

# TITLE I: ADMINISTRATION

## CHAPTER IV.

### SCHOOL INFRASTRUCTURE LOCAL OPTION SALES AND SERVICE TAX

- SECTION 1. IMPOSITION OF TAX.** There is imposed a local sales and service tax for school infrastructure purposes applicable to transactions within all areas, incorporated and unincorporated, of Muscatine County, Iowa.
- SECTION 2. RATE OF TAX.** The rate of the tax shall be one percent (1%) upon gross receipts from the sale of goods and services taxed under Chapter 422, Division IV of the Iowa Code.
- SECTION 3. TIME OF IMPOSITION.** The school infrastructure local sales and service tax is imposed on transactions occurring on or after July 1, 2000.
- SECTION 4. COLLECTION OF TAXES, EXEMPTIONS.** The tax shall be collected by all persons required to collect gross receipt taxes. The tax shall be imposed on the gross receipts from the sale of goods and services taxed under Chapter 422, Division IV, Code of Iowa in the areas where the tax is imposed except those transactions exempted from the sales and service tax by Section 422B.8, Code of Iowa.