

SALES TAX IMPOSED BY A DISTRICT

New district local sales taxes become effective on the 1st day of the 2nd calendar quarter after the Department of Revenue has received notice of the adoption of the tax.

Submit the following by **certified** mail to the Department of Revenue within ten days of adoption of the tax:

- Original signed ordinance, order or resolution. Ordinance, order or resolution must include:
 - District name imposing the tax;
 - Missouri statute number authorizing the tax;
 - Rate of increase or extension;
 - Effective date and expiration date of tax.
- Copy of the ballot
- Certified copy of election results
- Map of district showing street names and district boundaries. If a street is located along the district borders, also indicate if the district is on both sides of the street.
- Legal description of the district boundaries (if available).
- List of all cities/counties located in the district. Specify if the city or county is entirely in the district or if only a portion of the city or county is in the district.
- List of business names, addresses and Missouri sales tax identification numbers of businesses located in the cities and counties that are within the district boundaries. The complete business list must be received at least 45 days prior to the effective date of the tax to allow time for system updates and notification to businesses. Note: Any business located in a city or county that is entirely in the district will automatically be registered to collect the district tax.
- Indicate if your district overlaps any other existing districts, Fire Protection, Ambulance or Community Improvement District. Specify any businesses in overlapping areas.
- A list of district officials including name, title and telephone number. The list will be used as a reference and you must update the Department when changes occur.
- Provide the name, title, phone number and address to where all future correspondence, phone calls, distribution payments, and reports concerning this tax should be sent.

Mail the above information to Taxation Division, Local Tax Unit, Sales/Use Tax, P.O. Box 3380, Jefferson City, MO 65105-3380

Once this information is received, the Department of Revenue will:

- Send written confirmation documenting the effective date of the tax to the person who notified the Department of the tax change.
- Include an Automated Clearing House (ACH) Agreement, which must be completed and returned for distribution purposes. Return the agreement on or before the 15th day of the month prior to the effective date of the tax.
- Notify businesses of the rate change prior to the effective date.

If you have any further questions please contact the Local Tax Unit at Localgov@dor.mo.gov, by telephone (573) 751-4876, or by fax at (573) 522-1160.