

HANCOCK COUNTY ORDINANCE NO. 30

TITLE: AN ORDINANCE ESTABLISHING A LOCAL OPTION SALES AND SERVICES TAX APPLICABLE TO TRANSACTIONS WITHIN THE INCORPORATED AREAS OF BRITT, CORWITH, CRYSTAL LAKE, GARNER, GOODELL, KANAWHA, KLEMME, AND WODEN AND THE CITY OF FOREST CITY WITHIN HANCOCK COUNTY AND IN THE UNINCORPORATED AREA OF HANCOCK COUNTY, IOWA.

Pursuant to the authority granted by Chapter 423B of the Iowa Code, Be It Enacted by the Board of Supervisors of Hancock County, Iowa:

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 Britt, Corwith, Crystal Lake, Garner, Goodell, Kanawha, Klemme, and Woden and the City of Forest City within Hancock County and in the Unincorporated Area of Hancock County.

The rate of the tax shall be one percent (1%) upon the sales price taxed under Chapter 423B – Local Option Taxes of the Iowa Code in the Unincorporated Area of Hancock County and the following Cities within Hancock County: Britt, Corwith, Crystal Lake, Garner, Goodell, Kanawha, Klemme, Woden and Forest City.

The tax was authorized by an election on October 10, 1995 in the incorporated areas of Corwith, Crystal Lake, Garner, Goodell, Kanawha, Klemme, and Woden and imposed on transactions occurring on or after January 1, 1996. The tax was authorized by an election on November 5, 1996 in the incorporated area of Britt and imposed on transactions occurring on or after January 1, 1997. The tax was authorized by an election on March 31, 1998 in the unincorporated area of Hancock County and imposed on transactions occurring on or after July 1, 1998. The tax was authorized by an election on November 8, 2016 in the incorporated area of Forest City within Hancock County and will be imposed on transactions occurring on or after July 1, 2017. All persons required to collect state sales tax and any use tax to which the local option tax may be applicable shall collect the tax. However, the tax shall not be imposed on the sales or purchase price from transactions exempted from tax by section 423B.5 of the Iowa Code.

All applicable provisions of the appropriate sections of Chapter 423 of the Iowa Code are adopted by reference.

Section 2. Authorized Uses. Hancock County and the incorporated cities within have specified authorized uses for the local option sales and services taxes. The authorized uses of local option sales and services taxes are hereby incorporated by reference and made a part hereof.

Section 3. 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 27th day of March, 2017.

Florence (Sis) Greiman
Chairman

Ron Sweers
Supervisor

Jerry J. Tlach
Supervisor

Attest:
Michelle K. Eisenman
County Auditor

First reading:	March 20, 2017
Second reading:	March 27, 2017
Third reading:	Waived on March 27, 2017
Publication:	April 5, 2017