

Ordinance 2001-101
Local Option Sales Tax Ordinance

An Ordinance establishing a local option sales and service tax applicable to transactions within the incorporated areas of the City of Cherokee and the unincorporated area of Cherokee County.

Be it enacted by the Board of Supervisors of Cherokee County, Iowa:

Section 1: Local Option Sales and Service Tax. There is imposed a local option sales and services tax applicable to transactions within the incorporated area of Cherokee.

There is imposed a local option sales and services tax applicable to transactions within the unincorporated area of Cherokee County.


The rate of tax shall be one percent upon the gross receipts taxed under Chapter 422, Division IV, of the Iowa Code in the City of Cherokee of Cherokee County and the unincorporated area of Cherokee County.

The local sales and services tax is imposed on transactions occurring on or after January 1, 2002 until December 31, 2011 within the incorporated area of the City of Cherokee and the unincorporated area of Cherokee County. All persons required to collect state gross receipts taxes shall collect the tax. However, the tax shall not be imposed on the gross receipts from the sale of motor fuel or special fuels as defined in Chapter 324 of the Iowa Code, on the gross receipts from the rental of rooms, apartments, or sleeping quarters which are taxed under Chapter 422A of the Iowa Code during the period of the hotel and motel tax is imposed, 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, on the gross receipts from the sale of lottery ticket or share in a lottery game conducted pursuant to Chapter 99E of the Iowa Code, and on the sale of rental of tangible personal property described in Section 422.45; subsections 26 and 27 of the Iowa Code.


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

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

Passed by the Cherokee County Board of Supervisors on this 3rd day of July, 2001.



Jeff Simonsen, Chairman

Attest: 

Barbara Huey, County Auditor