

Iowa Tax NEWS

The quarterly newsletter of the Iowa Department of Revenue and Finance

Local option return to change

The increase in Iowa counties with local option taxes – both regular and school – has required the department to change the local option return once again.

An overwhelming number of retailers collect local option in their home county only. Many other retailers report the tax in 25 or fewer counties. These retailers will receive a customized local option sales tax return. The return will show only the appropriate counties plus several blank lines in case the retailer needs to add additional counties.

The remaining retailers report local option in more than 25 counties. These retailers will see the biggest change in their sales tax returns. The form – for both quarterly and monthly filers – will be 8.5 x 14". The portion to be mailed back to the department will be larger than in the past. The local option list will show all regular local option and school local option counties.

Beginning April 1, 61 of Iowa's 99 counties have the regular local option tax to some degree; three counties have the school local option tax.

City of Panama repeals local option tax

Voters in the Shelby county city of Panama have approved the repeal of Iowa local option sales tax in that jurisdiction beginning April 1, 1999. Panama had im-

posed the local option tax since January 1, 1998. An updated list of current local option sales tax jurisdictions is included on pages 3 and 4 of this newsletter.

Six jurisdictions adopt local option sales tax

Voters in the 6 jurisdictions below have elected to impose the 1 percent local option sales tax effective April 1, 1999. County and county codes are listed in bold.

Jefferson/51 – Fairfield, Libertyville, Lockridge, Packwood

Montgomery/69 – Red Oak, Unincorporated Area

A list of all current local option sales tax jurisdictions is included on pages 3 and 4 of this newsletter. Alphabetical lists by

city and county are available on the department's website at:

<http://www.state.ia.us/tax>

Des Moines County adopts School Infrastructure local option tax

Des Moines County voters have elected to impose the 1 percent countywide School Infrastructure local option tax effective April 1, 1999.

DEPARTMENT SERVICES

ONLINE

Internet Address (URL)

<http://www.state.ia.us/tax>

E-mail

iadrf@iadrf.e-mail.com

BY TELEPHONE

Taxpayer Services

from Des Moines
or out of state,

(515) 281-3114

from elsewhere in Iowa or Rock
Island-Moline or Omaha

1-800-367-3388

To Order Iowa Tax Forms

(515) 281-7239 or
1-800-532-1531

"Where's My Refund?"

(515) 281-4966 or
1-800-572-3944

BY FAX

*Receive Iowa Tax Forms through
department's Tax-Fax System*

1-800-572-3943

Taxpayer Services Fax Number

(515) 242-6487

Iowa Tax Research Library is now available online

Search our new

ONLINE Database for:

- *Code of Iowa*
- *Iowa Administrative Code (Rules)*
- *Policy Statements*
- *Declaratory Rulings*
- *Court Cases*
- *Correspondence*
- *Other Public Information Documents*



<http://itrl.state.ia.us>

Taxpayers choose between two electronic tax filing options

Your Iowa tax return is not due until April 30. It's not too late to file electronically, and two options are available.

Those with home computers and internet access can go to our website at www.state.ia.us/tax and choose the electronic filing category. Two companies are approved for online filing of 1998 Iowa income tax returns: SecureTax and Intuit. For a fee payable with a credit card, taxpayers can file both federal and state returns electronically. Intuit also offers free filing for those with annual income of \$20,000 and less. Electronic filing is available through many tax professionals and businesses statewide for a fee. Taxpayers do not always need to have their returns prepared at the business; many will electronically file already-prepared returns.

Why e-file? Returns are pro-

cessed faster when filed electronically, and refunds are received in three weeks or less. Tax dollars are used more effectively and efficiently. Errors are almost nonexistent compared to paper-filed returns. Filing electronically is good business.

Need an Iowa income tax filing extension?

You don't need a form to file for an extension with Iowa. Your extension is an automatic six months if you have already paid 90 percent of the tax you owe. When you do finally file, you will not pay any penalty for filing late, and you will pay interest only on the tax you owe.

IOWA LOCAL OPTION SALES TAX JURISDICTIONS

All jurisdictions listed have imposed the local option tax at a rate of 1 percent effective for the quarter beginning April 1, 1999.

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES	COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES
Allamakee / 03	Harpers Ferry, Postville, Waterville	1-1-95	Crawford / 24	Arion, Aspinwall, Buck Grove,	1-1-99
	Waukon	1-1-96		Charter Oak, Deloit, Denison,	
	Lansing, New Albin	7-1-96		Dow City, Kiron, Manilla, Ricketts,	
	Unincorporated Area	10-1-97		Schleswig, Vail, Westside,	
Audobon / 05	Brayton, Gray	1-1-99		Unincorporated Area	
Black Hawk / 07	Cedar Falls, Elk Run Heights,	4-1-91	Dallas / 25	Bouton, Minburn, Perry, Redfield	1-1-99
	Evansdale, Hudson, Raymond,		Decatur / 27	Davis City, Decatur, Garden Grove,	1-1-97
	Waterloo			Grand River, Lamoni, Leroy,	
	Dunkerton, Gilbertville,	10-1-91		Pleasanton, Van Wert	
	Janesville, La Porte City,		Delaware / 28	Colesburg, Delaware, Delhi, Earlville,	10-1-94
	Unincorporated Area			Greeley, Manchester, Masonville	
Boone / 08	Berkley, Luther, Pilot Mound	4-1-89		Dundee, Dyersville, Hopkinton,	4-1-95
	Boone	7-1-90		Ryan, Unincorporated Area	
	Boxholm, Ogden, Sheldahl,	1-1-91		Edgewood	4-1-96
	Unincorporated Area		Des Moines / 29	Burlington, Danville, Middletown,	10-1-94
	Madrid	7-1-91		West Burlington	
	Fraser	1-1-92		Mediapolis, Unincorporated Area	4-1-95
	Beaver	1-1-95	Dickinson / 30	Lake Park, Okoboji, Orleans,	4-1-97
Bremer / 09	Frederika, Sumner, Tripoli	4-1-98		Spirit Lake, Superior, Terril	
Buchanan / 10	Aurora, Lamont, Stanley	10-1-95		Arnolds Park, Milford, Wahpeton,	1-1-98
	Fairbank, Hazleton, Jesup, Winthrop	10-1-98		West Okoboji, Unincorporated Area	
Buena Vista / 11	Albert City, Linn Grove, Marathon,	7-1-91	Dubuque / 31	Asbury, Balltown, Centralia,	4-1-88
	Newell, Sioux Rapids, Truesdale			Dubuque, Holy Cross, Sageville,	
	Alta, Lakeside, Rembrandt,	10-1-95		Zwingle	
	Storm Lake, Unincorporated Area			Bankston, Bernard, Epworth, Farley,	7-1-88
Butler / 12	Allison, Aplington, Aredale, Bristow,	1-1-97		Graf, Peosta, Sherrill, Unincorporated	
	Dumont, Greene, New Hartford,			Area	
	Parkersburg			Cascade, Dyersville, Luxemburg,	10-1-89
Cass / 15	Anita, Cumberland, Griswold,	1-1-97		New Vienna, Rickardsville, Worthington	
	Lewis, Marne, Massena, Wiota		Emmet / 32	Armstrong, Ringsted	1-1-98
	Atlantic, Unincorporated Area	10-1-97	Fayette / 33	Arlington, Clermont, Elgin, Hawkeye,	1-1-95
Cerro Gordo / 17	Clear Lake, Dougherty, Mason City,	7-1-92		Maynard, Oelwein, Randalia, St. Lucas,	
	Meservey, Plymouth, Rock Falls,			Wadena, Waucoma, Westgate	
	Rockwell, Swaledale, Thornton,			Fayette, West Union,	7-1-95
	Ventura			Unincorporated Area	
	Unincorporated Area	1-1-93	Floyd / 34	Floyd, Marble Rock, Nora Springs,	10-1-96
Cherokee / 18	Aurelia, Cleghorn, Larrabee,	7-1-96		Rockford, Rudd	
	Marcus, Meriden, Washta			Charles City, Colwell	10-1-97
	Quimby	1-1-98		Unincorporated Area	10-1-98
Chickasaw / 19	Alta Vista, Bassett, Fredericksburg,	4-1-97	Franklin / 35	Coulter, Dows, Geneva, Hansell,	10-1-95
	Ionia, Lawler, Nashua, New Hampton,			Latimer, Sheffield	
	North Washington, Unincorporated Area			Hampton, Popejoy, Unincorporated	10-1-96
Clay / 21	Dickens, Everly, Fostoria,	1-1-99		Area	
	Gillett Grove, Greenville, Peterson,		Fremont / 36	Farragut, Hamburg, Imogene,	1-1-96
	Rossie, Royal, Spencer, Webb,			Randolph, Riverton, Shenandoah, Sidney,	
	Unincorporated Area			Tabor, Thurman, Unincorporated Area	
Clayton / 22	McGregor	1-1-90	Grundy / 38	Beaman, Dike, Grundy Center,	1-1-99
	Elkader, Garnavillo, Luana,	4-1-94		Holland, Welsburg	
	Millville, Marquette, Saint Olaf		Hancock / 41	Corwith, Crystal Lake, Garner,	1-1-96
	Elkport, Farmersburg, Garber,	10-1-94		Goodell, Kanawha, Klemme, Woden	
	Guttenberg, Littleport, Monona, Volga			Britt	1-1-97
	Edgewood, North Buena Vista,	10-1-95		Unincorporated Area	7-1-98
	Strawberry Point, Unincorporated Area		Hardin / 42	Alden, Buckeye, Eldora, Hubbard,	4-1-96
Clinton / 23	Andover, Calamus, Camanche,	10-1-89		Iowa Falls, Radcliffe, Steamboat Rock,	
	Clinton, Delmar, De Witt, Goose Lake,			Unincorporated Area	
	Grand Mound, Low Moor, Toronto,			Ackley, New Providence, Owasa,	1-1-97
	Welton, Wheatland			Union, Whitten	
	Charlotte, Lost Nation,	1-1-90	Harrison / 43	Dunlap, Little Sioux, Mondamin,	10-1-97
	Unincorporated Area			Persia, Pisgah	
				Logan, Magnolia, Missouri Valley,	10-1-98
				Modale, Woodbine	

continued on page 4

Local Option Sales Tax List continued from page 3

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES
Henry / 44	Coppock, Hillsboro, Mount Pleasant, ... Mount Union, New London, Olds, Rome, Salem, Westwood, Winfield Wayland, Unincorporated Area	10-1-95 1-1-96
Howard / 45	Chester, Cresco, Lime Springs, ... Protivin Elma, Unincorporated Area Riceville	1-1-94 7-1-94 1-1-95
Ida / 47	Galva	4-1-97
Iowa / 48	Ladora, North English, Parnell, ... Williamsburg Marengo, Millersburg, Victor, ... Unincorporated Area	4-1-94 4-1-95
Jackson / 49	Baldwin, La Motte, Miles, Preston, ... Sabula, Saint Donatus, Spragueville, Springbrook Bellevue, Zwingle Maquoketa, Monmouth Andrew, Unincorporated Area	10-1-89 4-1-91 10-1-94 1-1-95
Jefferson / 51	Fairfield, Libertyville, Lockridge, ... Packwood	4-1-99
Jones / 53	Cascade, Center Junction, Morley, ... Olin, Onslow, Oxford Junction Monticello, Wyoming Anamosa	4-1-95 1-1-96 1-1-99
Lee / 56	Fort Madison, Franklin, Keokuk, ... Montrose St. Paul Donnellson, Houghton, West Point, ... Unincorporated Area	10-1-91 1-1-93 1-1-95
Linn / 57	Bertram Prairieburg	1-1-86 10-1-98
Lucas / 59	Chariton, Derby, Lucas, Russell, ... Williamson	4-1-98
Lyon / 60	Alvord, Doon, George, Inwood, ... Lester, Little Rock, Rock Rapids, Unincorporated Area	10-1-96
Mahaska / 62	Barnes City, Beacon, Fremont, ... Keomah Village, Leighton, New Sharon, Oskaloosa, Rose Hill, University Park, Unincorporated Area Eddyville	4-1-95 10-1-95
Marshall / 64	Liscomb	1-1-97
Mills / 65	Emerson, Henderson, Malvern, Tabor	1-1-96
Mitchell / 66	Carpenter, Mitchell, Orchard, Osage, .. Riceville, St. Ansgar, Stacyville McIntire, Unincorporated Area	1-1-95 7-1-95
Monona / 67	Blencoe, Castana, Mapleton, ... Moorhead, Onawa, Rodney, Soldier, Turin, Ute, Whiting, Unincorporated Area	7-1-90
Montgomery / 69	Coburg, Elliott, Stanton, Villisca Grant Red Oak, Unincorporated Area	1-1-96 4-1-96 4-1-99
Muscatine / 70	Atalissa, Conesville, Fruitland, ... Muscatine, Stockton, Wilton Nichols, Unincorporated Area Durant, West Liberty	7-1-94 1-1-95 7-1-95
O'Brien / 71	Archer, Calumet, Paullina, Primghar, .. Sanborn, Sheldon, Sutherland, Unincorporated Area Hartley	1-1-96 7-1-98

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES
Page / 73	Blanchard, Braddyville, Coin, ... College Springs, Essex, Shambaugh, Shenandoah, Yorktown Clarinda, Hepburn, Northboro, ... Unincorporated Area	1-1-96 7-1-96
Plymouth / 75	Hinton, Kingsley, Merrill, Oyens, ... Struble, Westfield	10-1-98
Polk / 77	Polk City Sheldahl	1-1-86 7-1-87
Pottawattamie / 78	Macedonia, Minden Council Bluffs Avoca, Carson, Carter Lake, ... Crescent, Hancock, McClelland, Neola, Oakland, Treynor, Underwood, Walnut Unincorporated Area	1-1-89 4-1-90 1-1-95 4-1-95
Scott / 82	Bettendorf, Blue Grass, Buffalo, ... Davenport, Dixon, Donahue, Eldridge, LeClaire, Long Grove, Maysville, McCausland, New Liberty, Panorama Park, Princeton, Walcott, Riverdale, Unincorporated Area Durant	1-1-89 4-1-97
Shelby / 83	Defiance, Earling, Elk Horn, Irwin, ... Portsmouth, Shelby, Tennant, Westphalia Kirkman	1-1-98 1-1-99
Sioux / 84	Alton, Boyden, Chatsworth, Granville, .. Hawarden, Hull, Ireton, Matlock, Maurice, Orange City, Sioux Center, Unincorporated Area Hospers, Rock Valley, Sheldon	10-1-95 7-1-96
Story / 85	Ames, Huxley Cambridge, Collins, Colo, Gilbert, ... Kelley, McCallsburg, Roland, Sheldahl, Slater, Unincorporated Area Nevada, Maxwell, Zearing Story City	1-1-87 7-1-87 1-1-89 10-1-90
Wapello / 90	Agency, Blakesburg, Eddyville, ... Eldon, Kirkville, Ottumwa, Unincorporated Area	7-1-98
Winneshiek / 96	Decorah Calmar, Castalia, Fort Atkinson, ... Jackson Junction, Ossian, Ridgeway, Spillville, Unincorporated Area	4-1-91 7-1-91
Woodbury / 97	Bronson, Cushing, Merville, Oto, ... Salix, Sergeant Bluff, Sioux City, Sloan Anthon, Correctionville, Danbury, ... Hornick, Lawton, Pierson, Smithland, Unincorporated Area	1-1-87 10-1-88
Worth / 98	Fertile, Grafton, Hanlontown, Joice, ... Kensett, Manly, Northwood Unincorporated Area	1-1-97 7-1-97

**School Infrastructure Local Option Jurisdictions
(additional 1 percent tax countywide)**

Des Moines County / 29	effective	4-1-99
Shelby County / 83	effective	1-1-99
Woodbury County / 97	effective	10-1-98