



# Local Government Tax Guide



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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](mailto: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**.

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

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

**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 State of Missouri, district showing street names and district boundaries;
  - GIS File to be submitted to Department of Revenue
    - NOTE: The electronic file format PDF, JPEG and other commonly used to transmit documents are not a valid equivalent to a GIS file.
  - For GIS, the state of Missouri is standardized on the ESRI software platform

**Preferred file formats:**

ESRI Shape file  
ESRI file geodatabase

**Acceptable file format alternatives:**

Geo-referenced AutoCad DWG/DWF  
Microstation Design file  
GeoJSON  
KML

**Preferred map projections:**

UTM NAD83 Zone 15  
NAD 1983 State Plane Missouri (any zone) feet

**Acceptable map projection alternative:**

WGS 1984

**Preferred attributes:**

<b>Name</b>	<b>Example</b>
District Name	Sample County Fire Protection District
County	Sample
Filing Date	3-1-2019
Expiration Date	3-1-2029

- Maps must be of professional quality and accurately drawn.
- All text must be legible and line work clear
- Scaled version of an original is acceptable, as long as it is legible
- Rough sketches or pictorial drawings will not be accepted.
- A map of the district must include:
  - District boundary line distinctly visible against the map background
  - Within and adjacent to the district: label all names of existing street names, roads and highways
  - Preferred within and adjacent to the district:
    - Parcel IDs of the properties involved
    - Parcel 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.

<p><b>REQUIRED STEPS/ DOCUMENTS: (Continued)</b></p>	<ul style="list-style-type: none"> <li>▪ 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"> <li>▪ For districts that are partially located within a city or county be sure to include all possible addresses within the district.</li> <li>▪ If a district covers an entire city or county all businesses located within that city or county will be automatically registered in the district.</li> </ul> </li> <li>▪ Indicate if your district overlaps any other districts. Specify any businesses in overlapping areas.</li> <li>▪ List of district officials (name/ title/telephone number) to be used as a reference.</li> <li>▪ Provide the name, title, phone number and address to where all future correspondence, phone calls, and distribution payments concerning this tax should be sent.</li> <li>▪ Notify the Department of Revenue with updates as changes occur.</li> </ul> <p>The district must notify the Department of Revenue of new businesses in the district.</p>
<p><b>DEPARTMENT OF REVENUE STEPS:</b></p>	<ul style="list-style-type: none"> <li>- Verify the information provided by the district;</li> <li>- Send a confirmation letter documenting the effective date of the tax;</li> <li>- Request an Automated Clearing House (ACH) Agreement, which must be completed and returned for distribution purposes; and <ul style="list-style-type: none"> <li>▪ The district <u>must return</u> the new/revised completed agreement <u>on or before the 15<sup>th</sup> day of the month prior</u> to the effective date of any new tax imposed.</li> </ul> </li> <li>- Notify businesses of the rate change and effective date.</li> </ul>
<p><b>EFFECTIVE DATE:</b></p>	<ul style="list-style-type: none"> <li>- <b>New Local District Tax:</b> Effective on the first day of the second calendar quarter following Department of Revenue notification.</li> <li>- <b>Extension of Existing Local District Tax:</b> Effective on the first day of the first calendar quarter following Department of Revenue notification.</li> </ul>

**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 of the State of Missouri detailing the new boundaries of the city or county;
  - GIS File to be submitted to Department of Revenue
    - NOTE: The electronic file format PDF, JPEG and other commonly used to transmit documents are not a valid equivalent to a GIS file.
  - For GIS, the state of Missouri is standardized on the ESRI software platform

**Preferred file formats:**

ESRI Shape file  
ESRI file geodatabase

**Acceptable file format alternatives:**

Geo-referenced AutoCad DWG/DWF  
Microstation Design file  
GeoJSON  
KML

**Preferred map projections:**

UTM NAD83 Zone 15  
NAD 1983 State Plane Missouri (any zone) feet

**Acceptable map projection alternative:**

WGS 1984

**Preferred attributes:**

Name	Example
City Name	Sample
County	Sample
Filing Date	3-1-2019
Expiration Date	3-1-2029

- Maps must be of professional quality and accurately drawn.
- All text must be legible and line work clear
- Scaled version of an original is acceptable, as long as it is legible
- Rough sketches or pictorial drawings will not be accepted.
- A map of the city must include:
  - City boundary line distinctly visible against the map background
  - Within and adjacent to the city: label all names of existing street names, roads and highways
  - Preferred within and adjacent to the city:
    - Parcel IDs of the properties involved
    - Parcel boundaries
- 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.

## TAX DISTRIBUTION

### 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:

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

### 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.



## 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 31<sup>st</sup> 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 20<sup>th</sup> 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 <sup>ST</sup> QUARTER	ANNUAL FILER	FEB 20	FEB	MAR
FEB			MAR 20	MAR	APR
MAR			APR 30	MAY	JUN
APR	2 <sup>ND</sup> QUARTER		MAY 20	MAY	JUN
MAY			JUN 20	JUN	JUL
JUN			JUL 31	AUG	SEP
JUL	3 <sup>RD</sup> QUARTER		AUG 20	AUG	SEP
AUG			SEP 20	SEP	OCT
SEP			OCT 31	NOV	DEC
OCT	4 <sup>TH</sup> 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 20<sup>th</sup> 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"> <li>• 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"> <li>- 10% to counties with allocation based 50% on road mileage and 50% on rural land valuation;</li> <li>- 15% to cities with allocation based on population from the last federal decennial census;</li> <li>- 2% to the state transportation fund; and</li> <li>- 73% to the state road fund.</li> </ul> </li> <li>• The remaining 50% of the 3% state sales tax on motor vehicles is distributed to the state road bond fund.</li> </ul>	<ul style="list-style-type: none"> <li>• 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"> <li>- 10% to counties;</li> <li>- 15% to cities; and</li> <li>- 75% to the state road fund.</li> </ul> </li> <li>• 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.</li> <li>• Cities receive their distribution of the state fuel tax based on population from the last federal decennial census.</li> <li>• Counties receive their distribution of the state fuel tax based 50% on county road mileage and 50% on rural land valuation.</li> </ul>	<ul style="list-style-type: none"> <li>• 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"> <li>- 10% percent to counties;</li> <li>- 15% to cities; and</li> <li>- 75% to the state road fund.</li> </ul> </li> <li>• Cities receive their distribution of the increased fees based on population from the last federal decennial census.</li> <li>• Counties receive their distribution of the increased fees based 50% on county road mileage and 50% on rural land valuation.</li> </ul>

### 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 15<sup>th</sup> 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	
<b>REQUIRED STEPS/ DOCUMENTS:</b>	<p><b>Submit the following to the Department of Revenue:</b></p> <ul style="list-style-type: none"> <li><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</li> <li><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.</li> </ul>
<b>EFFECTIVE DATE:</b>	<p><b>When changes take effect due to annexations :</b></p> <ul style="list-style-type: none"> <li><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.</li> <li><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.</li> </ul> <p><b>When changes take effect due to decennial census:</b></p> <ul style="list-style-type: none"> <li><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.</li> <li><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.</li> </ul>

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](mailto: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>. 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](#)) 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](mailto: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](mailto: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:**

TAXATION DIVISION  
PO BOX 3000  
JEFFERSON CITY, MO 65105-3000



Missouri  
DEPARTMENT OF REVENUE

Telephone: 573-751-5860  
Fax: 573-522-1722  
E-mail: [businesstaxregister@dor.mo.gov](mailto:businesstaxregister@dor.mo.gov)

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John Smith  
1234 Main Street  
Anytown, MO 99999

September 18, 2017

**CERTIFICATE OF NO TAX DUE**

RE: MISSOURI ID: 12345678  
Notice Number 2000021493

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, or 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: TEST LICENSE  
7 FOMCH DR  
CHEROKEE VILLAGE AR 72529

LICENSE ISSUED: January 31, 2017

MISSOURI TAX IDENTIFICATION NUMBER: 8886888

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

DO-191 (03-07-1)

## 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 20<sup>th</sup> 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 20<sup>th</sup>).***
4. ***Distribution will be issued by March 10<sup>th</sup>.***

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

1. **E-mail:** [localgov@dor.mo.gov](mailto: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: 06/2019**

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	ST LOUIS COUNTY PUBLIC SAFETY SALES TAX	1/8, 1/4, 3/8, 1/2% (cannot be in excess of 1% combined)
67.547	ST LOUIS COUNTY ZOOLOGICAL SALES TAX	1/8, 1/4, 3/8, 1/2% (Cannot exceed 1/8% beginning 8/28/17) (Cannot be in excess of 1% combined)
67.547	COUNTY SALES TAX (ALL)	1/8, 1/4, 3/8, 1/2% (Cannot be in excess of 1% combined)
67.547	ST LOUIS PUBLIC CITY SAFETY SALES TAX	1/8, 1/4, 3/8, 1/2% (Cannot be in excess of 1% combined)
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%
67.584	JEFFERSON COUNTY LAW ENFORCEMENT SALES TAX	UP TO 1/2%
67.587	COUNTY TRANSPORTATION INFRASTRUCTURE (NEW MADRID)	1/2%
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%
67.799	REGIONAL RECREATION DISTRICT	UP TO 1/2%
67.799	COUNTY REGIONAL RECREATION DISTRICT	UP TO 1/2%
67.997	PERRY CO SENIOR SERVICES AND YOUTH PROGRAMS SALES TAX	UP TO 1/4%
67.1305	LOCAL OPTION ECONOMIC DEVELOPMENT SALES TAX IN-LIEU OF 67.1300 AND 67.1303	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%
67.1950 – 67.1979	TOURISM COMMUNITY ENHANCEMENT DISTRICT	UP TO 1%
67.2030	CITY TOURISM TAX (CITY OF WESTON)	UP TO 1/2%
68.245	PORT AUTHORITY SALES AND USE TAX	Increments of 1/8% up to 1%
70.500 – 70.510	KANSAS – MISSOURI METROPOLITAN CULTURE DISTRICT	1/4%
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%
94.500 – 94.550	CITY SALES TAX	Not to exceed 1% (Cannot be in excess of 2% combined)
94.577	CAPITAL IMPROVEMENTS TAX (ALL EXCEPT ST LOUIS COUNTY CITIES) (SEE 94.577.10 BELOW – EFFECTIVE 2010)	1/8, 1/4, 3/8, 1/2%



STATUTE	TAX TYPE	RATE
94.579	SPRINGFIELD PUBLIC SAFETY, PENSION & HEALTH CARE SALES TAX	UP TO 1%
94.585	EXCELSIOR SPRINGS COMMUNITY CENTER SALES TAX	Not to Exceed 1%
94.600 – 94.655	TRANSPORTATION TAX (ST LOUIS COUNTY)	UP TO 1/2 %
94.660	ST LOUIS METRO LINK TRANSPORTATION TAX ( ST LOUIS COUNTY)	UP TO 1 %
94.660 – 94.655	TRANSPORTATION TAX ( KANSAS CITY AND ST LOUIS CITY)	UP TO 1/2 %
94.660	ST LOUIS METRO LINK TRANSPORTATION TAX ( ST LOUIS CITY)	UP TO 1 %
94.700 – 94.755	TRANSPORTATION TAX (ALL EXCEPT KANSAS CITY, ST LOUIS CITY & COUNTY)	UP TO 1/2 %
94.805	BRANSON FOOD TAX	UP TO 2%
94.838	LAMAR HEIGHTS FOOD TAX	UP TO 2%
94.850 – 94.857	SPECIAL MUNICIPAL SALES TAX (ST LOUIS COUNTY CITIES) No ACH Sent	1/8, 1/4 %
94.890	ST LOUIS COUNTY CITIES CAPITAL IMPROVEMENT SALES TAX	1/2 %
94.900	CENTRALIA, EXCELSIOR SPRINGS , HARRISONVILLE, LEBANON, PECULIAR, BLUE SPRINGS, ST JOSEPH, & PORTAGEVILLE PUBLIC SAFETY SALES TAX	UP TO 1/2%
94.902	GLADSTONE, NORTH KANSAS CITY, RAYTOWN, GRANDVIEW, LIBERTY, RIVERSIDE, & FAYETTE PUBLIC SAFETY SALES TAX	UP TO 1/2 %
94.903	BRANSON PUBLIC SAFETY SALES TAX (CERTAIN 4 <sup>TH</sup> CLASS CITIES)	UP TO 1/2%
94.1008	KIRKSVILLE ECONOMIC DEVELOPMENT SALES TAX	1/4, 1/2 , 3/4 ,1%
94.1012	ECONOMIC DEVELOPMENT SALES TAX (POPLAR BLUFF)	1/2 %
162.1100	ST LOUIS CITY DESEGREGATION	2/3 %
182.802	PUBLIC LIBRARY DISTRICT TAX (BUTLER, RIPLEY, WAYNE, STODDARD, NEW MADRID, DUNKLIN, & CEDAR 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	EMERGENCY SERVICES DISTRICT	UP TO 1%
190.335 – 190.337	COUNTY EMERGENCY SERVICES TAX	UP TO 1%
205.202	HOSPITAL DISTRICT (COUNTY TAX)	UP TO 1%
205.205	HOSPITAL DISTRICT SALES TAX (IRON AND MADISON COUNTY)	Not to Exceed 1%
221.407	REGIONAL JAIL DISTRICT *7/2016 – Governor signs that extends date for the ability for others to impose a jail district under this statute to 9/30/2028 from 9/30/2015.	1/8 , 1/4, 3/8, 1/2 %
238.235	TRANSPORTATION DEVELOPMENT DISTRICT SALES TAX (DOR collects 1/2010)	Increments of 1/8% up to 1%
238.236	TRANSPORTATION DEVELOPMENT DISTRICT SALES TAX	Increments of 1/8% up to 1%
321.242	FIRE PROTECTION DISTRICT ( One city, has same boundaries)	UP TO 1/2 %
321.242	CITY FIRE PROTECTION DISTRICT – Can Apply to Use Tax	UP TO 1/4 %
321.246	FIRE PROTECTION DISTRICTS	UP TO 1/2%
321.552 – 321.556	FIRE PROTECTION DISTRICT	UP TO 1/2%
321.552 – 321.556	AMBULANCE DISTRICT	UP TO 1/2%
573.505	CABARET TAX	UP TO 10%
644.032 – 644.033	STORM WATER/LOCAL PARKS (ANY COUNTY)	UP TO 1/2 %
644.032 – 644.033	STORM WATER/LOCAL PARKS (ANY CITY)	UP TO 1/2 %
650.390 – 650.411	EMERGENCY COMMUNICATION SERVICES (ST LOUIS COUNTY ONLY)	Not to exceed 1/10 %

STATUTE	LOCAL TAX STATUTES	RATE
	Statutes Not Yet Adopted by at Least One City/County/District	
67.548	USE OF 67.547 IN CLAY & PLATTE COUNTIES	1/8 , 1/4, 3/8, 1/2 %
67.571	MUSEUM/FESTIVAL SALES TAX (BUSHANAN COUNTY)	UP TO 2/10%
67.583	COUNTY EMPLOYMENT BENEFIT SALES TAX (ST FRANCOIS COUNTY)	UP TO 1/8%
67.585	RECREATIONAL AND COMMUNITY CENTER DISTRICT (LIBERTY SCHOOL DISTRICT)	Not to Exceed 1/2%
67.671 – 67.685	COUNTY TOURISM SALES TAX	UP TO 7/8%
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%
67.1015	MARSHALL HOTEL/MOTEL TAX	UP TO 5%
67.1300	ECONOMIC DEVELOPMENT SALES TAX (CERTAIN CITIES/COUNTIES)	COUNTY – 1/2 %, CITY – 1%
67.1303	ECONOMIC DEVELOPMENT SALES TAX (CERTAIN CITIES/COUNTIES)	UP TO 1/2 %
67.1922 – 67.1940	COUNTY WATER QUALITY SALES TAX	UP TO 1 1/2 %
67.2000	COUNTY EXHIBITION & RECREATION FACILITY DISTRICT	UP TO 1/4 %
67.2040	PULASKI CO SHELTER FOR WOMEN & CHILDREN SALES TAX (EXPIRES 3 YRS AFTER EFF DATE)	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 %
70.515 – 70.545	KANSAS/MISSOURI REGIONAL INVESTMENT DISTRICT (CLAY, PLATTE, JACKSON, CASS, RAY, BUCHANAN)	UP TO 1 1/2 %
82.875	INDEPENDENCE POLICE SERVICE SALES TAX	Increments of 1/8% up to 1%
94.413	STORM WATER (CITIES WITH POPULATION OF MORE THAN 100,000)	1/10 %
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%
94.950	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 %
238.410	ST CHARLES COUNTY TRANSIT AUTHORITY SALES TAX	UP TO 1 %
644.034	WASTE WATER & SOIL POLLUTION ABATEMENT	UP TO 1/4 %

**N/A = NOT YET ADPPTED, CODES ARE NOT ASSIGNED UNTIL ADOPTED**

**\*Tax code will have to be built**

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 (144.748 FOUND UNCONSTITUTIONAL AND 144.749 REPEALED)
144.757 – 144.761	LOCAL OPTION USE TAX 144.757.2(1) Cities & Counties 144.757.2(2)(a); St Louis Co 144.757.2(2)(b); St Louis Co 144.757.2(3) St Louis City
67.1545	LOCAL OPTION USE TAX FOR DISTRICTS