

**Local Option Sales Taxes\***

|              | LOST Rate | Effective Date | LOST Sunset Date | FY15 LOST Revenue |
|--------------|-----------|----------------|------------------|-------------------|
| All Counties | 92        | -              | 27               | \$ 87,886,488     |
| Adair        | 1%        | 01/01/06       |                  | 451,503           |
| Adams        | 1%        | 07/01/07       |                  | 231,665           |
| Allamakee    | 1%        | 10/01/97       | 12/31/24         | 789,855           |
| Appanoose    | 1%        | 07/01/04       | 06/30/23         | 574,303           |
| Audubon      | 1%        | 01/01/03       |                  | 260,061           |
| Benton       | 1%        | 07/01/08       |                  | 816,120           |
| Black Hawk   | 1%        | 10/01/91       | 12/31/25         | 2,860,651         |
| Boone        | 1%        | 01/01/91       |                  | 962,504           |
| Bremer       | 1%        | 07/01/03       | 06/30/23         | 931,125           |
| Buchanan     | 1%        | 07/01/03       |                  | 899,905           |
| Buena Vista  | 1%        | 10/01/95       |                  | 755,721           |
| Butler       | 1%        | 01/01/00       |                  | 472,804           |
| Calhoun      | 1%        | 01/01/10       |                  | 321,137           |
| Carroll      | 1%        | 01/01/04       |                  | 1,011,637         |
| Cass         | 1%        | 10/01/97       |                  | 648,107           |
| Cedar        | 1%        | 07/01/01       | 06/30/16         | 791,183           |
| Cerro Gordo  | 1%        | 01/01/93       |                  | 1,713,456         |
| Cherokee     | 1%        | 01/01/02       |                  | 533,466           |
| Chickasaw    | 1%        | 04/01/97       |                  | 659,428           |
| Clarke       | -         | 04/01/00       | 12/31/07         | 0                 |
| Clay         | 1%        | 01/01/99       |                  | 900,851           |
| Clayton      | 1%        | 10/01/95       |                  | 962,848           |
| Clinton      | 1%        | 01/01/90       |                  | 1,507,623         |
| Crawford     | 1%        | 01/01/99       |                  | 641,470           |
| Dallas       | -         |                |                  |                   |
| Davis        | 1%        | 07/01/03       |                  | 553,417           |
| Decatur      | 1%        | 07/01/01       |                  | 240,937           |
| Delaware     | 1%        | 04/01/95       | 12/31/19         | 990,352           |
| Des Moines   | 1%        | 04/01/95       |                  | 1,837,929         |
| Dickinson    | 1%        | 01/01/98       |                  | 1,227,409         |
| Dubuque      | 1%        | 07/01/88       |                  | 3,736,364         |
| Emmet        | 1%        | 01/01/09       |                  | 320,505           |
| Fayette      | 1%        | 07/01/95       | 12/31/24         | 684,112           |
| Floyd        | 1%        | 10/01/98       | 12/31/22         | 575,333           |
| Franklin     | 1%        | 10/01/96       |                  | 464,928           |
| Fremont      | 1%        | 01/01/96       |                  | 430,643           |
| Greene       | 1%        | 07/01/06       | 12/31/16         | 426,117           |
| Grundy       | 1%        | 10/01/99       |                  | 424,615           |
| Guthrie      | 1%        | 01/01/04       |                  | 516,912           |
| Hamilton     | 1%        | 07/01/02       | 06/30/22         | 524,612           |
| Hancock      | 1%        | 07/01/98       |                  | 476,162           |
| Hardin       | 1%        | 04/01/96       |                  | 715,035           |
| Harrison     | 1%        | 01/01/03       |                  | 540,943           |
| Henry        | 1%        | 01/01/96       | 12/31/15         | 875,801           |
| Howard       | 1%        | 07/01/94       |                  | 573,630           |
| Humboldt     | 1%        | 07/01/01       | 06/30/21         | 418,428           |
| Ida          | 1%        | 01/01/10       |                  | 293,248           |
| Iowa         | 1%        | 04/01/95       |                  | 1,484,619         |
| Jackson      | 1%        | 01/01/95       |                  | 859,075           |
| Jasper       | 1%        | 07/01/06       |                  | 1,348,930         |

|               | LOST Rate | Effective Date | LOST Sunset Date | FY15 LOST Revenue |
|---------------|-----------|----------------|------------------|-------------------|
| All Counties  | 92        | -              | 27               | \$ 87,886,488     |
| Jefferson     | 1%        | 01/01/00       | 06/30/19         | 697,664           |
| Johnson       | -         |                |                  |                   |
| Jones         | 1%        | 10/01/99       |                  | 871,144           |
| Keokuk        | -         |                |                  |                   |
| Kossuth       | 1%        | 10/01/99       | 12/31/19         | 729,717           |
| Lee           | 1%        | 01/01/95       |                  | 1,693,177         |
| Linn          | 1%        | 04/01/09       | 06/30/24         | 5,920,411         |
| Louisa        | 1%        | 07/01/07       | 12/31/22         | 410,107           |
| Lucas         | 1%        | 07/01/08       |                  | 315,495           |
| Lyon          | 1%        | 10/01/96       |                  | 384,614           |
| Madison       | 1%        | 07/01/04       |                  | 741,632           |
| Mahaska       | 1%        | 04/01/95       |                  | 879,554           |
| Marion        | 1%        | 01/01/04       | 12/31/23         | 1,444,033         |
| Marshall      | 1%        | 07/01/00       | 06/30/25         | 1,222,925         |
| Mills         | 1%        | 01/01/02       |                  | 592,365           |
| Mitchell      | 1%        | 07/01/95       |                  | 527,916           |
| Monona        | 1%        | 07/01/90       |                  | 356,172           |
| Monroe        | 1%        | 01/01/04       |                  | 428,125           |
| Montgomery    | 1%        | 04/01/99       | 06/30/19         | 385,558           |
| Muscatine     | 1%        | 01/01/95       | 06/30/19         | 1,716,977         |
| O'Brien       | 1%        | 01/01/96       |                  | 535,402           |
| Osceola       | -         |                |                  |                   |
| Page          | 1%        | 07/01/96       |                  | 410,777           |
| Palo Alto     | 1%        | 04/01/00       |                  | 465,040           |
| Plymouth      | 1%        | 01/01/02       | 12/31/31         | 1,101,753         |
| Pocahontas    | 1%        | 07/01/01       |                  | 263,030           |
| Polk          | -         |                |                  |                   |
| Pottawattamie | 1%        | 04/01/95       |                  | 3,938,414         |
| Poweshiek     | 1%        | 07/01/08       | 06/30/27         | 846,732           |
| Ringgold      | 1%        | 07/01/07       | 06/30/27         | 236,638           |
| Sac           | 1%        | 01/01/06       |                  | 372,562           |
| Scott         | 1%        | 01/01/89       |                  | 4,358,077         |
| Shelby        | 1%        | 07/01/05       |                  | 529,260           |
| Sioux         | 1%        | 10/01/95       |                  | 1,457,422         |
| Story         | 1%        | 07/01/87       |                  | 2,145,259         |
| Tama          | 1%        | 07/01/03       |                  | 604,721           |
| Taylor        | 1%        | 01/01/04       |                  | 194,659           |
| Union         | 1%        | 07/01/05       |                  | 524,259           |
| Van Buren     | 1%        | 07/01/03       |                  | 371,891           |
| Wapello       | 1%        | 07/01/98       | 12/31/25         | 1,574,920         |
| Warren        | -         |                |                  |                   |
| Washington    | 1%        | 07/01/02       |                  | 1,132,690         |
| Wayne         | 1%        | 01/01/08       | 12/31/27         | 235,209           |
| Webster       | 1%        | 01/01/01       |                  | 1,795,897         |
| Winnebago     | 1%        | 10/01/99       |                  | 381,735           |
| Winneshek     | 1%        | 07/01/91       |                  | 1,415,886         |
| Woodbury      | 1%        | 10/01/88       |                  | 2,675,299         |
| Worth         | 1%        | 07/01/97       |                  | 375,995           |
| Wright        | 1%        | 01/01/01       | 12/31/21         | 387,897           |

\*LOST rates and sunset dates as of 01/2016; LOST revenues as of 11/6/15.  
Source: Iowa Department of Revenue