Missouri Department of Revenue

Taxation Division

Sales and Use Change

January, February, March 2026 (Updated 11/17/2025)

Run Date: 11/17/2025

TA0307

Item Tax Code: 1001-FOOD TAX,3200-DOMESTIC UTILITIES

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

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)
CALDWELL COUNTY CALDWELL COUNTY AMBULANCE DISTRICT	00000-025-000	6.7250%	6.2250%	3.7250%	3.2250%	0.0000%
BRAYMER CALDWELL COUNTY CALDWELL COUNTY AMBULANCE DISTRICT	08038-025-000	7.7250%	6.2250%	4.7250%	3.2250%	0.0000%
BRECKENRIDGE CALDWELL COUNTY CALDWELL COUNTY AMBULANCE DISTRICT	08128-025-000	7.7250%	6.2250%	4.7250%	3.2250%	0.0000%
CAMERON CALDWELL COUNTY CALDWELL COUNTY AMBULANCE DISTRICT	10828-025-000	9.9750%	6.2250%	6.9750%	3.2250%	3.2500%
COWGILL CALDWELL COUNTY CALDWELL COUNTY AMBULANCE DISTRICT	16984-025-000	6.7250%	6.2250%	3.7250%	3.2250%	0.0000%
HAMILTON CALDWELL COUNTY CALDWELL COUNTY AMBULANCE DISTRICT	30034-025-000	8.7250%	8.2250%	5.7250%	5.2250%	1.0000%
KIDDER CALDWELL COUNTY CALDWELL COUNTY AMBULANCE DISTRICT	38522-025-000	7.7250%	6.2250%	4.7250%	3.2250%	0.0000%
KINGSTON CALDWELL COUNTY CALDWELL COUNTY AMBULANCE DISTRICT	38846-025-000	6.7250%	6.2250%	3.7250%	3.2250%	0.0000%
MIRABILE CALDWELL COUNTY CALDWELL COUNTY AMBULANCE DISTRICT	48854-025-000	6.7250%	6.2250%	3.7250%	3.2250%	0.0000%
NETTLETON CALDWELL COUNTY CALDWELL COUNTY AMBULANCE DISTRICT	51626-025-000	6.7250%	6.2250%	3.7250%	3.2250%	0.0000%
POLO CALDWELL COUNTY CALDWELL COUNTY AMBULANCE DISTRICT	58916-025-000	8.2250%	6.2250%	5.2250%	3.2250%	0.5000%

<u>Clark County</u> is imposing a one-half percent (0.50%) county-wide 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 (0000) (0010)	Food Sales Tax (1001)	Food Use Tax (1001) (1011)	Domestic Utility Rate (3200)
CLARK COUNTY CLARK COUNTY AMBULANCE DISTRICT	00000-045-000	7.2250%	6.7250%	4.2250%	3.7250%	0.0000%
ALEXANDRIA CLARK COUNTY CLARK COUNTY AMBULANCE DISTRICT	00604-045-000	8.2250%	6.7250%	5.2250%	3.7250%	0.0000%
FAIRMONT CLARK COUNTY CLARK COUNTY AMBULANCE DISTRICT	23392-045-000	7.2250%	6.7250%	4.2250%	3.7250%	0.0000%

KAHOKA CLARK COUNTY CLARK COUNTY AMBULANCE DISTRICT	37790-045-000	8.2250%	6.7250%	5.2250%	3.7250%	0.0000%
LURAY CLARK COUNTY CLARK COUNTY AMBULANCE DISTRICT	44516-045-000	7.2250%	6.7250%	4.2250%	3.7250%	0.0000%
REVERE CLARK COUNTY CLARK COUNTY AMBULANCE DISTRICT	61292-045-000	7.2250%	6.7250%	4.2250%	3.7250%	0.0000%
ST PATRICK CLARK COUNTY CLARK COUNTY AMBULANCE DISTRICT	65090-045-000	7.2250%	6.7250%	4.2250%	3.7250%	0.0000%
WAYLAND CLARK COUNTY CLARK COUNTY AMBULANCE DISTRICT	77920-045-000	8.2250%	6.7250%	5.2250%	3.7250%	0.0000%
WYACONDA CLARK COUNTY CLARK COUNTY AMBULANCE DISTRICT	81142-045-000	8.2250%	6.7250%	5.2250%	3.7250%	0.0000%

<u>Holt County</u> has extended the existing 1/2 percent additional 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 (0000) (0010)	Food Sales Tax (1001)	Food Use Tax (1001) (1011)	Domestic Utility Rate (3200)
HOLT COUNTY	00000-087-000	6.7250%	6.7250%	3.7250%	3.7250%	0.0000%
BIGELOW HOLT COUNTY	05464-087-000	6.7250%	6.7250%	3.7250%	3.7250%	0.0000%
BIG LAKE (VILLAGE) HOLT COUNTY	05495-087-000	6.7250%	6.7250%	3.7250%	3.7250%	0.0000%
CORNING HOLT COUNTY	16462-087-000	6.7250%	6.7250%	3.7250%	3.7250%	0.0000%
CRAIG HOLT COUNTY	17056-087-000	7.7250%	6.7250%	4.7250%	3.7250%	0.0000%
FOREST CITY HOLT COUNTY	25066-087-000	7.7250%	6.7250%	4.7250%	3.7250%	0.0000%
FORTESCUE HOLT COUNTY	25228-087-000	6.7250%	6.7250%	3.7250%	3.7250%	0.0000%
MAITLAND HOLT COUNTY	45596-087-000	7.7250%	6.7250%	4.7250%	3.7250%	1.0000%
MOUND CITY HOLT COUNTY	50312-087-000	8.2250%	8.2250%	5.2250%	5.2250%	0.0000%
NEW POINT HOLT COUNTY	52202-087-000	6.7250%	6.7250%	3.7250%	3.7250%	0.0000%
OREGON HOLT COUNTY	54848-087-000	7.7250%	7.7250%	4.7250%	4.7250%	0.0000%

<u>Johnson County</u> has reduced the existing 1/4 percent county general sales tax to 1/8 percent. This tax applies to the sales of domestic utilities and impacts the county's local use tax.

<u>Warrensburg</u> has extended the existing 1/2 percent city capital improvements sales tax. This 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 (0000) (0010)	Food Sales Tax (1001)	Food Use Tax (1001) (1011)	Domestic Utility Rate (3200)
JOHNSON COUNTY	00000-101-000	7.4750%	7.4750%	4.4750%	4.4750%	2.6250%
JOHNSON COUNTY WINDSOR AMBULANCE DISTRICT	00000-101-001	7.9750%	7.4750%	4.9750%	4.4750%	2.6250%
CENTERVIEW JOHNSON COUNTY	12682-101-000	8.4750%	8.4750%	5.4750%	5.4750%	2.6250%
CHILHOWEE JOHNSON COUNTY	13654-101-000	8.4750%	8.4750%	5.4750%	5.4750%	3.6250%

HOLDEN	32572-101-000	9.9750%	9.9750%	6.9750%	6.9750%	3.6250%
JOHNSON COUNTY						
KINGSVILLE	38918-101-000	8.9750%	7.4750%	5.9750%	4.4750%	2.6250%
JOHNSON COUNTY						
KNOB NOSTER	39188-101-000	9.9750%	9.9750%	6.9750%	6.9750%	3.6250%
JOHNSON COUNTY						
LATOUR	40862-101-000	7.4750%	7.4750%	4.4750%	4.4750%	2.6250%
JOHNSON COUNTY						
LEETON	41402-101-000	9.4750%	9.4750%	6.4750%	6.4750%	4.1250%
JOHNSON COUNTY						
WARRENSBURG	77092-101-000	9.3500%	9.3500%	6.3500%	6.3500%	4.1250%
JOHNSON COUNTY						
WHITEMAN	79414-101-000	7.4750%	7.4750%	4.4750%	4.4750%	2.6250%
JOHNSON COUNTY						
WHITEMAN AIR FORCE BASE	79432-101-000	7.4750%	7.4750%	4.4750%	4.4750%	2.6250%
JOHNSON COUNTY						

<u>Livingston County</u> has imposed a three-eighths (3/8%) percent county emergency services sales tax. This tax also applies to the county's local use tax, and does not apply to the sale of domestic utilities.

Chillicothe has extended the existing 1/2 percent city capital improvements sales tax. This tax also applies to the city's local use tax.

		Calaa	Use		Food	Domestic
Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Tax Rate (0000) (0010)	Food Sales Tax (1001)	Use Tax (1001) (1011)	Utility Rate (3200)
LIVINGSTON COUNTY	00000-117-000	5.8500%	5.8500%	2.8500%	2.8500%	0.0000%
AVALON LIVINGSTON COUNTY	02692-117-000	5.8500%	5.8500%	2.8500%	2.8500%	0.0000%
CHILLICOTHE LIVINGSTON COUNTY	13690-117-000	8.3500%	8.3500%	5.3500%	5.3500%	1.0000%
CHILLICOTHE LIVINGSTON COUNTY STONEYBROOKE CID	13690-117-001	9.3500%	9.3500%	6.3500%	6.3500%	1.0000%
CHULA LIVINGSTON COUNTY	13852-117-000	5.8500%	5.8500%	2.8500%	2.8500%	0.0000%
DAWN LIVINGSTON COUNTY	18496-117-000	5.8500%	5.8500%	2.8500%	2.8500%	0.0000%
LUDLOW LIVINGSTON COUNTY	44390-117-000	5.8500%	5.8500%	2.8500%	2.8500%	0.0000%
MOORESVILLE LIVINGSTON COUNTY	49790-117-000	5.8500%	5.8500%	2.8500%	2.8500%	0.0000%
UTICA LIVINGSTON COUNTY	75364-117-000	5.8500%	5.8500%	2.8500%	2.8500%	0.0000%
WHEELING LIVINGSTON COUNTY	79180-117-000	5.8500%	5.8500%	2.8500%	2.8500%	0.0000%

<u>Montgomery County</u> has extended the existing 1/2 percent additional county general sales tax. This tax also applies to the county's local use tax and the sale of domestic utilities.

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)
MONTGOMERY COUNTY	00000-139-000	6.4750%	6.4750%	3.4750%	3.4750%	2.2500%
MONTGOMERY COUNTY HERMANN AREA AMBULANCE DISTRICT	00000-139-001	7.4750%	6.4750%	4.4750%	3.4750%	2.2500%
BELLFLOWER MONTGOMERY COUNTY	04330-139-000	8.4750%	6.4750%	5.4750%	3.4750%	3.2500%
BIGSPRING MONTGOMERY COUNTY HERMANN AREA AMBULANCE DISTRICT	05608-139-000	7.4750%	6.4750%	4.4750%	3.4750%	2.2500%
BUELL MONTGOMERY COUNTY	09496-139-000	6.4750%	6.4750%	3.4750%	3.4750%	2.2500%

DANVILLE MONTGOMERY COUNTY	18190-139-000	6.4750%	6.4750%	3.4750%	3.4750%	2.2500%
HIGH HILL MONTGOMERY COUNTY	31996-139-000	7.4750%	6.4750%	4.4750%	3.4750%	2.2500%
JONESBURG MONTGOMERY COUNTY	37574-139-000	7.9750%	6.4750%	4.9750%	3.4750%	3.2500%
MCKITTRICK MONTGOMERY COUNTY HERMANN AREA AMBULANCE DISTRICT	45200-139-000	7.4750%	6.4750%	4.4750%	3.4750%	2.2500%
MIDDLETOWN MONTGOMERY COUNTY	47900-139-000	7.4750%	6.4750%	4.4750%	3.4750%	3.2500%
MINEOLA MONTGOMERY COUNTY	48638-139-000	6.4750%	6.4750%	3.4750%	3.4750%	2.2500%
MONTGOMERY CITY MONTGOMERY COUNTY	49574-139-000	7.9750%	7.9750%	4.9750%	4.9750%	3.7500%
NEW FLORENCE MONTGOMERY COUNTY	51770-139-000	8.4750%	8.4750%	5.4750%	5.4750%	3.2500%
RHINELAND MONTGOMERY COUNTY HERMANN AREA AMBULANCE DISTRICT	61328-139-000	7.9750%	6.4750%	4.9750%	3.4750%	2.2500%
WELLSVILLE MONTGOMERY COUNTY	78406-139-000	8.2250%	8.2250%	5.2250%	5.2250%	2.5000%

<u>Perry County</u> has extended the existing three-eighths (3/8%) percent additional county capital improvement sales tax. This tax also applies to the county's local use tax and the sale of domestic utilities.

,			Use		Food	
Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Tax Rate (0000) (0010)	Food Sales Tax (1001)	Use Tax (1001) (1011)	Domestic Utility Rate (3200)
PERRY COUNTY	00000-157-000	6.6000%	6.6000%	3.6000%	3.6000%	1.3750%
ALTENBURG PERRY COUNTY	00928-157-000	6.6000%	6.6000%	3.6000%	3.6000%	1.3750%
BELGIQUE PERRY COUNTY	04042-157-000	6.6000%	6.6000%	3.6000%	3.6000%	1.3750%
BRAZEAU PERRY COUNTY	08074-157-000	6.6000%	6.6000%	3.6000%	3.6000%	1.3750%
CROSSTOWN PERRY COUNTY	17560-157-000	6.6000%	6.6000%	3.6000%	3.6000%	1.3750%
FARRAR PERRY COUNTY	23788-157-000	6.6000%	6.6000%	3.6000%	3.6000%	1.3750%
FROHNA PERRY COUNTY	26092-157-000	6.6000%	6.6000%	3.6000%	3.6000%	1.3750%
LITHIUM PERRY COUNTY	43346-157-000	6.6000%	6.6000%	3.6000%	3.6000%	1.3750%
LONGTOWN PERRY COUNTY	43940-157-000	6.6000%	6.6000%	3.6000%	3.6000%	1.3750%
MCBRIDE PERRY COUNTY	44786-157-000	6.6000%	6.6000%	3.6000%	3.6000%	1.3750%
MENFRO PERRY COUNTY	47324-157-000	6.6000%	6.6000%	3.6000%	3.6000%	1.3750%
PERRYVILLE PERRY COUNTY	57116-157-000	8.4750%	8.4750%	5.4750%	5.4750%	1.3750%
PERRYVILLE PERRY COUNTY PERRY PLAZA CID	57116-157-001	9.4750%	9.4750%	6.4750%	6.4750%	1.3750%
UNIONTOWN PERRY COUNTY	75148-157-000	6.6000%	6.6000%	3.6000%	3.6000%	1.3750%
WITTENBERG PERRY COUNTY	80638-157-000	6.6000%	6.6000%	3.6000%	3.6000%	1.3750%

Scotland County has extended the existing 1/2 percent additional county capital improvement tax. This tax also applies to the county's local use tax, and does not apply to the sale of domestic utilities.

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)
SCOTLAND COUNTY SCOTLAND COUNTY AMBULANCE DISTRICT	00000-199-000	5.9750%	5.4750%	2.9750%	2.4750%	0.0000%
ARBELA SCOTLAND COUNTY SCOTLAND COUNTY AMBULANCE DISTRICT	01576-199-000	5.9750%	5.4750%	2.9750%	2.4750%	0.0000%
GORIN SCOTLAND COUNTY SCOTLAND COUNTY AMBULANCE DISTRICT	27946-199-000	5.9750%	5.4750%	2.9750%	2.4750%	0.0000%
GRANGER SCOTLAND COUNTY SCOTLAND COUNTY AMBULANCE DISTRICT	28360-199-000	5.9750%	5.4750%	2.9750%	2.4750%	0.0000%
MEMPHIS SCOTLAND COUNTY SCOTLAND COUNTY AMBULANCE DISTRICT	47270-199-000	7.4750%	6.9750%	4.4750%	3.9750%	1.0000%
RUTLEDGE SCOTLAND COUNTY SCOTLAND COUNTY AMBULANCE DISTRICT	63776-199-000	6.9750%	5.4750%	3.9750%	2.4750%	0.0000%
SOUTH GORIN SCOTLAND COUNTY SCOTLAND COUNTY AMBULANCE DISTRICT	68870-199-000	5.9750%	5.4750%	2.9750%	2.4750%	0.0000%

Stoddard County has extended the existing 1/2 percent additional county capital improvement sales tax. 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)
STODDARD COUNTY STODDARD COUNTY EMERGENCY SERVICES DISTRICT	00000-207-000	6.4130%	6.2250%	3.4130%	3.2250%	0.0000%
ADVANCE STODDARD COUNTY STODDARD COUNTY EMERGENCY SERVICES DISTRICT	00262-207-000	8.4130%	8.2250%	5.4130%	5.2250%	1.5000%
BAKER STODDARD COUNTY STODDARD COUNTY EMERGENCY SERVICES DISTRICT	03034-207-000	6.4130%	6.2250%	3.4130%	3.2250%	0.0000%
BELL CITY STODDARD COUNTY STODDARD COUNTY EMERGENCY SERVICES DISTRICT	04132-207-000	7.6630%	6.2250%	4.6630%	3.2250%	0.0000%
BERNIE STODDARD COUNTY STODDARD COUNTY EMERGENCY SERVICES DISTRICT	04960-207-000	8.4130%	8.2250%	5.4130%	5.2250%	1.5000%
BLOOMFIELD STODDARD COUNTY STODDARD COUNTY EMERGENCY SERVICES DISTRICT	06382-207-000	7.4130%	7.2250%	4.4130%	4.2250%	1.0000%
BROWNWOOD STODDARD COUNTY STODDARD COUNTY EMERGENCY SERVICES DISTRICT	08956-207-000	6.4130%	6.2250%	3.4130%	3.2250%	0.0000%
DEXTER STODDARD COUNTY STODDARD COUNTY EMERGENCY SERVICES DISTRICT	19396-207-000	8.2880%	8.1000%	5.2880%	5.1000%	0.8750%
DUDLEY STODDARD COUNTY STODDARD COUNTY EMERGENCY SERVICES DISTRICT	20296-207-000	7.4130%	6.2250%	4.4130%	3.2250%	0.0000%
ESSEX STODDARD COUNTY STODDARD COUNTY EMERGENCY SERVICES DISTRICT	22600-207-000	7.4130%	7.2250%	4.4130%	4.2250%	0.0000%
GRAYRIDGE STODDARD COUNTY STODDARD COUNTY EMERGENCY SERVICES DISTRICT	28864-207-000	6.4130%	6.2250%	3.4130%	3.2250%	0.0000%

KINDER STODDARD COUNTY STODDARD COUNTY EMERGENCY SERVICES DISTRICT	38720-207-000	6.4130%	6.2250%	3.4130%	3.2250%	0.0000%
MESSLER STODDARD COUNTY STODDARD COUNTY EMERGENCY SERVICES DISTRICT	47576-207-000	6.4130%	6.2250%	3.4130%	3.2250%	0.0000%
PAINTON STODDARD COUNTY STODDARD COUNTY EMERGENCY SERVICES DISTRICT	55982-207-000	6.4130%	6.2250%	3.4130%	3.2250%	0.0000%
PENERMON STODDARD COUNTY STODDARD COUNTY EMERGENCY SERVICES DISTRICT	56900-207-000	6.4130%	6.2250%	3.4130%	3.2250%	0.0000%
PUXICO STODDARD COUNTY STODDARD COUNTY EMERGENCY SERVICES DISTRICT	60284-207-000	7.6630%	6.2250%	4.6630%	3.2250%	1.2500%

<u>Altamont</u> has imposed a one (1%) percent city general sales tax. This tax does apply to the sale of domestic utilities. This tax does not apply to the county 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)
ALTAMONT DAVIESS COUNTY DAVIESS/DEKALB REGIONAL JAIL DISTRICT	00910-061-000	7.2250%	5.7250%	4.2250%	2.7250%	1.0000%

<u>Cabool</u> is extending an existing one-half (0.50%) percent city capital improvements sales tax. This tax applies to the local use tax and the sale of domestic utilities.

	Jurisdiction	Sales Tax Rate	Use Tax Rate (0000)	Food Sales Tax	Food Use Tax (1001)	Domestic Utility Rate
Jurisdiction Name	Code	(0000)	(0010)	(1001)	(1011)	(3200)
CABOOL TEXAS COUNTY	10288-215-000	8.4750%	8.4750%	5.4750%	5.4750%	3.8750%

<u>Cape Girardeau</u> has extended a one-half (1/2%) percent city mass transportation sales tax. This tax also applies to the local use tax. This tax does not apply to the sale of domestic utilities.

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)
CAPE GIRARDEAU CAPE GIRARDEAU COUNTY	11242-031-000	8.4750%	8.4750%	5.4750%	5.4750%	3.5000%
CAPE GIRARDEAU CAPE GIRARDEAU COUNTY TOWN PLAZA CID	11242-031-001	9.4750%	9.4750%	6.4750%	6.4750%	3.5000%
CAPE GIRARDEAU CAPE GIRARDEAU COUNTY DOWNTOWN CAPE GIRARDEAU CID	11242-031-002	8.9750%	8.4750%	5.9750%	5.4750%	3.5000%
CAPE GIRARDEAU CAPE GIRARDEAU COUNTY SOUTH K TDD	11242-031-003	9.4750%	8.4750%	6.4750%	5.4750%	3.5000%
CAPE GIRARDEAU CAPE GIRARDEAU COUNTY CAPE DOGWOOD CID	11242-031-004	9.4750%	9.4750%	6.4750%	6.4750%	3.5000%
CAPE GIRARDEAU CAPE GIRARDEAU COUNTY MIDAMERICA CROSSINGS TDD	11242-031-005	9.4750%	8.4750%	6.4750%	5.4750%	3.5000%
CAPE GIRARDEAU CAPE GIRARDEAU COUNTY BLOOMFIELD CROSSING CID	11242-031-006	9.4750%	9.4750%	6.4750%	6.4750%	3.5000%

CAPE GIRARDEAU CAPE GIRARDEAU COUNTY SILVER SPRINGS CID	11242-031-007	9.4750%	9.4750%	6.4750%	6.4750%	3.5000%
CAPE GIRARDEAU CAPE GIRARDEAU COUNTY RCC CID RCC TDD	11242-031-008	10.4750%	9.4750%	7.4750%	6.4750%	3.5000%
CAPE GIRARDEAU SCOTT COUNTY NORTH SCOTT COUNTY AMBULANCE DISTRICT SCOTT COUNTY EMERGENCY SERVICES DISTRICT	11242-201-000	9.4750%	8.4750%	6.4750%	5.4750%	3.5000%

<u>Chillicothe</u> has extended the existing 1/2 percent city capital improvements sales tax. This tax also applies to the city's local use tax. <u>Livingston County</u> has imposed a three-eighths (3/8%) percent county emergency services sales tax. This tax also applies to the county's local use tax, and does not apply to the sale of domestic utilities.

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)
CHILLICOTHE LIVINGSTON COUNTY	13690-117-000	8.3500%	8.3500%	5.3500%	5.3500%	1.0000%
CHILLICOTHE LIVINGSTON COUNTY STONEYBROOKE CID	13690-117-001	9.3500%	9.3500%	6.3500%	6.3500%	1.0000%

<u>Columbia</u> has extended the existing 1/4 percent city capital improvements sales tax. This tax also applies to the city's local use tax, and does not apply to the sale of domestic utilities.

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)
COLUMBIA BOONE COUNTY	15670-019-000	7.9750%	7.9750%	4.9750%	4.9750%	2.5000%
COLUMBIA BOONE COUNTY BLUE RIDGE TOWN CENTRE TDD	15670-019-001	8.9750%	7.9750%	5.9750%	4.9750%	2.5000%
COLUMBIA BOONE COUNTY BROADWAY-FAIRVIEW TDD	15670-019-002	8.4750%	7.9750%	5.4750%	4.9750%	2.5000%
COLUMBIA BOONE COUNTY CENTERSTATE TDD	15670-019-003	8.4750%	7.9750%	5.4750%	4.9750%	2.5000%
COLUMBIA BOONE COUNTY COLUMBIA MALL TDD	15670-019-004	8.4750%	7.9750%	5.4750%	4.9750%	2.5000%
COLUMBIA BOONE COUNTY CONLEY ROAD TDD	15670-019-005	8.9750%	7.9750%	5.9750%	4.9750%	2.5000%
COLUMBIA BOONE COUNTY CROSS CREEK TDD	15670-019-006	8.4750%	7.9750%	5.4750%	4.9750%	2.5000%
COLUMBIA BOONE COUNTY DOWNTOWN CID	15670-019-007	8.4750%	8.4750%	5.4750%	5.4750%	2.5000%
COLUMBIA BOONE COUNTY GRINDSTONE PLAZA TDD	15670-019-008	8.6000%	7.9750%	5.6000%	4.9750%	2.5000%
COLUMBIA BOONE COUNTY LAKE OF THE WOODS TDD	15670-019-009	8.9750%	7.9750%	5.9750%	4.9750%	2.5000%

COLUMBIA BOONE COUNTY NORTH 763 CID	15670-019-010	8.4750%	7.9750%	5.4750%	4.9750%	2.5000%
COLUMBIA BOONE COUNTY NORTHWOODS TDD	15670-019-011	8.4750%	7.9750%	5.4750%	4.9750%	2.5000%
COLUMBIA BOONE COUNTY ROCK BRIDGE CENTER TDD	15670-019-012	8.6000%	7.9750%	5.6000%	4.9750%	2.5000%
COLUMBIA BOONE COUNTY SHOPPES AT STADIUM TDD	15670-019-013	8.9750%	7.9750%	5.9750%	4.9750%	2.5000%
COLUMBIA BOONE COUNTY STADIUM CORRIDOR A TDD	15670-019-014	8.4750%	7.9750%	5.4750%	4.9750%	2.5000%
COLUMBIA BOONE COUNTY BUSINESS LOOP CID	15670-019-015	8.4750%	8.4750%	5.4750%	5.4750%	2.5000%
COLUMBIA BOONE COUNTY DISCOVERY PARK TDD	15670-019-016	8.9750%	7.9750%	5.9750%	4.9750%	2.5000%
COLUMBIA BOONE COUNTY CLARK LANE TDD	15670-019-017	8.9750%	7.9750%	5.9750%	4.9750%	2.5000%
COLUMBIA BOONE COUNTY BOONE COUNTY FAIRGROUND REGIONAL RECREATION DISTRICT	15670-019-018	8.4750%	7.9750%	5.4750%	4.9750%	2.5000%
COLUMBIA BOONE COUNTY ST CHARLES ROAD TDD	15670-019-019	8.4750%	7.9750%	5.4750%	4.9750%	2.5000%

<u>Gerald</u> has imposed a one (1%) percent additional city general sales tax. This tax does not apply to the sale of domestic utilities or the city's local use tax.

<u>Gerald</u> is expiring the existing one (1%) percent additional city general sales tax. This tax does not apply to the sale of domestic utilities or the city's local use tax.

Jurisdiction Name	Jurisdiction Code	Sales Tax Rate (0000)	Tax Rate (0000) (0010)	Food Sales Tax (1001)	Use Tax (1001) (1011)	Domestic Utility Rate (3200)
GERALD FRANKLIN COUNTY GERALD AREA AMBULANCE DISTRICT	26866-071-000	9.4750%	4.2250%	6.4750%	1.2250%	1.0000%

<u>Hallsville</u> is imposing a local use tax to follow the total city sales tax rate. Hallsville's local use tax rate is 2.625%.

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)
HALLSVILLE BOONE COUNTY	29998-019-000	8.6000%	8.6000%	5.6000%	5.6000%	1.5000%

<u>Irondale</u> has imposed a one-half (1/2%)percent city capital improvement sales tax. This tax does not apply to the sale of domestic utilities or the local use tax.

		Sales Tax	Tax Rate	Food Sales	Use Tax	Domestic Utility
	Jurisdiction	Rate	(0000)	Tax	(1001)	Rate
Jurisdiction Name	Code	(0000)	(0010)	(1001)	(1011)	(3200)

IRONDALE	35396-221-000	8.2250%	6.2250%	5.2250%	3.2250%	2.0000%
WASHINGTON COUNTY						
WASHINGTON COUNTY AMBULANCE DISTRICT						

Maryland Heights is imposing a local use tax at the same rate as the sales tax. The city of Maryland Heights local use tax rate is 1/2 percent.

Jurisdiction Name	Jurisdiction Code	Sales Tax	Use Tax	Food Sales	Food Use	Domestic Utility
MARYLAND HEIGHTS ST LOUIS COUNTY	46586-189-000	8.2380%	4.7250%	4.8500%	1.7250%	0.0000%
MARYLAND HEIGHTS ST LOUIS COUNTY OLD DORSETT ROAD CID OLD DORSETT ROAD TDD	46586-189-002	10.2380%	5.7250%	6.8500%	2.7250%	0.0000%
MARYLAND HEIGHTS ST LOUIS COUNTY ST LOUIS ICE CENTER CID	46586-189-003	9.2380%	4.7250%	5.8500%	1.7250%	0.0000%
MARYLAND HEIGHTS (X1) ST LOUIS COUNTY	46587-189-000	8.2380%	4.7250%	4.8500%	1.7250%	0.0000%
MARYLAND HEIGHTS (X2) ST LOUIS COUNTY	46588-189-000	8.2380%	4.7250%	4.8500%	1.7250%	0.0000%
MARYLAND HEIGHTS (X3) ST LOUIS COUNTY	46590-189-000	8.2380%	4.7250%	4.8500%	1.7250%	0.0000%
MARYLAND HEIGHTS (T2) ST LOUIS COUNTY	46591-189-000	8.2380%	4.7250%	4.8500%	1.7250%	0.0000%
MARYLAND HEIGHTS (T4) ST LOUIS COUNTY WESTPORT PLAZA I CID WESTPORT PLAZA TDD	46593-189-001	10.2380%	5.7250%	6.8500%	2.7250%	0.0000%
MARYLAND HEIGHTS (T4) ST LOUIS COUNTY WESTPORT PLAZA II CID	46593-189-002	8.7380%	5.2250%	5.3500%	2.2250%	0.0000%
MARYLAND HEIGHTS (T4) ST LOUIS COUNTY WESTPORT PLAZA I CID WESTPORT PLAZA TDD WESTPORT PLAZA III CID	46593-189-003	10.7380%	6.2250%	7.3500%	3.2250%	0.0000%

<u>Moberly</u> has extended the existing 1/2 percent city capital improvements sales tax. This tax also applies to the city's local use tax. This tax does not apply to sale of domestic utilities.

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)
MOBERLY RANDOLPH COUNTY RANDOLPH COUNTY AMBULANCE DISTRICT	49034-175-000	8.4750%	7.9750%	5.4750%	4.9750%	1.0000%
MOBERLY RANDOLPH COUNTY RANDOLPH COUNTY AMBULANCE DISTRICT MOBERLY CROSSINGS CID	49034-175-001	9.4750%	8.9750%	6.4750%	5.9750%	1.0000%
MOBERLY RANDOLPH COUNTY RANDOLPH COUNTY AMBULANCE DISTRICT DOWNTOWN MOBERLY CID	49034-175-002	9.4750%	8.9750%	6.4750%	5.9750%	1.0000%

<u>Morrisville</u> is imposing a 1/2 percent (0.5000%) city public mass transportation tax. This tax applies to the city's use tax. This tax does not apply to the sale of domestic utilities.

Morrisville is repealing the one percent (1%) general sales tax on the sale of domestic utilities.

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)
MORRISVILLE POLK COUNTY	50078-167-000	8.6000%	7.2250%	5.6000%	4.2250%	1.8750%

<u>Warrensburg</u> has extended the existing 1/2 percent city capital improvements sales tax. This 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 (0000) (0010)	Food Sales Tax (1001)	Food Use Tax (1001) (1011)	Domestic Utility Rate (3200)
WARRENSBURG JOHNSON COUNTY	77092-101-000	9.3500%	9.3500%	6.3500%	6.3500%	4.1250%

<u>Warrenton</u> has expired a 1/2 percent city capital improvements sales tax. This tax does not apply to the local use tax, and does not apply to the sale of domestic utilities.

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)
WARRENTON WARREN COUNTY WARREN COUNTY EMERGENCY SERVICES DISTRICT	77128-219-000	9.2250%	6.2250%	6.2250%	3.2250%	0.0000%
WARRENTON WARREN COUNTY WARREN COUNTY EMERGENCY SERVICES DISTRICT WARRENTON COMMONS CID	77128-219-001	10.2250%	7.2250%	7.2250%	4.2250%	0.0000%
WARRENTON WARREN COUNTY WARREN COUNTY EMERGENCY SERVICES DISTRICT SHOPPES AT WARRENTON CID	77128-219-002	10.2250%	7.2250%	7.2250%	4.2250%	0.0000%

<u>Mount Vernon Ambulance District</u> has imposed a one-half (0.500%) percent ambulance district sales tax. This tax does not apply to the sale of domestic utilities. This district includes the cities of Mount Vernon, Miller, and Hoberg, and a portion of unincorporated Lawrence County.

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)
LAWRENCE COUNTY MOUNT VERNON AMBULANCE DISTRICT	00000-109-002	7.2250%	6.7250%	4.2250%	3.7250%	0.0000%
HOBERG LAWRENCE COUNTY MOUNT VERNON AMBULANCE DISTRICT	32410-109-000	7.2250%	6.7250%	4.2250%	3.7250%	0.0000%
MILLER LAWRENCE COUNTY MOUNT VERNON AMBULANCE DISTRICT	48242-109-000	9.9750%	6.7250%	6.9750%	3.7250%	1.5000%
MOUNT VERNON LAWRENCE COUNTY MOUNT VERNON AMBULANCE DISTRICT	50672-109-000	9.7250%	9.2250%	6.7250%	6.2250%	0.5000%

The Maple Valley Plaza CID is expiring the existing 1% sales and use community improvement tax. The district contains a portion of the city of Farmington and no unincorporated areas.

		Sales Tax	Use Tax Rate	Food Sales	Food Use Tax	Domestic Utility
Jurisdiction Name	Jurisdiction	Rate	(0000)	Tax	(1001)	Rate
	Code	(0000)	(0010)	(1001)	(1011)	(3200)

FARMINGTON	23752-187-001	8.8500%	8.3500%	5.8500%	5.3500%	1.5000%
ST FRANCOIS COUNTY						
ST FRANCOIS COUNTY AMBULANCE DISTRICT						
MAPLE VALLEY PLAZA CID						

<u>The Blue Ridge Crossing CID</u> has imposed a 1 percent district sales tax. This district includes a portion of the city of Kansas City in Jackson County. This district partially overlaps the Kansas City Zoological District (ZOO00001).

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)
KANSAS CITY JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT BLUE RIDGE CROSSING CID	38000-095-074	9.9750%	7.4750%	6.9750%	4.4750%	0.0000%

<u>The Butterfly Palace CID</u> has imposed a 1 percent district sales and use tax. This district includes a portion of the city of Branson in Taney County. This district partially overlaps the Branson/Lake Area TCED (TCD00001) and is fully overlapped by the 76 Entertainment CID (CID00307.)

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)	
BRANSON	07966-213-010	11.3500%	6.2250%	7.3500%	3.2250%	1.0000%	
TANEY COUNTY							
TANEY COUNTY AMBULANCE DISTRICT							
BRANSON/LAKES AREA TCED							
76 ENTERTAINMENT CID							
BUTTERFLY PALACE CID							

<u>Bridgeton Hilltop Community Improvement District</u> has imposed a 1 percent district sales and use tax. This district includes a portion of the Hilltop CID. 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)
BRIDGETON ST LOUIS COUNTY BRIDGETON HILLTOP CID	08398-189-007	9.9880%	6.4750%	6.6000%	3.4750%	0.0000%
BRIDGETON ST LOUIS COUNTY HILLTOP CID BRIDGETON HILLTOP CID	08398-189-008	10.9880%	6.4750%	7.6000%	3.4750%	0.0000%

<u>Peculiar Drive Community Improvement District</u> has imposed a 1 percent district sales tax. This district includes a portion of the city of Belton in Cass County and partially overlaps the Belton-Cass Regional TDD. 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)
BELTON CASS COUNTY PECULIAR DRIVE CID	04384-037-011	10.1000%	5.8500%	7.1000%	2.8500%	1.5000%
BELTON CASS COUNTY BELTON-CASS REGIONAL TDD PECULIAR DRIVE CID	04384-037-012	11.1000%	5.8500%	8.1000%	2.8500%	1.5000%

<u>Pavilions at Hartman Heritage CID</u> is imposing a 1 percent district sales and use tax. This district includes a portion of the city of Independence in Jackson County. This district partially overlaps the Kansas City Zoological District ZOO00001, the 39th Street TDD TDD00181 and the Independence Event Center CID CID00086.

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)
INDEPENDENCE JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT 39TH STREET TDD INDEPENDENCE EVENT CENTER CID PAVILIONS AT HARTMAN HERITAGE CID	35000-095-019	10.7500%	8.1000%	7.7500%	5.1000%	1.1250%

<u>New Longview Transportation Development District</u> has extended the existing 1 percent district sales tax. This district includes a portion of the city of Lee's Summit in Jackson County. There are no unincorporated areas in this district. This district partially overlaps the New Longview Community Improvement District and is fully overlapped by the Kansas City Zoological 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)
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT NEW LONGVIEW TDD	41330-095-007	9.4750%	6.9750%	6.4750%	3.9750%	1.5000%
LEE'S SUMMIT JACKSON COUNTY KANSAS CITY ZOOLOGICAL DISTRICT NEW LONGVIEW TDD NEW LONGVIEW CID	41330-095-025	10.4750%	7.9750%	7.4750%	4.9750%	1.5000%

<u>Lindbergh East Concord TDD</u> is repealing the existing one percent city general 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)
GREEN PARK ST LOUIS COUNTY LINDBERGH EAST CONCORD TDD	29324-189-002	8.2380%	4.2250%	4.8500%	1.2250%	0.0000%

24:1 Transportation Development District has imposed a 1 percent district sales tax. This district includes the city of Normandy, city of Greendale, city of Bellerive Acres, the Village of Uplands Park, the City of Pasadena Hills, the city of Vinita Park, the city of Beverly Hills, the Village of Norwood Court, the city of Bel-Nor, the Village of Pasadena Park, the Village of Hanley Hills, the city of Velda Village Hills, the city of Pagedale, the city of Pine Lawn, the city of Wellston, Velda City and the Village of Hillsdale in St Louis County. This district also partially overlaps University Place TDD and is Fully Overlapped by St. Louis 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)
ST LOUIS COUNTY UNIVERSITY PLACE TDD 24 1 TDD	00000-189-016	9.7380%	4.2250%	6.3500%	1.2250%	0.0000%
BELLERIVE ST LOUIS COUNTY 24 1 TDD	04240-189-000	9.4880%	4.2250%	6.1000%	1.2250%	0.0000%
BELLERIVE ST LOUIS COUNTY UNIVERSITY PLACE TDD 24 1 TDD	04240-189-001	10.4880%	4.2250%	7.1000%	1.2250%	0.0000%

BEL-NOR ST LOUIS COUNTY 24 1 TDD	04348-189-000	9.2380%	4.7250%	5.8500%	1.7250%	0.0000%
BEVERLY HILLS ST LOUIS COUNTY 24 1 TDD	05248-189-000	9.7380%	4.2250%	6.3500%	1.2250%	0.0000%
GREENDALE ST LOUIS COUNTY 24 1 TDD	29152-189-000	9.7380%	5.2250%	6.3500%	2.2250%	0.0000%
HANLEY HILLS ST LOUIS COUNTY 24 1 TDD	30196-189-000	9.7380%	5.2250%	6.3500%	2.2250%	0.0000%
HILLSDALE ST LOUIS COUNTY 24 1 TDD	32266-189-000	9.2380%	4.2250%	5.8500%	1.2250%	0.0000%
NORMANDY ST LOUIS COUNTY 24 1 TDD	52796-189-000	10.2380%	5.7250%	6.8500%	2.7250%	0.0000%
NORMANDY ST LOUIS COUNTY UNIVERSITY PLACE TDD 24 1 TDD	52796-189-001	11.2380%	5.7250%	7.8500%	2.7250%	0.0000%
NORWOOD COURT ST LOUIS COUNTY 24 1 TDD	53462-189-000	9.2380%	4.2250%	5.8500%	1.2250%	0.0000%
PAGEDALE ST LOUIS COUNTY 24 1 TDD	55964-189-000	9.9880%	5.4750%	6.6000%	2.4750%	0.0000%
PAGEDALE (T2) ST LOUIS COUNTY 24 1 TDD	55966-189-000	9.9880%	5.4750%	6.6000%	2.4750%	0.0000%
PAGEDALE (T3) ST LOUIS COUNTY 24 1 TDD	55967-189-000	9.9880%	5.4750%	6.6000%	2.4750%	0.0000%
PAGEDALE (T4) ST LOUIS COUNTY 24 1 TDD	55968-189-000	9.9880%	5.4750%	6.6000%	2.4750%	0.0000%
PAGEDALE (T5) ST LOUIS COUNTY 24 1 TDD	55969-189-000	9.9880%	5.4750%	6.6000%	2.4750%	0.0000%
PAGEDALE (T6) ST LOUIS COUNTY 24 1 TDD	55970-189-000	9.9880%	5.4750%	6.6000%	2.4750%	0.0000%
PAGEDALE (T7) ST LOUIS COUNTY 24 1 TDD	55971-189-000	9.9880%	5.4750%	6.6000%	2.4750%	0.0000%
PAGEDALE (T8) ST LOUIS COUNTY 24 1 TDD	55972-189-000	9.9880%	5.4750%	6.6000%	2.4750%	0.0000%
PAGEDALE (T9) ST LOUIS COUNTY 24 1 TDD	55973-189-000	9.9880%	5.4750%	6.6000%	2.4750%	0.0000%
PAGEDALE (T10) ST LOUIS COUNTY 24 1 TDD	55974-189-000	9.9880%	5.4750%	6.6000%	2.4750%	0.0000%
PASADENA HILLS ST LOUIS COUNTY 24 1 TDD	56396-189-000	9.2380%	4.7250%	5.8500%	1.7250%	0.0000%
PASADENA PARK ST LOUIS COUNTY 24 1 TDD	56414-189-000	9.2380%	4.7250%	5.8500%	1.7250%	0.0000%
PINE LAWN ST LOUIS COUNTY 24 1 TDD	57800-189-000	10.4880%	5.9750%	7.1000%	2.9750%	0.0000%

UPLANDS PARK ST LOUIS COUNTY 24 1 TDD	75238-189-000	9.2380%	4.7250%	5.8500%	1.7250%	0.0000%
VELDA CITY ST LOUIS COUNTY 24 1 TDD	75796-189-000	9.2380%	4.2250%	5.8500%	1.2250%	0.0000%
VELDA VILLAGE HILLS ST LOUIS COUNTY 24 1 TDD	75814-189-000	9.7380%	5.2250%	6.3500%	2.2250%	0.0000%
VINITA PARK ST LOUIS COUNTY 24 1 TDD	76246-189-000	9.7380%	5.2250%	6.3500%	2.2250%	0.0000%
WELLSTON ST LOUIS COUNTY 24 1 TDD	78370-189-000	9.4880%	4.2250%	6.1000%	1.2250%	0.0000%