

Local Option Sales Taxes*

	LOST Rate	Effective Date	LOST Sunset Date	FY18 LOST Revenue
All Counties	95	-	26	\$ 91,265,545
Adair	1%	07/01/05		528,332
Adams	1%	07/01/07		216,809
Allamakee	1%	10/01/97	12/31/24	774,430
Appanoose	1%	07/01/04	06/30/23	608,803
Audubon	1%	01/01/03		266,212
Benton	1%	07/01/08		838,772
Black Hawk	1%	10/01/91	12/31/25	2,945,545
Boone	1%	01/01/91		990,144
Bremer	1%	07/01/03	06/30/23	940,342
Buchanan	1%	07/01/03		946,874
Buena Vista	1%	10/01/95	06/30/35	800,368
Butler	1%	01/01/00		466,059
Calhoun	1%	01/01/10		311,583
Carroll	1%	01/01/04		1,094,160
Cass	1%	10/01/97		783,349
Cedar	1%	07/01/06		854,091
Cerro Gordo	1%	01/01/93		1,717,334
Cherokee	1%	01/01/02		539,253
Chickasaw	1%	04/01/97		670,408
Clarke	-			
Clay	1%	01/01/99		898,049
Clayton	1%	10/01/95		1,033,945
Clinton	1%	01/01/90		1,519,908
Crawford	1%	01/01/99		660,870
Dallas	1%	07/01/18		
Davis	1%	07/01/03		630,161
Decatur	1%	07/01/01		267,500
Delaware	1%	04/01/95	12/31/29	1,001,054
Des Moines	1%	04/01/95		1,782,214
Dickinson	1%	01/01/98		1,332,810
Dubuque	1%	07/01/88		3,796,411
Emmet	1%	01/01/09		332,232
Fayette	1%	07/01/95	12/31/24	702,635
Floyd	1%	10/01/98	12/31/22	644,434
Franklin	1%	10/01/96		443,201
Fremont	1%	01/01/96		303,621
Greene	1%	01/01/07	06/30/27	408,172
Grundy	1%	10/01/99		461,468
Guthrie	1%	01/01/04		558,467
Hamilton	1%	07/01/02	06/30/22	557,057
Hancock	1%	07/01/98		517,780
Hardin	1%	04/01/96		738,758
Harrison	1%	01/01/03		569,477
Henry	1%	01/01/96		944,428
Howard	1%	07/01/94		648,588
Humboldt	1%	07/01/01	06/30/21	434,357
Ida	1%	01/01/10		369,047
Iowa	1%	04/01/95		1,500,935
Jackson	1%	01/01/95		897,599
Jasper	1%	07/01/06		1,420,326

	LOST Rate	Effective Date	LOST Sunset Date	FY18 LOST Revenue
All Counties	95	-	26	\$ 91,265,545
Jefferson	1%	01/01/00	06/30/19	719,166
Johnson	-			
Jones	1%	10/01/99		857,579
Keokuk	1%	07/01/15		413,031
Kossuth	1%	10/01/99	12/31/19	944,449
Lee	1%	01/01/95		1,519,977
Linn	1%	04/01/09	06/30/24	5,906,633
Louisa	1%	07/01/07	12/31/22	490,431
Lucas	1%	07/01/08		356,051
Lyon	1%	10/01/96		686,386
Madison	1%	07/01/04		883,677
Mahaska	1%	04/01/95	12/31/36	881,319
Marion	1%	01/01/04	12/31/23	1,574,325
Marshall	1%	07/01/00	06/30/25	1,227,816
Mills	1%	01/01/02		661,390
Mitchell	1%	07/01/95		579,361
Monona	1%	07/01/90		369,293
Monroe	1%	01/01/04		312,014
Montgomery	1%	04/01/99	06/30/19	364,676
Muscatine	1%	01/01/95	06/30/34	1,939,876
O'Brien	1%	01/01/96		615,402
Osceola	-			
Page	1%	07/01/96		461,681
Palo Alto	1%	04/01/00		386,597
Plymouth	1%	01/01/02	12/31/31	1,217,991
Pocahontas	1%	07/01/01		277,845
Polk	-			
Pottawattamie	1%	04/01/95		3,589,729
Poweshiek	1%	07/01/08	06/30/27	919,346
Ringgold	1%	07/01/07	06/30/27	240,485
Sac	1%	01/01/06		432,946
Scott	1%	01/01/89		4,575,491
Shelby	1%	07/01/05		531,404
Sioux	1%	10/01/95		1,498,689
Story	1%	07/01/87		2,259,553
Tama	1%	07/01/03		614,655
Taylor	1%	01/01/04		222,843
Union	1%	07/01/05		527,981
Van Buren	1%	07/01/03		361,861
Wapello	1%	07/01/98	12/31/25	1,464,014
Warren	1%	01/01/19		
Washington	1%	07/01/02		1,205,975
Wayne	1%	01/01/08	12/31/27	292,376
Webster	1%	07/01/09		1,746,663
Winnebago	1%	10/01/99		386,438
Winneshiek	1%	07/01/91		1,531,769
Woodbury	1%	10/01/88		2,671,332
Worth	1%	07/01/97		407,512
Wright	1%	01/01/01	12/31/21	469,146

*LOST rates, sunset dates, and revenues as of 11/2018.
Source: Iowa Department of Revenue