

**Resolution No. 2023-11**  
**Support of the Present Local Option Sales Tax**

WHEREAS, the voters of Cass County and cities within the county have voted to enact a one-cent Local Option Sales Tax in accordance with Iowa Code 423B, and

WHEREAS, the revenue derived from the tax is used for property tax relief, road and bridge improvements and Cass County betterment, and

WHEREAS, the residents of Cass County have grown to rely on these revenues as a means to reduce property taxes, and

WHEREAS, the 2023 legislative session has seen the introduction of SF 550, which proposes to convert the Local Option Sales Tax efforts into a statewide sales tax and impose the local option sales tax in every jurisdiction, thereby triggering the constitutional amendment to require an allocation of 3/8th of a cent to the Iowa Water and Land Legacy (IWLL) trust fund, and

WHEREAS, SF 550 proposed to backfill revenues lost due to the proposal, there are concerns of the Legislature ability to continue backfilling revenues, and

WHEREAS, voters across Iowa who have voted to either implement a local option sales tax or not to do so, and

WHEREAS, voters across Iowa who have voted to utilize the local option sales tax have approved revenue purpose statements (RPS), and

WHEREAS, SF 550 also sunsets these provisions on January 1, 2025, after which no jurisdiction will have the authority to take either a LOST proposal or revenue purpose statement to a vote, essentially deleting the local government's ability to have local option sales taxes.

THEREFORE, the Cass County Board of Supervisors would like to express their support of the current Local Option Sales Tax. The current law best represents the interest of voters and furthers the reduction of property taxes, which is a common goal of the County and the Iowa Legislature. The Board of Supervisors unanimously supports the Iowa Water and Land Legacy (IWLL) trust fund; however, SF 550 as currently written, would not only strip the County of control over Local Option Sales Tax (LOST) revenues, but would effectively disregard the will of the Voters.

Roll Call Vote:

  A   Baier  
     Pettinger  
  A   Green  
  A   Richter  
  A   O'Brien

Resolution adopted this   11   day of   April  , 202  3  .

  Steve Baier    
Steve Baier, Chairman,  
Board of Supervisors

  Kathy Somers    
Kathy Somers  
County Auditor