

**SHELBY COUNTY ORDINANCE NO. 2006-7**  
**SCHOOL INFRASTRUCTURE LOCAL OPTION TAX**

AN ORDINANCE REPEALING SHELBY COUNTY ORDINANCE NO. 1998-3 AS OF DECEMBER 31, 2008 AND RENEWING THE SCHOOL INFRASTRUCTURE LOCAL OPTION (SILO) TAX APPLICABLE TO TRANSACTIONS WITHIN THE COUNTY OF SHELBY, STATE OF IOWA, TO BE EFFECTIVE JANUARY 1, 2009, AND TO BE REPEALED DECEMBER 31, 2018.

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF SHELBY COUNTY, IOWA:

**Section 1. School Infrastructure Local Option Tax.** There is imposed a School Infrastructure Local Option Tax applicable to transactions within Shelby County.

The rate of the tax shall be one (1) percent upon the gross receipts taxed under Chapter 423, Division IV, of the Iowa Code.

The School Infrastructure Local Option Tax is imposed on transactions occurring on or after January 1, 2009. 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 423A 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 995 of the Iowa Code, and on the sale or rental of tangible personal property described in Section 423.45, Subsections 26 and 27 of the Iowa Code.

All applicable provisions of the appropriate sections of Chapter 423, 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Date.** This ordinance shall be in effect after its final passage, approval and publication as provided by law and is repealed on December 31, 2018.

Passed and adopted by the Board of Supervisors on this 19<sup>th</sup> day of December, 2006.

SHELBY COUNTY BOARD OF SUPERVISORS

ROGER SCHMITZ  
Chairman

RICHARD FERRY

LAVON CHRISTENSEN

ATTEST: MARSHA J. CARTER  
SHELBY COUNTY AUDITOR

STATE OF IOWA

SS:

COUNTY OF SHELBY

On this 19<sup>th</sup> day of December, 2006, before me, the undersigned, a notary public in and for said County and State, personally appeared Roger Schmitz, Richard Ferry, LaVon Christensen and Marsha J. Carter, to me personally known, who being by me duly sworn, did say that they are the Chairman and Members of the Board of Supervisors and Clerk to the Board of Supervisors and County Auditor respectively, for said County; that the seal affixed thereto is the seal of said County; that said instrument was signed and sealed on behalf of said County by authority of its Board of Supervisors and that said Roger Schmitz, Richard Ferry, LaVon Christensen and Marsha J. Carter as such officers acknowledged the execution of said instrument to be the voluntary act and deed of said County by it and by them voluntarily executed.

Notary Public

1<sup>st</sup> Publication \_\_\_\_\_

2<sup>nd</sup> Publication \_\_\_\_\_

3<sup>rd</sup> Publication \_\_\_\_\_

1<sup>st</sup> Reading \_\_\_\_\_

2<sup>nd</sup> Reading \_\_\_\_\_

3<sup>rd</sup> Reading \_\_\_\_\_

Final Publication \_\_\_\_\_