

721—21.800(422B) Local sales and services tax elections.

21.800(1) Petitions requesting imposition of local sales and services taxes shall be filed with the county board of supervisors.

a. The petition shall be signed by eligible electors equal in number to at least 5 percent of the persons in the whole county who voted at the last preceding state general election. Each petition shall include:

- (1) A statement in substantially the following form: We the undersigned eligible electors of _____ County hereby request imposition of a local sales and services tax.
- (2) 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 sales and services tax. In the notice the supervisors shall propose a specific date for the election.

c. The proposed election date shall be at least 75 days, but not more than 90 days, after the date upon which notice is given to the commissioner. The local option tax election may be held in conjunction with a state general election, or at a special election held at any time other than the time of a city regular election. However, if the date proposed by the supervisors conflicts with another scheduled election as defined in Iowa Code section 47.6(2), the commissioner shall notify the supervisors of this fact. The supervisors shall propose another date for the special election within 7 days of receiving notice from the commissioner.

21.800(2) As an alternative to the method of initiating a local option tax election described in subrule 21.4(1), governing bodies of cities and the county may initiate a local option tax election by filing motions with the county auditor pursuant to Iowa Code section 422B.1(3) "b" requesting submission of a local option tax to the qualified electors. Within 30 days of receiving a sufficient number of motions, the county commissioner shall, in consultation with the governing bodies of the cities and with the board of supervisors, set a date for the local option tax election. The election shall be held no sooner than 105 days nor later than 120 days after the date upon which the commissioner received the motion triggering the election. If this would result in the special election being held at a time of a conflicting election as defined by Iowa Code section 47.6 or on a date upon which special elections are forbidden to be held by Iowa Code section 39.2(1), the election may be held on a date as close as possible to the required time period.

21.800(3) Notice of local sales and services tax election.

a. Not less than 60 days before the date that a local sales and services tax election will be held, the county commissioner of elections shall publish notice of the ballot proposition. The notice does not need to include sample ballots, but shall include all of the information that will appear on the ballot for each city and for the voters in the unincorporated areas of the county.

b. The city councils and the supervisors shall provide to the county commissioner the following information to be included in the notice and on the ballots:

- (1) The rate of the tax.
- (2) The date the tax will be imposed (which shall be the next implementation date provided in Iowa Code section 423B.6 following the date of the election and at least 90 days after the date of the election, except that an election to impose a local option tax on a date immediately following the scheduled repeal date of an existing similar tax may be held at any time that otherwise complies with the requirements of Iowa Code chapter 423B). The imposition date shall be uniform in all areas of the county voting on the tax at the same election.

(3) The approximate amount of local option tax revenues that will be used for property tax relief in the jurisdiction.

(4) A statement of the specific purposes other than property tax relief for which revenues will be expended in the jurisdiction.

c. The information to be included in the notice shall be provided to the commissioner by the city councils of each city in the county not later than 67 days before the date of the election. If a jurisdiction

fails to provide the information in 21.4(3)“b”(3) and 21.4(3)“b”(4) above, the following information shall be substituted in the notice and on the ballot:

- (1) Zero percent (0%) for property tax relief.
- (2) The specific purpose for which the revenues will otherwise be expended is: Any lawful purpose of the city (or county).

d. 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.

21.800(4) Definitions.

“*Abstract of ballot*” means abstract of votes.

This rule is intended to implement Iowa Code sections 422B.1 and 422B.9.