

**721—21.802(423B) Local vehicle tax elections.**

**21.802(1)** Petitions requesting imposition of local vehicle taxes shall be filed with the county board of supervisors.

*a.* Each person signing the petition shall add the person's address (including street number, if any) and the date that the person signed the petition.

*b.* Within 30 days after receipt of the petition, the supervisors shall provide written notice to the county commissioner of elections directing that an election be held to present to the voters of the entire county the question of imposition of a local vehicle tax. In the notice the supervisors shall include the date of the election.

*c.* The election shall be held on the first possible special election date for counties set forth in Iowa Code section 39.2, subsection 4, paragraph "c," but no sooner than 84 days after the date upon which notice is given to the commissioner.

**21.802(2)** Notice of local vehicle tax election. Not less than 60 days before the date that a local vehicle tax election will be held, the county commissioner of elections shall publish notice of the ballot proposition. The notice does not need to include a sample ballot, but shall include all of the information that will appear on the ballot. The notice of election provided for in Iowa Code section 49.53 shall also be published at the time and in the manner specified in that section.

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