Missouri Department of Revenue

Run Date: 4/13/2026

Taxation Division

TA0307

Sales and Use Change

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

May 2026 (Updated 4/13/2026)

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

Maries County has imposed a one percent (1%) county emergency services 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)
MARIES COUNTY	00000-125-000	6.8910%	6.8910%	3.8910%	3.8910%	1.6660%
MARIES COUNTY MARIES-OSAGE AMBULANCE DISTRICT	00000-125-001	7.3910%	6.8910%	4.3910%	3.8910%	1.6660%
MARIES COUNTY SAINT JAMES AMBULANCE DISTRICT	00000-125-002	7.8910%	6.8910%	4.8910%	3.8910%	1.6660%
MARIES COUNTY DIXON AMBULANCE DISTRICT	00000-125-003	7.3910%	6.8910%	4.3910%	3.8910%	1.6660%
ARGYLE MARIES COUNTY MARIES-OSAGE AMBULANCE DISTRICT	01828-125-000	8.3910%	6.8910%	5.3910%	3.8910%	1.6660%
BELLE MARIES COUNTY	04150-125-000	8.8910%	6.8910%	5.8910%	3.8910%	3.1660%
BRINKTOWN MARIES COUNTY MARIES-OSAGE AMBULANCE DISTRICT	08488-125-000	7.3910%	6.8910%	4.3910%	3.8910%	1.6660%
HIGH GATE MARIES COUNTY	31978-125-000	6.8910%	6.8910%	3.8910%	3.8910%	1.6660%
VICHY MARIES COUNTY	76030-125-000	6.8910%	6.8910%	3.8910%	3.8910%	1.6660%
VIENNA MARIES COUNTY MARIES-OSAGE AMBULANCE DISTRICT	76102-125-000	9.3910%	8.8910%	6.3910%	5.8910%	2.6660%

Southtown TDD is repealing the existing one percent (1%) transportation development district sales tax. This tax does not apply to the local use tax or 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)
ST LOUIS	65000-510-000	9.6790%	9.0130%	6.3910%	5.7250%	0.0000%

Jennings (T3) has dissolved effective 4-30-2026. Ending taxing jurisdiction code 37182-189-000 and 37182-189-001.

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)
JENNINGS ST LOUIS COUNTY	37178-189-000	9.4880%	4.2250%	6.1000%	1.2250%	0.0000%
JENNINGS ST LOUIS COUNTY PLAZA ON THE BLVD-JENNINGS CID	37178-189-001	9.9880%	4.7250%	6.6000%	1.7250%	0.0000%