

RESOLUTION NO. 26-23

Resolution in support of Local Option Sales and Services Tax Election

WHEREAS, Chapter 423B of the Code of Iowa authorizes County Boards of Supervisors to impose a local option sales and services tax (the "Local Option Tax") within incorporated cities and the unincorporated area of counties, following an election at which the registered voters in various jurisdictions vote in favor of such tax; and

WHEREAS, pursuant to Section 423B(4)(b) of the Code of Iowa, the question of imposing a Local Option Tax shall be submitted to eligible registered voters upon receipt by the County Commissioner of Elections of the motion or motions requesting such submission adopted by the governing body or bodies representing at least one half of the population of the County; and

WHEREAS, pursuant to a previous election, a one-cent Local Option Tax (the "Current Tax") is currently imposed in the unincorporated portions of Wayne County, Iowa (the "County"), such Current Tax to expire on December 31, 2027; and

WHEREAS, the County desires to impose a new, one-cent Local Option Tax (the "New Tax"), in the unincorporated portions of the County, such tax to take effect on January 1, 2028, or as soon thereafter as is possible as a replacement for the expiring Current Tax; and

WHEREAS, the County intends to submit a motion to the Wayne County Commissioner of Elections requesting that the question of imposing the New Tax in the unincorporated County be submitted to eligible registered voters, and it is now necessary for the County to consider such a motion;

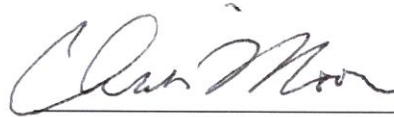
NOW, THEREFORE, be it moved and resolved by the Board of Supervisors of Wayne County, Iowa, as follows:

Section 1. This Board of Supervisors hereby expresses its support for the calling of an election in the unincorporated County on September 8, 2026, or as soon thereafter as is possible on the question of the imposition of the New Tax.

Section 2. The County shall submit this motion and resolution to the Wayne County Commissioner of Elections in satisfaction of the requirements of Section 423B(4)(b) of the Code of Iowa, requesting that the question of imposing a Local Option Tax in the unincorporated County be submitted to eligible registered voters.

Section 3. All resolutions and orders or parts thereof in conflict with the provisions of this resolution, to the extent of such conflict, are hereby repealed.

Passed and approved on March 31, 2026.



Chairperson

Attest:

  
County Auditor

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On motion and vote, the meeting adjourned.



Chairperson

Attest:

  
County Auditor