

RESOLUTION 2023-16

- WHEREAS, the voters of Lyon County and some cities within the county have voted to enact a 1 cent Local Option Sales Tax in accordance with Iowa Code 423B, and
- WHEREAS, the County revenue derived from the tax is used for 100% property tax relief in the rural services fund, and
- WHEREAS, the residents of Lyon 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, Even though Lyon County understands that SF550 does not repeal any currently approved LOST revenue purpose statements in effect, 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 and infringes on their local authority.

THEREFORE, the Lyon 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. 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.

Passed and approved on this 11th day of April, 2023.




Jerry Birkey, Board Chairman District 4



Steve Herman, Vice Chair District 5



Doug Vanden Bosch, District 1



Dennis Scholten, District 2



Cory Altena, District 3

Attest:



Jen Smit, Auditor