

**MISSOURI DEPARTMENT OF REVENUE
SALES/USE TAX RATE TABLE
JULY, AUGUST, AND SEPTEMBER 2017 (Updated 05/22/2017)**

The manufacturing exemption use tax rate is 0.00%

CID=Community Improvement District; TDD=Transportation Development District; TCED=Tourism Community Enhancement District; PID=Port Improvement District

CITY NAME	CITY CODE	COUNTY NAME	COUNTY CODE	SALES RATE	USE RATE	FOOD SALES	FOOD USE	DOMESTIC UTILITY RATE	MFG EXEMPT RATE
	0000	CLAY COUNTY	047	5.225%	5.100%	2.225%	2.100%	0.000%	1.000%
EAST KANSAS CITY	20926	CLAY COUNTY	047	5.225%	5.100%	2.225%	2.100%	0.000%	1.000%
GLENAIRE	27262	CLAY COUNTY	047	5.225%	5.100%	2.225%	2.100%	0.000%	1.000%
MISSOURI CITY	48980	CLAY COUNTY	047	5.225%	5.100%	2.225%	2.100%	0.000%	1.000%
OAKWOOD	53894	CLAY COUNTY	047	5.225%	5.100%	2.225%	2.100%	0.000%	1.000%
OAKWOOD PARK	53948	CLAY COUNTY	047	5.225%	5.100%	2.225%	2.100%	0.000%	1.000%
PRATHERSVILLE VILLAGE	59816	CLAY COUNTY	047	5.225%	5.100%	2.225%	2.100%	0.000%	1.000%
	00000	CLAY COUNTY SMITHVILLE AREA FIRE PROTECTION DISTRICT	047	5.725%	5.100%	2.725%	2.100%	0.000%	1.500%
AVONDALE	02800	CLAY COUNTY	047	6.225%	5.100%	3.225%	2.100%	0.000%	2.000%
BIRMINGHAM	05824	CLAY COUNTY	047	6.225%	5.100%	3.225%	2.100%	1.000%	2.000%
MOSBY	50168	CLAY COUNTY	047	6.725%	5.100%	3.725%	2.100%	1.500%	2.500%
NORTH KANSAS CITY	53102	CLAY COUNTY	047	6.725%	5.100%	3.725%	2.100%	1.000%	2.500%
RANDOLPH	60608	CLAY COUNTY	047	6.725%	5.100%	3.725%	2.100%	0.000%	2.500%
CLAYCOMO	14554	CLAY COUNTY	047	6.975%	5.100%	3.975%	2.100%	0.000%	2.750%
OAKS (VILLAGE)	53804	CLAY COUNTY	047	6.975%	5.100%	3.975%	2.100%	0.000%	2.750%
KEARNEY	38072	CLAY COUNTY	047	7.225%	5.100%	4.225%	2.100%	1.000%	3.000%
LAWSON	40988	CLAY COUNTY	047	7.225%	5.100%	4.225%	2.100%	1.500%	3.000%
SUGAR CREEK	71368	CLAY COUNTY	047	7.225%	7.100%	4.225%	4.100%	0.000%	3.000%
SMITHVILLE	68420	CLAY COUNTY	047	7.225%	6.600%	4.225%	3.600%	1.000%	3.000%
INDEPENDENCE	35000	CLAY COUNTY	047	7.475%	5.100%	4.475%	2.100%	1.125%	3.250%
GLADSTONE	27190	CLAY COUNTY	047	7.725%	7.600%	4.725%	4.600%	1.000%	3.500%
HOLT	32752	CLAY COUNTY	047	7.725%	5.100%	4.725%	2.100%	1.500%	3.500%
LIBERTY	42032	CLAY COUNTY	047	8.100%	5.100%	5.100%	2.100%	1.000%	3.875%
KANSAS CITY	38000	CLAY COUNTY	047	8.100%	7.975%	5.100%	4.975%	0.000%	3.875%
KEARNEY KEARNEY WEST SIDE CID	38072	CLAY COUNTY	047	8.225%	5.100%	5.225%	2.100%	1.000%	4.000%
KEARNEY SHOPPES AT KEARNEY CID	38072	CLAY COUNTY	047	8.225%	6.100%	5.225%	3.100%	1.000%	4.000%
OAKVIEW	53858	CLAY COUNTY	047	8.225%	8.100%	5.225%	5.100%	1.000%	4.000%
KANSAS CITY BRIARCLIFF PARKWAY HIGHWAY 9 TDD	38000	CLAY COUNTY	047	8.600%	7.975%	5.600%	4.975%	0.000%	4.375%
EXCELSIOR SPRINGS	23086	CLAY COUNTY	047	8.725%	8.600%	5.725%	5.600%	1.500%	4.500%
GLADSTONE MEADOWBROOK VILLAGE CID	27190	CLAY COUNTY	047	8.725%	8.600%	5.725%	5.600%	1.000%	4.500%
GLADSTONE TOWER TDD	27190	CLAY COUNTY	047	8.725%	7.600%	5.725%	4.600%	1.000%	4.500%
PLEASANT VALLEY	58520	CLAY COUNTY	047	8.725%	5.100%	5.725%	2.100%	0.000%	4.500%
KANSAS CITY METRO NORTH SQUARE AND COMMONS CID	38000	CLAY COUNTY	047	8.975%	8.850%	5.975%	5.850%	0.000%	4.750%
KANSAS CITY OAK BARRY CID	38000	CLAY COUNTY	047	8.975%	8.850%	5.975%	5.850%	0.000%	4.750%
LIBERTY 901 SOUTH 291 CID	42032	CLAY COUNTY	047	9.100%	6.100%	6.100%	3.100%	1.000%	4.875%
LIBERTY BLUE JAY CROSSING CID	42032	CLAY COUNTY	047	9.100%	6.100%	6.100%	3.100%	1.000%	4.875%
LIBERTY CROSSROADS SHOPPING CENTER CID	42032	CLAY COUNTY	047	9.100%	6.100%	6.100%	3.100%	1.000%	4.875%
LIBERTY HISTORIC DOWNTOWN LIBERTY COMMERCIAL CID	42032	CLAY COUNTY	047	9.100%	6.100%	6.100%	3.100%	1.000%	4.875%
LIBERTY LIBERTY COMMONS CID (LIBERTY)	42032	CLAY COUNTY	047	9.100%	6.100%	6.100%	3.100%	1.000%	4.875%
LIBERTY LIBERTY CORNERS CID	42032	CLAY COUNTY	047	9.100%	6.100%	6.100%	3.100%	1.000%	4.875%
LIBERTY LIBERTY TRIANGLE CID	42032	CLAY COUNTY	047	9.100%	6.100%	6.100%	3.100%	1.000%	4.875%
LIBERTY LIBERTY TRIANGLE SHOPPING CENTER CID	42032	CLAY COUNTY	047	9.100%	6.100%	6.100%	3.100%	1.000%	4.875%
LIBERTY ROGERS PLAZA CID	42032	CLAY COUNTY	047	9.100%	6.100%	6.100%	3.100%	1.000%	4.875%
KANSAS CITY ANTIOCH CENTER CID	38000	CLAY COUNTY	047	9.100%	7.975%	6.100%	4.975%	0.000%	4.875%
KANSAS CITY CREEKWOOD COMMONS CID	38000	CLAY COUNTY	047	9.100%	8.975%	6.100%	5.975%	0.000%	4.875%
KANSAS CITY FLINTLOCK PLAZA CID	38000	CLAY COUNTY	047	9.100%	8.975%	6.100%	5.975%	0.000%	4.875%

KANSAS CITY FLINTLOCK SHOPPES CID	38000	CLAY COUNTY	047	9.100%	8.975%	6.100%	5.975%	0.000%	4.875%
KANSAS CITY NORTH OAK VILLAGE CID	38000	CLAY COUNTY	047	9.100%	8.975%	6.100%	5.975%	0.000%	4.875%
KANSAS CITY SHOAL CREEK PARKWAY/NORTH OAK TRAFFICWAY TDD	38000	CLAY COUNTY	047	9.100%	7.975%	6.100%	4.975%	0.000%	4.875%
KANSAS CITY VILLAGES CID	38000	CLAY COUNTY	047	9.100%	8.975%	6.100%	5.975%	0.000%	4.875%
EXCELSIOR SPRINGS DOWNTOWN EXCELSIOR SPRINGS COMMERCIAL CID	23086	CLAY COUNTY	047	9.475%	9.350%	6.475%	6.350%	1.500%	5.250%
EXCELSIOR SPRINGS ELMS HOTEL CID	23086	CLAY COUNTY	047	9.725%	9.600%	6.725%	6.600%	1.500%	5.500%
EXCELSIOR SPRINGS VINTAGE PLAZA CID	23086	CLAY COUNTY	047	9.725%	9.600%	6.725%	6.600%	1.500%	5.500%
LIBERTY LIBERTY COMMONS CID (LIBERTY) LIBERTY COMMONS TDD (LIBERTY)	42032	CLAY COUNTY	047	10.100%	6.100%	7.100%	3.100%	1.000%	5.875%
KANSAS CITY 210 HIGHWAY CID 210 HIGHWAY TDD	38000	CLAY COUNTY	047	10.100%	7.975%	7.100%	4.975%	0.000%	5.875%