

## New power of attorney form available

The new power of attorney form is available as of June 7. This form is similar to federal form 2848 and is named IA2848.

Changes in the Iowa form were made to mirror the federal form and make it easier for practitioners to complete the Iowa form. Under the department's new rules, the federal 2848 can be submitted to

the department instead of the Iowa form.

Practitioners may use the assigned federal identification number on the Iowa form instead of the Social Security Number.

The new form is available on the agency's website or by calling 1.800.532.1531 (Iowa only) or 515.281.7239.

## New local option tax jurisdictions

### School local option

*Effective July 1, 2000*

#### Montgomery County (69): 1%

Coburg            Red Oak  
Elliott            Stanton  
Grant              Villisca  
Unincorporated areas

#### Muscatine County (70): 1%

Atalissa           Nichols  
Conesville        Stockton  
Durant            Walcott  
Fruitland         West Liberty  
Muscatine        Wilton  
Unincorporated towns  
    Cranston       Montpelier  
    Fairport        Moscow

#### Polk County (77): 1%

Alleman           Johnston  
Altoona           Mitchellville  
Ankeny            Pleasant Hill  
Bondurant        Polk City  
Carlisle           Runnells  
Clive              Sheldahl  
Des Moines        Urbandale  
Elkhart            West Des Moines  
Grimes            Windsor Heights  
Unincorporated towns  
    Berwick        Saylorville  
    Farrar

### "Regular" local option

*Effective July 1, 2000*

#### Marshall County (64): 1%

Albion  
Clemons  
Gilman  
Haverhill  
Laurel  
LeGrand  
State Center  
Unincorporated Area

#### Palo Alto (74): 1%

Emmetsburg

### *Local option tax lists available as spreadsheet*

Created in Microsoft Excel, this spreadsheet shows all towns, incorporated and unincorporated, and their sales tax status. Check it out at [www.state.ia.us/tax](http://www.state.ia.us/tax).

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## Summaries of new legislation

For a complete list of legislation and additional information, check out our website at [www.state.ia.us/tax](http://www.state.ia.us/tax)

### **Sales and use tax**

#### **Tax Holiday:**

Sales of clothing and footwear designed to be worn on or about the human body are exempt from sales tax on the first Friday and Saturday in August. Each item must be less than \$100. Accessories such as jewelry, handbags and similar items remain taxable. Special clothing or footwear primarily designed for athletic activity or protective use remain taxable. Rentals of clothing and footwear remain taxable.

#### **Electronic commerce:**

##### *Agreements*

The director of the department may now enter into agreements...

- with third-party providers as well as conventional retailers
- to collect sales tax as well as use tax
- with multistate compacts that provide for the voluntary collection of Iowa sales and use taxes
- with individual retailers

These new powers are granted retroactive to March 15, 1995.

##### *Definitions*

The word “sales” for the purposes of sales tax law and the phrase “tangible personal property” for the purposes of use tax law are defined to exclude transactions that are delivered to the purchaser digitally, electronically, or by utilizing cable, radio waves, microwaves, satellites, or fiber optics.

These definitions apply retroactively to March 15, 1995. These definitions will be repealed December 31, 2002.

##### *Information service*

The sale or rental of information services is exempt from tax. Information service is defined to be every business activity, process or function by which a seller or its agent accumulates, prepares, organizes, or conveys data, facts, knowledge, procedures, and similar services to a buyer or its agent through any tangible or intangible medium.

Examples include database files, mailing lists, subscriptions files, market research, credit reports, surveys, real estate listings, bond rating reports, abstracts of title, bad check lists, broadcasting rating services, wire services and scouting reports.

This exemption is retroactive to March 15, 1995.

### **Corporate and individual income and franchise taxes**

#### **Iowa research activities tax credit**

An alternate method of computing the credit is allowed, retroactive to January 1, 2000, for tax years beginning on or after that date. A taxpayer may choose to compute the credit consistent with the alternative incremental credit described in section 41(c)(4)(A) of the Internal Revenue Code.

#### **Assistive device tax credit for small business**

A small business purchasing, renting or modifying an assistive device or making workplace modifications for an individual with

a disability who is employed or will be employed is eligible, subject to the availability of credits, to receive a credit which is 50 percent of the first \$5,000 paid during the tax year.

Effective date: Retroactive to January 1, 2000, for tax years beginning on or after that date.

#### **Increase in partial pension/retirement income exclusion**

The exclusion is increased to \$12,000 for married taxpayers and \$6,000 for single taxpayers. Effective on January 1, 2001, for tax years beginning on or after that date.

### **Property taxes**

#### **Classification of condominiums**

Condominiums used for human habitation will be classified as residential real estate. Those used for business will be classified as commercial real estate.

Effective April 25, 2000.

#### **Cigarette and tobacco products**

It is unlawful to ship or import into the state or to offer for sale, sell, distribute, transport, or possess within the state, cigarettes or tobacco products previously exported from or manufactured for use outside the United States. The permit of a distributor, wholesaler, or manufacturer may be revoked for violation of this law. Other violators are guilty of a fraudulent practice.

Effective April 17, 2000.

**Our website has additional information.**  
[www.state.ia.us/tax](http://www.state.ia.us/tax)



**Friday,  
August 4,  
2000,  
through  
Saturday,  
August 5,  
2000**

If you sell clothing or footwear in the State of Iowa, this new law may impact your business.

- Exemption period: from 12:01 a.m., August 4, 2000, through midnight, August 5, 2000.
- No sales tax, including local option sales tax, will be collected on sales of an article of clothing or footwear having a selling price less than \$100.00.
- The exemption does not apply in any way to the price of an item selling for \$100.00 or more.
- The exemption applies to each article priced under \$100.00 regardless of how many items are sold on the same invoice to a customer.

**“Clothing” means...**

- any article of wearing apparel and typical footwear intended to be worn on or about the human body.

**“Clothing” does not include...**

- watches, watchbands, jewelry, umbrellas, handkerchiefs, sporting equipment, skis, swim fins, roller blades, skates, and any special clothing or footwear designed primarily for athletic activity or protective use and not usually considered appropriate for everyday wear.

**A representative list of items is included in this publication.**

**Articles normally sold as a unit**

Articles that are normally sold as a unit must continue to be sold in that manner; they cannot be separately stated and sold as individual items in order to obtain the exemption.

*Example 1:* A pair of shoes normally sells for \$120.00. The pair cannot be split in order to sell each shoe for \$60.00 to qualify for the exemption.

*Example 2:* A suit is normally priced at \$125.00 on a single price tag. The suit cannot be split into separate articles so that any of the components may be sold under \$100.00 in order to qualify for the exemption.

Components that are normally priced as separate articles may continue to be sold as separate articles and qualify for the exemption if the price of an article is less than \$100.00.

**Sets containing both exempt and taxable items**

When exempt items are normally sold together with taxable merchandise as a set or single unit, the full price is subject to sales tax if the value of the taxable items exceeds the exempt ones.

**Buy one, get one free or for a reduced price**

The total price of items advertised as “buy one, get one free” or “buy one, get one for a reduced price”

cannot be averaged in order for both items to qualify for the exemption.

*Example 1:* A retailer advertises pants as “buy one, get one free.” The first pair of pants is priced at \$110.00; the second pair of pants is free. Tax is due on \$110.00. The store cannot sell each pair at \$55.00 in order for the items to qualify for the exemption. However, the retailer may advertise and sell the items for 50% off, selling each pair of \$110.00 pants for \$55.00, making each pair eligible for the exemption.

*Example 2:* A retailer advertises shoes as “buy one pair at the regular price, get a second pair for half price.” The first pair of shoes is sold for \$120.00; the second pair is sold for \$60.00 (half price). Tax is due on the \$120.00 shoes, but not on the \$60.00 shoes. The store cannot sell each pair of shoes for \$90.00 in order for the items to qualify for the exemption. However, a retailer may advertise each pair for 25% off, thereby selling each pair of \$120.00 shoes for \$90.00, making each pair eligible for the exemption.

**Exchanging a tax-exempt purchase after August 5**

When a customer purchases an eligible item during the exemption period, then later exchanges the item for the same item (different size, different color, etc.), no additional tax will be due even if the exchange is made after the exemption period.

When a customer purchases an eligible item during the exemption period, then later returns the item and receives credit on the purchase of a different item, the appropriate sales tax will apply to the full sales price of the newly-purchased item.

*Example 1:* During the exemption period, a customer purchases an \$85.00 dress that qualifies for the exemption. Later, during the exemption period, the customer exchanges the \$85.00 dress for a \$125.00 dress. Tax is due on the \$125.00 dress. The \$85.00 credit from

## Sales Tax Holiday, cont.

the returned item cannot be used to reduce the sales price of the \$125.00 item to \$40.00 for exemption purposes.

*Example 2:* A customer purchases a \$35.00 shirt during the exemption period. After the exemption period, the customer exchanges the shirt for a \$35.00 jacket. Since the jacket was not purchased during the exemption period, tax is due on the \$35.00 price of the jacket.

### **Returning an eligible item**

When a customer returns an eligible item purchased during the exemption period, the retailer should refund tax only if the customer produces a receipt or invoice showing tax was paid on the item, or if the retailer has sufficient documentation to show that tax was paid on the specific item.

### **Coupons, rebates and discounts**

**Manufacturer's coupons** do not reduce the sales price of an item. Therefore, a manufacturer's coupon cannot be used to reduce the selling price of an item to less than \$100.00 in order to qualify for the exemption.

*Example:* A jacket sells for \$105.00. The customer has a \$10.00 manufacturer's coupon good for the purchase of the jacket. The manufacturer's coupon does not reduce the sales price of the jacket. Tax is due on the \$105.00 even though the customer only pays the retailer \$95.00 for the jacket.

**Store coupons and discounts** reduce the sales price of an item. Therefore, a store coupon or discount can be used to reduce the sales price of an item to less than \$100.00 in order to qualify for the exemption.

*Example:* A customer buys a \$400.00 suit and a \$110.00 shirt. The retailer is offering a 10 percent discount. After applying the 10 percent discount, the final sales price of the suit is \$360.00, and the sales price of the shirt is \$99.00. The suit is taxable (it is over \$100.00) and the shirt is exempt (it is less than \$100.00).

**Rebates** occur after the sale and do not affect the sales price of an item purchased.

*Example:* A jacket sells for \$105.00. The customer receives a \$10.00 rebate from the manufacturer. The rebate occurs after the sale, so it does not reduce the sales price of the jacket. Tax is due on \$105.00.

### **Gift certificates**

The sale of a gift certificate is not taxable. Eligible items sold and delivered *during* the exemption period using a gift certificate will qualify for the exemption, regardless of when the gift certificate was purchased. Eligible items sold and delivered *after* the exemption period using a gift certificate are taxable even if the gift certificate was purchased during the exemption period. A gift certificate cannot be used to reduce the selling price of an item to under \$100.00 in order for the item to qualify for the exemption.

### **Rain checks**

Eligible items sold and delivered during the exemption period using a rain check will qualify for the exemption regardless of when the rain check was issued. However, issuance of a rain check during the exemption period will not qualify an eligible item for the exemption if the item is actually sold and delivered after the exemption period.

### **Layaway sales**

A layaway sale is a transaction in which merchandise is set aside for future delivery to a customer who makes a deposit, agrees to pay the balance of the purchase price over a period of time and at the end of the payment period, receives the merchandise. Eligible items will qualify for the exemption if (1) a retailer and a customer enter into a contract for a layaway sale, (2) the customer makes the usual deposit in accordance with the retailer's layaway policy, (3) the merchandise is segregated from the retailer's inventory, (4) final payment is made

on the item, and (5) **the customer takes delivery of the merchandise during the exemption period.**

### **Rentals**

Rentals of eligible items do not qualify for the exemption.

### **Mail order sales**

For purposes of this exemption, eligible items purchased by mail order or catalog, including transactions over the Internet, will receive the exemption **only if the order is delivered during the exemption period.**

### **Repairs and alterations**

Repairs to eligible items do not qualify for the exemption. Alterations to eligible items do not qualify for the exemption, even though alterations may be sold, invoiced, and paid for at the same time as the item to be altered.

*Example:* A customer purchases a pair of pants for \$99.00, and pays \$5.00 to the retailer to have the pants cuffed. The \$99.00 charge for the pants is exempt; however, tax is due on the \$5.00 alteration charge.

### **Refunds**

A customer who pays sales tax to a business on an eligible item when no tax is due must apply to the Iowa Department of Revenue and Finance for a refund.

### **Records and reporting**

No special record keeping or reporting is necessary. Exempt sales are always reported on line 4 of the sales tax return. Be sure to complete the exemptions worksheet. Under "other" write "Holiday" and the amount of your exempt sales. Keep a copy of your return and the exemption worksheet for your files.

## Questions?

**Email:** [iadrf@iadrf.e-mail.com](mailto:iadrf@iadrf.e-mail.com)

**Telephone:** 1.800.367.3388  
(Iowa only) or 1.515.281.3114

**[www.state.ia.us/tax](http://www.state.ia.us/tax)**

# Sales Tax Holiday: Items and their taxable status if sold for less than \$100.00

We will update this list on our website as additional items are addressed.

T=Taxable E=Exempt

## A

- T ..... Accessories (generally)
  - T ..... Barrettes and bobby pins
  - T ..... Belt buckles
  - E ..... Bow ties
  - T ..... Hair bows, clips, and bands
  - T ..... Handbags, purses
  - T ..... Handkerchiefs
  - T ..... Jewelry
  - T ..... Key cases
  - T ..... Ponytail holders
  - E ..... Scarves
  - E ..... Ties
  - T ..... Wallets
  - T ..... Watch bands
  - T ..... Watches
- E ..... Adult diapers
- E ..... Aerobic clothing
- T ..... Alterations of clothing
- E ..... Antique clothing
- E ..... Aprons, household
- T ..... Athletic gloves, pads, supporters
- E ..... Athletic socks

## B

- E ..... Baby bibs, clothes, diapers
- T ..... Backpacks
- T ..... Ballet shoes
- E ..... Bandanas
- T ..... Baseball cleats and gloves
- E ..... Bathing suits, caps, cover-ups
- T ..... Belt buckles sold without belts attached
- E ..... Belts with buckles attached
- T ..... Belts without buckles
- T ..... Belts for weightlifting
- E ..... Bibs
- T ..... Bicycle shoes with cleats
- T ..... Billfolds, wallets
- T ..... Blankets
- E ..... Blouses
- T ..... Book bags
- E ..... Boots, general purpose
- T ..... Boutonnieres
- E ..... Bowling shirts
- T ..... Bowling shoes, rented and sold
- E ..... Bow ties
- T ..... Bracelets
- T ..... Braces and supports worn to correct or alleviate a physical incapacity or injury, except prescription
- E ..... Bras
- E ..... Bridal apparel, sold not rented
- T ..... Briefcases
- T ..... Buttons

## C

- E ..... Camp clothing
- E ..... Caps and hats, including sports
- T ..... Checkbook covers
- E ..... Chef's uniforms
- T ..... Chest protectors
- E ..... Children's novelty costumes
- E ..... Choir and altar clothing
- T ..... Cleated and spiked shoes
- E ..... Clerical vestments
- T ..... Cloth and lace, knitting yarns, and other fabrics
- T ..... Clothing repair
- T ..... Clothing repair items, such

- as thread, buttons, tapes, iron-on patches, zippers
- E ..... Coats and wraps
- T ..... Coin purses
- T ..... Corsages and boutonnieres
- E ..... Corsets and corset laces
- T ..... Cosmetic bags
- E ..... Costumes, sold not rented
- E ..... Coveralls
- E ..... Cowboy boots
- T ..... Crib blankets

## D

- T ..... Diaper bags
- E ..... Diapers, diaper inserts (adult and baby, cloth or disposable)
- E ..... Dresses
- E ..... Dress gloves, shoes
- T ..... Dry cleaning services
- T ..... Duffel bags

## E

- E ..... Ear muffs
- T ..... Elbow pads
- E ..... Employee uniforms, but not athletic or protective

## F

- T ..... Fabric
- T ..... Fanny packs
- T ..... Fins
- T ..... Fishing boots, waders, vests
- T ..... Football pads, pants, shoes, gloves
- E ..... Formal clothing, sold not rented
- E ..... Fur coats and stoles

## G

- E ..... Galoshes
- T ..... Garment bags
- E ..... Garters and garter belts
- E ..... Girdles, bras, and corsets
- E ..... Gloves (generally), such as dress, garden, leather and work
- T ..... Gloves (sports), such as baseball, batting, bicycle, football, golf, handball, hockey, racketball, tennis, weightlifting
- T ..... Gloves (protective), such as rubber, surgical, welding
- T ..... Goggles, except prescription
- E ..... Golf clothing, caps, dresses, shirts, skirts, pants
- T ..... Golf gloves
- E ..... Graduation caps and gowns, sold not rented
- E ..... Gym suits and uniforms

## H

- T ..... Hair nets, bows, clips, and bands
- T ..... Handbags and purses
- T ..... Handkerchiefs
- T ..... Hard hats
- E ..... Hats
- T ..... Helmets: bike, baseball, football, hockey, motorcycle, etc.
- E ..... Hiking boots
- E ..... Hooded shirts and sweatshirts
- E ..... Hosiery, including support hosiery

- T ..... Hunting vests

## I - J

- T ..... Ice skates
- T ..... In-line skates
- T ..... Insoles
- E ..... Jackets
- E ..... Jeans
- E ..... Jerseys for other than athletic wear
- T ..... Jewelry
- E ..... Jogging apparel, bras

## K

- T ..... Key chains and cases
- T ..... Knee pads
- E ..... Knitted caps, hats

## L

- E ..... Lab coats
- T ..... Laundry services
- E ..... Leather clothing
- E ..... Leg warmers
- E ..... Leotards and tights
- T ..... Life jackets and vests
- E ..... Lingerie
- T ..... Luggage

## M - N

- T ..... Makeup bags
- T ..... Martial arts attire
- E ..... Men's formal wear, sold not rented
- T ..... Monogramming services
- E ..... Neckwear, including ties and scarves
- E ..... Nightgowns and night shirts

## O - P

- E ..... Overshoes and rubber shoes
- T ..... Pads: football, hockey, soccer, elbow, knee, shoulder
- T ..... Paint or dust masks
- E ..... Pajamas
- E ..... Pants
- E ..... Panty hose
- T ..... Patterns
- E ..... Ponchos
- E ..... Prom dresses
- T ..... Protective gloves and masks
- T ..... Purses

## R

- E ..... Raincoats, rainhats, and ponchos
- T ..... Receiving blankets
- E ..... Religious clothing
- T ..... Rented clothing, including uniforms, formal wear, and costumes
- T ..... Rented shoes or skates
- T ..... Repair of clothing
- E ..... Riding pants
- E ..... Robes
- T ..... Roller blades and skates
- E ..... Rubber thongs, flip-flops
- E ..... Running shoes without cleats

## S

- T ..... Safety clothing
- T ..... Safety glasses, except prescription
- T ..... Safety shoes not adaptable for streetwear
- E ..... Sandals
- E ..... Scarves
- E ..... Scout uniforms
- T ..... Scuba gear
- T ..... Shaving kits/bags
- E ..... Shawls and wraps

- T ..... Shin guards and padding
- E ..... Shirts
- T ..... Shoe inserts and laces
- E ..... Shoes without cleats
- T ..... Shoes with cleats, spikes
- E ..... Shoulder pads for dresses, jackets, etc.
- T ..... Shoulder pads: football, hockey, etc.
- E ..... Shorts
- T ..... Shower caps
- T ..... Skates: ice, roller
- T ..... Ski boots, vests, suits
- T ..... Skin diving suits
- E ..... Skirts
- E ..... Slacks
- E ..... Sleepwear, nightgowns, pajamas

- E ..... Slippers
- E ..... Slips
- E ..... Sneakers
- E ..... Socks
- T ..... Special protective clothing or footwear not adaptable for streetwear
- T ..... Sports helmets
- T ..... Sports pads: football, hockey, soccer, knee, elbow, shoulder
- T ..... Sports uniforms, pads, helmets
- E ..... Stockings
- T ..... Suitcases
- E ..... Suits, slacks, and jackets
- T ..... Sunglasses, except prescription

- E ..... Support hose
- E ..... Suspenders
- T ..... Sweatbands: arm, wrist, head
- E ..... Sweatshirts
- E ..... Sweaters
- T ..... Swim masks, fins, goggles
- E ..... Swim suits, trunks

## T

- T ..... Tap dance shoes
- E ..... Tennis skirts, dresses, shoes
- T ..... Thread
- E ..... Ties
- E ..... Tights
- E ..... Trousers
- E ..... Tuxedos, but not cufflinks and rentals

## U

- T ..... Umbrellas
- E ..... Underclothes
- E ..... Underpants
- E ..... Undershirts
- E ..... Uniforms for work and school

## V - W - Y - Z

- E ..... Veils
- E ..... Vests, general, to wear with suits
- E ..... Walking shoes
- T ..... Wallets, billfolds
- T ..... Watch bands
- T ..... Watches
- T ..... Water ski vests
- T ..... Weight lifting belts
- T ..... Wet and dry diving suits
- T ..... Wigs, toupees, and chignons
- E ..... Windbreakers
- E ..... Work clothes and uniforms
- T ..... Yard goods
- T ..... Yarn
- T ..... Zippers

**IOWA "REGULAR" LOCAL OPTION SALES TAX JURISDICTIONS**

All jurisdictions have a regular local option rate of 1%. \* Indicates the county also has the school local option tax.  
 These rates are effective through December 31, 2000. New jurisdictions may be added January 1, 2001.

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES
Allamakee / 03	Harpers Ferry, Postville, Waterville	1-1-95
	Waukon	1-1-96
	Lansing, New Albin	7-1-96
	Unincorporated Area	10-1-97
Appanoose / 04	Mystic, Plano	7-1-99
Audubon / 05	Brayton, Gray	1-1-99
Black Hawk / 07 *	Cedar Falls, Elk Run Heights	4-1-91
	Evansdale, Hudson, Raymond, Waterloo	
	Dunkerton, Gilbertville, Janesville, La Porte City, Unincorporated Area	10-1-91
Boone / 08	Berkley, Luther, Pilot Mound	4-1-89
	Boone	7-1-90
	Boxholm, Ogden, Sheldahl, Unincorporated Area	1-1-91
	Madrid	7-1-91
	Fraser	1-1-92
	Beaver	1-1-95
Bremer / 09	Frederika, Sumner, Tripoli	4-1-98
Buchanan / 10	Aurora, Lamont, Stanley	10-1-95
	Fairbank, Hazleton, Jesup, Winthrop	10-1-98
Buena Vista / 11	Albert City, Linn Grove, Marathon, Newell, Sioux Rapids, Truesdale	7-1-91
	Alta, Lakeside, Rembrandt, Storm Lake, Unincorporated Area	10-1-95
Butler / 12	Allison, Aplington, Aredale, Bristow, Dumont, Greene, New Hartford, Parkersburg	1-1-97
	Clarksville, Shell Rock, Unincorporated Area	1-1-00
Cass / 15	Anita, Cumberland, Griswold, Lewis, Marne, Massena, Wiota	1-1-97
	Atlantic, Unincorporated Area	10-1-97
Cerro Gordo / 17	Clear Lake, Dougherty, Mason City, Meservey, Plymouth, Rock Falls, Rockwell, Swaledale, Thornton, Ventura	7-1-92
	Unincorporated Area	1-1-93
Cherokee / 18	Aurelia, Cleghorn, Larrabee, Marcus, Meriden, Washta	7-1-96
	Quimby	1-1-98
Chickasaw / 19	Alta Vista, Bassett, Fredericksburg, Ionia, Lawler, Nashua, New Hampton, North Washington, Unincorporated Area	4-1-97
Clarke / 20	Murray, Osceola, Woodburn, Unincorporated Area	4-1-00
Clay / 21	Dickens, Everly, Fostoria, Gillett Grove, Greenville, Peterson, Rossie, Royal, Spencer, Webb, Unincorporated Area	1-1-99
Clayton / 22	McGregor	1-1-90
	Elkader, Garnavillo, Luana, Millville, Marquette, Saint Olaf	4-1-94
	Elkport, Farmersburg, Garber, Guttenberg, Littleport, Monona, Volga	10-1-94
	Edgewood, North Buena Vista, Strawberry Point, Unincorporated Area	10-1-95
Clinton / 23	Andover, Calamus, Camanche, Clinton, Delmar, De Witt, Goose Lake, Grand Mound, Low Moor, Toronto, Welton, Wheatland	10-1-89
	Charlotte, Lost Nation, Unincorporated Area	1-1-90
Crawford / 24	Arion, Aspinwall, Buck Grove, Charter Oak, Deloit, Denison, Dow City, Kiron, Manilla, Ricketts, Schleswig, Vail, Westside, Unincorporated Area	1-1-99
Dallas / 25	Bouton, Minburn, Perry, Redfield	1-1-99

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES
Decatur / 27	Davis City, Decatur, Garden Grove, Grand River, Lamoni, Leroy, Pleasanton, Van Wert	1-1-97
Delaware / 28	Colesburg, Delaware, Delhi, Earlville, Greeley, Manchester, Masonville	10-1-94
	Dundee, Dyersville, Hopkinton, Ryan, Unincorporated Area	4-1-95
	Edgewood	4-1-96
Des Moines / 29 *	Burlington, Danville, Middletown, West Burlington	10-1-94
	Mediapolis, Unincorporated Area	4-1-95
Dickinson / 30	Lake Park, Okoboji, Orleans, Spirit Lake, Superior, Terril	4-1-97
	Arnolds Park, Milford, Wahpeton, West Okoboji, Unincorporated Area	1-1-98
Dubuque / 31	Asbury, Balltown, Centralia, Dubuque, Holy Cross, Sageville, Zwingle	4-1-88
	Bankston, Bernard, Epworth, Farley, Graf, Peosta, Sherrill, Unincorporated Area	7-1-88
	Cascade, Dyersville, Luxemburg, New Vienna, Rickardsville, Worthington	10-1-89
Emmet / 32 *	Armstrong, Ringsted	1-1-98
Fayette / 33	Arlington, Clermont, Elgin, Hawkeye, Maynard, Oelwein, Randalia, St. Lucas, Wadena, Waucoma, Westgate	1-1-95
	Fayette, West Union, Unincorporated Area	7-1-95
	Fairbank	1-1-00
Floyd / 34	Floyd, Marble Rock, Nora Springs, Rockford, Rudd	10-1-96
	Charles City, Colwell, Unincorporated Area	10-1-97
Franklin / 35	Coulter, Dows, Geneva, Hansell, Latimer, Sheffield	10-1-95
	Hampton, Popejoy, Unincorporated Area	10-1-96
Fremont / 36	Farragut, Hamburg, Imogene, Randolph, Riverton, Shenandoah, Sidney, Tabor, Thurman, Unincorporated Area	1-1-96
Grundy / 38	Beaman, Dike, Grundy Center, Holland, Wellsburg	1-1-99
	Morrison, Stout, Unincorporated Area	10-1-99
Hancock / 41	Corwith, Crystal Lake, Garner, Goodell, Kanawha, Klemme, Woden	1-1-96
	Britt, Unincorporated Area	1-1-97
Hardin / 42	Alden, Buckeye, Eldora, Hubbard, Iowa Falls, Radcliffe, Steamboat Rock, Unincorporated Area	4-1-96
	Ackley, New Providence, Owasa, Union, Whitten	1-1-97
Harrison / 43	Dunlap, Little Sioux, Mondamin, Persia, Pisgah	10-1-97
	Logan, Magnolia, Missouri Valley, Modale, Woodbine	10-1-98
Henry / 44	Coppock, Hillsboro, Mount Pleasant, Mount Union, New London, Olds, Rome, Salem, Westwood, Winfield	10-1-95
	Wayland, Unincorporated Area	1-1-96
Howard / 45	Chester, Cresco, Lime Springs, Protivin	1-1-94
	Elma, Unincorporated Area, Riceville	7-1-94
Ida / 47	Galva	1-1-95
Iowa / 48	Galva	4-1-97
	Ladora, North English, Parnell, Williamsburg	4-1-94
	Marengo, Millersburg, Victor, Unincorporated Area	4-1-95

**Local Option Sales Tax List continued**

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES
Jackson / 49	Baldwin, La Motte, Miles, Preston, Sabula, Saint Donatus, Spragueville, Springbrook	10-1-89
	Bellevue, Zwingle	4-1-91
	Maquoketa, Monmouth	10-1-94
	Andrew, Unincorporated Area	1-1-95
Jefferson / 51	Fairfield, Libertyville, Lockridge, Packwood	4-1-99
	Batavia, Pleasant Plain	1-1-00
	Unincorporated Area	
Jones / 53	Cascade, Center Junction, Morley, Olin, Onslow, Oxford Junction	4-1-95
	Monticello, Wyoming	1-1-96
	Anamosa	1-1-99
	Unincorporated Area	10-1-99
Kossuth / 55	Algona, Bancroft, Burt, Fenton, Lakota, Ledyard, Lone Rock, LuVerne, Swea City, Titonka, Wesley, West Bend, Whittemore	7-1-99
	Unincorporated Area	10-1-99
Lee / 56 *	Fort Madison, Franklin, Keokuk, Montrose	10-1-91
	St. Paul	1-1-93
	Donnellson, Houghton, West Point, Unincorporated Area	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	4-1-95
	Eddyville	10-1-95
Marshall / 64	Liscomb, Ferguson, Marshalltown, Melbourne, Rhodes, Saint Anthony	1-1-97 4-1-00
	Albion, Clemons, Gilman, Haverhill, Laurel, LeGrand, State Center, Unincorporated Area	7-1-00
Mills / 65	Emerson, Henderson, Malvern, Tabor	1-1-96
Mitchell / 66	Carpenter, Mitchell, Orchard, Osage, Riceville, St. Ansgar, Stacyville	1-1-95
	McIntire, Unincorporated Area	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	1-1-96
	Grant	4-1-96
	Red Oak, Unincorporated Area	4-1-99
Muscatine / 70 *	Atalissa, Conesville, Fruitland, Muscatine, Stockton, Wilton	7-1-94
	Nichols, Unincorporated Area	1-1-95
	West Liberty	7-1-95
O'Brien / 71	Archer, Calumet, Paullina, Primghar, Sanborn, Sheldon, Sutherland, Unincorporated Area	1-1-96
	Hartley	7-1-98
Page / 73	Blanchard, Braddyville, Coin, College Springs, Essex, Shambaugh, Shenandoah, Yorktown	1-1-96
	Clarinda, Hepburn, Northboro, Unincorporated Area	7-1-96
Palo Alto / 74	Ayrshire, Curlaw, Cylinder, Graettinger, Mallard, Rodman, Ruthven, West Bend, Unincorporated Area	4-1-00
	Emmetsburg	7-1-00

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES
Plymouth / 75	Hinton, Kingsley, Merrill, Oyens, Struble, Westfield	10-1-98
Polk / 77 *	Polk City	1-1-86
	Sheldahl	7-1-87
Pottawattamie / 78	Macedonia, Minden, Council Bluffs	1-1-89 4-1-90
	Avoca, Carson, Carter Lake, Crescent, Hancock, McClelland, Neola, Oakland, Treynor, Underwood, Walnut	1-1-95
	Unincorporated Area	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	1-1-89
	Durant	4-1-97
Shelby / 83 *	Defiance, Earling, Elk Horn, Irwin, Portsmouth, Shelby, Tennant, Westphalia	1-1-98
	Kirkman	1-1-99
Sioux / 84	Alton, Boyden, Chatsworth, Granville, Hawarden, Hull, Ireton, Matlock, Maurice, Orange City, Sioux Center, Unincorporated Area	10-1-95
	Hospers, Rock Valley, Sheldon	7-1-96
Story / 85	Ames, Huxley	1-1-87
	Cambridge, Collins, Colo, Gilbert, Kelley, McCallsburg, Roland, Sheldahl, Slater, Unincorporated Area	7-1-87
	Nevada, Maxwell, Zearing	1-1-89
	Story City	10-1-90
Wapello / 90	Agency, Blakesburg, Eddyville, Eldon, Kirksville, Ottumwa, Unincorporated Area	7-1-98
Winnebago / 95	Buffalo Center, Forest City, Lake Mills, Leland, Rake, Scarville, Thompson, Unincorporated Area	10-1-99
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	1-1-87
	Anthon, Correctionville, Danbury, Hornick, Lawton, Pierson, Smithland, Unincorporated Area	10-1-88
Worth / 98	Fertile, Grafton, Hanlontown, Joice, Kensett, Manly, Northwood	1-1-97
	Unincorporated Area	7-1-97

\* Indicates the county also has the school local option tax

School Infrastructure Local Option Jurisdictions (additional countywide tax)		
<b>Black Hawk County / 07</b>	<b>effective 10-1-99</b>	<b>1%</b>
<b>Des Moines County / 29</b>	<b>effective 4-1-99</b>	<b>1%</b>
<b>Emmet County / 32</b>	<b>effective 7-1-99</b>	<b>1%</b>
<b>Lee County / 56</b>	<b>effective 1-1-00</b>	<b>1%</b>
<b>Monona / 67</b>	<b>effective 10-1-99</b>	<b>1%</b>
<b>Montgomery/69</b>	<b>effective 7-1-00</b>	<b>1%</b>
<b>Muscatine/70</b>	<b>effective 7-1-00</b>	<b>1%</b>
<b>Polk/77</b>	<b>effective 7-1-00</b>	<b>1%</b>
<b>Scott County / 82</b>	<b>effective 7-1-99</b>	<b>1%</b>
<b>Shelby County / 83</b>	<b>effective 1-1-99</b>	<b>1%</b>
<b>Webster County / 94</b>	<b>effective 7-1-99</b>	<b>0.5%</b>
<b>Woodbury County / 97</b>	<b>effective 10-1-98</b>	<b>1%</b>

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