

**MISSOURI DEPARTMENT OF REVENUE  
MOTOR VEHICLE BUREAU  
LOCAL OPTION USE TAX CHART  
(Rev. 12/01/16)**

**TO BE USED FOR THE MONTHS OF JANUARY, FEBRUARY, AND MARCH 2017**

**Local Option Use Tax continues to be collected on manufactured homes purchased out-of-state and to manufactured homes sold by Missouri individuals if the seller purchased the home prior to 1985.**

**COUNTY LOCAL OPTION USE TAX RATES**

**The tax rates below apply if you live outside the city limits or if your city does not impose a local option use tax.**

<b>SITE CODE</b>	<b>COUNTY NAME</b>	<b>COUNTY</b>	<b>TAX RATE</b>	
2054	ADAIR COUNTY	ADAIR COUNTY	1.000%	
1659	ANDREW COUNTY	ANDREW COUNTY	1.700%	
2055	ATCHISON COUNTY	ATCHISON COUNTY	2.250%	
1664	BATES COUNTY	BATES COUNTY	1.000%	
2059	BENTON COUNTY	BENTON COUNTY	1.375%	
2060	BOLLINGER COUNTY	BOLLINGER COUNTY	1.625%	
2062	BUCHANAN COUNTY	BUCHANAN COUNTY	1.600%	INCREASE
2024	CALDWELL COUNTY	CALDWELL COUNTY	2.000%	
2064	CALLAWAY COUNTY	CALLAWAY COUNTY	1.000%	
2065	CAMDEN COUNTY	CAMDEN COUNTY	1.250%	
2066	CAPE GIRARDEAU CNTY	CAPE GIRARDEAU CNTY	1.000%	
2014	CARROLL COUNTY	CARROLL COUNTY	1.250%	
2068	CASS COUNTY	CASS COUNTY	1.750%	
1685	CHARITON COUNTY	CHARITON COUNTY	1.875%	
2072	CLAY COUNTY	CLAY COUNTY	0.875%	
2013	CLINTON COUNTY	CLINTON COUNTY	0.500%	DECREASE
1686	COLE COUNTY	COLE COUNTY	1.500%	
2073	COOPER COUNTY	COOPER COUNTY	1.750%	
1693	DADE COUNTY	DADE COUNTY	1.750%	
1987	DAVIESS COUNTY	DAVIESS COUNTY	1.500%	
2076	DEKALB COUNTY	DEKALB COUNTY	1.000%	
2080	DUNKLIN COUNTY	DUNKLIN COUNTY	1.000%	
2082	GENTRY COUNTY	GENTRY COUNTY	1.000%	
2085	HARRISON COUNTY	HARRISON COUNTY	1.250%	
1870	HENRY COUNTY	HENRY COUNTY	1.450%	
2193	HOLT COUNTY	HOLT COUNTY	2.500%	
2088	HOWARD COUNTY	HOWARD COUNTY	2.625%	
2093	JOHNSON COUNTY	JOHNSON COUNTY	2.250%	
2094	KNOX COUNTY	KNOX COUNTY	2.500%	
2340	LAFAYETTE COUNTY	LAFAYETTE COUNTY	1.625%	
2096	LAWRENCE COUNTY	LAWRENCE COUNTY	1.125%	
1750	LEWIS COUNTY	LEWIS COUNTY	2.625%	
1880	LINN COUNTY	LINN COUNTY	1.500%	

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<b>SITE CODE</b>	<b>COUNTY NAME</b>	<b>COUNTY</b>	<b>TAX RATE</b>
2098	LIVINGSTON COUNTY	LIVINGSTON COUNTY	0.750%
2100	MACON COUNTY	MACON COUNTY	1.750%
1761	MARIES COUNTY	MARIES COUNTY	1.666%
2102	MARION COUNTY	MARION COUNTY	1.375%
2103	MERCER COUNTY	MERCER COUNTY	2.250%
1952	MILLER COUNTY	MILLER COUNTY	1.000%
2105	MONITEAU COUNTY	MONITEAU COUNTY	1.000%
1772	MONROE COUNTY	MONROE COUNTY	1.000%
2107	MORGAN COUNTY	MORGAN COUNTY	1.000%
2110	NODAWAY COUNTY	NODAWAY COUNTY	1.500%
2112	OSAGE COUNTY	OSAGE COUNTY	1.750%
2115	PERRY COUNTY	PERRY COUNTY	1.875%
1793	PETTIS COUNTY	PETTIS COUNTY	1.000%
1796	PLATTE COUNTY	PLATTE COUNTY	1.375%
2120	PUTNAM COUNTY	PUTNAM COUNTY	2.000%
2121	RALLS COUNTY	RALLS COUNTY	2.500%
2122	RANDOLPH COUNTY	RANDOLPH COUNTY	1.250%
2123	RAY COUNTY	RAY COUNTY	1.500%
1896	ST CHARLES COUNTY	ST CHARLES COUNTY	1.725%
2129	SALINE COUNTY	SALINE COUNTY	1.375%
2131	SCOTLAND COUNTY	SCOTLAND COUNTY	1.250%
2132	SCOTT COUNTY	SCOTT COUNTY	1.000%
1994	SHELBY COUNTY	SHELBY COUNTY	1.500%
1827	STONE COUNTY	STONE COUNTY	1.750%
2135	SULLIVAN COUNTY	SULLIVAN COUNTY	2.750%
2139	WARREN COUNTY	WARREN COUNTY	1.500%
1953	WASHINGTON COUNTY	WASHINGTON COUNTY	2.500%
2140	WAYNE COUNTY	WAYNE COUNTY	1.500%
2142	WORTH COUNTY	WORTH COUNTY	1.875%

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**CITY LOCAL OPTION USE TAX RATES**

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<b>SITE CODE</b>	<b>CITY NAME</b>	<b>COUNTY</b>	<b>TAX RATE</b>	
2153	ADVANCE	STODDARD COUNTY	2.000%	
1662	ASH GROVE	GREENE COUNTY	2.000%	INCREASE
2416	AURORA	LAWRENCE COUNTY	3.625%	
1663	AVA	DOUGLAS COUNTY	1.500%	
1665	BATES CITY	LAFAYETTE COUNTY	3.125%	
1667	BELLA VILLA	ST LOUIS COUNTY	0.500%	
1853	BELLA VILLA (X1)	ST LOUIS COUNTY	0.500%	
1666	BEL-NOR	ST LOUIS COUNTY	0.500%	
1670	BLACK JACK	ST LOUIS COUNTY	0.500%	
1671	BLOOMFIELD	STODDARD COUNTY	1.000%	
2552	BOONVILLE	COOPER COUNTY	3.750%	
1916	BRECKENRIDGE HILLS	ST LOUIS COUNTY	0.750%	
1881	BROOKFIELD	LINN COUNTY	3.750%	
1882	BROWNING	LINN COUNTY	3.500%	
1923	BROWNING	SULLIVAN COUNTY	4.750%	
1678	BUCKLIN	LINN COUNTY	2.500%	
2182	BUCKNER	JACKSON COUNTY	2.000%	
2531	CALIFORNIA	MONITEAU COUNTY	2.500%	
1945	CARTERVILLE	JASPER COUNTY	2.000%	
2543	CHILLICOTHE	LIVINGSTON COUNTY	3.000%	
2515	CLARK	RANDOLPH COUNTY	3.250%	
1874	CLINTON	HENRY COUNTY	2.950%	
2358	COLE CAMP	BENTON COUNTY	2.875%	
1687	COLLINS	ST CLAIR COUNTY	1.375%	
1689	CORDER	LAFAYETTE COUNTY	3.125%	
2558	COUNTRY CLUB HILLS	ST LOUIS COUNTY	1.750%	
2559	COUNTRY CLUB HILLS (T1)	ST LOUIS COUNTY	1.750%	
2555	CRESTWOOD	ST LOUIS COUNTY	1.500%	
2556	CRESTWOOD (X1)	ST LOUIS COUNTY	1.500%	
1875	DEEPWATER	HENRY COUNTY	3.450%	
1697	DES PERES	ST LOUIS COUNTY	1.500%	
1854	DES PERES (X1)	ST LOUIS COUNTY	1.500%	
1855	DES PERES (X2)	ST LOUIS COUNTY	1.500%	
2494	DES PERES (X3)	ST LOUIS COUNTY	1.500%	

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2495	DES PERES (X4)	ST LOUIS COUNTY	1.500%	
2152	DES PERES (X5)	ST LOUIS COUNTY	1.500%	
2158	DES PERES (X6)	ST LOUIS COUNTY	1.500%	
2520	DEXTER	STODDARD COUNTY	1.875%	
1702	EDMUNDSON	ST LOUIS COUNTY	1.750%	
1918	ELSBERRY	LINCOLN COUNTY	1.500%	
2287	ESSEX	STODDARD COUNTY	1.000%	
2145	EXCELSIOR SPRINGS	CLAY COUNTY	4.375%	
2146	EXCELSIOR SPRINGS	RAY COUNTY	5.000%	
2500	FAIRFAX	ATCHISON COUNTY	3.250%	
2507	FAYETTE	HOWARD COUNTY	3.750%	
1919	FLORDELL HILLS	ST LOUIS COUNTY	0.500%	
1898	FORISTELL	ST CHARLES COUNTY	3.725%	
1925	FORISTELL	WARREN COUNTY	3.500%	
1712	FREMONT HILLS	CHRISTIAN COUNTY	1.000%	
2553	FRONTENAC	ST LOUIS COUNTY	1.500%	
1926	GALLATIN	DAVISS COUNTY	3.375%	
2212	GLADSTONE	CLAY COUNTY	3.375%	
1715	GLASGOW	CHARITON COUNTY	3.625%	
2509	GLASGOW	HOWARD COUNTY	4.375%	
1716	GLENDALE	ST LOUIS COUNTY	1.500%	INCREASE
1718	GOWER	BUCHANAN COUNTY	2.850%	INCREASE
1717	GOWER	CLINTON COUNTY	1.750%	DECREASE
1868	GRANTWOOD	ST LOUIS COUNTY	1.750%	
2532	HANNIBAL	MARION COUNTY	3.625%	
2533	HANNIBAL	RALLS COUNTY	4.750%	
1721	HAZELWOOD	ST LOUIS COUNTY	2.000%	
1856	HAZELWOOD (X1)	ST LOUIS COUNTY	2.000%	
1857	HAZELWOOD (X2)	ST LOUIS COUNTY	2.000%	
2172	HAZELWOOD (T1)	ST LOUIS COUNTY	2.000%	
2192	HAZELWOOD (T2)	ST LOUIS COUNTY	2.000%	
2458	HAZELWOOD (T3)	ST LOUIS COUNTY	2.000%	
1920	HERMITAGE	HICKORY COUNTY	1.500%	
2168	HOLDEN	JOHNSON COUNTY	3.750%	
1726	HOLTS SUMMIT	CALLAWAY COUNTY	4.000%	
1729	HOWARDVILLE	NEW MADRID COUNTY	1.000%	

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2505	HUNTSVILLE	RANDOLPH COUNTY	2.750%
1738	KANSAS CITY	CASS COUNTY	4.625%
1736	KANSAS CITY	CLAY COUNTY	3.750%
1737	KANSAS CITY	JACKSON COUNTY	2.875%
1739	KANSAS CITY	PLATTE COUNTY	4.250%
1741	KIMBERLING CITY	STONE COUNTY	3.750%
2504	KIRKSVILLE	ADAIR COUNTY	3.250%
1742	KIRKWOOD	ST LOUIS COUNTY	1.500%
1858	KIRKWOOD (X1)	ST LOUIS COUNTY	1.500%
1743	KNOB NOSTER	JOHNSON COUNTY	4.250%
1749	LEADINGTON	ST FRANCOIS COUNTY	2.500%
1752	LILBOURN	NEW MADRID COUNTY	1.000%
1753	LINCOLN	BENTON COUNTY	2.875%
2554	LINN	OSAGE COUNTY	2.750%
1754	LINN CREEK	CAMDEN COUNTY	4.500%
1755	LOCKWOOD	DADE COUNTY	2.750%
2203	LOUISIANA	PIKE COUNTY	2.250%
1757	LOWRY CITY	ST CLAIR COUNTY	2.250%
1759	MAPLEWOOD	ST LOUIS COUNTY	1.500%
1939	MAPLEWOOD (T1)	ST LOUIS COUNTY	1.500%
2310	MAPLEWOOD (T2)	ST LOUIS COUNTY	1.500%
2517	MAPLEWOOD (T3)	ST LOUIS COUNTY	1.500%
2514	MARSHALL	SALINE COUNTY	3.375%
1763	MARSTON	NEW MADRID COUNTY	2.500%
1764	MARTHASVILLE	WARREN COUNTY	3.000%
2524	MEMPHIS	SCOTLAND COUNTY	2.250%
2561	MINER	MISSISSIPPI COUNTY	2.250%
1770	MINER	SCOTT COUNTY	3.250%
2503	MOBERLY	RANDOLPH COUNTY	3.750%
2510	MONROE CITY	MARION COUNTY	3.375%
1771	MONROE CITY	MONROE COUNTY	3.000%
2511	MONROE CITY	RALLS COUNTY	4.500%
2200	MOUND CITY	HOLT COUNTY	4.000%
2557	MOUNT VERNON	LAWRENCE COUNTY	3.125%
1774	NAYLOR	RIPLEY COUNTY	2.000%
2506	NEW CAMBRIA	MACON COUNTY	2.750%

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1777	NEW MADRID	NEW MADRID COUNTY	2.500%	
1776	NEW MELLE	ST CHARLES COUNTY	3.725%	
2391	NORMANDY	ST LOUIS COUNTY	1.500%	
2467	NORMANDY (T1)	ST LOUIS COUNTY	1.500%	
2224	OAKVIEW	CLAY COUNTY	3.875%	
1782	OLIVETTE	ST LOUIS COUNTY	1.500%	
2502	PALMYRA	MARION COUNTY	3.125%	
1787	PARMA	NEW MADRID COUNTY	2.000%	
1788	PASADENA HILLS	ST LOUIS COUNTY	0.500%	
1790	PATTONSBURG	DAVISS COUNTY	2.500%	
2207	PECULIAR	CASS COUNTY	4.250%	
2508	PERRYVILLE	PERRY COUNTY	3.750%	
1794	PILOT GROVE	COOPER COUNTY	3.750%	
1795	PINEVILLE	MCDONALD COUNTY	1.500%	
1798	PLATTE WOODS	PLATTE COUNTY	2.875%	
2010	PLATTSBURG	CLINTON COUNTY	2.500%	DECREASE
1799	PLEASANT HOPE	POLK COUNTY	2.000%	
2551	PRINCETON	MERCER COUNTY	3.750%	
2564	RICHMOND	RAY COUNTY	3.500%	
2545	RICHMOND HEIGHTS	ST LOUIS COUNTY	1.500%	
2546	RICHMOND HEIGHTS (T2)	ST LOUIS COUNTY	1.500%	
2547	RICHMOND HEIGHTS (T3)	ST LOUIS COUNTY	1.500%	
2548	RICHMOND HEIGHTS (T4)	ST LOUIS COUNTY	1.500%	
2549	RICHMOND HEIGHTS (T5)	ST LOUIS COUNTY	1.500%	
2550	RICHMOND HEIGHTS (T6)	ST LOUIS COUNTY	1.500%	
1806	RIVERSIDE	PLATTE COUNTY	2.375%	
1807	RIVERVIEW	ST LOUIS COUNTY	0.500%	
1808	ROCK PORT	ATCHISON COUNTY	4.000%	
1921	STE GENEVIEVE	STE GENEVIEVE COUNTY	2.000%	
2530	ST JOSEPH	BUCHANAN COUNTY	4.475%	INCREASE
2204	ST LOUIS	ST LOUIS CITY	3.788%	
1813	SALISBURY	CHARITON COUNTY	3.250%	
1816	SEDALIA	PETTIS COUNTY	3.375%	
2039	SHELBYVILLE	SHELBY COUNTY	2.500%	
1817	SILEX	LINCOLN COUNTY	1.000%	
2512	SLATER	SALINE COUNTY	3.375%	

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1820	SMITHVILLE	CLAY COUNTY	2.375%
1822	SOUTH WEST CITY	MCDONALD COUNTY	1.750%
1823	SPRINGFIELD	GREENE COUNTY	2.125%
1954	STOCKTON	CEDAR COUNTY	2.250%
1830	SUGAR CREEK	CLAY COUNTY	2.875%
1829	SUGAR CREEK	JACKSON COUNTY	2.000%
1833	SUNRISE BEACH	CAMDEN COUNTY	3.250%
1832	SUNRISE BEACH	MORGAN COUNTY	3.000%
2527	SWEET SPRINGS	SALINE COUNTY	3.875%
1955	UNIVERSITY CITY	ST LOUIS COUNTY	1.500%
1837	UPLANDS PARK	ST LOUIS COUNTY	0.500%
1839	VIENNA	MARIES COUNTY	3.166%
1840	VINITA PARK	ST LOUIS COUNTY	0.500%
2323	WALNUT GROVE	GREENE COUNTY	1.000%
1843	WARRENSBURG	JOHNSON COUNTY	4.125%
2360	WARSAW	BENTON COUNTY	3.750%
1956	WASHINGTON	FRANKLIN COUNTY	2.000%
1845	WENTZVILLE	ST CHARLES COUNTY	4.225%
1846	WESTON	PLATTE COUNTY	3.750%
1847	WESTPHALIA	OSAGE COUNTY	2.750%
1849	WILLARD	GREENE COUNTY	2.000%
1957	WOODS HEIGHTS	RAY COUNTY	2.500%
1852	WOODSON TERRACE	ST LOUIS COUNTY	1.750%

Bold lettering and asterisks indicates a rate changes.

"T" plus a number in parentheses indicates a tax increment finance (T.I.F.) area.

"X" plus a number in parentheses indicates an annexation area.

"T" plus a number and "X" plus a number in parentheses indicate a tax increment finance (T.I.F.) and annexation area both.