

**CHAPTER 1.40**  
**LOCAL OPTION SALES AND SERVICE TAX**

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1.40.010 **PURPOSE:** The purpose of this Chapter is to impose a local option sales and services tax applicable to transactions within the incorporated areas of Minden, Iowa; Macedonia, Iowa; Council Bluffs, Iowa; Avoca, Iowa; Carson, Iowa; Carter Lake, Iowa; Crescent, Iowa; Hancock, Iowa; McClelland, Iowa; Neola, Iowa; Oakland, Iowa; Treynor, Iowa; Underwood, Iowa and Walnut, Iowa of Pottawattamie County, Iowa and within the unincorporated areas of Pottawattamie County, Iowa. (Ordinance #95-2/February 22, 1995)

1.40.020 **RATE OF TAX:** The rate of tax shall be 1% upon the gross receipts taxed under Chapter 422, Division IV, Code of Iowa, in the following jurisdictions:

- .01 Minden, Iowa (Ordinance #90-2/February 16, 1990)
- .02 Macedonia, Iowa (Ordinance #90-2/February 16, 1990)
- .03 Council Bluffs, Iowa (Ordinance #90-2/February 16, 1990)
- .04 Avoca, Iowa (Ordinance #95-2/February 22, 1995)
- .05 Carson, Iowa (Ordinance #95-2/February 22, 1995)
- .06 Carter Lake, Iowa (Ordinance #95-2/February 22, 1995)
- .07 Crescent, Iowa (Ordinance #95-2/February 22, 1995)
- .08 Hancock, Iowa (Ordinance #95-2/February 22, 1995)
- .09 McClelland, Iowa (Ordinance #95-2/February 22, 1995)
- .10 Neola, Iowa (Ordinance #95-2/February 22, 1995)
- .11 Oakland, Iowa (Ordinance #95-2/February 22, 1995)
- .12 Treynor, Iowa (Ordinance #95-2/February 22, 1995)
- .13 Underwood, Iowa (Ordinance #95-2/February 22, 1995)
- .14 Walnut, Iowa (Ordinance #95-2/February 22, 1995)
- .15 Unincorporated area of Pottawattamie County, Iowa. (Ordinance #95-2/February 22, 1995)

1.40.030 **DATE OF COLLECTION:** The local sales and services tax is imposed on transactions occurring on or after the following dates within the incorporated areas of the following cities:

- .01 January 1, 1989-Minden, Iowa (Ordinance #90-2/February 16, 1990)
- .02 January 1, 1989-Macedonia, Iowa (Ordinance #90-2/February 16, 1990)
- .03 January 1, 1990-Council Bluffs, Iowa (Ordinance #90-2/February 16, 1990)

- .04 January 1, 1995-Avoca, Iowa (Ordinance #95-2/February 22, 1995)
- .05 January 1, 1995-Carson, Iowa (Ordinance #95-2/February 22, 1995)
- .06 January 1, 1995-Carter Lake, Iowa (Ordinance #95-2/February 22, 1995)
- .07 January 1, 1995-Crescent, Iowa (Ordinance #95-2/February 22, 1995)
- .08 January 1, 1995-Hancock, Iowa (Ordinance #95-2/February 22, 1995)
- .09 January 1, 1995-McClelland, Iowa (Ordinance #95-2/February 22, 1995)
- .10 January 1, 1995-Neola, Iowa (Ordinance #95-2/February 22, 1995)
- .11 January 1, 1995-Oakland, Iowa (Ordinance #95-2/February 22, 1995)
- .12 January 1, 1995-Treynor, Iowa (Ordinance #95-2/February 22, 1995)
- .13 January 1, 1995-Underwood, Iowa (Ordinance #95-2/February 22, 1995)
- .14 January 1, 1995-Walnut, Iowa (Ordinance #95-2/February 22, 1995)
- .15 April 1, 1995-Unincorporated area of Pottawattamie County, Iowa (Ordinance #95-2/February 22, 1995)

1.40.040 **REQUIREMENT FOR COLLECTION:** The tax shall be collected by all persons required to collect state gross receipts taxes. (Ordinance #88-16/January 1, 1989)

1.40.050 **EXEMPTIONS:** The tax shall not be imposed on the gross receipts of the following:

- .01 From the sale of motor fuel or special fuel as defined in Chapter 324, Code of Iowa;
- .02 On the gross receipts from the rental of rooms, apartments or sleeping quarters which are taxed under Chapter 422A, Code of Iowa, during the period the hotel and motel tax is imposed;
- .03 On the gross receipts from the sale of natural gas or electric energy in a city or county where the gross receipts are subject to a franchise fee or user fee during the period the franchise or user fee is imposed.
- .04 On the gross receipts from the sale of a lottery ticket or share in the lottery game conducted pursuant to Chapter 99E, Code of Iowa.
- .05 On the sale or rental of tangible personal property described in Section 422.45, Subsections 26 and 27, Code of Iowa. (Ordinance #88-16/January 1, 1989)

1.40.060 **STATE CODE ADOPTED:** All applicable provisions of the appropriate sections of Chapter 422, Division IV, Code of Iowa, are adopted by reference. (Ordinance #88-16/January 1, 1989)