

CHAPTER 5
LOCAL OPTION SALES AND SERVICE TAX

5.01 Imposition of Tax
5.02 Tax Rate

5.03 Exceptions

5.01 IMPOSITION OF TAX. There is imposed a local option sales and services tax applicable to transactions within the incorporated areas of Schaller, Nemaha, Early, Sac City, Lytton, Odebolt, Lake View, Auburn, and Wall Lake, and the unincorporated area of Sac County.

5.02 TAX RATE.

1. The rate of tax shall be one percent upon the sales price taxed under Chapter 423B, Local Option taxes of the Code of Iowa, in the incorporated areas of Schaller, Nemaha, Early, Sac City, Lytton, Odebolt, Lake View, Auburn, and Wall Lake, and the unincorporated area of Sac County.
2. The local sales and services tax approved by voters currently imposed in Marion County on transactions remains in effect and renews on or after the following dates: Taxing Authority Renewal Date Sunset Date City of Schaller 01/01/2006 No sunset City of Nemaha 01/01/2006 No sunset City of Early 01/01/2006 No sunset City of Sac City 01/01/2006 No sunset City of Lytton 01/01/2006 No sunset City of Odebolt 01/01/2006 No sunset City of Lake View 01/01/2006 No sunset City of Auburn 01/01/2006 No sunset City of Wall Lake 01/01/2006 No sunset Unincorporated Area 01/01/2006 No sunset

5.03 EXCEPTIONS. In all areas 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 Code of Iowa, on the gross receipts from the rental of rooms, apartments, or sleeping quarters which are taxed under Chapter 423A of the Code of Iowa during the period that a 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 99G of the Code of Iowa, and on the sale or rental of tangible personal property described in Chapter 423 of the Code of Iowa. All applicable provisions of the appropriate Sections of Chapter 423B of the Code of Iowa are adopted by reference.