

Breakdown of Current Sales Tax Rates

| Fractional | Decimal | Taxing Agency | Expiration |
|------------|--------------|-----------------------------|------------|
| 3/100 | 3.000 | State of Missouri | |
| 1/100 | 1.000 | Education | |
| 1/10 | 0.100 | State Parks/Soil Erosion | |
| 1/8 | 0.125 | Conservation | |
| 3/20 | 1.500 | City-General Revenue | |
| 1/2 | 0.500 | City-Capital Improvements | 6/30/2019 |
| 3/8 | 0.375 | City-Bus Service | |
| 1/2 | 0.500 | City-Public Safety | |
| 1/2 | 0.500 | County-General Revenue | |
| 1/4 | 0.250 | County-Capital Improvements | 12/31/2020 |
| 1/4 | 0.250 | County-Law Enforcement | |
| 1/4 | 0.250 | County-Ambulance District | 3/31/2024 |
| 1/4 | 0.250 | County-Levee Repair | 12/31/2020 |
| 1/10 | <u>0.100</u> | County-Tourism | |
| | 8.700 | cents per \$1.00 | |
| | 4.225 | State | |
| | 2.875 | City | |
| | <u>1.600</u> | County | |
| | 8.700 | cents per \$1.00 | |
| | 8.700 | Inside City Limits | |
| | 5.825 | Outside City Limits | |
| | 1.500 | Dearborn-Local | |
| | 0.500 | Easton-Local | |
| | 1.250 | Gower-Local | |

State Sales Tax on all food items that qualify for purchase with food stamps is eliminated effective October 1, 1997.

MISSOURI'S SALES TAX REDUCTION ON FOOD

Section 144.014, RSMo provides a reduced tax rate for certain food sales. The rate for food sales was reduced by 3%, from 4.225% to 1.225%. The 3% reduction applies to all types of food items that may be purchased with Food Stamps. This includes food or food products for home consumption, seeds and plants for use in gardens to produce food for personal consumption and food items refrigerated or at room temperature. All local sales taxes continue to apply to all food and beverage sales. The General Assembly passed a bill in 1999 to redefine food subject to the reduced state sales tax rate. Except for vending machine sales, the reduced rate for food items shall not include food or drink sold by any establishment where the gross receipts derived from the sale of food prepared by such establishment for immediate consumption constitutes more than 80% of the

total gross receipts of that establishment, regardless of whether such prepared food is consumed on the premises of that establishment, including, but not limited to, sales of food by any restaurant, fast food restaurant, delicatessen, eating house or café.