

**CHAPTER 33  
LOCAL OPTION SALES AND SERVICES TAX**

SECTIONS:

- 33-1. PURPOSE
- 33-2. EFFECTIVE DATE

SEC. 33-1. PURPOSE

There is imposed a local sales and services tax applicable to transactions within the unincorporated area of Scott County and the incorporated areas of:

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|------------|---------------|
| Bettendorf | Long Grove    |
| Blue Grass | Maysville     |
| Buffalo    | McCausland    |
| Davenport  | New Liberty   |
| Dixon      | Panorama Park |
| Donahue    | Princeton     |
| Durant     | Riverdale     |
| Eldridge   | Walcott       |
| LeClaire   |               |

of Scott County, Iowa. The rate of tax shall be 1% of the gross receipts from the sale of goods and services taxed under Chapter 422, Division IV, of the Iowa Code in the cities and unincorporated area where the tax is imposed except those transactions exempted from the sales and services tax by Section 422B.8 of the Iowa Code, as amended.

The local sales and services tax is imposed on transactions occurring on or after January 1, 1989, within the unincorporated area of Scott County and the incorporated areas of Bettendorf, Blue Grass, Buffalo, Davenport, Dixon, Donahue, Eldridge, LeClaire, Long Grove, Maysville, McCausland, New Liberty, Panorama Park, Princeton, Riverdale and Walcott, and on or after April 1, 1997 for the incorporated area of Durant, County of Scott.

SEC. 33-2. EFFECTIVE DATE

This ordinance shall be in effect January 1, 1989 for the unincorporated area of Scott County and all incorporated areas except the City of Durant, County of Scott. The effective date for the City of Durant, County of Scott shall be April 1, 1997.