

## Local Option Sales Taxes\*

	LOST Rate	Effective Date	LOST Sunset Date	FY09 LOST Revenue		LOST Rate	Effective Date	LOST Sunset Date	FY09 LOST Revenue
All Counties	92	-	26	72,615,073	All Counties	92	-	26	72,615,073
Adair	1%	07/01/05	06/30/12	362,031	Jefferson	1%	01/01/00	06/30/19	612,325
Adams	1%	07/01/07	-	221,142	Johnson			-	0
Allamakee	1%	10/01/97	12/31/14	694,485	Jones	1%	10/01/99	-	766,561
Appanoose	1%	07/01/04	06/30/13	494,888	Keokuk			-	0
Audubon	1%	01/01/03	-	245,779	Kossuth	1%	10/01/99	06/30/14	816,890
Benton	1%	07/01/08	-	751,312	Lee	1%	01/01/95	-	1,539,944
Black Hawk	1%	10/01/91	12/31/15	2,868,198	Linn	1%	04/01/09	-	1,312,318
Boone	1%	01/01/91	-	795,128	Louisa	1%	07/01/07	12/31/22	348,768
Bremer	1%	07/01/03	06/30/23	865,822	Lucas	1%	07/01/08	-	298,004
Buchanan	1%	07/01/03	-	845,633	Lyon	1%	10/01/96	-	460,401
Buena Vista	1%	10/01/95	06/30/20	694,783	Madison	1%	07/01/04	-	557,629
Butler	1%	01/01/00	-	504,179	Mahaska	1%	04/01/95	-	814,966
Calhoun	1%	01/01/10	-	0	Marion	1%	01/01/04	-	1,316,439
Carroll	1%	01/01/04	-	927,464	Marshall	1%	07/01/00	06/30/15	1,121,995
Cass	1%	10/01/97	-	595,080	Mills	1%	01/01/02	-	428,524
Cedar	1%	07/01/06	-	621,284	Mitchell	1%	07/01/95	-	524,255
Cerro Gordo	1%	01/01/93	-	1,539,950	Monona	1%	07/01/90	-	322,818
Cherokee	1%	01/01/02	-	511,349	Monroe	1%	01/01/04	-	420,430
Chickasaw	1%	04/01/97	-	647,784	Montgomery	1%	04/01/99	06/30/09	329,999
Clarke		04/01/00	12/31/07	0	Muscatine	1%	01/01/95	06/30/09	1,645,023
Clay	1%	01/01/99	-	756,318	O'Brien	1%	01/01/96	-	513,409
Clayton	1%	10/01/95	-	754,107	Osceola			-	0
Clinton	1%	01/01/90	-	1,506,072	Page	1%	07/01/96	-	359,438
Crawford	1%	01/01/99	-	608,969	Palo Alto	1%	04/01/00	-	334,585
Dallas			-	0	Plymouth	1%	01/01/02	12/31/16	1,070,696
Davis	1%	07/01/03	-	409,876	Pocahontas	1%	07/01/01	-	296,711
Decatur	1%	07/01/01	-	204,525	Polk			-	0
Delaware	1%	04/01/95	12/31/19	879,106	Pottawattamie	1%	04/01/95	-	2,880,921
Des Moines	1%	04/01/95	-	1,595,441	Poweshiek	1%	07/01/08	06/30/27	802,995
Dickinson	1%	01/01/98	-	1,062,757	Ringgold	1%	07/01/07	06/30/27	208,361
Dubuque	1%	07/01/88	-	3,189,519	Sac	1%	01/01/06	-	373,343
Emmet	1%	01/01/09	-	131,575	Scott	1%	01/01/89	-	3,690,426
Fayette	1%	07/01/95	12/31/14	663,127	Shelby	1%	07/01/05	-	479,330
Floyd	1%	10/01/98	12/31/12	554,065	Sioux	1%	10/01/95	-	1,307,221
Franklin	1%	10/01/96	-	441,466	Story	1%	07/01/87	-	1,918,486
Fremont	1%	01/01/96	-	298,870	Tama	1%	07/01/03	-	547,056
Greene	1%	01/01/07	12/31/16	341,524	Taylor	1%	01/01/04	-	176,292
Grundy	1%	10/01/99	-	391,046	Union	1%	07/01/05	-	486,471
Guthrie	1%	01/01/04	-	476,146	Van Buren	1%	07/01/03	-	294,392
Hamilton	1%	07/01/02	-	516,134	Wapello	1%	07/01/98	12/31/13	1,279,129
Hancock	1%	07/01/98	-	474,257	Warren			-	0
Hardin	1%	04/01/96	-	670,041	Washington	1%	07/01/02	-	907,821
Harrison	1%	01/01/03	-	462,611	Wayne	1%	01/01/08	12/31/27	207,972
Henry	1%	01/01/96	12/31/15	802,726	Webster	1%	07/01/09	06/30/09	846,676
Howard	1%	07/01/94	-	477,980	Winnebago	1%	10/01/99	-	345,508
Humboldt	1%	07/01/01	06/30/11	350,408	Winneshek	1%	07/01/91	-	1,250,373
Ida	1%	01/01/10	-	0	Woodbury	1%	10/01/88	-	2,194,346
Iowa	1%	04/01/95	-	1,282,191	Worth	1%	07/01/97	-	309,626
Jackson	1%	01/01/95	-	770,187	Wright	1%	01/01/01	12/31/10	374,882
Jasper	1%	07/01/06	-	1,263,985					

\*As of 1/1/2010

Source: Iowa Department of Revenue