

CHAPTER 1  
LOCAL SALES & SERVICES TAXES  
TITLE II - PUBLIC SERVICES

TITLE. An ordinance establishing a local option sales and services tax, a local option sales and services tax for school infrastructure purposes, and a hotel and motel tax, applicable to transactions within various areas of Jones County, Iowa.

SECTION 1. LOCAL OPTION SALES AND SERVICES TAX

There is imposed a local option sales and services tax, pursuant to Iowa Code Chapter 422B, applicable to transactions within the incorporated areas of the cities of Anamosa, Center Junction, Martelle, Monticello, Morley, Olin, Onslow, Oxford Junction, Wyoming and the Jones County portion of the City of Cascade, Iowa; and the unincorporated areas of Jones County, Iowa.

The rate of the local option sales and services tax shall be one percent (1%) upon the gross receipts from the sale of goods and services taxed under Chapter 422, Division IV, of the Code of Iowa (2003), **except** those transactions exempted from the sales and services tax by Section 422B.8, Code of Iowa (2003), in the incorporated areas of the cities of Anamosa, Center Junction, Martelle, Monticello, Morley, Olin, Onslow, Oxford Junction, Wyoming and the Jones County portion of the City of Cascade, Iowa; and the unincorporated areas of Jones County, Iowa.

The local sales and services tax is imposed on transactions occurring as follows:

- A. On or after April 1, 1995 within the incorporated areas of Center Junction, Morley, Olin, Onslow, Oxford Junction and the Jones County portion of the City of Cascade, Iowa.
- B. On or after January 1, 1996 within the incorporated areas of Monticello and Wyoming, Iowa.
- C. On or after January 1, 1999 within the incorporated area of Anamosa, Iowa.
- D. On or after October 1, 1999 within the unincorporated areas of Jones County, Iowa.
- E. On or after July 1, 2003 within the incorporated area of Martelle, Iowa.

The tax shall be collected by all persons required to collect state gross receipts taxes.

SECTION 2. SCHOOL INFRASTRUCTURE LOCAL OPTION SALES AND SERVICES TAX

There is imposed a local option sales and services tax for school infrastructure purposes, pursuant to Iowa Code Chapter 422E, applicable to transactions within the incorporated areas of the cities of Anamosa, Center Junction, Martelle, Monticello, Morley, Olin, Onslow, Oxford Junction, Wyoming and the Jones County portion of the City of Cascade, Iowa; and the unincorporated areas of Jones County, Iowa.

The rate of the local option sales and services tax for school infrastructure shall be one percent (1%) upon the gross receipts from the sale of goods and services taxed under Chapter 422, Division IV, of the Code of Iowa (2003), **except** those transactions exempted from the sales and

services tax by Section 422B.8, Code of Iowa (2003), in the incorporated areas of the cities of Anamosa, Center Junction, Martelle, Monticello, Morley, Olin, Onslow, Oxford Junction, Wyoming and the Jones County portion of the City of Cascade, Iowa; and the unincorporated areas of Jones County, Iowa.

The school infrastructure local sales and services tax is imposed on transactions occurring on or after January 1, 2002 in the incorporated areas of the cities of Anamosa, Center Junction, Martelle, Monticello, Morley, Olin, Onslow, Oxford Junction, Wyoming and the Jones County portion of the City of Cascade of Jones County, Iowa; and the unincorporated areas of Jones County, Iowa.

The school infrastructure local sales and services tax shall expire at midnight, December 31, 2011.

The tax shall be collected by all persons required to collect state gross receipts taxes.

### SECTION 3. HOTEL AND MOTEL TAX

There is imposed a hotel and motel tax, pursuant to Iowa Code Chapter 422A, applicable to transactions within the incorporated areas of the cities of Anamosa, and Monticello, Iowa, and in the unincorporated areas of Jones County, Iowa.

The rate of the tax shall be five percent (5%) upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in a hotel, motel, inn, public lodging house, rooming house, manufactured or mobile home which is tangible personal property, or tourist court, or in any place where sleeping accommodations are furnished to transient guests for rent, whether with or without meals; except the gross receipts from the renting of sleeping rooms in dormitories and in memorial unions at all universities and colleges located in the state of Iowa and the guests of a religious institution if the property is exempt under Iowa Codes section 427.1, subsection 8, and the purpose of renting is to provide a place for a religious retreat or function and not a place for transient guests generally. "Renting" and "rent" include any kind of direct or indirect charge for such sleeping rooms, apartments, or sleeping quarters, or their use. However, the tax does not apply to the gross receipts from the renting of a sleeping room, apartment, or sleeping quarters while rented by the same person for a period of more than thirty-one consecutive days.

The tax levied shall be in addition to any state sales tax imposed under Iowa Code section 422.43. Section 422.25, subsection 4, sections 422.30, 422.48 to 422.52, 422.54 to 422.58, 422.67, 422.68, 422.69, subsection 1, and sections 422.70 to 422.75, consistent with the provisions of Chapter 422A, apply with respect to the taxes authorized under Chapter 422A, in the same manner and with the same effect as if the hotel and motel taxes were retail sales taxes within the meaning of those statutes.

The hotel and motel tax is imposed on transactions occurring as follows:

- A. On or after January 1, 2001 within the incorporated areas of the cities of Anamosa and Monticello, Iowa.

- B. On or after January 1, 2003 within the unincorporated areas of Jones County, Iowa.

The tax shall be collected by all persons required to collect state gross receipts taxes.

SECTION 4. ADOPTION BY REFERENCE

All applicable provisions of the appropriate sections of Chapter 422, Division IV, of the Code of Iowa (2003) are adopted by reference.

SECTION 5. EFFECTIVE DATE

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

SECTION 6. REPEALER

All Ordinances and parts thereof in conflict herewith are hereby repealed.

Adopted July 1, 2003

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