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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 jurisdiction code to be a unique code encompassing a city (if business is within city limits), county, and any applicable districts 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 certain types of 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
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:**
- Submit the following by certified mail to the Department of Revenue:
  - Original signed ordinance/order that must include:
    - 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:**
- Verify the information provided by the city or county;
- Send a confirmation letter documenting the effective date of the tax;
- Request an Automated Clearing House (ACH) Agreement, which must be completed and returned for distribution purposes; and
  - The city/county must return the new/revised completed agreement on or before the 15th day of the month prior to the effective date of any new tax imposed.
- Notify businesses of the rate change and effective date.

**EFFECTIVE DATE:**
- **New Local Sales Tax:**
  Effective on the first day of the second calendar quarter following Department of Revenue notification.
- **Extension of Existing Local Sales Tax:**
  Effective on the first day of the first calendar quarter following Department of Revenue notification.

### LOCAL OPTION USE TAX

**REQUIRED STEPS/DOCUMENTS:**
- Submit the following by certified mail to the Department of Revenue:
  - Original signed ordinance/order that must include:
    - 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.

* A city or county may impose the local option use tax if a local sales tax is imposed.

**Local option use tax:**
- 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:**
- Update the tax rate records for each business with a location within the city or county;
- Request an Automated Clearing House (ACH) Agreement, which must be completed and returned for distribution purposes;
  - The city/county must return the new/revised completed agreement on or before the 15th day of the month prior to the effective date of any new tax imposed; and
  - Send a confirmation letter documenting the effective date of the tax.
- Notify businesses of the rate change and effective date following Department of Revenue notification.

**EFFECTIVE DATE:**
- **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 following Department of Revenue notification.
## District Tax

**Required Steps/Documents:**
- Submit the following by **certified** mail to the Department of Revenue:
  - Original signed ordinance/order that must include:
    - 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;
    - 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;
    - 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 partially in the district;
    - 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.
  - The district must notify the Department of Revenue of new businesses in the district.

**Department of Revenue Steps:**
- Verify the information provided by the district;
- Send a confirmation letter documenting the effective date of the tax;
- Request an Automated Clearing House (ACH) Agreement, which must be completed and returned for distribution purposes; and
  - The district must return the new/revised completed agreement **on or before the 15th day of the month prior** to the effective date of any new tax imposed.
- Notify businesses of the rate change and effective date.

**Effective Date:**
- **New Local District Tax:** Effective on the first day of the second calendar quarter following Department of Revenue notification.
- **Extension of Existing Local District Tax:** Effective on the first day of the first calendar quarter following Department of Revenue notification.

## Annexation – Sales Tax

**Required Steps/Documents:**
- Submit the following by **certified** mail to the Department of Revenue:
  - Original signed ordinance/order that must include:
    - 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.
  - 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;
  - Notification of annexations for cities in St. Louis County must also include a population count.

**Department of Revenue Steps:**
- 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:**
- **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.
IMPACT
Each business location is assigned a city code (if the business is inside city limits), a county code to identify the correct sales tax rate, and a code that represents all applicable districts.

- 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 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 district tax distribution monies.

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

<table>
<thead>
<tr>
<th>RESULTS IN:</th>
<th>TRANSACTIONS:</th>
</tr>
</thead>
</table>
| POSITIVE DISTRIBUTION | - Original or amended 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 (*Example: Location moved from outside to inside city limits*);  
- Tax returns processed as a result of audit findings, resulting in an additional amount due; or  
- Amended return filed to change previously reported use tax to sales tax. |
| NEGATIVE DISTRIBUTION | - Amended return filed:  
  ✓ 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.  
- Statutorily imposed fines against a political subdivision. |

ANNUAL POLITICAL SUBDIVISION FINANCIAL REPORTS
*Section 105.145, RSMo*, requires certain political subdivisions to file a financial report with the State Auditor’s office in compliance with *15 CSR 40-3.030*. Effective August 28, 2017, the State Auditor’s Office must notify the Missouri Department of Revenue if a political subdivision fails to file a timely financial statement. Failure to timely file a financial statement may subject the political subdivision to a fine of $500 per day. The Department may collect the fine authorized under this statute by offsetting any sales or use tax distributions due to the political subdivision.
**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:

<table>
<thead>
<tr>
<th>TAX COLLECTED BY RETAILERS</th>
<th>DUE DATE TO DOR</th>
<th>MONEY RECEIVED AND PROCESSED BY DOR</th>
<th>DISTRIBUTION TO CITIES AND COUNTIES</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>MONTHLY REPORTING</strong></td>
<td><strong>QUARTERLY REPORTING</strong></td>
<td><strong>ANNUAL REPORTING</strong></td>
<td></td>
</tr>
<tr>
<td>(TAXABLE SALES OVER $12,500)</td>
<td>(TAXABLE SALES $375 TO $12,500)</td>
<td>(TAXABLE SALES UNDER $375)</td>
<td>DUE DATE TO DOR</td>
</tr>
<tr>
<td>JAN</td>
<td>FEB 20</td>
<td>FEB</td>
<td>MAR</td>
</tr>
<tr>
<td>FEB</td>
<td>MAR 20</td>
<td>MAR</td>
<td>APR</td>
</tr>
<tr>
<td>MAR</td>
<td>APR 30</td>
<td>MAY</td>
<td>JUN</td>
</tr>
<tr>
<td>APR</td>
<td>MAY 20</td>
<td>MAY</td>
<td>JUN</td>
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<tr>
<td>MAY</td>
<td>JUN 20</td>
<td>JUN</td>
<td>JUL</td>
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<tr>
<td>JUN</td>
<td>JUL 31</td>
<td>AUG</td>
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<td>JUL</td>
<td>AUG 20</td>
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<td>AUG</td>
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<tr>
<td>SEP</td>
<td>OCT 31</td>
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<td>DEC</td>
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<tr>
<td>OCT</td>
<td>NOV 20</td>
<td>NOV</td>
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<td>NOV</td>
<td>DEC 20</td>
<td>DEC</td>
<td>JAN</td>
</tr>
<tr>
<td>DEC</td>
<td>JAN 31</td>
<td>FEB</td>
<td>MAR</td>
</tr>
</tbody>
</table>
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
- 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:
  - 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.

### MOTOR FUEL TAX
- 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:
  - 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.

### MOTOR VEHICLE FEE INCREASE
- 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:
  - 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.
ANNEXATION OR CENSUS – MOTOR VEHICLE SALES TAX, MOTOR FUEL TAX, MOTOR VEHICLE FEE INCREASE, AND ST. LOUIS COUNTY CIGARETTE TAX

**REQUIRED STEPS/DOCS:**
Submit the following to the Department of Revenue:
- A certified copy of the annexation or consolidation election results or a certified copy of the ordinance approving the annexation or consolidation; and
- 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:**
When changes take effect due to annexations:
- If Department of Revenue receives notification before the fifteenth of the month, the new population will be used in the next distribution.
- 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.

When changes take effect due to decennial census:
- 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.
- 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**

**SALES AND USE TAX DISTRIBUTION DETAIL REPORTS**
The Department of Revenue provides two reports which will provide monthly distribution detail. The Open Business Locations Report and Financial Sales and Use Tax Distribution Reports are available at no cost to each city, county and district. You may request access to these reports by registering as a Government User on the Department’s portal. MyTax Missouri can be accessed at the following link: [https://mytax.mo.gov](https://mytax.mo.gov). A Government User is a designated employee of a political subdivision who is authorized to access the portal.

To register as a Government User you must provide your first and last name, phone number and email address. Each individual with the political subdivision listed on the Request for Information or Audit of Local Sales and Use Tax Records ([Form 4379](https://mytax.mo.gov)) will need to register separately on MyTax Missouri as a Government User. Each Government User will receive an email with their temporary password at which time they may log into MyTax Missouri and set up a series of security questions. To complete your registration, you will need to provide the Department your User ID when completing Form 4379.

When you submit Form 4379, we will confirm your access to MyTax Missouri has been approved via email. After a Government User has been granted authorization by the Department they may log into their MyTax Missouri account and request access to the reports. The reports can be viewed on the Secure Reports tab within MyTax Missouri. If you need access to a report prior to the September 2017 distribution period, you will need to contact the Local Tax Unit to request those reports.
Please contact the Department of Revenue 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 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

- State law, Section 144.083, RSMo, requires businesses to demonstrate they are compliant with state sales and withholding tax laws before they can receive or obtain certain licenses that are required to conduct business in the state. In other words, a business must show that it has “No Tax Due”. Cities or counties can verify whether a business is tax compliant, before issuing or renewing a business license. A No Tax Due may be obtained at https://mytax.mo.gov or call (573) 751-9268.

Note: A business that makes NO retail sales is NOT required by Section 144.083, RSMo, to present a Certificate of No Tax Due in order to obtain or renew its license.

The Department is committed to making this requirement as easy as possible for political subdivisions. Obtaining a statement of No Tax Due is simple and quick, and it’s a free service. The Department has made access to the online No Tax Due System through a secure portal, MyTax Missouri. You may log onto the My Tax Missouri portal at https://mytax.mo.gov and sign up for access as a Government User. Once online access has been requested you must complete Form 4379A and submit to the Department. We will validate the information provided on the form and grant access requested to the No Tax Due System.
SAMPLE NO TAX DUE CERTIFICATE AND RETAIL SALES TAX LICENSE:

John Smith  
1234 Main Street  
Anytown, MO 99999

September 18, 2017

CERTIFICATE OF NO TAX DUE

RE: MISSOURI ID: 12345678  
Notice Number 200021493

To whom it may concern: The Department of Revenue, State of Missouri, certifies that the above listed taxpayer/account has filed all required returns and paid all SALES TAX due, including penalties and interest, and does not owe any SALES TAX, according to the records of the Missouri Department of Revenue, as of September 18, 2017. These records do not include returns that are not required to be filed as of this date for taxes previously collected or that have been filed but not yet processed by the Department.

This statement only applies to SALES TAX due and does not limit the authority of the Director of Revenue to assess, or collect liabilities under appeal, in default of an installment agreement entered into with the Director of Revenue or that become known to the Department as a result of an audit, a review of taxpayer's records, or a determination of successor liability.

THIS CERTIFICATE REMAINS VALID FOR 90 DAYS FROM THE ISSUANCE DATE.

TAXATION DIVISION

State of Missouri
MISSOURI RETAIL SALES LICENSE

LICENSEE  
TOWN NAME  
MISSOURI TAX IDENTIFICATION NUMBER:  

THE ISSUANCE OF THIS LICENSE IS CERTIFICATION THAT THE LICENSEE IS COMPLIANT WITH THE REQUIREMENTS OF CHAPTER 148, RSMO, AND THE MISSOURI CONSUMER PROTECTION ACT.

THIS LICENSE IS VALID UNTIL CANCELLED AND SUSPENDED BY THE LICENSOR OR REVOKED BY THE DIRECTOR OF REVENUE.

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

THIS LICENSE IS AUTHORIZED TO MAKE SALES IN ALL COUNTIES AND CONCEPTS WITHIN THE STATE OF MISSOURI AND IS AUTHORIZED TO COLLECT AND DEPOSIT ALL APPLICABLE STATE AND LOCAL SALES TAXES.

THE LICENSE IS NOT ASSIGNABLE OR TRANSFERABLE.
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
<table>
<thead>
<tr>
<th>STATUTE</th>
<th>TAX TYPE</th>
<th>RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>66.600 – 66.630</td>
<td>ST LOUIS COUNTY TAX</td>
<td>1%</td>
</tr>
<tr>
<td>67.391 – 67.395</td>
<td>COUNTY ANTI-DRUG</td>
<td>1/4%</td>
</tr>
<tr>
<td>67.500 – 67.545</td>
<td>COUNTY SALES TAX (ALL EXCEPT ST LOUIS COUNTY)</td>
<td>1/4, 3/8, 1/2%</td>
</tr>
<tr>
<td>67.547</td>
<td>COUNTY SALES TAX (ALL)</td>
<td>1/8, 1/4, 3/8, 1/2%</td>
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<tr>
<td>67.548</td>
<td>USE OF 67.547 IN CLAY &amp; PLATTE COUNTIES</td>
<td>1/8, 1/4, 3/8, 1/2%</td>
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<tr>
<td>67.571</td>
<td>MUSEUM/FESTIVAL SALES TAX (BUCHANAN COUNTY)</td>
<td>UP TO 2/10%</td>
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<tr>
<td>67.578</td>
<td>MUSEUM SALES TAX ANDREW COUNTY</td>
<td>UP TO 1/5%</td>
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<td>67.581</td>
<td>ST LOUIS COUNTY ADDITIONAL SALES TAX</td>
<td>275/1000%</td>
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<td>67.582</td>
<td>COUNTY LAW ENFORCEMENT (ALL EXCEPT ST LOUIS &amp; JACKSON COUNTIES)</td>
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<tr>
<td>67.583</td>
<td>COUNTY EMPLOYMENT BENEFIT SALES TAX (ST FRANCOIS COUNTY)</td>
<td>1/8%</td>
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<tr>
<td>67.584</td>
<td>JEFFERSON COUNTY LAW ENFORCEMENT SALES TAX</td>
<td>UP TO 1/2%</td>
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<tr>
<td>67.585</td>
<td>RECREATIONAL AND COMMUNITY CENTER DISTRICT (LIBERTY SCHOOL DISTRICT)</td>
<td>NOT TO EXCEED 1/2%</td>
</tr>
<tr>
<td>67.587</td>
<td>COUNTY TRANSPORTATION INFRASTRUCTURE (NEW MADRID)</td>
<td>1/2%</td>
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<tr>
<td>67.671 – 67.685</td>
<td>COUNTY TOURISM SALES TAX</td>
<td>UP TO 7/8%</td>
</tr>
<tr>
<td>67.700 – 67.727</td>
<td>COUNTY CAPITAL IMPROVEMENTS TAX (ALL)</td>
<td>1/8%, 1/5, 1/4, 3/8, 1/2%</td>
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<tr>
<td>67.729</td>
<td>STORM WATER TAX (ALL EXCEPT ST LOUIS COUNTY)</td>
<td>1/10%</td>
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<tr>
<td>67.730 – 67.739</td>
<td>JACKSON COUNTY CAPITAL IMPROVEMENTS TAX</td>
<td>1/4, 3/8, 1/2, 1%</td>
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<tr>
<td>67.782</td>
<td>BOLLINGER &amp; CAPE GIRARDEAU COUNTIES RECREATION TAX</td>
<td>1%</td>
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<td>67.799</td>
<td>REGIONAL RECREATION DISTRICT</td>
<td>UP TO 1/2%</td>
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<tr>
<td>67.997</td>
<td>PERRY CO SENIOR SERVICES AND YOUTH PROGRAMS SALES TAX</td>
<td>UP TO 1/4%</td>
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<tr>
<td>67.1015</td>
<td>MARSHALL HOTEL/MOTEL TAX</td>
<td>UP TO 5%</td>
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<tr>
<td>67.1300</td>
<td>ECONOMIC DEVELOPMENT SALES TAX (CERTAIN CITIES/COUNTIES)</td>
<td>CO - 1/2%, CITY - 1%</td>
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<tr>
<td>67.1303</td>
<td>ECONOMIC DEVELOPMENT SALES TAX (CERTAIN CITIES/COUNTIES)</td>
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<tr>
<td>67.1305</td>
<td>LOCAL OPTION ECONOMIC DEVELOPMENT SALES TAX</td>
<td>UP TO 1/2%</td>
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<tr>
<td>67.1545</td>
<td>COMMUNITY DEVELOPMENT DISTRICTS</td>
<td>Increments of 1/8 up to 1%</td>
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<tr>
<td>67.1700 – 67.1713</td>
<td>COUNTY METROPOLITAN PARKS &amp; RECREATION SALES TAX</td>
<td>1/10%</td>
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<tr>
<td>67.1715</td>
<td>METRO PARKS TAX – ARCH GROUNDS</td>
<td>UP TO 3/16%</td>
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<td>67.1775</td>
<td>COMMUNITY SERVICES FOR CHILDREN SALES TAX</td>
<td>UP TO 1/4%</td>
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<tr>
<td>67.1922 – 67.1940</td>
<td>COUNTY WATER QUALITY SALES TAX</td>
<td>UP TO 1 1/2%</td>
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<tr>
<td>67.1950 – 67.1979</td>
<td>TOURISM COMMUNITY ENHANCEMENT DISTRICT</td>
<td>UP TO 1%</td>
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<td>67.2000</td>
<td>COUNTY EXHIBITION CENTER AND RECREATION FACILITY DISTRICT</td>
<td>UP TO 1/4%</td>
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<td>68.245</td>
<td>PORT AUTHORITY DISTRICT SALES AND USE TAX</td>
<td>Increments of 1/8 up to 1%</td>
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<tr>
<td>67.2030</td>
<td>CITY TOURISM TAX (CITY OF WESTON)</td>
<td>UP TO 1/2%</td>
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<td>67.2040</td>
<td>PULASKI CO SHELTER FOR WOMEN &amp; CHILDREN SALES TAX</td>
<td>1/8%</td>
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<tr>
<td>67.2500 – 67.2530</td>
<td>THEATRE, CULTURAL ART, ENTERTAINMENT DISTRICT SALES TAX</td>
<td>UP TO 1/2%</td>
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<tr>
<td>67.5012</td>
<td>PARKS, TRAILS AND GREENWAY DISTRICT TAX</td>
<td>1/10%</td>
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<tr>
<td>70.500 – 70.510</td>
<td>KANSAS – MISSOURI METROPOLITAN CULTURE DISTRICT</td>
<td>1/4%</td>
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<tr>
<td>Statute</td>
<td>Tax Type</td>
<td>Rate</td>
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<tr>
<td>70.515 – 70.545</td>
<td>Kansas/Missouri Regional Investment District (Clay, Platte, Jackson, Cass, Ray, Buchanan)</td>
<td>Up to 1/2%</td>
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<tr>
<td>82.875</td>
<td>Independence Police Service Sales Tax</td>
<td>Increments of 1/8 up to 1%</td>
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<tr>
<td>92.400 – 92.421</td>
<td>Kansas City Public Mass Transportation Sales Tax</td>
<td>1/2%</td>
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<tr>
<td>92.500</td>
<td>St. Louis City Public Safety Sales Tax</td>
<td>Up to 1/2%</td>
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<tr>
<td>94.413</td>
<td>Storm Water (Cities with Population of More Than 100,000)</td>
<td>1/10%</td>
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<tr>
<td>94.500 – 94.550</td>
<td>City Sales Tax</td>
<td>1/2, 7/8, 1%</td>
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<tr>
<td>94.577</td>
<td>Capital Improvements Tax (All Except St. Louis County Cities)</td>
<td>1/8, 1/4, 3/8, 1/2%</td>
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<tr>
<td>94.577.10</td>
<td>Kansas City Public Safety, Including Capital Improvements</td>
<td>1/8, 1/4, 3/8, 1/2%</td>
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<tr>
<td>94.578</td>
<td>Springfield Community Improvement Sales Tax</td>
<td>1/8, 1/4, 3/8, 1/2 %</td>
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<tr>
<td>94.581</td>
<td>Columbia Public Safety Capital Improvements Sales Tax</td>
<td>Up to 1%</td>
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<tr>
<td>94.585</td>
<td>Excelsior Springs Community Center Sales Tax</td>
<td>Not to Exceed 1%</td>
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<tr>
<td>94.600 – 94.655</td>
<td>Transportation Tax (Kansas City, St. Louis City and County)</td>
<td>Up to 1/2 %</td>
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<tr>
<td>94.660</td>
<td>Transportation Tax (St. Louis City and County)</td>
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<td>94.700 – 94.755</td>
<td>Transportation Tax (All Except Kansas City, St. Louis City &amp; County)</td>
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<tr>
<td>94.838</td>
<td>Lamar Heights Food Tax</td>
<td>Up to 2%</td>
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<tr>
<td>94.850 – 94.857</td>
<td>Special Municipal Sales Tax (St. Louis County Cities)</td>
<td>1/8, 1/4 %</td>
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<tr>
<td>94.890</td>
<td>St. Louis County Cities Capital Improvement Sales Tax</td>
<td>1/2 %</td>
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<tr>
<td>94.900</td>
<td>Excelsior Springs, Harrisonville, Peculiar, Blue Springs &amp; St. Joseph Public Safety Sales Tax</td>
<td>Up to 1/2%</td>
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<tr>
<td>94.902</td>
<td>Gladstone, Raytown, Grandview, Liberty &amp; North Kansas City Public Safety Sales Tax</td>
<td>Up to 1/2 %</td>
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<tr>
<td>94.950</td>
<td>Joplin Historical Locations &amp; Museum Sales Tax</td>
<td>Up to 1/2%</td>
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<tr>
<td>94.1000</td>
<td>St. Louis Medical Indigence Sales Tax</td>
<td>1/8, 1/4, 3/8, 1/2, 5/8, 3/4, 7/8, 1%</td>
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<tr>
<td>94.1008</td>
<td>Kirksville Economic Development Sales Tax</td>
<td>1/4, 1/2 , 3/4, 1%</td>
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<tr>
<td>94.1010</td>
<td>City Economic Development Sales Tax (Jefferson City Only)</td>
<td>1/8 , 1/4, 3/8,1/2, 3/4, 1%</td>
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<tr>
<td>94.1012</td>
<td>Economic Development Sales Tax (Poplar Bluff)</td>
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<tr>
<td>95.579</td>
<td>Springfield Public Safety, Pension &amp; Health Care Sales Tax</td>
<td>Up to 1%</td>
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<tr>
<td>162.1100</td>
<td>St. Louis City Desegregation</td>
<td>2/3 %</td>
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<tr>
<td>182.802</td>
<td>Public Library District Tax (Butler, Ripley, Wayne, Stoddard, New Madrid, Dunklin Counties)</td>
<td>Not to Exceed 1/2%</td>
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<tr>
<td>184.500 – 184.503</td>
<td>Kansas City Zoological District (Jackson, Platte, Cass, Clay County)</td>
<td>Up to 1/4%</td>
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<tr>
<td>190.035 – 190.041</td>
<td>Ambulance District Sales Tax (Established after August 28, 2011, except in St. Louis County)</td>
<td>Not to Exceed 1/2%</td>
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<tr>
<td>190.335 – 190.337</td>
<td>County Emergency Services Tax (All)</td>
<td>Up to 1%</td>
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<tr>
<td>205.202</td>
<td>Hospital District</td>
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<tr>
<td>205.205</td>
<td>Hospital District Sales Tax (Iron and Madison County)</td>
<td>Not to Exceed 1%</td>
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<tr>
<td>221.407</td>
<td>Regional Jail District</td>
<td>1/8 , 1/4, 3/8, 1/2 %</td>
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<td>238.235 – 238.236</td>
<td>Transportation Development District Sales Tax</td>
<td>Increments of 1/8% up to 1%</td>
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<tr>
<td>238.410</td>
<td>St. Charles County Transit Authority Sales Tax</td>
<td>Up to 1%</td>
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<tr>
<td>321.242</td>
<td>City Fire Protection District</td>
<td>Up to 1/4 %</td>
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<tr>
<td>STATUTE</td>
<td>TAX TYPE</td>
<td>RATE</td>
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<tr>
<td>321.246</td>
<td>FIRE PROTECTION DISTRICTS</td>
<td>UP TO 1/2 %</td>
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<tr>
<td>321.552 – 321.556</td>
<td>AMBULANCE PROTECTION DISTRICT</td>
<td>UP TO 1/2%</td>
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<tr>
<td>573.505</td>
<td>CABARET TAX</td>
<td>UP TO 10%</td>
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<tr>
<td>644.032 – 644.033</td>
<td>STORM WATER/LOCAL PARKS (ANY CITY OR COUNTY)</td>
<td>UP TO 1/2%</td>
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<tr>
<td>644.034</td>
<td>WASTE WATER &amp; WATER POLLUTION ABATEMENT</td>
<td>UP TO 1/4%</td>
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<tr>
<td>650.390 – 650.411</td>
<td>EMERGENCY COMMUNICATION SERVICES (ST LOUIS COUNTY ONLY)</td>
<td>Not to exceed 1/10 %</td>
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**ADDITIONAL SALES/USE STATUTES**

<table>
<thead>
<tr>
<th>STATUTE</th>
<th>TAX TYPE</th>
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<tbody>
<tr>
<td>32.085 – 32.087</td>
<td>PROCEDURES FOR LOCAL SALES TAX</td>
</tr>
<tr>
<td>144.010 – 144.525</td>
<td>STATE SALES TAX</td>
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<tr>
<td>144.600 – 144.745</td>
<td>STATE USE TAX</td>
</tr>
<tr>
<td>144.748 – 144.749</td>
<td>OLD LOCAL USE TAX</td>
</tr>
<tr>
<td>144.757 – 144.761</td>
<td>LOCAL OPTION USE TAX 144.757.2(1) Cities &amp; Counties 144.757.2(2) St Louis Co 144.757.2(3) St Louis City Domestic Utility</td>
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</tbody>
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**STATUTE, ARTICLE OR RULE**

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