

**WOODBURY COUNTY, IOWA**  
ORDINANCE NO. 22

**TITLE:** An ordinance establishing a School Infrastructure Local Option Sales and Services Tax applicable to transactions within Woodbury County.

**BE IT ENACTED BY THE BOARD OF SUPERVISORS OF WOODBURY COUNTY, IOWA:**

**SECTION 1. School Infrastructure Local Option Sales and Services Tax.** There is imposed a School Infrastructure local option sales and services tax applicable to transactions within Woodbury County.

The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Chapter 423E – School Infrastructure Funding – Local Option Tax, Division IV, of the Iowa Code in the following school districts: Anthon-Oto, Battle Creek-Ida Grove, Kingsley-Pierson, Lawton-Bronson, Maple Valley, River Valley, Sergeant Bluff-Luton, Sioux City, Westwood and Woodbury Central of Woodbury County, Iowa.

The School Infrastructure Local Option Sales and Services Tax is imposed on transactions occurring within Woodbury County, Iowa. All persons required to collect state gross receipts taxes shall collect the tax pursuant to Iowa Code section 423E.3 for school infrastructure local option sales and services tax.

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

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

**SECTION 3. Severability Clause.** If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provisions or part thereof not adjudged invalid or unconstitutional.

This Ordinance passed and approved by the Board of Supervisors of Woodbury County, Iowa, on this 30<sup>th</sup> day of May, 2006.

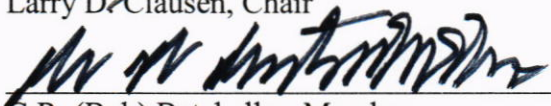
First Hearing: May 30, 2006

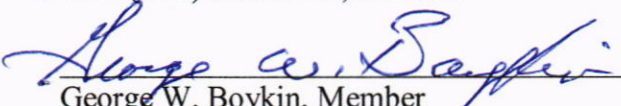
Second Hearing: suspended

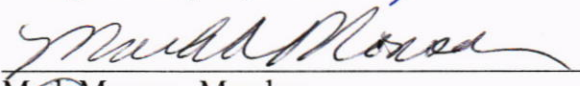
Third Hearing: suspended


WOODBURY COUNTY BOARD OF SUPERVISORS

  
Larry D. Clausen, Chair

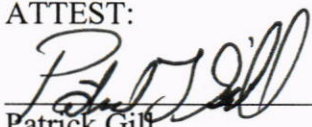
  
G.R. (Bob) Batcheller, Member

  
George W. Boykin, Member

  
Mark Monson, Member

  
Douglas L. Walsh, Member

ATTEST:

  
Patrick Gill  
County Auditor

PROOF OF PUBLICATION  
STATE OF IOWA  
COUNTY OF WOODBURY,

Woodbury County, Iowa Ordinance No. 22  
Title: An ordinance establishing a School Infrastructure Local Option Sales and Services Tax applicable to transactions within Woodbury County.  
Synopsis of Ordinance No. 22: This ordinance establishes a School Infrastructure local option sales and services tax applicable to transactions within Woodbury County. The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Chapter 423E - School Infrastructure Funding - Local Option Tax, Division IV, of the Iowa Code in the following school districts: Anthon-Oto, Battle Creek-Ida Grove, Kingsley-Pierson, Lawton-Bronson, Maple Valley, River Valley, Sergeant Bluff-Luton, Sioux City, Westwood and Woodbury Central of Woodbury County, Iowa. All persons required to collect state gross receipts taxes shall collect the tax pursuant to Iowa Code section 423E.3 for school infrastructure local option sales and services tax.  
Note: The description of Ordinance No. 22 is only a summary. The full text of the ordinance is located in the Auditor's Office, Room 103 of the Woodbury County Courthouse, 620 Douglas Street, Sioux City, Iowa 51101, and can be inspected Monday through Friday, between the hours of 8:00 a.m. and 4:30 p.m. Effective Date: Ordinance No. 22 is a law upon the publication of this summary.  
Published in the Sioux City Journal June 6, 2006. Legal #9018.

The undersigned, of said County, being duly sworn, on oath states that the undersigned is an employee of THE SIOUX CITY JOURNAL, printed and published by Sioux City Newspapers, Inc., at Sioux City, in said County and issued daily and Sunday and that the annexed printed ..... notice Ordinance #22 ..... was regularly published in said newspaper for one consecutive Tues issues, the first publication thereof being on the 6 day of June 2006

*Carolyn Pederson*

Carolyn Pederson

Subscribed and sworn to before me at Sioux City, in said County, this 20 day of June 2006

*Denise Bryce* Notary Public  
In and for Woodbury County.

29 Lines ..... Times, \$ 13.22

