

**Local Option Sales Taxes\***

	LOST Rate	Effective Date	LOST Sunset Date	FY17 LOST Revenue
All Counties	93	-	26	\$ 89,132,622
Adair	1%	07/01/05		443,713
Adams	1%	07/01/07		236,761
Allamakee	1%	10/01/97	12/31/24	765,235
Appanoose	1%	07/01/04	06/30/23	587,487
Audubon	1%	01/01/03		264,463
Benton	1%	07/01/08		815,615
Black Hawk	1%	10/01/91	12/31/25	2,862,981
Boone	1%	01/01/91		1,001,776
Bremer	1%	07/01/03	06/30/23	922,083
Buchanan	1%	07/01/03		900,392
Buena Vista	1%	10/01/95	06/30/35	791,679
Butler	1%	01/01/00		457,384
Calhoun	1%	01/01/10		348,686
Carroll	1%	01/01/04		1,048,267
Cass	1%	10/01/97		676,026
Cedar	1%	07/01/06		807,699
Cerro Gordo	1%	01/01/93		1,739,781
Cherokee	1%	01/01/02		530,183
Chickasaw	1%	04/01/97		656,252
Clarke	-			
Clay	1%	01/01/99		896,324
Clayton	1%	10/01/95		944,139
Clinton	1%	01/01/90		1,485,390
Crawford	1%	01/01/99		661,477
Dallas	-			
Davis	1%	07/01/03		586,206
Decatur	1%	07/01/01		257,264
Delaware	1%	04/01/95	12/31/19	992,077
Des Moines	1%	04/01/95		1,853,634
Dickinson	1%	01/01/98		1,308,613
Dubuque	1%	07/01/88		3,769,101
Emmet	1%	01/01/09		336,074
Fayette	1%	07/01/95	12/31/24	697,647
Floyd	1%	10/01/98	12/31/22	628,615
Franklin	1%	10/01/96		453,464
Fremont	1%	01/01/96		325,467
Greene	1%	01/01/07	06/30/27	379,278
Grundy	1%	10/01/99		420,372
Guthrie	1%	01/01/04		511,808
Hamilton	1%	07/01/02	06/30/22	535,007
Hancock	1%	07/01/98		446,801
Hardin	1%	04/01/96		725,017
Harrison	1%	01/01/03		554,563
Henry	1%	01/01/96		903,218
Howard	1%	07/01/94		627,754
Humboldt	1%	07/01/01	06/30/21	436,655
Ida	1%	01/01/10		324,010
Iowa	1%	04/01/95		1,527,910
Jackson	1%	01/01/95		884,152
Jasper	1%	07/01/06		1,400,241

	LOST Rate	Effective Date	LOST Sunset Date	FY17 LOST Revenue
All Counties	93	-	26	\$ 89,132,622
Jefferson	1%	01/01/00	06/30/19	709,851
Johnson	-			
Jones	1%	10/01/99		843,615
Keokuk	1%	07/01/15		402,326
Kossuth	1%	10/01/99	12/31/19	927,729
Lee	1%	01/01/95		1,660,784
Linn	1%	04/01/09	06/30/24	5,879,587
Louisa	1%	07/01/07	12/31/22	415,992
Lucas	1%	07/01/08		354,449
Lyon	1%	10/01/96		678,269
Madison	1%	07/01/04		821,990
Mahaska	1%	04/01/95	12/31/36	888,794
Marion	1%	01/01/04	12/31/23	1,503,995
Marshall	1%	07/01/00	06/30/25	1,264,719
Mills	1%	01/01/02		614,564
Mitchell	1%	07/01/95		529,711
Monona	1%	07/01/90		351,927
Monroe	1%	01/01/04		420,635
Montgomery	1%	04/01/99	06/30/19	364,276
Muscatine	1%	01/01/95	06/30/19	1,805,013
O'Brien	1%	01/01/96		590,031
Osceola	-			
Page	1%	07/01/96		453,543
Palo Alto	1%	04/01/00		343,073
Plymouth	1%	01/01/02	12/31/31	1,223,190
Pocahontas	1%	07/01/01		262,706
Polk	-			
Pottawattamie	1%	04/01/95		3,358,207
Poweshiek	1%	07/01/08	06/30/27	867,283
Ringgold	1%	07/01/07	06/30/27	219,908
Sac	1%	01/01/06		383,869
Scott	1%	01/01/89		4,514,208
Shelby	1%	07/01/05		498,813
Sioux	1%	10/01/95		1,515,145
Story	1%	07/01/87		2,212,626
Tama	1%	07/01/03		565,872
Taylor	1%	01/01/04		192,069
Union	1%	07/01/05		515,596
Van Buren	1%	07/01/03		364,313
Wapello	1%	07/01/98	12/31/25	1,460,230
Warren	-			
Washington	1%	07/01/02		1,155,596
Wayne	1%	01/01/08	12/31/27	250,585
Webster	1%	07/01/09		1,749,789
Winnebago	1%	10/01/99		368,796
Winneshiek	1%	07/01/91		1,460,811
Woodbury	1%	10/01/88		2,658,326
Worth	1%	07/01/97		394,130
Wright	1%	01/01/01	12/31/21	386,939

\*LOST rates and sunset dates as of 01/2018; LOST revenues as of 11/2017.  
Source: Iowa Department of Revenue