

Missouri Department of Revenue

Run Date: 12/7/2022

Taxation Division

TA0307

Sales and Use Change

January, February, March 2023 (Updated 12/7/2022)

Effective January 1, 2023, the manufacturing exemption sales and use tax rate is 0.00% per SB 153

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

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

**Boone County** has imposed a local option use tax at the same rate as the county's sales tax. The local option use tax rate for Boone County is 1 and 3/4 percent.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0010)	Food Sales Tax (1001)	Food Use Tax (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
BOONE COUNTY	00000-019-000	5.9750%	5.9750%	2.9750%	2.9750%	1.5000%	0.0000%
BOONE COUNTY LAKE OF THE WOODS TDD	00000-019-002	6.9750%	5.9750%	3.9750%	2.9750%	1.5000%	0.0000%
ASHLAND BOONE COUNTY	02242-019-000	8.4750%	5.9750%	5.4750%	2.9750%	2.5000%	0.0000%
ASHLAND BOONE COUNTY EAST ASHLAND PLAZA CID	02242-019-001	9.4750%	6.9750%	6.4750%	3.9750%	2.5000%	0.0000%
CENTRALIA BOONE COUNTY	12898-019-000	8.4750%	5.9750%	5.4750%	2.9750%	1.5000%	0.0000%
COLUMBIA BOONE COUNTY	15670-019-000	7.9750%	7.9750%	4.9750%	4.9750%	2.5000%	0.0000%
COLUMBIA BOONE COUNTY BLUE RIDGE TOWN CENTRE TDD	15670-019-001	8.9750%	7.9750%	5.9750%	4.9750%	2.5000%	0.0000%
COLUMBIA BOONE COUNTY BROADWAY-FAIRVIEW TDD	15670-019-002	8.4750%	7.9750%	5.4750%	4.9750%	2.5000%	0.0000%
COLUMBIA BOONE COUNTY CENTERSTATE TDD	15670-019-003	8.4750%	7.9750%	5.4750%	4.9750%	2.5000%	0.0000%
COLUMBIA BOONE COUNTY COLUMBIA MALL TDD	15670-019-004	8.4750%	7.9750%	5.4750%	4.9750%	2.5000%	0.0000%
COLUMBIA BOONE COUNTY CONLEY ROAD TDD	15670-019-005	8.9750%	7.9750%	5.9750%	4.9750%	2.5000%	0.0000%
COLUMBIA BOONE COUNTY CROSS CREEK TDD	15670-019-006	8.4750%	7.9750%	5.4750%	4.9750%	2.5000%	0.0000%
COLUMBIA BOONE COUNTY DOWNTOWN CID	15670-019-007	8.4750%	8.4750%	5.4750%	5.4750%	2.5000%	0.0000%
COLUMBIA BOONE COUNTY GRINDSTONE PLAZA TDD	15670-019-008	8.6000%	7.9750%	5.6000%	4.9750%	2.5000%	0.0000%
COLUMBIA BOONE COUNTY LAKE OF THE WOODS TDD	15670-019-009	8.9750%	7.9750%	5.9750%	4.9750%	2.5000%	0.0000%
COLUMBIA BOONE COUNTY NORTH 763 CID	15670-019-010	8.4750%	7.9750%	5.4750%	4.9750%	2.5000%	0.0000%
COLUMBIA BOONE COUNTY NORTHWOODS TDD	15670-019-011	8.4750%	7.9750%	5.4750%	4.9750%	2.5000%	0.0000%
COLUMBIA BOONE COUNTY ROCK BRIDGE CENTER TDD	15670-019-012	8.6000%	7.9750%	5.6000%	4.9750%	2.5000%	0.0000%
COLUMBIA BOONE COUNTY SHOPPES AT STADIUM TDD	15670-019-013	8.9750%	7.9750%	5.9750%	4.9750%	2.5000%	0.0000%

COLUMBIA BOONE COUNTY STADIUM CORRIDOR A TDD	15670-019-014	8.4750%	7.9750%	5.4750%	4.9750%	2.5000%	0.0000%
COLUMBIA BOONE COUNTY BUSINESS LOOP CID	15670-019-015	8.4750%	8.4750%	5.4750%	5.4750%	2.5000%	0.0000%
COLUMBIA BOONE COUNTY DISCOVERY PARK TDD	15670-019-016	8.9750%	7.9750%	5.9750%	4.9750%	2.5000%	0.0000%
COLUMBIA BOONE COUNTY CLARK LANE TDD	15670-019-017	8.9750%	7.9750%	5.9750%	4.9750%	2.5000%	0.0000%
COLUMBIA BOONE COUNTY BOONE COUNTY FAIRGROUND REGIONAL RECREATION DISTRICT	15670-019-018	8.4750%	7.9750%	5.4750%	4.9750%	2.5000%	0.0000%
HALLSVILLE BOONE COUNTY	29998-019-000	7.6000%	5.9750%	4.6000%	2.9750%	1.5000%	0.0000%
HARRISBURG BOONE COUNTY	30484-019-000	6.9750%	5.9750%	3.9750%	2.9750%	1.5000%	0.0000%
HARTSBURG BOONE COUNTY	30718-019-000	6.4750%	5.9750%	3.4750%	2.9750%	1.5000%	0.0000%
HUNTSDALE BOONE COUNTY	33868-019-000	6.4750%	5.9750%	3.4750%	2.9750%	2.0000%	0.0000%
MCBAINE BOONE COUNTY	44768-019-000	5.9750%	5.9750%	2.9750%	2.9750%	1.5000%	0.0000%
MIDWAY BOONE COUNTY	48008-019-000	5.9750%	5.9750%	2.9750%	2.9750%	1.5000%	0.0000%
PIERPONT VILLAGE BOONE COUNTY	57512-019-000	6.4750%	5.9750%	3.4750%	2.9750%	2.0000%	0.0000%
PRATHERSVILLE BOONE COUNTY	59798-019-000	5.9750%	5.9750%	2.9750%	2.9750%	1.5000%	0.0000%
ROCHEPORT BOONE COUNTY	62498-019-000	7.4750%	5.9750%	4.4750%	2.9750%	1.5000%	0.0000%
STURGEON BOONE COUNTY	71224-019-000	7.9750%	7.9750%	4.9750%	4.9750%	2.5000%	0.0000%
WILTON BOONE COUNTY	80278-019-000	5.9750%	5.9750%	2.9750%	2.9750%	1.5000%	0.0000%

**Cole County** has reduced the existing 1/2 percent county law enforcement sales tax to 3/8 percent. This tax also applies to the county's local use tax.  
**St Martins** has imposed a 1 percent city general sales tax.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0010)	Food Sales Tax (1001)	Food Use Tax (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
COLE COUNTY	00000-051-000	5.6000%	5.6000%	2.6000%	2.6000%	0.0000%	0.0000%
CENTERTOWN COLE COUNTY	12664-051-000	6.6000%	5.6000%	3.6000%	2.6000%	0.0000%	0.0000%
ELSTON COLE COUNTY	22168-051-000	5.6000%	5.6000%	2.6000%	2.6000%	0.0000%	0.0000%
HENLEY COLE COUNTY	31618-051-000	5.6000%	5.6000%	2.6000%	2.6000%	0.0000%	0.0000%
JEFFERSON CITY COLE COUNTY	37000-051-000	7.8500%	5.6000%	4.8500%	2.6000%	1.0000%	0.0000%
JEFFERSON CITY COLE COUNTY CAPITAL MALL CID	37000-051-001	8.8500%	6.6000%	5.8500%	3.6000%	1.0000%	0.0000%
JEFFERSON CITY COLE COUNTY COMMONS OF HAZEL HILL TDD	37000-051-002	8.8500%	5.6000%	5.8500%	2.6000%	1.0000%	0.0000%
JEFFERSON CITY COLE COUNTY STONE RIDGE TDD	37000-051-003	8.8500%	5.6000%	5.8500%	2.6000%	1.0000%	0.0000%
JEFFERSON CITY COLE COUNTY US HIGHWAY 50/63 CITYVIEW TDD	37000-051-004	8.8500%	5.6000%	5.8500%	2.6000%	1.0000%	0.0000%

JEFFERSON CITY COLE COUNTY ST MARYS HOSPITAL CID	37000-051-005	8.8500%	6.6000%	5.8500%	3.6000%	1.0000%	0.0000%
JEFFERSON CITY COLE COUNTY MSP CID	37000-051-006	8.8500%	6.6000%	5.8500%	3.6000%	1.0000%	0.0000%
LOHMAN COLE COUNTY	43652-051-000	6.6000%	5.6000%	3.6000%	2.6000%	0.0000%	0.0000%
MARION COLE COUNTY	45956-051-000	5.6000%	5.6000%	2.6000%	2.6000%	0.0000%	0.0000%
OSAGE BEND COLE COUNTY	55262-051-000	5.6000%	5.6000%	2.6000%	2.6000%	0.0000%	0.0000%
OSAGE CITY COLE COUNTY	55298-051-000	5.6000%	5.6000%	2.6000%	2.6000%	0.0000%	0.0000%
RUSSELLVILLE COLE COUNTY	63704-051-000	6.6000%	5.6000%	3.6000%	2.6000%	1.0000%	0.0000%
ST MARTINS COLE COUNTY	65018-051-000	7.6000%	5.6000%	4.6000%	2.6000%	0.0000%	0.0000%
ST THOMAS COLE COUNTY	65162-051-000	6.6000%	5.6000%	3.6000%	2.6000%	1.0000%	0.0000%
TAOS COLE COUNTY	72304-051-000	6.6000%	5.6000%	3.6000%	2.6000%	0.0000%	0.0000%
WARDSVILLE COLE COUNTY	77002-051-000	6.6000%	5.6000%	3.6000%	2.6000%	0.0000%	0.0000%

**DeKalb County** has extended the existing 1/2 percent county capital improvements sales tax. This tax also applies to the county's local use tax.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0010)	Food Sales Tax (1001)	Food Use Tax (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
DEKALB COUNTY DAVIESS/DEKALB REGIONAL JAIL DISTRICT	00000-063-000	6.2250%	5.7250%	3.2250%	2.7250%	0.0000%	0.0000%
DEKALB COUNTY DAVIESS/DEKALB REGIONAL JAIL DISTRICT CAMERON AMBULANCE DISTRICT	00000-063-001	6.7250%	5.7250%	3.7250%	2.7250%	0.0000%	0.0000%
DEKALB COUNTY DAVIESS/DEKALB REGIONAL JAIL DISTRICT TRI-COUNTY AMBULANCE DISTRICT	00000-063-002	6.7250%	5.7250%	3.7250%	2.7250%	0.0000%	0.0000%
AMITY DEKALB COUNTY DAVIESS/DEKALB REGIONAL JAIL DISTRICT	01054-063-000	6.2250%	5.7250%	3.2250%	2.7250%	0.0000%	0.0000%
CAMERON DEKALB COUNTY DAVIESS/DEKALB REGIONAL JAIL DISTRICT CAMERON AMBULANCE DISTRICT	10828-063-000	9.9750%	5.7250%	6.9750%	2.7250%	3.2500%	0.0000%
CAMERON DEKALB COUNTY DAVIESS/DEKALB REGIONAL JAIL DISTRICT CAMERON AMBULANCE DISTRICT US 36 AND BOB F GRIFFIN ROAD CID	10828-063-001	10.9750%	6.7250%	7.9750%	3.7250%	3.2500%	0.0000%
CLARKSDALE DEKALB COUNTY DAVIESS/DEKALB REGIONAL JAIL DISTRICT	14158-063-000	7.2250%	6.7250%	4.2250%	3.7250%	0.0000%	0.0000%
FAIRPORT DEKALB COUNTY DAVIESS/DEKALB REGIONAL JAIL DISTRICT	23446-063-000	6.2250%	5.7250%	3.2250%	2.7250%	0.0000%	0.0000%
MAYSVILLE DEKALB COUNTY DAVIESS/DEKALB REGIONAL JAIL DISTRICT	46946-063-000	7.9750%	5.7250%	4.9750%	2.7250%	0.0000%	0.0000%
OSBORN DEKALB COUNTY DAVIESS/DEKALB REGIONAL JAIL DISTRICT	55352-063-000	7.2250%	5.7250%	4.2250%	2.7250%	0.0000%	0.0000%
STEWARTSVILLE DEKALB COUNTY DAVIESS/DEKALB REGIONAL JAIL DISTRICT	70738-063-000	8.6000%	5.7250%	5.6000%	2.7250%	0.0000%	0.0000%
UNION STAR DEKALB COUNTY DAVIESS/DEKALB REGIONAL JAIL DISTRICT	75130-063-000	7.2250%	6.7250%	4.2250%	3.7250%	0.0000%	0.0000%

WEATHERBY DEKALB COUNTY DAVISS/DEKALB REGIONAL JAIL DISTRICT	78028-063-000	6.2250%	5.7250%	3.2250%	2.7250%	0.0000%	0.0000%
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**Ripley County** has imposed a 1/2 percent county general sales tax. This tax also applies to the county's local use tax.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0010)	Food Sales Tax (1001)	Food Use Tax (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
RIPLEY COUNTY	00000-181-000	5.7250%	5.7250%	2.7250%	2.7250%	1.0000%	0.0000%
RIPLEY COUNTY RIPLEY COUNTY AMBULANCE DISTRICT	00000-181-001	6.2250%	5.7250%	3.2250%	2.7250%	1.0000%	0.0000%
BRIAR RIPLEY COUNTY RIPLEY COUNTY AMBULANCE DISTRICT	08290-181-000	6.2250%	5.7250%	3.2250%	2.7250%	1.0000%	0.0000%
DONIPHAN RIPLEY COUNTY RIPLEY COUNTY AMBULANCE DISTRICT	19792-181-000	8.2250%	7.7250%	5.2250%	4.7250%	2.0000%	0.0000%
FAIRDEALING RIPLEY COUNTY	23248-181-000	5.7250%	5.7250%	2.7250%	2.7250%	1.0000%	0.0000%
GATEWOOD RIPLEY COUNTY RIPLEY COUNTY AMBULANCE DISTRICT	26686-181-000	6.2250%	5.7250%	3.2250%	2.7250%	1.0000%	0.0000%
NAYLOR RIPLEY COUNTY	51302-181-000	7.7250%	7.7250%	4.7250%	4.7250%	2.0000%	0.0000%
OXLY RIPLEY COUNTY	55694-181-000	5.7250%	5.7250%	2.7250%	2.7250%	1.0000%	0.0000%
POYNOR RIPLEY COUNTY RIPLEY COUNTY AMBULANCE DISTRICT	59438-181-000	6.2250%	5.7250%	3.2250%	2.7250%	1.0000%	0.0000%

**Campbell** has impose a 1/8 percent city storm water local parks sales tax. The tax also applies to the sale of domestic utilities and the city's local use tax.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0010)	Food Sales Tax (1001)	Food Use Tax (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
CAMPBELL DUNKLIN COUNTY	10864-069-000	8.2875%	8.2875%	5.2875%	5.2875%	2.3750%	0.0000%

**Ferguson** has imposed a local option use tax at the same rate as the city's sales tax. The local option use tax rate for Ferguson is 2 percent.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0010)	Food Sales Tax (1001)	Food Use Tax (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
FERGUSON ST LOUIS COUNTY	23986-189-000	9.7380%	6.2250%	6.3500%	3.2250%	0.0000%	0.0000%
FERGUSON ST LOUIS COUNTY NORTH COUNTY FESTIVAL SQUARE CID	23986-189-001	10.7380%	7.2250%	7.3500%	4.2250%	0.0000%	0.0000%
FERGUSON ST LOUIS COUNTY PERSHALL ROAD TDD	23986-189-002	10.7380%	6.2250%	7.3500%	3.2250%	0.0000%	0.0000%
FERGUSON ST LOUIS COUNTY 10895 WEST FLORISSANT CID	23986-189-003	10.7380%	7.2250%	7.3500%	4.2250%	0.0000%	0.0000%
FERGUSON (T1) ST LOUIS COUNTY	23987-189-000	9.7380%	6.2250%	6.3500%	3.2250%	0.0000%	0.0000%
FERGUSON (T2) ST LOUIS COUNTY	23988-189-000	9.7380%	6.2250%	6.3500%	3.2250%	0.0000%	0.0000%
FERGUSON (T3) ST LOUIS COUNTY	23989-189-000	9.7380%	6.2250%	6.3500%	3.2250%	0.0000%	0.0000%

**Hannibal** has imposed a 1/2 percent city general sales tax. This tax also applies to the city's local use tax.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0000) (0010)	Food Sales Tax (1001)	Food Use Tax (1001) (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
HANNIBAL MARION COUNTY MARION COUNTY AMBULANCE DISTRICT	30214-127-000	8.8500%	8.3500%	5.8500%	5.3500%	0.0000%	0.0000%
HANNIBAL MARION COUNTY MARION COUNTY AMBULANCE DISTRICT SCZ DEVELOPMENT DISTRICT INC CID	30214-127-002	9.8500%	8.3500%	6.8500%	5.3500%	0.0000%	0.0000%
HANNIBAL RALLS COUNTY MARION COUNTY AMBULANCE DISTRICT	30214-173-000	8.9750%	8.4750%	5.9750%	5.4750%	0.0000%	0.0000%

**Leadington** has repealed the existing 1/2 percent city capital improvements sales tax. This tax also applied to the city's local use tax.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0000) (0010)	Food Sales Tax (1001)	Food Use Tax (1001) (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
LEADINGTON ST FRANCOIS COUNTY ST FRANCOIS COUNTY AMBULANCE DISTRICT	41024-187-000	8.8500%	8.3500%	5.8500%	5.3500%	0.5000%	0.0000%

**Lee's Summit** has imposed a 1/2 percent city general sales tax. This tax also applies to the city's local use tax.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0000) (0010)	Food Sales Tax (1001)	Food Use Tax (1001) (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
LEE'S SUMMIT CASS COUNTY	41330-037-000	8.6000%	8.6000%	5.6000%	5.6000%	3.0000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT	41330-095-000	8.3500%	6.9750%	5.3500%	3.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT I-470 CID	41330-095-001	9.3500%	6.9750%	6.3500%	3.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT BLUE PARKWAY & COLBERN ROAD CID	41330-095-002	9.3500%	6.9750%	6.3500%	3.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT DOUGLAS STATION TDD	41330-095-004	9.3500%	6.9750%	6.3500%	3.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT LANGSFORD PLAZA CID	41330-095-006	9.3500%	7.9750%	6.3500%	4.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT NEW LONGVIEW TDD	41330-095-007	9.3500%	6.9750%	6.3500%	3.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT RAINTREE 150 CENTER CID	41330-095-008	9.3500%	6.9750%	6.3500%	3.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT RAINTREE LAKE VILLAGE TDD	41330-095-009	9.3500%	6.9750%	6.3500%	3.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT RAINTREE NORTH TDD	41330-095-010	8.8500%	6.9750%	5.8500%	3.9750%	1.5000%	0.0000%

LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT SUMMIT FAIR CID	41330-095-012	9.3500%	6.9750%	6.3500%	3.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT DOWNTOWN LEE'S SUMMIT CID	41330-095-014	9.3500%	7.9750%	6.3500%	4.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT HIGHWAY 50 AND TODD GEORGE CID	41330-095-015	8.8500%	7.4750%	5.8500%	4.4750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT RITTER PLAZA CID	41330-095-016	9.3500%	7.9750%	6.3500%	4.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT I-470 AND VIEW HIGH CID I 470 WESTERN GATEWAY TDD	41330-095-017	10.3500%	7.9750%	7.3500%	4.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT PINE TREE CID	41330-095-018	9.3500%	6.9750%	6.3500%	3.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT 740 NW BLUE PARKWAY CID	41330-095-019	9.3500%	7.9750%	6.3500%	4.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT I 470 WESTERN GATEWAY TDD	41330-095-020	9.3500%	6.9750%	6.3500%	3.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT STREETS OF WEST PRYOR TDD	41330-095-021	8.8500%	6.9750%	5.8500%	3.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT STREETS OF WEST PRYOR TDD STREETS OF WEST PRYOR CID	41330-095-022	9.8500%	7.9750%	6.8500%	4.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT STREETS OF WEST PRYOR CID	41330-095-023	9.3500%	7.9750%	6.3500%	4.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT NEW LONGVIEW CID	41330-095-024	9.3500%	7.9750%	6.3500%	4.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT NEW LONGVIEW TDD NEW LONGVIEW CID	41330-095-025	10.3500%	7.9750%	7.3500%	4.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT SUMMIT ORCHARDS CID	41330-095-026	9.3500%	7.9750%	6.3500%	4.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT SUMMIT FAIR CID SUMMIT ORCHARDS CID	41330-095-027	10.3500%	7.9750%	7.3500%	4.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT SOUTHSIDE PLAZA CID	41330-095-028	9.3500%	7.9750%	6.3500%	4.9750%	1.5000%	0.0000%

LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT CEDAR CREEK CID	41330-095-029	9.3500%	7.9750%	6.3500%	4.9750%	1.5000%	0.0000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT CHAPEL RIDGE CID	41330-095-030	9.3500%	7.9750%	6.3500%	4.9750%	1.5000%	0.0000%

**Memphis** has imposed a 1/2 percent city fire protection sales tax. This tax also applies to the city's local use tax.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0000) (0010)	Food Sales Tax (1001)	Food Use Tax (1001) (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
MEMPHIS SCOTLAND COUNTY SCOTLAND COUNTY AMBULANCE DISTRICT	47270-199-000	7.4750%	6.9750%	4.4750%	3.9750%	1.0000%	0.0000%

**Moline Acres** has imposed a local option use tax at the same rate as the city's sales tax. The local option use tax rate for Moline Acres is 1 and 1/4 percent.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0000) (0010)	Food Sales Tax (1001)	Food Use Tax (1001) (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
MOLINE ACRES ST LOUIS COUNTY	49088-189-000	8.9880%	5.4750%	5.6000%	2.4750%	0.0000%	0.0000%
MOLINE ACRES (T1) ST LOUIS COUNTY	49089-189-000	8.9880%	5.4750%	5.6000%	2.4750%	0.0000%	0.0000%
MOLINE ACRES (T1) ST LOUIS COUNTY ST CYR ROAD TDD	49089-189-001	9.6130%	5.4750%	6.2250%	2.4750%	0.0000%	0.0000%

**Oregon** has imposed a local option use tax at the same rate as the city's sales tax. The local option use tax rate for Oregon is 1 percent.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0000) (0010)	Food Sales Tax (1001)	Food Use Tax (1001) (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
OREGON HOLT COUNTY	54848-087-000	7.7250%	7.7250%	4.7250%	4.7250%	0.0000%	0.0000%

**Osceola** has extended the existing 1/2 percent city capital improvements sales tax.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0000) (0010)	Food Sales Tax (1001)	Food Use Tax (1001) (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
OSCEOLA ST CLAIR COUNTY	55388-185-000	6.6000%	4.2250%	3.6000%	1.2250%	0.0000%	0.0000%
OSCEOLA ST CLAIR COUNTY 13 82 CID	55388-185-001	7.6000%	5.2250%	4.6000%	2.2250%	0.0000%	0.0000%

**St Martins** has imposed a 1 percent city general sales tax.

**Cole County** has reduced the existing 1/2 percent county law enforcement sales tax to 3/8 percent. This tax also applies to the county's local use tax.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0000) (0010)	Food Sales Tax (1001)	Food Use Tax (1001) (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
ST MARTINS COLE COUNTY	65018-051-000	7.6000%	5.6000%	4.6000%	2.6000%	0.0000%	0.0000%

**Truman Village Community Improvement District** has repealed the existing 1 percent district sales and use tax. This district included a portion of the city of Festus. There were no unincorporated areas in this district. This district was fully overlapped by the Joachim Plattin Ambulance District.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0000) (0010)	Food Sales Tax (1001)	Food Use Tax (1001) (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
FESTUS JEFFERSON COUNTY JOACHIM-PLATTIN AMBULANCE DISTRICT	24094-099-000	9.3500%	4.2250%	6.3500%	1.2250%	2.5000%	0.0000%

**Grand Center Area Two Community Improvement District** has expired the existing 1 percent district sales and use tax. This district included a portion of the city of Saint Louis. There are no unincorporated areas in this district.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0000) (0010)	Food Sales Tax (1001)	Food Use Tax (1001) (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
ST LOUIS	65000-510-000	9.6790%	9.0130%	6.3910%	5.7250%	0.0000%	0.0000%

**601 North Business 60 Community Improvement District** has imposed a 1 percent district sales tax. This district includes a portion of the city of Mansfield. There are no unincorporated areas in this district.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0000) (0010)	Food Sales Tax (1001)	Food Use Tax (1001) (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
MANSFIELD WRIGHT COUNTY 601 NORTH BUSINESS 60 CID	45740-229-001	8.4750%	4.2250%	5.4750%	1.2250%	0.3750%	0.0000%

**Tiffany Square East Community Improvement District** has imposed a 1 percent district sales and use tax. This district includes a portion of the city of Kansas City in Platte County. There are no unincorporated areas in this district.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0000) (0010)	Food Sales Tax (1001)	Food Use Tax (1001) (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
KANSAS CITY PLATTE COUNTY TIFFANY SQUARE EAST CID	38000-165-014	9.8500%	9.8500%	6.8500%	6.8500%	0.0000%	0.0000%

**Silver Springs Community Improvement District** has imposed a 1 percent district sales and use tax. This district includes a portion of the city of Cape Girardeau in Cape Girardeau County. There are no unincorporated areas in this district.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0000) (0010)	Food Sales Tax (1001)	Food Use Tax (1001) (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
CAPE GIRARDEAU CAPE GIRARDEAU COUNTY SILVER SPRINGS CID	11242-031-007	9.4750%	9.4750%	6.4750%	6.4750%	3.5000%	0.0000%

**Frankie Martins Garden Community Improvement District** has imposed a 1 percent district sales tax. This district includes a portion of the city of Cottleville. There are no unincorporated areas in this district. This district is fully overlapped by the Old Town Cottleville Community Improvement District.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0000) (0010)	Food Sales Tax (1001)	Food Use Tax (1001) (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
COTTLEVILLE ST CHARLES COUNTY OLD TOWN COTTLEVILLE CID FRANKIE MARTINS GARDEN CID	16678-183-004	9.9500%	6.9500%	6.8500%	3.8500%	0.0000%	0.0000%

**Scott County** has imposed a 1/2 percent emergency services district sales tax. This district includes all of unincorporated Scott County and all cities within Scott County.



<b>Jurisdiction Name</b>	<b>Jurisdiction Code</b>	<b>Sales Tax Rate (0000)</b>	<b>Use Tax Rate (0010)</b>	<b>Food Sales Tax (1001)</b>	<b>Food Use Tax (1011)</b>	<b>Domestic Utility Rate (3200)</b>	<b>MFG Exempt Rate (0000)</b>
SCOTT COUNTY NORTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	00000-201-001	6.2250%	5.2250%	3.2250%	2.2250%	1.0000%	0.0000%
SCOTT COUNTY SOUTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	00000-201-002	6.2250%	5.2250%	3.2250%	2.2250%	1.0000%	0.0000%
ANCELL SCOTT COUNTY NORTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	01162-201-000	6.2250%	5.2250%	3.2250%	2.2250%	1.0000%	0.0000%
BENTON SCOTT COUNTY NORTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	04798-201-000	7.2250%	6.2250%	4.2250%	3.2250%	2.0000%	0.0000%
BLODGETT SCOTT COUNTY SOUTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	06346-201-000	6.2250%	5.2250%	3.2250%	2.2250%	1.0000%	0.0000%
CAPE GIRARDEAU SCOTT COUNTY NORTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	11242-201-000	8.9750%	7.9750%	5.9750%	4.9750%	3.0000%	0.0000%
CHAFFEE SCOTT COUNTY NORTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	12988-201-000	8.4750%	7.4750%	5.4750%	4.4750%	2.5000%	0.0000%
COMMERCE SCOTT COUNTY NORTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	15760-201-000	6.2250%	5.2250%	3.2250%	2.2250%	1.0000%	0.0000%
CROWDER SCOTT COUNTY SOUTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	17578-201-000	6.2250%	5.2250%	3.2250%	2.2250%	1.0000%	0.0000%
DIEHLSTADT SCOTT COUNTY SOUTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	19486-201-000	6.2250%	5.2250%	3.2250%	2.2250%	1.0000%	0.0000%
FORNFELT SCOTT COUNTY NORTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	25156-201-000	6.2250%	5.2250%	3.2250%	2.2250%	1.0000%	0.0000%
HAYWOOD CITY SCOTT COUNTY SOUTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	31204-201-000	6.2250%	5.2250%	3.2250%	2.2250%	1.0000%	0.0000%
KELSO SCOTT COUNTY NORTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	38216-201-000	7.2250%	5.2250%	4.2250%	2.2250%	1.0000%	0.0000%
LAMBERT SCOTT COUNTY NORTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	40448-201-000	6.2250%	5.2250%	3.2250%	2.2250%	1.0000%	0.0000%
MINER SCOTT COUNTY SOUTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	48656-201-000	8.9750%	7.9750%	5.9750%	4.9750%	2.5000%	0.0000%
MINER SCOTT COUNTY MINER GATEWAY CID SOUTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	48656-201-001	9.9750%	8.9750%	6.9750%	5.9750%	2.5000%	0.0000%

MORLEY SCOTT COUNTY NORTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	49988-201-000	7.2250%	6.2250%	4.2250%	3.2250%	1.0000%	0.0000%
MORLEY SCOTT COUNTY SOUTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	49988-201-001	7.2250%	6.2250%	4.2250%	3.2250%	1.0000%	0.0000%
NEW HAMBURG SCOTT COUNTY NORTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	51842-201-000	6.2250%	5.2250%	3.2250%	2.2250%	1.0000%	0.0000%
ORAN SCOTT COUNTY NORTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	54758-201-000	7.7250%	5.2250%	4.7250%	2.2250%	2.5000%	0.0000%
PERKINS SCOTT COUNTY NORTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	57044-201-000	6.2250%	5.2250%	3.2250%	2.2250%	1.0000%	0.0000%
ROCKVIEW SCOTT COUNTY NORTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	62768-201-000	6.2250%	5.2250%	3.2250%	2.2250%	1.0000%	0.0000%
SCOTT CITY SCOTT COUNTY NORTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	66368-201-000	7.9750%	6.9750%	4.9750%	3.9750%	2.0000%	0.0000%
SIKESTON SCOTT COUNTY SOUTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	67790-201-000	9.2250%	8.2250%	6.2250%	5.2250%	1.0000%	0.0000%
VANDUSER SCOTT COUNTY SOUTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	75724-201-000	7.2250%	5.2250%	4.2250%	2.2250%	1.0000%	0.0000%

**Osage Beach Fire Protection District** has imposed a 1/2 percent district sales tax. This district includes a portion of unincorporated Camden and Miller Counties and the entire cities of Kaiser, Linn Creek, and Osage Beach in Camden and Miller Counties. This district is fully overlapped by the Miller County Ambulance District in Miller County.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0010)	Food Sales Tax (1001)	Food Use Tax (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
CAMDEN COUNTY OSAGE BEACH FIRE PROTECTION DISTRICT	00000-029-008	6.2250%	5.7250%	3.2250%	2.7250%	0.0000%	0.0000%
MILLER COUNTY MILLER COUNTY AMBULANCE DISTRICT OSAGE BEACH FIRE PROTECTION DISTRICT	00000-131-002	6.6000%	5.6000%	3.6000%	2.6000%	1.0000%	0.0000%
KAISER MILLER COUNTY MILLER COUNTY AMBULANCE DISTRICT OSAGE BEACH FIRE PROTECTION DISTRICT	37808-131-000	6.6000%	5.6000%	3.6000%	2.6000%	1.0000%	0.0000%
LINN CREEK CAMDEN COUNTY OSAGE BEACH FIRE PROTECTION DISTRICT	43274-029-000	9.4750%	8.9750%	6.4750%	5.9750%	1.5000%	0.0000%
OSAGE BEACH CAMDEN COUNTY OSAGE BEACH FIRE PROTECTION DISTRICT	55244-029-000	8.2250%	5.7250%	5.2250%	2.7250%	1.0000%	0.0000%
OSAGE BEACH CAMDEN COUNTY DIERBERGS OSAGE BEACH TDD OSAGE BEACH FIRE PROTECTION DISTRICT	55244-029-001	9.2250%	5.7250%	6.2250%	2.7250%	1.0000%	0.0000%
OSAGE BEACH CAMDEN COUNTY OSAGE STATION TDD OSAGE BEACH FIRE PROTECTION DISTRICT	55244-029-002	8.9750%	5.7250%	5.9750%	2.7250%	1.0000%	0.0000%

OSAGE BEACH CAMDEN COUNTY ARROWHEAD CENTRE CID OSAGE BEACH FIRE PROTECTION DISTRICT	55244-029-003	9.2250%	5.7250%	6.2250%	2.7250%	1.0000%	0.0000%
OSAGE BEACH CAMDEN COUNTY OSAGE BEACH COMMONS CID OSAGE BEACH FIRE PROTECTION DISTRICT	55244-029-004	9.2250%	6.7250%	6.2250%	3.7250%	1.0000%	0.0000%
OSAGE BEACH MILLER COUNTY MILLER COUNTY AMBULANCE DISTRICT OSAGE BEACH FIRE PROTECTION DISTRICT	55244-131-000	8.6000%	5.6000%	5.6000%	2.6000%	2.0000%	0.0000%
OSAGE BEACH MILLER COUNTY MILLER COUNTY AMBULANCE DISTRICT PREWITT POINT TDD OSAGE BEACH FIRE PROTECTION DISTRICT	55244-131-001	9.6000%	5.6000%	6.6000%	2.6000%	2.0000%	0.0000%

**Tightwad Fire Protection District** has imposed a 1/2 percent district sales tax. This district includes a portion of unincorporated Henry County and the entire city of Tightwad.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Use Tax Rate (0010)	Food Sales Tax (1001)	Food Use Tax (1011)	Domestic Utility Rate (3200)	MFG Exempt Rate (0000)
HENRY COUNTY TIGHTWAD FIRE PROTECTION DISTRICT	00000-083-003	6.4250%	5.9250%	3.4250%	2.9250%	1.2000%	0.0000%
TIGHTWAD HENRY COUNTY TIGHTWAD FIRE PROTECTION DISTRICT	73240-083-000	6.9250%	5.9250%	3.9250%	2.9250%	1.2000%	0.0000%