

**AMENDMENT TO
CHAPTER 15 OF LINN COUNTY CODE OF ORDINANCES**

3-4-2014

BE IT ENACTED by the Board of Supervisors, Linn County, Iowa:

SECTION 1. Section 15.3 of the Linn County Code of Ordinances is hereby amended by deleting said section and substituting the following section:

15.3. Time of Imposition.

A. Alburnett

The local sales and services tax is imposed upon transactions occurring on and after April 1, 2009, until June 30, 2034, within the incorporated area of Alburnett in Linn County, Iowa.

B. Bertram

The local sales and services tax is imposed upon transactions occurring on and after January 1, 1986, within the incorporated area of Bertram in Linn County, Iowa.

C. Cedar Rapids

The local sales and services tax is imposed upon transactions occurring on and after April 1, 2009, until June 30, 2024, within the incorporated area of Cedar Rapids in Linn County, Iowa.

D. Center Point

The local sales and services tax is imposed upon transactions occurring on and after July 1, 2009, until June 30, 2034, within the incorporated area of Center Point in Linn County, Iowa.

E. Central City

The local sales and services tax is imposed upon transactions occurring on and after January 1, 2004, until December 31, 2013, and on and after July 1, 2014, within the incorporated area of Central City in Linn County, Iowa.

F. Coggon

The local sales and services tax is imposed upon transactions occurring on and after January 1, 2004, within the incorporated area of Coggon in Linn County, Iowa.

G. Ely

The local sales and services tax is imposed upon transactions occurring on and after April 1, 2009, until June 30, 2034, within the incorporated area of Ely in Linn County, Iowa.

H. Fairfax

The local sales and services tax is imposed upon transactions occurring on and after April 1, 2009, until June 30, 2024, within the incorporated area of Fairfax in Linn County, Iowa.

I. Hiawatha

The local sales and services tax is imposed upon transactions occurring on and after July 1, 2009, until June 30, 2024, within the incorporated area of Hiawatha in Linn County, Iowa.

J. Lisbon

The local sales and services tax is imposed upon transactions occurring on and after April 1, 2009, until June 30, 2034, within the incorporated area of Lisbon in Linn County, Iowa.

K. Marion

The local sales and services tax is imposed upon transactions occurring on and after July 1, 2009, until June 30, 2024, within the incorporated area of Marion in Linn County, Iowa.

L. Mt. Vernon

The local sales and services tax is imposed upon transactions occurring on and after April 1, 2009, until June 30, 2034, within the incorporated area of Mt. Vernon in Linn County, Iowa.

#3-4-2014
M. Palo

The local sales and services tax is imposed upon transactions occurring on and after April 1, 2009, until June 30, 2034, within the incorporated area of Palo in Linn County, Iowa.

N. Prairieburg

The local sales and services tax is imposed upon transactions occurring on and after October 1, 2003, within the incorporated area of Prairieburg in Linn County, Iowa.

O. Robins

The local sales and services tax is imposed upon transactions occurring on and after July 1, 2009, until June 30, 2024, within the incorporated area of Robins in Linn County, Iowa.

P. Springville

The local sales and services tax is imposed upon transactions occurring on and after April 1, 2009, until June 30, 2034, within the incorporated area of Springville in Linn County, Iowa.

Q. Walford

The local sales and services tax is imposed upon transactions occurring on and after July 1, 2009, until June 30, 2024, within the incorporated area of Walford in Linn County, Iowa.

R. Walker

The local sales and services tax is imposed upon transactions occurring on and after April 1, 2009, within the incorporated area of Walker in Linn County, Iowa.

S. Unincorporated area of Linn County, Iowa.

The local sales and services tax is imposed upon transactions occurring on and after April 1, 2009, until June 30, 2024, within the unincorporated area of Linn County, Iowa.

#34-2014

PASSED AND APPROVED this 9th day of April,
2014.

LINN COUNTY BOARD OF SUPERVISORS

Ann Carson
Chairperson



ATTEST

Joel D. Miller by Rebecca Shoop
Joel D. Miller, Linn County Auditor
Deputy