

**Local Option Sales Taxes\***

	LOST Rate	Effective Date	LOST Sunset Date	FY15 LOST Revenue
All Counties	93	-	26	\$ 89,695,262
Adair	1%	01/01/06		469,315
Adams	1%	07/01/07		275,750
Allamakee	1%	10/01/97	12/31/24	785,886
Appanoose	1%	07/01/04	06/30/23	583,266
Audubon	1%	01/01/03		274,156
Benton	1%	07/01/08		807,063
Black Hawk	1%	10/01/91	12/31/25	2,890,033
Boone	1%	01/01/91		971,297
Bremer	1%	07/01/03	06/30/23	920,800
Buchanan	1%	07/01/03		914,324
Buena Vista	1%	10/01/95	06/30/35	777,271
Butler	1%	01/01/00		445,394
Calhoun	1%	01/01/10		370,533
Carroll	1%	01/01/04		1,027,749
Cass	1%	10/01/97		660,512
Cedar	1%	07/01/01		800,938
Cerro Gordo	1%	01/01/93		1,734,161
Cherokee	1%	01/01/02		549,813
Chickasaw	1%	04/01/97		656,116
Clarke	-	04/01/00		
Clay	1%	01/01/99		902,835
Clayton	1%	10/01/95		924,170
Clinton	1%	01/01/90		1,495,111
Crawford	1%	01/01/99		641,269
Dallas	-			
Davis	1%	07/01/03		570,503
Decatur	1%	07/01/01		247,740
Delaware	1%	04/01/95	12/31/19	990,298
Des Moines	1%	04/01/95		1,931,025
Dickinson	1%	01/01/98		1,280,314
Dubuque	1%	07/01/88		3,770,900
Emmet	1%	01/01/09		324,343
Fayette	1%	07/01/95	12/31/24	670,403
Floyd	1%	10/01/98	12/31/22	622,742
Franklin	1%	10/01/96		416,340
Fremont	1%	01/01/96		404,841
Greene	1%	07/01/06	06/30/27	406,622
Grundy	1%	10/01/99		431,444
Guthrie	1%	01/01/04		534,923
Hamilton	1%	07/01/02	06/30/22	535,509
Hancock	1%	07/01/98		382,032
Hardin	1%	04/01/96		691,490
Harrison	1%	01/01/03		560,810
Henry	1%	01/01/96	12/31/15	895,615
Howard	1%	07/01/94		602,849
Humboldt	1%	07/01/01	06/30/21	403,309
Ida	1%	01/01/10		316,196
Iowa	1%	04/01/95		1,508,783
Jackson	1%	01/01/95		882,206
Jasper	1%	07/01/06		1,418,981

	LOST Rate	Effective Date	LOST Sunset Date	FY15 LOST Revenue
All Counties	93	-	26	\$ 89,695,262
Jefferson	1%	01/01/00	06/30/19	714,648
Johnson	-			
Jones	1%	10/01/99		849,303
Keokuk	1%	07/01/15		384,189
Kossuth	1%	10/01/99		937,538
Lee	1%	01/01/95		1,715,700
Linn	1%	04/01/09	06/30/24	5,894,063
Louisa	1%	07/01/07	12/31/22	404,591
Lucas	1%	07/01/08		348,637
Lyon	1%	10/01/96		698,753
Madison	1%	07/01/04		809,920
Mahaska	1%	04/01/95	12/31/36	923,398
Marion	1%	01/01/04	12/31/23	1,478,484
Marshall	1%	07/01/00	06/30/25	1,670,652
Mills	1%	01/01/02		609,589
Mitchell	1%	07/01/95		534,759
Monona	1%	07/01/90		362,570
Monroe	1%	01/01/04		428,625
Montgomery	1%	04/01/99	06/30/19	380,079
Muscatine	1%	01/01/95	06/30/19	1,782,994
O'Brien	1%	01/01/96		588,741
Osceola	-			
Page	1%	07/01/96		421,742
Palo Alto	1%	04/01/00		403,738
Plymouth	1%	01/01/02	12/31/31	1,163,055
Pocahontas	1%	07/01/01		254,285
Polk	-			
Pottawattamie	1%	04/01/95		3,354,472
Poweshiek	1%	07/01/08	06/30/27	876,769
Ringgold	1%	07/01/07	06/30/27	236,718
Sac	1%	01/01/06		373,901
Scott	1%	01/01/89		4,535,415
Shelby	1%	07/01/05		500,571
Sioux	1%	10/01/95		1,547,452
Story	1%	07/01/87		2,181,569
Tama	1%	07/01/03		609,040
Taylor	1%	01/01/04		211,526
Union	1%	07/01/05		505,110
Van Buren	1%	07/01/03		382,786
Wapello	1%	07/01/98	12/31/25	1,471,149
Warren	-			
Washington	1%	07/01/02		1,148,923
Wayne	1%	01/01/08	12/31/27	241,976
Webster	1%	01/01/01		1,773,654
Winnebago	1%	10/01/99		355,046
Winneshieck	1%	07/01/91		1,440,225
Woodbury	1%	10/01/88		2,712,280
Worth	1%	07/01/97		375,570
Wright	1%	01/01/01	12/31/21	423,080

\*LOST rates and sunset dates as of 01/2017; LOST revenues as of 11/2016.  
Source: Iowa Department of Revenue