

**CHAPTER 12 - LOCAL OPTION SALES AND SERVICES TAX**  
**ORDINANCE OF DUBUQUE COUNTY, IOWA**

Adopted February 16, 1988

Amended May 16, 1988

Amended July 24, 1989

Table of Contents

		Page
Part 1 Introduction. ....		2
12-1	Legal Authority. ....	2
12-2 through 12-10 Reserved		
Part 2 General Provisions.....		2
12-11	Local Option Sales and Services Tax. ....	2
12-12 through 12-20 Reserved		
Part 3 Enactment. ....		3
12-21	Effective Date. ....	3

**PART 1  
INTRODUCTION**

12-1      LEGAL AUTHORITY. An ordinance establishing a local option sales and services tax applicable to transactions within the incorporated areas of Asbury, Balltown, Bankston, Bernard, Cascade, Centralia, Dubuque, Dyersville, Epworth, Farley, Graf, Holy Cross, Luxemburg, New Vienna, Peosta, Rickardsville, Sageville, Sherrill, Worthington, and Zwingle and the unincorporated areas of Dubuque County. [Amended May 16, 1988 and July 24, 1989.]

12-2 through 12-10 Reserved.

**PART 2  
GENERAL PROVISIONS**

12-11      LOCAL OPTION SALES AND SERVICES TAX.

12-11.1    There is imposed a local option sales and services tax applicable to transactions within the incorporated areas of Asbury, Balltown, Bankston, Bernard, Cascade, Centralia, Dubuque, Dyersville, Epworth, Farley, Graf, Holy Cross, Luxemburg, New Vienna, Peosta, Rickardsville, Sageville, Sherrill, Worthington and Zwingle, and the unincorporated areas of Dubuque County. [Amended May 16, 1988 and July 24, 1989.]

12-11.2    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 following cities: Asbury, Balltown, Bankston, Bernard, Cascade, Centralia, Dubuque, Dyersville, Epworth, Farley, Graf, Holy Cross, Luxemburg, New Vienna, Peosta, Rickardsville, Sageville, Sherrill, Worthington, and Zwingle, and the unincorporated areas of Dubuque County. [Amended May 16, 1988 and July 24, 1989.]

12-11.3    The local sales and services tax is imposed on transactions occurring on or after July 1, 1988 within the incorporated areas of Asbury, Balltown, Bankston, Bernard, Cascade, Centralia, Dubuque, Dyersville, Epworth, Farley, Graf, Holy Cross, Luxemburg, New Vienna, Peosta, Rickardsville, Sageville, Sherrill, Worthington, and Zwingle, and the unincorporated areas of Dubuque 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 from the sale of motor fuel or special fuel 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 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 a lottery ticket or share in a lottery game conducted pursuant to Chapter 99E of the Iowa Code, and on the sale or rental of tangible personal property described in Section 422.45, subsection 26 and 27 of the Iowa Code. [Amended May 16, 1988 and July 24, 1989.]

12-11.4 All applicable provisions of the appropriate sections of Chapter 422, Division IV, of the Iowa Code are adopted by reference.

12-12 through 12-20 Reserved.

**PART 3  
ENACTMENT**

12-21 EFFECTIVE DATE. This ordinance and amendments shall be in effect after its final passage, approval and publication as provided by law. [Amended May 16, 1988 and July 24, 1989.]