## **Missouri Department of Revenue**

TA0307

## Taxation Division

## Sales and Use Change November 2020 (Updated 10/16/2020)

The manufacturing exemption use tax rate is 0.00%

CID=Community Improvement District; TDD=Transportation Development District; TCED=Tourism Community Enhancement District; PID=Port Improvement District;

The item tax code listed under each rate column is the 4 digit suffix of the Jurisdiction Code for the type of tax rate displayed

Buchanan County has rescinded the existing 1/4 percent county capital improvements sales tax. This tax also applied to the county's local use tax.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0000)	Food Sales Tax (1001)	Food Use Tax (1001)	Domestic Utility Rate (3200)	MFG Exempt Rate (4001)
BUCHANAN COUNTY	00000-021-000	5.5750%	5.5750%	2.5750%	2.5750%	0.0000%	1.3500%
BUCHANAN COUNTY TRI-COUNTY AMBULANCE DISTRICT	00000-021-001	6.0750%	5.5750%	3.0750%	2.5750%	0.0000%	1.8500%
AGENCY BUCHANAN COUNTY	00298-021-000	5.5750%	5.5750%	2.5750%	2.5750%	0.0000%	1.3500%
DEARBORN BUCHANAN COUNTY	18658-021-000	7.0750%	5.5750%	4.0750%	2.5750%	0.0000%	2.8500%
DE KALB BUCHANAN COUNTY	18946-021-000	5.5750%	5.5750%	2.5750%	2.5750%	0.0000%	1.3500%
EASTON BUCHANAN COUNTY TRI-COUNTY AMBULANCE DISTRICT	21034-021-000	6.5750%	5.5750%	3.5750%	2.5750%	0.0000%	2.3500%
FAUCETT BUCHANAN COUNTY	23824-021-000	5.5750%	5.5750%	2.5750%	2.5750%	0.0000%	1.3500%
GOWER BUCHANAN COUNTY TRI-COUNTY AMBULANCE DISTRICT	28036-021-000	7.3250%	6.8250%	4.3250%	3.8250%	0.0000%	3.1000%
LEWIS AND CLARK VILLAGE BUCHANAN COUNTY	41834-021-000	5.5750%	5.5750%	2.5750%	2.5750%	0.0000%	1.3500%
RUSHVILLE BUCHANAN COUNTY	63596-021-000	5.5750%	5.5750%	2.5750%	2.5750%	0.0000%	1.3500%
ST JOSEPH BUCHANAN COUNTY	64550-021-000	8.4500%	8.4500%	5.4500%	5.4500%	0.0000%	4.2250%
ST JOSEPH BUCHANAN COUNTY COOK CROSSINGS CID	64550-021-001	9.4500%	8.4500%	6.4500%	5.4500%	0.0000%	5.2250%
ST JOSEPH BUCHANAN COUNTY EAST HILLS CID	64550-021-002	9.4500%	9.4500%	6.4500%	6.4500%	0.0000%	5.2250%
ST JOSEPH BUCHANAN COUNTY ST JOSEPH DOWNTOWN CID	64550-021-003	8.9500%	8.4500%	5.9500%	5.4500%	0.0000%	4.7250%
ST JOSEPH BUCHANAN COUNTY ST JOSEPH GATEWAY TDD ST JOSEPH DOWNTOWN CID	64550-021-004	9.9500%	8.4500%	6.9500%	5.4500%	0.0000%	5.7250%
ST JOSEPH BUCHANAN COUNTY THE COMMONS CID	64550-021-005	9.4500%	8.4500%	6.4500%	5.4500%	0.0000%	5.2250%
ST JOSEPH BUCHANAN COUNTY 2317 BELT CID	64550-021-006	9.4500%	8.4500%	6.4500%	5.4500%	0.0000%	5.2250%
ST JOSEPH BUCHANAN COUNTY TUSCANY VILLAGE PROJECT I CID	64550-021-007	9.4500%	9.4500%	6.4500%	6.4500%	0.0000%	5.2250%
ST JOSEPH BUCHANAN COUNTY BECK ROAD AND BELT HIGHWAY CID	64550-021-008	9.4500%	9.4500%	6.4500%	6.4500%	0.0000%	5.2250%

Bethany 136 Community Improvement District has repealed the existing 1 percent district sales and use tax. This district included a portion of the city of Bethany. There were no unincorporated areas in this district. This district was fully overlapped by the Noel T Adams Ambulance District.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0000)	Food Sales Tax (1001)	Food Use Tax (1001)	Domestic Utility Rate (3200)	MFG Exempt Rate (4001)
BETHANY HARRISON COUNTY NOEL T ADAMS AMBULANCE DISTRICT	05068-081-000	7.8500%	5.4750%	4.8500%	2.4750%	0.0000%	3.6250%