

Ordinance No. 10

An ordinance establishing a School Infra-Structure Local Option Sales and Services tax applicable to transactions within Butler County.

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

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

The rate of the tax shall be one (1) percent upon the gross receipts taxed under Iowa Code chapter 422E-School Local Option Tax, in the following School Districts of Butler County:

- AGWSR Community School District
- Allison-Bristow Community School District
- Aplington-Parkersburg Community School District
- Clarksville Community School District
- Dike-New Hartford Community School District
- Greene Community School District
- Hampton-Dumont Community School District
- Nashua Plainfield Community School District
- Waverly-Shell Rock Community School District

The School Infra-Structure local sales services tax is imposed on transactions occurring on or after July 1, 2004, for a period of ten years within Butler County. All persons required to collect state gross receipts 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 422, Division IV, of the Iowa Code are adopted by reference.

Section 2. Effective Date. This ordinance shall be in effect after its final passage, approval and publication as provided by law.

Passed by the Board of Supervisors on this 15th day of March, 2004.

[Signature]
Chairman

[Signature]
Supervisor

Supervisor

Attest:
[Signature]
County Auditor and/or Ex Officio Clerk of the Board



STATE OF IOWA

COUNTY OF BUTLER

On this 15th day of March, 2004, before me the undersigned, a Notary Public in and for said County and State, personally appeared **John Zimmerman** and **Holly A. Fokkena**, to me personally known, who, being duly sworn, did say that they are the Chairperson of the Board of Supervisors and County Auditor of Butler County, Iowa, respectively; that the seal affixed hereto is the seal of said County; that said instrument was signed and sealed on behalf of the said Butler County, Iowa, by authority of its Board of Supervisors and pursuant to Ordinance I, No. 1, of said Board; and that said **John Zimmerman** and **Holly A. Fokkena** as such officers, acknowledge the execution of said instrument to be the voluntary act and deed of said County, it and by them voluntarily executed.

Mary Brouwer
Notary Public In and For Said County
And State of Iowa

