

# **TITLE 10**

---

## **Sales Tax**

**Chapter 1**      Sales Tax

# Chapter 1

---

## Sales Tax

**10-1-1** Authority and Purpose

**10-1-2** Imposition of Tax

**10-1-3** Effective Date

**10-1-4** Certification

### **Sec. 10-1-1 Authority and Purpose.**

This ordinance is enacted under authority of Subchapter V, Chapter 77, Wisconsin Statutes, and the county sales and use taxes imposed herein shall be used only for the purpose of directly reducing the property tax levy of Columbia County.

### **Sec. 10-1-2 Imposition of Tax.**

There are hereby imposed county sales and use taxes at the rate of 0.5 percent in the manner and to the extent permitted as set forth in their entirety in Subchapter V, Chapter 77, Wisconsin Statutes, and acts amendatory thereon.

### **Sec. 10-1-3 Effective Date.**

This ordinance is effective as of April 1, 1989.

### **Sec. 10-1-4 Certification.**

A certified copy of this ordinance shall be delivered to the Secretary of Revenue of the State of Wisconsin at Post Office Box 8933, Madison, Wisconsin, 53708.