

AN ORDINANCE AMENDING JEFFERSON COUNTY CODE OF ORDINANCES,
ADDING CHAPTER 9-22 IMPOSING A LOCAL OPTION SALES TAX.

BE IT ENACTED BY THE JEFFERSON COUNTY BOARD OF SUPERVISORS THAT:

I. Amendment. The Jefferson County Code of Ordinances is amended by adding Chapter 9-22, which states:

**“Chapter 9-22. LOCAL OPTION SALES AND SERVICES TAX
WITHIN THE CITIES OF BATAVIA, FAIRFIELD,
LIBERTYVILLE, LOCKRIDGE, MAHARISHI VEDIC
CITY, PACKWOOD, PLEASANT PLAIN AND THE
UNINCORPORATED AREA OF JEFFERSON
COUNTY.**

SECTION 1. Local Option Sales and Services Tax. There is imposed a local option sales and services tax applicable to transactions within the incorporated Cities of Batavia, Fairfield, Libertyville, Lockridge, Maharishi Vedic City, Packwood and Pleasant Plain and the unincorporated area of Jefferson County, Iowa.

The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Chapter 422, Division IV, of the Iowa Code in the cities of Batavia, Fairfield, Libertyville, Lockridge, Maharishi Vedic City, Packwood and Pleasant Plain and the unincorporated area of Jefferson County.

The local sales and services tax is imposed on transactions occurring on or after July 1, 2019 within the cities of Batavia, Fairfield, Libertyville, Lockridge, Maharishi Vedic City, Packwood and Pleasant Plain and the unincorporated area of Jefferson County. The tax shall be collected by all persons required to collect state gross receipts taxes. However, the tax shall not be imposed on the gross receipts exempted by state statute.

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

SECTION 2. Effective Date. After its final passage, approval and publication as provided by law, this Ordinance shall be in effect beginning on July 1, 2019 and shall expire without further action on June 30, 2029.”

II. Severability Clause. If any of the provisions of this ordinance are for any reason illegal or void, then the lawful provisions of this document, which are separable from the unlawful provision shall be and remain in full force and effect, the same as if the ordinance contained no illegal or void provisions.

III. Publication, Hearing, Approval, Adoption, and Filing of:

AN ORDINANCE AMENDING JEFFERSON COUNTY CODE OF ORDINANCES,
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Public hearing notice published on May 20, 2019 in Fairfield Ledger and May 23, 2019 in
Clarion-Plainsman.

First Reading on May 28, 2019.

Second Reading waived.

Third Reading waived.

Passed by the Board of Supervisors on this 28th day of May, 2019.

Lee Dimmitt
Chairperson
Dee Sandquist
Supervisor
Daryn J. Hamilton
Supervisor

Attest:
Scott Reneker
County Auditor

Publication of full text on June 4, 2019, in Fairfield Ledger and June 6, 2019, in
Clarion-Plainsman.