

# TITLE I: ADMINISTRATION

## CHAPTER III.

### LOCAL OPTION SALES AND SERVICE TAX

**SECTION 1. IMPOSITION OF TAX.** There is imposed a local sales and service tax applicable to transactions within the following areas:

City of Atalissa  
City of Conesville  
City of Durant  
City of Nichols  
Unincorporated Areas

City of Blue Grass  
City of West Liberty  
City of Wilton  
City of Stockton  
Contiguous Cities of Muscatine and  
Fruitland

of Muscatine County, Iowa.

**SECTION 2. RATE OF TAX.** The rate of the tax shall be one percent (1%) upon gross receipts from the sale of goods and services taxed under Iowa Code Division IV, Chapter 423 and 423B, in the areas where the tax is imposed.

**SECTION 3. IMPOSITION DATES.** The local sales and services tax is imposed on transactions occurring on or after July 1, 2019, until June 30, 2034, within the incorporated areas of Atalissa, Blue Grass, Conesville, Durant, Fruitland, Nichols, Muscatine, Stockton, West Liberty, Wilton and Unincorporated Areas of Muscatine County.

**SECTION 4. COLLECTION OF TAXES, EXEMPTIONS.** All persons required to collect state gross receipt 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, Division IV, of the Code of Iowa are adopted by reference.