

Local Option Sales Taxes*

	LOST Rate	Effective Date	LOST Sunset Date	FY08 LOST Revenue
All Counties	89	-	25	68,601,822
Adair	1%	07/01/05	06/30/12	387,045
Adams	1%	07/01/07	-	202,445
Allamakee	1%	10/01/97	12/31/14	632,626
Appanoose	1%	07/01/04	06/30/13	459,913
Audubon	1%	01/01/03	-	240,440
Benton	1%	07/01/08	-	-
Black Hawk	1%	10/01/91	12/31/10	2,757,789
Boone	1%	01/01/91	-	814,421
Bremer	1%	07/01/03	06/30/23	826,628
Buchanan	1%	07/01/03	-	811,792
Buena Vista	1%	10/01/95	06/30/20	705,954
Butler	1%	01/01/00	-	458,146
Calhoun	-	-	-	-
Carroll	1%	01/01/04	-	911,725
Cass	1%	10/01/97	-	579,738
Cedar	1%	07/01/06	-	632,572
Cerro Gordo	1%	01/01/93	-	1,666,276
Cherokee	1%	01/01/02	-	489,307
Chickasaw	1%	04/01/97	-	632,821
Clarke	-	-	12/31/07	187,877
Clay	1%	01/01/99	-	824,988
Clayton	1%	10/01/95	-	750,529
Clinton	1%	01/01/90	-	1,502,449
Crawford	1%	01/01/99	-	577,011
Dallas	-	-	-	-
Davis	1%	07/01/03	-	396,540
Decatur	1%	07/01/01	-	201,125
Delaware	1%	04/01/95	12/31/19	895,391
Des Moines	1%	04/01/95	-	1,557,205
Dickinson	1%	01/01/98	-	1,098,605
Dubuque	1%	07/01/88	-	3,059,687
Emmet	1%	01/01/09	-	-
Fayette	1%	07/01/95	12/31/14	637,262
Floyd	1%	10/01/98	12/31/12	511,327
Franklin	1%	10/01/96	-	394,355
Fremont	1%	01/01/96	-	351,124
Greene	1%	01/01/07	12/31/16	322,799
Grundy	1%	10/01/99	-	399,247
Guthrie	1%	01/01/04	-	443,003
Hamilton	1%	07/01/02	-	506,592
Hancock	1%	07/01/98	-	427,102
Hardin	1%	04/01/96	-	674,025
Harrison	1%	01/01/03	-	467,146
Henry	1%	01/01/96	12/31/15	811,383
Howard	1%	07/01/94	-	462,199
Humboldt	1%	07/01/01	06/30/11	385,886
Ida	-	-	-	-
Iowa	1%	04/01/95	-	1,282,687
Jackson	1%	01/01/95	-	755,713
Jasper	1%	07/01/06	-	1,226,411

	LOST Rate	Effective Date	LOST Sunset Date	FY08 LOST Revenue
All Counties	89	-	25	68,601,822
Jefferson	1%	01/01/00	06/30/19	606,744
Johnson	-	-	-	-
Jones	1%	10/01/99	-	717,109
Keokuk	-	-	-	-
Kossuth	1%	10/01/99	06/30/14	806,318
Lee	1%	01/01/95	-	1,488,103
Linn	-	-	-	-
Louisa	1%	07/01/07	12/31/22	354,635
Lucas	1%	07/01/08	-	-
Lyon	1%	10/01/96	-	448,206
Madison	1%	07/01/04	-	568,078
Mahaska	1%	04/01/95	-	849,812
Marion	1%	01/01/04	-	1,225,295
Marshall	1%	07/01/00	06/30/15	1,112,819
Mills	1%	01/01/02	-	433,411
Mitchell	1%	07/01/95	-	496,587
Monona	1%	07/01/90	-	314,562
Monroe	1%	01/01/04	-	406,639
Montgomery	1%	04/01/99	06/30/09	340,161
Muscatine	1%	01/01/95	06/30/09	1,690,444
O'Brien	1%	01/01/96	-	574,579
Osceola	-	-	-	-
Page	1%	07/01/96	-	365,077
Palo Alto	1%	04/01/00	-	329,116
Plymouth	1%	01/01/02	12/31/16	1,037,560
Pocahontas	1%	07/01/01	-	270,713
Polk	-	-	-	-
Pottawattamie	1%	04/01/95	-	2,908,863
Poweshiek	1%	07/01/08	06/30/27	-
Ringgold	1%	07/01/07	06/30/27	190,632
Sac	1%	01/01/06	-	305,405
Scott	1%	01/01/89	-	3,759,733
Shelby	1%	07/01/05	-	473,457
Sioux	1%	10/01/95	-	1,281,671
Story	1%	07/01/87	-	1,912,297
Tama	1%	07/01/03	-	539,571
Taylor	1%	01/01/04	-	162,923
Union	1%	07/01/05	-	464,521
Van Buren	1%	07/01/03	-	250,687
Wapello	1%	07/01/98	12/31/13	1,286,558
Warren	-	-	-	-
Washington	1%	07/01/02	-	925,668
Wayne	1%	01/01/08	12/31/27	91,683
Webster	0.5%	01/01/01	06/30/09	852,139
Winnebago	1%	10/01/99	-	356,727
Winneshiek	1%	07/01/91	-	1,229,380
Woodbury	1%	10/01/88	-	2,141,838
Worth	1%	07/01/97	-	328,141
Wright	1%	01/01/01	12/31/10	384,653

*As of 1/1/2009

Source: Iowa Department of Revenue