

Frequently Asked Questions

What is LOSST? Local Option Sales and Service Tax

On September 2, 2015, the Warren County Board of Supervisors authorized the County Auditor to place LOSST on the ballot for March 1, 2016. The City of Indianola initiated this request.

Warren County is one of seven counties (out of 99) in the state that does not have a local option sales and service tax countywide. In Warren County, Bevington, Iowa is the only city with LOSST as they voted it in in 1/1/2008.

What is the rate of the LOSST?

The LOSST rate cannot exceed 1%, however qualified voters of the area where the tax has been imposed can vote to change the rate to any amount that does not exceed one percent. The rate proposed for the March 1 ballot is 1%.

How much money will be collected from this tax and where will the money go?

Estimated revenue total for Warren County is \$2,864,323 of which Norwalk's distribution is estimated to be \$454,605. The city council will dedicate 25% for property tax relief and 75% to costs related to the construction and/or rehabilitation and operation of public safety, public works, street maintenance and any other lawful purpose.

How does this tax work? Will everything we buy be subject to this tax?

The short answer is No. Exemptions from LOSST are the same as those items excluded from state sales tax, i.e. most grocery food items, vehicles (are charged a one-time registration fee rather than a state sales tax), farm equipment, etc.

Can you discontinue LOSST should citizens no longer want it?

The tax can be repealed in the same method in which it is added to the ballot. Current language indicates no sunset clause (no expiration date) but can be changed by a vote as well.

Every community within Warren County will vote on accepting/declining LOSST on March 1, 2016. If a majority of the county approves LOSST, will each community be required to implement this tax?

While the election is countywide, the tax would only apply to the area or city where a majority (50% plus one – a simple majority) of voters favors this tax.

Is LOSST a continuation of the 1% sales tax that is already in place for schools?

The schools 1% sales tax is called "SAVE" or Secure an Advanced Vision for Education. LOSST does not affect this tax.

****For more information, check out the presentation presented to the Norwalk City Council on December 17, 2015. [LOSST Presentation](#)**