI VEDIC CITY, PACKWOOD, PLEASANT PLAIN AND THE UNINCORPORATED AREA OF JEFFERSON COUNTY.

BE IT ENACTED BY THE JEFFERSON COUNTY BOARD OF SUPERVISORS THAT:

I. Amendment. The Jefferson County Code of Ordinances is amended by repealing Chapter 9-20, Chapter 9-23, and Chapter 9-26. The Jefferson County Code of Ordinances is further amended by adding Chapter 9-21, which states:

“Chapter 9-21. LOCAL OPTION SALES AND SERVICES TAX WITHIN THE CITIES OF BATAVIA, LIBERTYVILLE, LOCKRIDGE, MAHARISHI VEDIC CITY, PACKWOOD, PLEASANT PLAIN AND THE UNINCORPORATED AREA OF JEFFERSON COUNTY.

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 Batavia, Libertyville, Lockridge, Maharishi Vedic City, Packwood and Pleasant Plain and the unincorporated area of Jefferson County, Iowa.

The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Chapter 422, Division IV, of the Iowa Code in the cities of Batavia, Libertyville, Lockridge, Maharishi Vedic City, Packwood and Pleasant Plain and in the unincorporated area of Jefferson County, Iowa.

The local sales and services tax is imposed on transactions occurring on or after July 1, 2009 and on or before June 30, 2019 within the incorporated areas of Batavia, Libertyville, Lockridge, Maharishi Vedic City, Packwood and Pleasant Plain and the unincorporated area of Jefferson County, Iowa. 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 452A of the Iowa Code, on the gross receipts from the rental of rooms, apartments, or sleeping quarters which are taxed under Chapter 422A 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. After its final passage, approval and publication as provided by law, this Ordinance shall be in effect beginning on July 1, 2009 and shall expire without further action on July 1, 2019.”

II. Severability Clause. If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provisions or part thereof not adjudged invalid or unconstitutional.

III. Publication, Hearing, Approval, Adoption, and Filing of:

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Public hearing notice published on May 7, 2009 in the Packwood Plainsman and on May 5, 2009 in The Fairfield Ledger.

First Reading on May 18, 2009.

Second Reading waived on May 18, 2009.

Third Reading waived on May 18, 2009.

Passed by the Board of Supervisors on this 18th day of May, 2009.

Stephen Burgmeier
Chairman
Richard C. Reed
Supervisor
Lee Dimmitt
Supervisor

Attest:

Scott Reneker
County Auditor