

LOCAL GOVERNMENT TAX GUIDE



Revised July 2015

TABLE OF CONTENTS



OVERVIEW	1
NOTIFICATION REQUIREMENTS OF RECENTLY ENACTED TAXES	
<u>SALES TAX CITIES/COUNTIES</u>	2
<u>LOCAL OPTION USE TAX</u>	2
<u>DISTRICT TAX</u>	3
<u>ANNEXATION – SALES TAX</u>	3
TAX DISTRIBUTION	
<u>IMPACT</u>	4
<u>FLOW CHART</u>	5
<u>STATE TAX AND FEE DISTRIBUTION</u>	6
<u>ST. LOUIS COUNTY CIGARETTE TAX</u>	6
<u>ANNEXATION – MOTOR VEHICLE SALES TAX, MOTOR FUEL TAX, MOTOR VEHICLE FEE INCREASE</u>	7
<u>ANNUAL REPORTING</u>	7
<u>FINANCIAL INSTITUTION TAX</u>	8
ENSURING TAX COMPLIANCE	9
FREQUENTLY ASKED QUESTIONS	10
APPENDIX	
<u>LOCAL SALES/USE TAX STATUTES</u>	A-1
<u>MOTOR FUEL TAX, MOTOR VEHICLE SALES TAX, MOTOR VEHICLE FEE INCREASE, ST. LOUIS COUNTY CIGARETTE TAX STATUTES, RULES, STATE CONSTITUTION</u>	A-2

OVERVIEW

SALES TAX

Sales tax is imposed pursuant to [Chapter 144, RSMo](#), on the purchase price of tangible personal property and certain taxable services sold at retail. All sales of tangible personal property and taxable services are generally presumed taxable unless specifically exempted by law. Each business is assigned a city code (if business is within city limits) and a county code to identify the correct sales tax rate. Persons/Businesses making retail sales collect the sales tax from the purchaser and remit the tax to the Department of Revenue. The state sales tax rate is 4.225%, which is distributed into four funds:

- General Revenue (3%);
- Conservation (0.125%);
- Education (1%); and
- Parks/Soils (0.10%).

Cities, counties, and certain districts may also impose local sales tax; therefore, the amount of tax businesses collect from the purchaser depends on the combined state and local rate and the location of the seller. Special taxing districts (such as fire districts) may also impose additional sales tax. Generally, the Department of Revenue collects and distributes only state and local (city, county, and district) sales tax.

The seller remits state and local sales tax together to the Department of Revenue, who in turn, distributes the local sales tax to the cities, counties, and districts.

USE TAX

Use tax is imposed on the storage, use or consumption of tangible personal property in this state. The state use tax rate is 4.225%. Cities and counties may impose an additional local use tax. The amount of use tax due on a transaction depends on the combined (local and state) use tax rate in effect at the Missouri location where the tangible personal property is stored, used or consumed. Local use taxes are distributed in the same manner as sales taxes.

Unlike sales tax, which requires a sale at retail in Missouri, use tax is imposed directly upon the person that stores, uses, or consumes tangible personal property in Missouri. Use tax does not apply if the purchase is from a Missouri retailer and subject to Missouri sales tax.

Missouri cannot require out-of-state companies that do not have nexus or a "direct connection" with the state to collect and remit use tax. If an out-of-state seller does not collect use tax from the purchaser, the purchaser is responsible for remitting the use tax to Missouri.

A seller not engaged in business is not required to collect Missouri tax but the purchaser in these instances is responsible for remitting use tax to Missouri. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed two thousand dollars in a calendar year.

Cities, counties, and community improvement districts may also impose local use tax. However, the rate of local use tax must always equal the local use tax rate currently in effect and imposed by that city, county, or district.

If you have questions or concerns regarding city, county, or district tax issues contact:

Email: localgov@dor.mo.gov
Mail: Taxation Division
P.O. Box 3380
Jefferson City, MO 65105-3380
Telephone: (573) 751-4876
Fax: (573) 522-1160

RECENTLY ENACTED TAXES

Cities, counties, and districts must notify the Department of Revenue within ten days of adoption or ordinance/order (by certified mail) of recently enacted local sales/use tax at: **Taxation Division, Local Tax Unit, P.O. Box 3380, Jefferson City, Missouri 65105-3380** as follows. For inquiries contact: **(573) 751-4876**.

CITY AND COUNTY SALES TAX	
REQUIRED STEPS/ DOCUMENTS:	<p>Submit the following by <u>certified</u> mail to the Department of Revenue:</p> <ul style="list-style-type: none"> ▪ Original signed ordinance/order that must include: <ul style="list-style-type: none"> ▪ City/County name imposing the tax; ▪ Missouri statute authorizing tax; ▪ Percent of increase or extension; ▪ Usage of the revenue; ▪ Effective date and expiration date of ordinance/tax; and ▪ Clearly state if the new tax applies to Domestic Utilities (if applicable). ▪ Certified copy of election results; ▪ Copy of the official ballot; ▪ Provide the name, title and address to where all future correspondence, and distribution payments concerning this tax should be sent.
DEPARTMENT OF REVENUE STEPS:	<ul style="list-style-type: none"> - Verify the information provided by the city or county; - Send a confirmation letter documenting the effective date of the tax; - Include an Automated Clearing House (ACH) Agreement, which must be completed and returned for distribution purposes; and <ul style="list-style-type: none"> ▪ The city/county <u>must return</u> the new/revised completed agreement <u>on or before the 15th day of the month prior</u> to the effective date of any new tax imposed. - Notify businesses of the rate change and effective date.
EFFECTIVE DATE:	<ul style="list-style-type: none"> - New Local Sales Tax: Effective on the first day of the second calendar quarter. - Extension of Existing Local Sales Tax: Effective on the first day of the first calendar quarter.

LOCAL OPTION USE TAX	
REQUIRED STEPS/ DOCUMENTS:	<p>Submit the following by <u>certified</u> mail to the Department of Revenue:</p> <ul style="list-style-type: none"> ▪ Original signed ordinance/order that must include: <ul style="list-style-type: none"> ▪ City/County* name imposing the tax; and ▪ Effective date and expiration date of ordinance/tax. ▪ Certified copy of election results; and ▪ Copy of the official ballot. <p>*A city or county may impose the local option use tax if a local sales tax is imposed.</p> <p>Local option use tax:</p> <ul style="list-style-type: none"> - Must be imposed at a rate equal to the rate of the local sales tax in effect; - Will automatically be reduced or raised according to the changes in the sales tax rate; and - Information must be received 45 days prior to the start of a new quarter.
DEPARTMENT OF REVENUE STEPS:	<ul style="list-style-type: none"> - Update the tax rate records for each business with a location within the city or county; - Include an Automated Clearing House (ACH) Agreement, which must be completed and returned for distribution purposes; and <ul style="list-style-type: none"> ▪ The city/county <u>must return</u> the new/revised completed agreement <u>on or before the 15th day of the month prior</u> to the effective date of any new tax imposed. - Notify businesses of the rate change and effective date.
EFFECTIVE DATE:	<ul style="list-style-type: none"> - New Local Option Use Tax: Effective on the first day of the calendar quarter that begins forty-five (45) days following Department of Revenue notification. - Extension of Existing Local Use Tax: Effective on the first day of the first calendar quarter.

RECENTLY ENACTED TAXES

DISTRICT TAX	
REQUIRED STEPS/ DOCUMENTS:	<p>Submit the following by <u>certified</u> mail to the Department of Revenue:</p> <ul style="list-style-type: none"> ▪ Original signed ordinance/order that must include: <ul style="list-style-type: none"> ▪ Name of district imposing the tax; ▪ Missouri statute number under which the tax is imposed; ▪ Percentage of increase; ▪ Usage of the revenue; and ▪ Effective date and expiration date of tax; ▪ Certified copy of election results; ▪ Copy of the official ballot; ▪ A map of the district showing street names and district boundaries; <ul style="list-style-type: none"> ▪ If a street is located along the district borders, indicate if the district is on both sides of the street. ▪ Legal description of the district boundaries (if available). ▪ List of all cities and counties located in the district; <ul style="list-style-type: none"> ▪ Specify if the city/county is entirely or only partially in the district. ▪ List of business names, addresses, and Missouri sales tax identification numbers of businesses located in cities and counties that are <u>partially</u> in the district; <ul style="list-style-type: none"> ▪ For districts that are partially located within a city or county be sure to include all possible addresses within the district. ▪ If a district covers an entire city or county all businesses located within that city or county will be automatically registered in the district. ▪ Indicate if your district overlaps any other districts. Specify any businesses in overlapping areas. ▪ List of district officials (name/ title/telephone number) to be used as a reference. ▪ Provide the name, title, phone number and address to where all future correspondence, phone calls, and distribution payments concerning this tax should be sent. ▪ Notify the Department of Revenue with updates as changes occur. <ul style="list-style-type: none"> ▪ The district must notify the Department of Revenue of new businesses in the district.
DEPARTMENT OF REVENUE STEPS:	<ul style="list-style-type: none"> - Verify the information provided by the district; - Send a confirmation letter documenting the effective date of the tax; - Include an Automated Clearing House (ACH) Agreement, which must be completed and returned for distribution purposes; and <ul style="list-style-type: none"> ▪ The district <u>must return</u> the new/revised completed agreement <u>on or before the 15th day of the month prior to the effective date of any new tax imposed.</u> - Notify businesses of the rate change and effective date.
EFFECTIVE DATE:	<ul style="list-style-type: none"> - New Local District Tax: Effective on the first day of the second calendar quarter. - Extension of Existing Local District Tax: Effective on the first day of the first calendar quarter.

ANNEXATION – SALES TAX	
REQUIRED STEPS/ DOCUMENTS:	<p>Submit the following by <u>certified</u> mail to the Department of Revenue:</p> <ul style="list-style-type: none"> ▪ Original signed ordinance/order that must include: <ul style="list-style-type: none"> ▪ Name of City that is annexing the property; ▪ Missouri statute authorizing the annexation; ▪ Legal description of the annexed area; and ▪ The proposed effective date of the annexation. <ul style="list-style-type: none"> ▪ Allow at least one month for the Department of Revenue to implement the change. ▪ A map detailing the new boundaries of the city or county; ▪ A list of all businesses located within the newly annexed area, including addresses and Missouri sales tax identification numbers; <ul style="list-style-type: none"> ▪ Notification of annexations for cities in <u>St. Louis County</u> must also include a population count.
DEPARTMENT OF REVENUE STEPS:	<ul style="list-style-type: none"> - Send written confirmation of the effective date of the change to the person who notified the Department. - Issue a new sales tax license to each annexed business reflecting that it is now within the city limits. - Notify annexed businesses of any rate change as a result of the annexation.
EFFECTIVE DATE:	<ul style="list-style-type: none"> - New Tax Rates for Annexed Businesses: The first day of the calendar month following Department of Revenue notification; or The first day of the second calendar month if notification is received after the 15th of the month.

TAX DISTRIBUTION

IMPACT

Each business location is assigned a city code (if the business is inside city limits) and a county code to identify the correct sales tax rate. If a business is also located within a special taxing district in which tax is collected by the Department of Revenue, records will reflect the location is in a district.

- One percent of all local tax money is deposited to the State's General Revenue Fund for collection costs.
- All local sales/use or district tax collected by the Department of Revenue is distributed by the 10th day of the month following the month in which the tax return is processed.
- Various factors such as a business' filing frequency and due dates will affect the size of each distribution.

Providing better service with less expense to cities and counties, the Department of Revenue sends sales, use, and/or district tax distribution monies via Automated Clearing House (ACH) transfer. In the event a bank is a nonparticipating bank (cannot accept the ACH transfer), a letter must be provided from the non-participating bank indicating such. Under these circumstances, the Department of Revenue will wire transfer sales, use, and/or district tax distribution monies.

Each month, transactions occur to impact local distribution. These transactions may positively or negatively effect distribution, as illustrated in the chart below:

RESULTS IN:	TRANSACTIONS:
POSITIVE DISTRIBUTION	<ul style="list-style-type: none"> - Original or additional sales/use tax return(s) from taxpayer; - Payment of balance due submitted from a return or delinquent account; - Bond applied to a return or delinquent account; - Amended return filed to correct an invalid location (<i>Example: Location moved from outside to inside city limits</i>); - Tax returns processed as a result of audit findings, resulting in an additional amount due; or - Amended return filed to change use tax to sales tax.
NEGATIVE DISTRIBUTION	<ul style="list-style-type: none"> - Amended return filed: <ul style="list-style-type: none"> ✓ With valid exemption claims (i.e. farmers, resale, manufacturer); ✓ For sales to non-profit organizations; ✓ Correcting an invalid location (location inside city moved to outside or another city); or ✓ To change sales tax to use tax. - Return processed as a result of audit findings, resulting in a refund.

TAX DISTRIBUTION

DISTRIBUTION FLOW CHART

Retailers/businesses are required to file sales/use tax returns monthly, quarterly, or on an annual basis, depending on the amount of tax collected and remitted.

- Monthly returns must be postmarked by the 20th of the following month for the first two months of a calendar quarter;
- Returns for the last month of the calendar quarter (as well as quarterly returns) are due the last day of the following month; and
- Annual returns are due January 31st.

The following example demonstrates how due date's impact distribution:

- December returns are due from taxpayers by January 31st with the majority of returns received and processed by the Department of Revenue in February for March distribution; and
- January returns are due to the Department of Revenue on February 20th with a significant portion of these returns received and processed by the Department of Revenue in February, also for March distribution.

The following chart illustrates the distribution process:

TAX COLLECTED BY RETAILERS			DUE DATE TO DOR	MONEY RECEIVED AND PROCESSED BY DOR	DISTRIBUTION TO CITIES AND COUNTIES
MONTHLY REPORTING	QUARTERLY REPORTING	ANNUAL REPORTING			
(TAXABLE SALES OVER \$12,500)	(TAXABLE SALES \$375 TO \$12,500)	(TAXABLE SALES UNDER \$375)			
JAN	1 ST QUARTER	ANNUAL FILER	FEB 20	FEB	MAR
FEB			MAR 20	MAR	APR
MAR			APR 30	MAY	JUN
APR	2 ND QUARTER		MAY 20	MAY	JUN
MAY			JUN 20	JUN	JUL
JUN			JUL 31	AUG	SEP
JUL	3 RD QUARTER		AUG 20	AUG	SEP
AUG			SEP 20	SEP	OCT
SEP			OCT 31	NOV	DEC
OCT	4 TH QUARTER		NOV 20	NOV	DEC
NOV			DEC 20	DEC	JAN
DEC			JAN 31	FEB	MAR

TAX DISTRIBUTION

STATE TAX AND FEE DISTRIBUTION

The Department of Revenue distributes a portion of three state taxes or fees to cities and counties, on a monthly basis, generally by the 20th of each month. County mileage and land valuation figures are updated on a yearly basis.

- The Department of Revenue's actual costs of collection, not to exceed three (3) percent of the particular tax or fee collected, is deducted prior to making distributions to the state road fund, cities, and counties.

MOTOR VEHICLE SALES TAX	MOTOR FUEL TAX	MOTOR VEHICLE FEE INCREASE
<ul style="list-style-type: none"> • 50% of all proceeds from the 3% state sales tax on motor vehicles, trailers, motorcycles, mopeds, and motor-tricycles is dedicated to highway and transportation use and is apportioned between cities, counties, and the state as follows: <ul style="list-style-type: none"> - 10% to counties with allocation based 50% on road mileage and 50% on rural land valuation; - 15% to cities with allocation based on population from the last federal decennial census; - 2% to the state transportation fund; and - 73% to the state road fund. • The remaining 50% of the 3% state sales tax on motor vehicles is distributed to the state road bond fund. 	<ul style="list-style-type: none"> • Each city and county receives a distribution of the state fuel tax. Net proceeds of the tax are apportioned between counties, cities and the state as follows: <ul style="list-style-type: none"> - 10% to counties; - 15% to cities; and - 75% to the state road fund. • Effective July 1, 1994, an additional 5% of any increased tax rate is deposited to the County Aid Road Trust (CART) Fund, with 5% of the additional 5% distributed to St. Louis City. • Cities receive their distribution of the state fuel tax based on population from the last federal decennial census. • Counties receive their distribution of the state fuel tax based 50% on county road mileage and 50% on rural land valuation. 	<ul style="list-style-type: none"> • Each city and county receives a distribution from the increased state motor vehicle fees. These fees are state license fees and taxes on motor vehicles, trailers, motorcycles, mopeds, and motor tricycles that have been increased by law since 1979. The amount distributed is: <ul style="list-style-type: none"> - 10% percent to counties; - 15% to cities; and - 75% to the state road fund. • Cities receive their distribution of the increased fees based on population from the last federal decennial census. • Counties receive their distribution of the increased fees based 50% on county road mileage and 50% on rural land valuation.

ST. LOUIS COUNTY CIGARETTE TAX

The department of revenue distributes the cigarette tax collected on sales of St. Louis County cigarette stamps on a monthly basis, generally by the 15th of each month.

The Department of Revenue receives a collection fee of one (1) percent of the amount collected which is deducted prior to making the distribution to St. Louis County and the cities in St. Louis County.

ST. LOUIS COUNTY CIGARETTE TAX

- Each city in St. Louis County and St. Louis County receives a distribution of the St. Louis County Cigarette Tax.
- St. Louis County receives its distribution based upon the percentage ratio that the population of the unincorporated area of the county bears to the total population of the county as shown on the latest federal decennial census.
 - Each city, town or village in St. Louis County receives their distribution based upon the percentage ratio their population bears to the total population of the incorporated area of the county, as shown on the latest federal decennial census.

TAX DISTRIBUTION

ANNEXATION OR CENSUS – MOTOR VEHICLE SALES TAX, MOTOR FUEL TAX, MOTOR VEHICLE FEE INCREASE, AND ST. LOUIS COUNTY CIGARETTE TAX	
REQUIRED STEPS/ DOCUMENTS:	<p>Submit the following to the Department of Revenue:</p> <ul style="list-style-type: none"> <input type="checkbox"/> A certified copy of the annexation or consolidation election results or a certified copy of the ordinance approving the annexation or consolidation; and <input type="checkbox"/> Official written notification from the United States Census Bureau of the amount of population in the area annexed or consolidated and which political subdivision(s) lost population through annexation or consolidation.
EFFECTIVE DATE:	<p>When changes take effect due to annexations :</p> <ul style="list-style-type: none"> <input type="checkbox"/> If Department of Revenue receives notification before the fifteenth of the month, the new population will be used in the next distribution. <input type="checkbox"/> If notification is received after the fifteenth of the month, the new population will be used beginning with the second distribution following receipt of notification by the Department. <p>When changes take effect due to decennial census:</p> <ul style="list-style-type: none"> <input type="checkbox"/> If initial certification is received by the director prior to the first day of July, the census shall be used for distributions made on or after January first of the next year. <input type="checkbox"/> If initial certification is received on or after the first day of July, the census results shall be used for distributions made on or after July first of the next year.

For questions regarding the distribution of motor vehicle sales tax, motor fuel tax, and motor vehicle fee increase contact: **Telephone: (573) 751-5158** **E-mail: excise@dor.mo.gov**

ANNUAL REPORTING

The Department of Revenue provides one annual registration and financial report to each city, county, and district free of charge. The annual report will reflect information from the most recent July through June period and consists of two parts which:

1. List the businesses registered within the city, county, or district's jurisdiction, including the business MITS number and the business address; and
2. Provides a detailed financial report of the amounts distributed to your jurisdiction for each business that remitted tax to the Department of Revenue.

This report is available as a secure FTP download (text or imaged format). If a jurisdiction wants to change the frequency in which the report is received, a new [Form 4379](#) must be completed and submitted to the Department of Revenue.

Due to confidentiality laws, each local government or district must complete a *Request for Information/Audit of Local Sales/Use Tax Records* ([Form 4379](#)) annually. Additional reports are available upon request by local governments or districts by indicating the frequency at which they wish to receive the information (monthly, quarterly, semi-annually, or annually) on [Form 4379](#). However, the Department of Revenue charges the city, county, or district a fee to cover the cost of producing these additional reports.

Please contact the Department of Revenue for current costs or for inquiries by:

Email: localgov@dor.mo.gov
Mail: **Taxation Division**
P.O. Box 3380
Jefferson City, MO 65105-3380
Telephone: (573) 751-4876
Fax: (573) 522-1160

FINANCIAL INSTITUTION TAX

Annually, banks and other financial institutions pay a seven (7) percent tax on net income to the Department of Revenue.

Pursuant to [Sections 148.080 and 148.670, RSMo](#), the total amount of tax collected, less a two percent collection fee, is returned to the county treasurer of the county in which the financial institution is located. A statement of the exact amount due each political subdivision of the county is submitted with this payment. Political subdivision includes any sewer, fire, library, or ambulance district etc. that had a property tax rate levy.

A “group combo” is the specific combination of political subdivisions in which each financial institution is located. The amount due each political subdivision is determined by applying the local property tax levy to the total property tax levy for the “combo” area.

This distribution occurs annually, in December, with interest earned in the fund over the year distributed in January.

For questions concerning this tax, contact:

FINANCIAL INSTITUTION

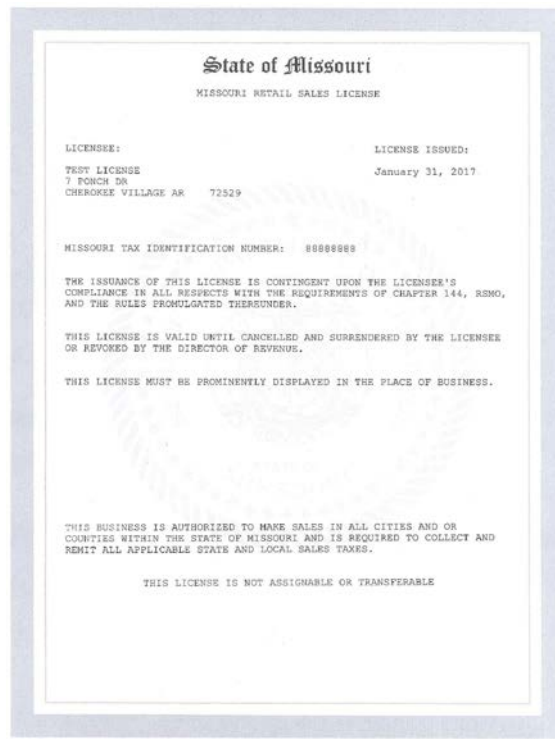
Financial Institution Taxes
P.O. Box 898
Jefferson City, MO 65105-0898
Telephone: (573) 751-2326
E-mail: fit@dor.mo.gov

LOCAL LICENSE RENEWAL

It is in local government or district's best interest to properly identify the businesses in their area. If the business is not registered inside the jurisdiction, the city or county will not receive the proper amount of sales tax revenue.

- Verify the information on the Department of Revenue issued sales tax license is correct prior to issuing a merchant's or occupational license.
 - A city or county may require a new business to provide a copy of its retail sales tax license to verify the correct tax identification number and location.
 - Requiring the business to provide a tax number is not sufficient because the business may have a valid tax number, but not have a location registered in the political subdivision. See the sample Missouri Retail Sales License.
- Notify both the business and the Department of Revenue if a city or county discovers a business is not registered within their political subdivision.
 - When notifying the Department of Revenue, include the name of the business, Missouri Tax ID number, street address, mailing address, and correct taxing jurisdiction of the business.
 - Send this information to:
Taxation Division
Business Tax Registration
P.O. Box 3300
Jefferson City, MO 65105-3300
Fax (573) 522-1722
- Beginning January 1, 2009, any person making a retail sale in Missouri must obtain a Statement of No Tax Due from the Department of Revenue in order to renew a state or local license. A no tax due may be obtained at <https://dors.mo.gov/tax/notaxdue/taxpayer.jsp> or call (573) 751-9268.

SAMPLE SALES TAX LICENSE:



The image shows a sample Missouri Retail Sales License form. At the top, it reads "State of Missouri" and "MISSOURI RETAIL SALES LICENSE". The form contains the following information:

LICENSEE: TEST LICENSE
7 PONCH DR
CHEROKEE VILLAGE AP 72529

LICENSE ISSUED: January 31, 2017

MISSOURI TAX IDENTIFICATION NUMBER: 8888888

THE ISSUANCE OF THIS LICENSE IS CONTINGENT UPON THE LICENSEE'S COMPLIANCE IN ALL RESPECTS WITH THE REQUIREMENTS OF CHAPTER 144, RSMO, AND THE RULES PROMULGATED THEREUNDER.

THIS LICENSE IS VALID UNTIL CANCELLED AND SURRENDERED BY THE LICENSEE OR REVOKED BY THE DIRECTOR OF REVENUE.

THIS LICENSE MUST BE PROMINENTLY DISPLAYED IN THE PLACE OF BUSINESS.

THIS BUSINESS IS AUTHORIZED TO MAKE SALES IN ALL CITIES AND OR COUNTIES WITHIN THE STATE OF MISSOURI AND IS REQUIRED TO COLLECT AND REMIT ALL APPLICABLE STATE AND LOCAL SALES TAXES.

THIS LICENSE IS NOT ASSIGNABLE OR TRANSFERABLE

FREQUENTLY ASKED QUESTIONS

When I receive my tax distributions, why is there a difference between two taxes with the same tax rate? Wouldn't the distributions be the same because the rates are the same?

- Different effective dates affect the distribution amount.
- Refunds, delinquencies, and audits impact each tax differently (Refer to [Impact Chart](#)).
- Taxes applied to domestic utilities could affect the distribution amount.

The voters passed a new sales tax – when will we start receiving monies?

- Effective date is first day of the 2nd calendar quarter after the Department of Revenue receives notification of the new tax.
- First sales tax return is due (must be postmarked) by the 20th of second month in the quarter.
- First distribution begins the third month in the quarter.

Example:

1. ***Election held and Department of Revenue notified in August.***
2. ***New sales tax effective date is January 1.***
3. ***Sales tax returns begin to be filed with the January return (due February 20th).***
4. ***Distribution will be issued by March 10th.***

How do I contact the Department of Revenue if I have questions?

1. **E-mail:** localgov@dor.mo.gov
2. **Telephone:** (573) 751-4876
3. **Mail:** Taxation Division
P.O. Box 3380
Jefferson City, MO 65105-3380
4. **Fax:** (573) 522-1160

APPENDIX A

LOCAL TAX STATUTES

LAST UPDATE: 08/2016

STATUTE	TAX TYPE	RATE
66.600 – 66.630	ST LOUIS COUNTY TAX	1%
67.391 – 67.395	COUNTY ANTI-DRUG	1/4%
67.500 – 67.545	COUNTY SALES TAX (ALL EXCEPT ST LOUIS COUNTY)	1/4, 3/8, 1/2%
67.547	COUNTY SALES TAX (ALL)	1/8, 1/4, 3/8, 1/2%
67.548	USE OF 67.547 IN CLAY & PLATTE COUNTIES	1/8, 1/4, 3/8, 1/2%
67.571	MUSEUM/FESTIVAL SALES TAX (BUCHANAN COUNTY)	UP TO 2/10%
67.578	MUSEUM SALES TAX ANDREW COUNTY	UP TO 1/5%
67.581	ST LOUIS COUNTY ADDITIONAL SALES TAX	275/1000%
67.582	COUNTY LAW ENFORCEMENT (ALL EXCEPT ST LOUIS & JACKSON COUNTIES)	UP TO 1/2%
67.583	COUNTY EMPLOYMENT BENEFIT SALES TAX (ST FRANCOIS COUNTY)	1/8%
67.584	JEFFERSON COUNTY LAW ENFORCEMENT SALES TAX	UP TO 1/2%
67.585	RECREATIONAL AND COMMUNITY CENTER DISTRICT (LIBERTY SCHOOL DISTRICT)	NOT TO EXCEED 1/2%
67.587	COUNTY TRANSPORTATION INFRASTRUCTURE (NEW MADRID)	1/2%
67.671 – 67.685	COUNTY TOURISM SALES TAX	UP TO 7/8%
67.700 – 67.727	COUNTY CAPITAL IMPROVEMENTS TAX (ALL)	1/8%, 1/5, 1/4, 3/8, 1/2%
67.729	STORM WATER TAX (ALL EXCEPT ST LOUIS COUNTY)	1/10%
67.730 – 67.739	JACKSON COUNTY CAPITAL IMPROVEMENTS TAX	1/4, 3/8, 1/2, 1%
67.782	BOLLINGER & CAPE GIRARDEAU COUNTIES RECREATION TAX	1%
67.799	REGIONAL RECREATION DISTRICT	UP TO 1/2%
67.997	PERRY CO SENIOR SERVICES AND YOUTH PROGRAMS SALES TAX	UP TO 1/4%
67.1015	MARSHALL HOTEL/MOTEL TAX	UP TO 5%
67.1300	ECONOMIC DEVELOPMENT SALES TAX (CERTAIN CITIES/COUNTIES)	CO - 1/2%, CITY - 1%
67.1303	ECONOMIC DEVELOPMENT SALES TAX (CERTAIN CITIES/COUNTIES)	UP TO 1/2%
67.1305	LOCAL OPTION ECONOMIC DEVELOPMENT SALES TAX	UP TO 1/2%
67.1545	COMMUNITY DEVELOPMENT DISTRICTS	Increments of 1/8 up to 1%
67.1700 – 67.1713	COUNTY METROPOLITAN PARKS & RECREATION SALES TAX	1/10%
67.1715	METRO PARKS TAX – ARCH GROUNDS	UP TO 3/16%
67.1775	COMMUNITY SERVICES FOR CHILDREN SALES TAX	UP TO 1/4%
67.1922 – 67.1940	COUNTY WATER QUALITY SALES TAX	UP TO 1 1/2%
67.1950 – 67.1979	TOURISM COMMUNITY ENHANCEMENT DISTRICT	UP TO 1%
67.2000	COUNTY EXHIBITION CENTER AND RECREATION FACILITY DISTRICT	UP TO 1/4%
68.245	PORT AUTHORITY DISTRICT SALES AND USE TAX	Increments of 1/8 up to 1%
67.2030	CITY TOURISM TAX (CITY OF WESTON)	UP TO 1/2%
67.2040	PULASKI CO SHELTER FOR WOMEN & CHILDREN SALES TAX	1/8%
67.2500 – 67.2530	THEATRE, CULTURAL ART, ENTERTAINMENT DISTRICT SALES TAX	UP TO 1/2%
67.5012	PARKS, TRAILS AND GREENWAY DISTRICT TAX	1/10%
70.500 – 70.510	KANSAS – MISSOURI METROPOLITAN CULTURE DISTRICT	1/4%

STATUTE	TAX TYPE	RATE
70.515 – 70.545	KANSAS/MISSOURI REGIONAL INVESTMENT DISTRICT (CLAY, PLATTE, JACKSON, CASS, RAY, BUCHANAN)	UP TO 1/2%
82.875	INDEPENDENCE POLICE SERVICE SALES TAX	Increments of 1/8 up to 1%
92.400 – 92.421	KANSAS CITY PUBLIC MASS TRANSPORTATION SALES TAX	1/2%
92.500	ST. LOUIS CITY PUBLIC SAFETY SALES TAX	UP TO 1/2%
94.413	STORM WATER (CITIES WITH POPULATION OF MORE THAN 100,000)	1/10%
94.500 – 94.550	CITY SALES TAX	1/2, 7/8, 1%
94.577	CAPITAL IMPROVEMENTS TAX (ALL EXCEPT ST LOUIS COUNTY CITIES)	1/8, 1/4, 3/8, 1/2%
94.577.10	KANSAS CITY PUBLIC SAFETY, INCLUDING CAPITAL IMPROVEMENTS	1/8, 1/4, 3/8, 1/2%
94.578	SPRINGFIELD COMMUNITY IMPROVEMENT SALES TAX	1/8, 1/4, 3/8, 1/2 %
94.581	COLUMBIA PUBLIC SAFETY CAPITAL IMPROVEMENTS SALES TAX	UP TO 1%
94.585	EXCELSIOR SPRINGS COMMUNITY CENTER SALES TAX	Not to Exceed 1%
94.600 – 94.655	TRANSPORTATION TAX (KANSAS CITY, ST LOUIS CITY AND COUNTY)	UP TO 1/2 %
94.660	TRANSPORTATION TAX (ST LOUIS CITY AND COUNTY)	UP TO 1 %
94.700 – 94.755	TRANSPORTATION TAX (ALL EXCEPT KANSAS CITY, ST LOUIS CITY & COUNTY)	UP TO 1/2 %
94.838	LAMAR HEIGHTS FOOD TAX	UP TO 2%
94.850 – 94.857	SPECIAL MUNICIPAL SALES TAX (ST LOUIS COUNTY CITIES)	1/8, 1/4 %
94.890	ST LOUIS COUNTY CITIES CAPITAL IMPROVEMENT SALES TAX	1/2 %
94.900	EXCELSIOR SPRINGS , HARRISONVILLE, PECULIAR, BLUE SPRINGS & ST JOSEPH PUBLIC SAFETY SALES TAX	UP TO 1/2%
94.902	GLADSTONE, RAYTOWN, GRANDVIEW, LIBERTY & NORTH KANSAS CITY PUBLIC SAFETY SALES TAX	UP TO 1/2 %
94.950	JOPLIN HISTORICAL LOCATIONS & MUSEUM SALES TAX	UP TO 1/2%
94.1000	ST LOUIS MEDICAL INDIGENCE SALES TAX	1/8, 1/4, 3/8, 1/2, 5/8, 3/4, 7/8, 1%
94.1008	KIRKSVILLE ECONOMIC DEVELOPMENT SALES TAX	1/4, 1/2 , 3/4 ,1%
94.1010	CITY ECONOMIC DEVELOPMENT SALES TAX (JEFFERSON CITY ONLY)	1/8 , 1/4, 3/8,1/2, 3/4, 1%
94.1012	ECONOMIC DEVELOPMENT SALES TAX (POPLAR BLUFF)	1/2 %
95.579	SPRINGFIELD PUBLIC SAFETY , PENSION & HEALTH CARE SALES TAX	UP TO 1%
162.1100	ST LOUIS CITY DESEGREGATION	2/3 %
182.802	PUBLIC LIBRARY DISTRICT TAX (BUTLER, RIPLEY, WAYNE, STODDARD, NEW MADRID, DUNKLIN COUNTIES)	Not to Exceed 1/2%
184.500 – 184.503	KANSAS CITY ZOOLOGICAL DISTRICT (JACKSON, PLATTE, CASS, CLAY COUNTY)	UP TO 1/4%
190.035 – 190.041	AMBULANCE DISTRICT SALES TAX (Established after August 28,2011, except in St. Louis County)	Not to Exceed 1/2%
190.335 – 190.337	COUNTY EMERGENCY SERVICES TAX (ALL)	UP TO 1%
205.202	HOSPITAL DISTRICT	UP TO 1%
205.205	HOSPITAL DISTRICT SALES TAX (IRON AND MADISON COUNTY)	Not to Exceed 1%
221.407	REGIONAL JAIL DISTRICT	1/8 , 1/4, 3/8, 1/2 %
238.235 – 238.236	TRANSPORTATION DEVELOPMENT DISTRICT SALES TAX	Increments of 1/8% up to 1%
238.410	ST CHARLES COUNTY TRANSIT AUTHORITY SALES TAX	UP TO 1%
321.242	CITY FIRE PROTECTION DISTRICT	UP TO 1/4 %

STATUTE	TAX TYPE	RATE
321.246	FIRE PROTECTION DISTRICTS	UP TO 1/2 %
321.552 – 321.556	AMBULANCE PROTECTION DISTRICT	UP TO 1/2%
573.505	CABARET TAX	UP TO 10%
644.032 – 644.033	STORM WATER/LOCAL PARKS (ANY CITY OR COUNTY)	UP TO 1/2 %
644.034	WASTE WATER & WATER POLLUTION ABATEMENT	UP TO 1/4%
650.390 – 650.411	EMERGENCY COMMUNICATION SERVICES (ST LOUIS COUNTY ONLY)	Not to exceed 1/10 %

ADDITIONAL SALES/USE STATUTES	
32.085 – 32.087	PROCEDURES FOR LOCAL SALES TAX
144.010 – 144.525	STATE SALES TAX
144.600 – 144.745	STATE USE TAX
144.748 – 144.749	OLD LOCAL USE TAX
144.757 – 144.761	LOCAL OPTION USE TAX 144.757.2(1) Cities & Counties 144.757.2(2) St Louis Co 144.757.2(3) St Louis City Domestic Utility

STATUTE, ARTICLE OR RULE	TAX TYPE
66.351	MOTOR FUEL AND ST. LOUIS COUNTY CIGARETTE TAX
66.340	ST. LOUIS COUNTY CIGARETTE TAX
66.350	ST. LOUIS COUNTY CIGARETTE TAX
142.345	MOTOR FUEL
ARTICLE IV – SECTION 30(a)	MOTOR FUEL
ARTICLE IV – SECTION 30(b)	MOTOR VEHICLE SALES TAX AND MOTOR VEHICLE FEE INCREASES
12 CSR 10-7.320	MOTOR FUEL
12 CSR 10-16.170	ST. LOUIS COUNTY CIGARETTE TAX