

ORDINANCE NO. 22-13

Local Option Sales and Services Tax Ordinance

An ordinance establishing a Local Option Sales and Services Tax applicable to transactions within the Unincorporated area of Bremer County

Be It Enacted by the Board of Supervisors of Bremer County, Iowa:

Section 1. Local Option Sales and Services Tax. There is imposed a local option sales and services tax applicable to transactions within the unincorporated area of Bremer County.

The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Iowa Code Chapter 423, Division IV and 423B – Local Option Tax, in the unincorporated area of Bremer County.

The local sales and services tax is imposed on transactions occurring on or after July 1, 2023 for the Unincorporated area of Bremer County.

All persons required to collect State gross receipts taxes shall collect the tax pursuant to Iowa Code Section 423B.8 for local option sales and services tax.

All applicable provisions of the appropriate sections of Chapter 423V, 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.

Section 3. 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.

Passed by the Board of Supervisors on this 19th day of December, 2022.

