

**CHAPTER 12**  
**LOCAL SALES TAX**

**12.01 Tax Imposed**

**12.02 Allocation of Revenues**

**12.01 TAX IMPOSED.** A tax at the rate of one percent (1%) shall be imposed in conformance with Chapter 422B of the Code of Iowa upon local sales and services of the City.

**12.02 ALLOCATION OF REVENUES.** The revenues from the local sales and service tax are to be allocated in the City as follows:

1. Zero percent (0%) is to be allocated for property tax relief.
2. Ninety percent (90%) is to be allocated for streets and sewers.
3. Ten percent (10%) is to be allocated for building maintenance.