

CODE
OF
ORDINANCE

CHAPTER 36
LOCAL OPTION SALES AND SERVICE TAX

36.01 Local Option Sales and Service Tax 36.02 Severability

36.01 LOCAL OPTION SALES AND SERVICES TAX. There is imposed a local option sales and services tax applicable to transactions within the incorporated areas of Corning, Prescott, Carbon, Nodaway and the Unincorporated area of Adams County Approved in Adams County.

The rate of the tax shall be one percent upon the gross receipts taxed under Iowa Code chapter 423, and 423B-Local Option Tax, in the following incorporated areas of Corning, Prescott, Carbon, Nodaway and Unincorporated area of Adams County.

The locals sales services tax is imposed on transactions occurring on or after July 1st, 2007, within the Corning, Prescott, Carbon, Nodaway and Unincorporated area of Adams County. All persons required to collect state gross receipts taxes shall collect the tax pursuant to Iowa Code section 423B.6 for local option sales and services tax.

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

36.02 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.