

**ORDINANCE TITLE IV, NO. 8  
LOCAL SALES AND SERVICE TAX**

BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF BUTLER COUNTY, IOWA:

**Section 1. Local Option Sales and Services Tax Imposed.** There is imposed a local sales and services tax applicable to transactions within the following incorporated areas of Butler County, Iowa:

City of Clarksville

City of Shell Rock

**Section 2. Local Option Sales and Services Tax Imposed.** There is imposed a local sales and services tax applicable to transactions within the **unincorporated areas** of Butler County, Iowa.

**Section 3. Rate of Tax Imposed.** The rate of the tax on the City of Clarksville, City of Shell Rock, and the unincorporated areas of Butler County, Iowa shall be one percent (1%) upon the gross receipts from the sale of goods and services taxed under Chapter 422, Division IV, Code of Iowa, (1999), except those transactions exempted from the sales and services tax by Section 422B.8. Said local sales and services tax is imposed on transactions occurring on or after January 1, 2000. The tax shall be collected by all persons required to collect state gross receipts taxes.

**Section 4. Effective Date.** This Ordinance shall be in effect after its final passage, approval and publication as provided by law.

Passed and adopted by the Board of Supervisors on this 6<sup>th</sup> day of December, 1999.

ATTEST:

Ally A. Helkova  
Butler County Auditor

BOARD OF SUPERVISORS

Tom C. ...  
Chairman

Neal Weidking