



MEMORANDUM

To: Economic Development Committee Members

From: Julian M.D. Jacquin, Economic Development Manager

Date: July 7, 2020

Re: Consideration of New Public Funding Sources

Background

As you may be aware, the City of Wildwood receives most of its general fund revenue via the one percent (1%) County-wide shared sales tax pool, that is distributed based on population among 90 municipalities in St. Louis County and unincorporated St. Louis County. The City does not levy a real property tax and has not since its incorporation in 1995. Sales tax revenue throughout St. Louis County has been steadily declining in 2019/2020, due to industry trends and the surge of e-commerce. Concomitantly, other City revenue sources have also declined, such as telephone and utility taxes. Without necessary sales tax revenue, the City cannot afford to support basic services for its residents and businesses.

In June 2018, the United States Supreme Court ruled in *South Dakota v. Wayfair, Inc.* that all out-of-state sellers shall now collect and remit sales tax to local governments based on the consumer's location, and that physical presence is no longer required to create nexus. However, it requires each state to pass their own legislation adopting this change. To this date, Missouri and Florida are the only two (2) states remaining that have not adopted this legislation and do not collect an online sales/use tax. In the 100th General Assembly, which just concluded in May 2020, proposed SB 648 would have required online vendors to collect and remit sales tax to the State if they have receipts from sales of at least \$100,000 annually to Missouri consumers, but this bill was not passed before the end of session. This situation strips municipalities of necessary funding to pay for basic services and places the small business community at a major disadvantage.

Unfortunately, the coronavirus (COVID-19) global pandemic has exacerbated these concerns, shuttering small businesses, and forcing consumers to shop online even more frequently than pre-pandemic. Based on initial projections in May 2020, the City Administrator estimated that the City may lose 25-50% of sales tax revenue from May-June 2020, or roughly \$400,000 - \$800,000 in lost revenue for the City's general fund. Figures received in June 2020 show that the loss in revenue may not be that extreme, but the City's revenue in June 2020 is still down 4.5% compared to budget for the year.

Other Public Funding Sources

Given the decline in sales tax revenue, the lack of an online sales/use tax for out-of-state sellers in Missouri, and revenue concerns due to COVID-19, Chair Dodwell and City Team Members believe that it is now appropriate for this Committee to begin discussing other public funding sources made available to the City by state statute. These revenue tools may be used to either:

1. Replace existing declining revenues to pay for basic City services; or,
2. Generate additional new revenue to fund specific infrastructure, transportation, marketing, or administrative projects.

The Missouri Revised Statutes (RSMo.) provide for the adoption of several programs legally authorized to impose and collect new tax revenue for use by local governments and special political subdivisions. These programs may be either: i) restricted to a **specific project/district** with a defined geographic boundary, or ii) allow for the imposition and collection of these taxes **City-wide** across an entire municipality. Tools that are project/district-specific require a public hearing and approval by the City Council for that municipality, and approval by qualified voters within the boundary of that district. Tools that allow for City-wide imposition and collection require a vote at a regular or special election by the St. Louis County Board of Elections.

In May 2018, as part of the work completed for the ad-hoc Manchester Road Improvement Committee, City Team Members prepared the attached summary table showing general details for five (5) economic development programs available to the City of Wildwood by state statute. These programs include:

Project/District-Specific

- Community Improvement District (“CID”) – RSMo. Section 67.1401 et seq.
- Neighborhood Improvement District (“NID”) – RSMo. Section 67.453 et seq.
- Transportation Development District (“TDD”) – RSMo. Section 238.200 et seq.
- Special Business District (“SBD”) – RSMo. Section 71.790 et seq.

City-Wide Imposition

- Local Option Economic Development Sales Tax (“ED Sales Tax”) – RSMo. Section 67.1305 et seq.

The attached table shows how each tool provides the City/District with the necessary authority to use tax revenues received to fund a variety of public improvements, including basic public infrastructure (streets, sidewalks, sewer, water), maintenance of public property, public garages, public transportation, marketing and advertising of business activity, grants for job training, and legal/administrative expenses.

Other Factors/Concerns

We would like to note three other factors that may impact the Committee’s discussion on this matter:

1. The Planning & Parks Committee of the City Council, and the City’s Watershed Erosion Task Force, are now discussing the concept of asking Wildwood voters to approve a new City-wide Parks & Stormwater Sales Tax (up to 0.5%) on the sale of all general merchandise at retail. Revenues received from this sales tax may be used to pay for storm water control and City parks. The City had proposed this new sales tax to the voters in the 2008 general election, at a rate of 0.25%, and it was narrowly defeated. If approved, the City estimated that this tax may have generated approximately \$350,000 per year. If these groups choose to pursue this new Parks & Stormwater Sales Tax, it may impact the Economic Development Committee’s decision to pursue a similar program. 57 municipalities in St. Louis County have adopted the Parks & Stormwater Sales Tax since November 1995, as of June 2020.
2. Among the bills approved in the 100th General Assembly in May 2020, the legislature adopted HB 1854 which was a 93-page omnibus bill of various items relating to political subdivisions. Unfortunately, one (1) of the 33 provisions in this bill contained very problematic and devastating changes to the Missouri CID and TDD Acts, listed above. Under current law, an election to impose a CID or TDD sales tax is limited to the qualified voters within that District. However, HB 1854 changes those provisions

by requiring such sales taxes to be approved by the qualified voters of the entire municipality in which that District is located. Several statewide (and national) groups are now petitioning Governor Parsons' office to veto this bill before it becomes law, including the Missouri Economic Development Council (MEDC), the Missouri Economic Development Finance Association (MEDFA), the Missouri Growth Association (MGA) and the International Council of Shopping Centers (ICSC). We are now receiving intel that the Governor is leaning towards a veto, but HB 1854 would undoubtedly freeze the use of either CID/TDD program and negatively impact economic development at the local level.

3. The City of Wildwood currently has the lowest sales tax rate of any municipality in St. Louis County (8.2380%). This makes the City's business community appealing to shoppers (compared to other cities whose sales tax rates exceed 10%), and still allows for the City to consider additional new taxes while remaining competitive with neighboring communities.

| | |
|---------------------------------------|----------------|
| State of Missouri: | 4.2250% |
| St. Louis County: | 2.5130% |
| Countywide 1% Sales Tax: | 1.000% |
| <u>Wildwood Capital Improvements:</u> | <u>0.500%</u> |
| Total Sales Tax Rate: | 8.2380% |
| | |
| <u>+ Crossings CID (District)</u> | <u>1.000%</u> |
| Total at Crossings CID: | 9.2380% |

Next Steps

At its meeting on July 7, the Committee will be asked to review the attached table of Public Funding Sources made available to the City by state statute and discuss any interest in pursuing these options.

I will be available for any comments or questions at the July 7, 2020 Meeting of the Economic Development Committee.

JMDJ

| Program | Description | Funding Mechanism | How to Establish | Use of Funds |
|---|--|---|---|--|
| Community Improvement District ("CID") | A CID may be created by the City for the purpose of financing a wide range of improvements or services (RSMo. Section 67.1401 et seq.). | As a "political subdivision", a CID can raise revenues through: (i) levy of a sales and use tax (levied on general merchandise at 0.25% increments up to a maximum 1.0%); (ii) levy of a special assessment; and/or, (iii) levy of a real property tax assessment. | A CID is created by filing a petition signed by property owners that: (i) collectively own at least 50% of the assessed value of the real property within the proposed CID; and (ii) make up more than 50% per capita of all owners of real property within the proposed CID. Once filed, the City Council holds a public hearing and may approve the creation of the proposed CID by ordinance. | A CID may be used to construct, reconstruct, install, repair and maintain a variety of public improvements within the CID, including, but not limited to: (i) parks, lawns, trees and any other landscape; (ii) sidewalks, streets, traffic signals, utilities, drainage, water, storm and sewer systems; (iii) parking lots, garages or other facilities; (iv) streetscape, lighting, benches, trash receptacles, marquees, awnings, canopies, walls and barriers; (v) paintings, murals, display cases, sculptures and fountains; (vi) cleaning, maintenance and other services for public and private property; (vii) any other useful, necessary, or desired improvement. |
| Neighborhood Improvement District ("NID") | A NID may be created in an area of the City, desiring certain public-use improvements (such as streets, sidewalks, water and sewer). A NID may be established anywhere, and does not require any conditions of blight. (RSMo. Section 67.453 et seq.). | The City issues a general obligation bond or temporary note to pay for the public-use improvements upfront within the NID. To pay for these improvements, the City levies an additional assessment that is above existing real property tax imposed on each parcel of real property within the NID (imposed on a pro rata basis as a percentage of the acreage of real property for each parcel). | A NID may be established by a petition of at least two-thirds (2/3) of the owners of record of all of the real property located within the proposed NID requesting that the City approve the NID. | NID revenues can be used to pay for public facilities or improvements within the NID, including streets, street lighting, parks and recreational facilities, sidewalks, utility service connections, sewer and storm water systems, flood control works, off-street parking structures, bridges, overpasses, tunnels, and any other public facilities or improvements deemed necessary by City Council. |
| Transportation Development District ("TDD") | A TDD is a separate political subdivision that may be created to fund, promote, plan, design, construct, improve, maintain and operate one or more transportation-related projects or to assist in such activity (RSMo. Section 238.200 et seq.). | Once created, a TDD can assist in the financing of a project through: (i) levy of a special assessment; (ii) levy of a property tax (not to exceed \$0.10 per \$100 of assessed valuation); (iii) levy of a sales and use tax (levied on general merchandise at 0.25% increments up to 1.0%); or, (iv) tolls and fees for use of the TDD's Project. | A TDD may be created by petition of: (i) at least 50 registered voters within the proposed TDD; (ii) if there are no registered voters within the TDD, the owners of all real property located within the proposed TDD; or (iii) the governing body of any local transportation authority in which a proposed project may be located. | A TDD can finance any transportation-related Project, including any bridge, street, road, highway, access road, intersection, signing, signalization, parking lot, bus stop, station, garage, shelter, light rail, or other mass transit and any similar or related improvement or infrastructure. A TDD is required to submit the proposed project, together with the proposed plans and specifications, to the Missouri Highways and Transportation Commission and/or the local transportation authority for their prior approval. |
| Special Business District ("SBD") | A SBD is a political subdivision with the power to impose a real property tax, a business license tax and special assessments. | Once created, a SBD can raise revenues through: (i) levy of a property tax (not to exceed \$0.85 per \$100 of assessed valuation); or, (iii) levy of a business license tax within the SBD (not to exceed 50% of the other business license taxes). | The SBD is created by a city following submission of a petition by property owners that pay real property taxes within the proposed district. Once a petition is filed, the City may adopt a "resolution of intent", hold a public hearing prior to the approval of the SBD by Ordinance, and adopt an Ordinance to approve the SBD containing a specific set of information. | Specific types of public improvements can be financed with an SBD, including streets, alleys, sidewalks, parks, lighting, benches, traffic signs, trash receptacles, walls, alleys, shelters, fountains, landscaping, waterways, parking lots and parking garages. A SBD may also provide a variety of public services, including public transportation, leasing for sidewalk cafes, special police or cleaning facilities, street and lawn maintenance and marketing and advertising of the business activity in the SBD. |
| Local Option Economic Development Sales Tax ("ED Sales Tax") | ED Sales Tax allows the City to impose a City-wide supplemental sales tax, subject to voter approval, dedicated exclusively for certain economic development initiatives in the community (RSMo. Section 67.1305 et seq.). | The voter-approved tax of not more than 0.5% is charged on all retail sales made in the City that are subject to sales taxes under RSMo. Chapter 144. This tax is in addition to all other sales taxes imposed by law. | An ED Sales Tax may be levied, subject to voter approval, at a rate of up to one-half of one percent (0.5%) by the City. The ED Sales Tax may not be imposed by the City without majority approval by voters of the City in a citywide, county or state general, primary or special election proposing to authorize the City to impose the ED Sales Tax. | (i) At least twenty percent (20%) of the revenue must be used for projects directly related to long-term economic development preparation, including acquisition of land, installation of infrastructure, water and wastewater treatment capacity, extension of streets, public facilities directly related to economic development, and matching dollars for state or federal grants; (ii) Remaining revenue may be used for marketing, grants for job training, and legal and accounting expenses |

**CITIES WHICH HAVE PASSED LOCAL OPTION SALES TAXES
AND THE LOCAL SALES TAX RATE**

6/4/2020

For all municipalities not listed below and unincorporated County, the sales tax rate is 7.7375%.

| CITY | POP | UP TO | | UP TO 1/2 | | 1/2 | | UP TO | | Special Taxes | MUNI TAX RATE | TOTAL TAX RATE | LOCAL TAX Chapter 144.757 | Out of State Auto Retain 32.087 |
|---------------------|--------|--|---------------------------------|-------------------------------|------------------------------------|---------------------------------|---------------------------|------------------------|--|---------------|---------------|----------------|---------------------------|---------------------------------|
| | | 1/8 or 1/4 CENT GEN REV Chapter 94.850 | 1/2 CENT CAP IMP Chapter 94.890 | CAPITAL IMPROV DISTRIB OPTION | CENT STORM & PARKS Chapter 644.032 | CENT ECON. DEV. Chapter 67.1305 | FIRE DEPT Chapter 321.242 | UP TO 1/4 CENT Chapter | | | | | | |
| St. Ann (8) (10) | 13,020 | | Aug-94 | 1 | Aug-99 | Nov-05 | | | | 19-Nov | 2.25 | 9.9875 | | Apr-16 |
| Berkeley | 8,978 | Apr-05 | Apr-96 | 1 | Apr-05 | Aug-09 | Apr-05 | | | | 2.00 | 9.7375 | | Apr-16 |
| Brentwood (1) | 8,055 | Nov-93 | Apr-94 | 1 | 11/95, 11/97 | Apr-19 | Aug-02 | | | | 2.00 | 9.7375 | | Apr-16 |
| Ferguson | 21,203 | Apr-94 | Apr-94 | 1 | Nov-04 | Apr-16 | Nov-04 | | | | 2.00 | 9.7375 | | |
| Hazelwood | 25,703 | Apr-15 | Apr-96 | 2 | Nov-01 | Nov-06 | Aug-14 | | | | 2.00 | 9.7375 | Aug-96 | NA |
| Cool Valley | 1,196 | Apr-18 | Apr-02 | 1 | Apr-18 | Apr-18 | | | | | 1.75 | 9.4875 | Apr-18 | Apr-16 |
| Country Club Hills | 1,274 | Apr-15 | Nov-95 | 2 | Apr-07 | Aug-10 | | | | | 1.75 | 9.4875 | Apr-16 | |
| Edmundson | 834 | Nov-93 | Feb-94 | 1 | Nov-97 | Feb-06 | | | | | 1.75 | 9.4875 | Aug-96 | NA |
| Grantwood Village | 863 | Apr-14 | Nov-96 | 2 | Nov-06 | Apr-14 | | | | | 1.75 | 9.4875 | | Apr-16 |
| Jennings (3) (7) | 14,712 | Jun-94 | 6/94&2/96 | 2 | Aug-05 | Nov-19 | | | | | 1.75 | 9.4875 | | |
| Maplewood (11) | 8,046 | Feb-94 | Feb-94 | 1 | Nov-97 | | 4/03 & 6/20 | | | | 1.75 | 9.4875 | Aug-96 | NA |
| Pine Lawn | 3,275 | Nov-17 | Aug-95 | 2 | Apr-98 | Aug-18 | | | | | 1.75 | 9.4875 | Apr-19 | Aug-18 |
| Woodson Terrace | 4,063 | Nov-93 | Apr-94 | 1 | Apr-02 | Feb-06 | | | | | 1.75 | 9.4875 | Aug-96 | NA |
| Beverly Hills | 574 | | Nov-95 | 2 | Nov-95 | Apr-06 | | | | | 1.50 | 9.2375 | Nov-17 | |
| Clayton | 15,939 | Nov-93 | Nov-95 | 1 | Apr-97 | | Apr-14 | | | | 1.50 | 9.2375 | Nov-18 | Apr-16 |
| Crestwood | 11,912 | Nov-93 | Nov-93 | 1 | Aug-00 | | Aug-03 | | | | 1.50 | 9.2375 | Apr-16 | Apr-16 |
| Des Peres | 8,373 | Nov-93 | Nov-94 | 1 | Aug-00 | | Nov-03 | | | | 1.50 | 9.2375 | Aug-96 | NA |
| Eureka (9) | 10,189 | | Apr-95 | 1 | Nov-00 | | | Apr-18 | | | 1.50 | 9.2375 | | Apr-16 |
| Frontenac | 3,482 | Nov-93 | Nov-94 | 1 | Nov-04 | | Apr-02 | | | | 1.50 | 9.2375 | Apr-16 | Apr-16 |
| Glendale | 5,925 | Apr-96 | Aug-95 | 2 | Apr-98 | | Aug-16 | | | | 1.50 | 9.2375 | Aug-96 | NA |
| Kirkwood | 27,540 | Nov-94 | Nov-94 | 1 | Apr-98 | | Apr-15 | | | | 1.50 | 9.2375 | Aug-96 | NA |
| Normandy | 5,008 | | Apr-96 | 2 | Nov-04 | Apr-07 | | | | | 1.50 | 9.2375 | Apr-07 | Apr-16 |
| Olivette | 7,737 | Nov-93 | Nov-95 | 1 | Apr-02 | | Nov-01 | | | | 1.50 | 9.2375 | Aug-96 | NA |
| Richmond Heights | 8,603 | Nov-93 | Jun-94 | 1 | Aug-97 | | Apr-03 | | | | 1.50 | 9.2375 | Nov-15 | Nov-15 |
| Rock Hill | 4,635 | Nov-93 | Aug-94 | 1 | Nov-99 | | Apr-01 | | | | 1.50 | 9.2375 | | Aug-16 |
| Shrewsbury | 6,254 | Feb-94 | Feb-94 | 1 | Aug-96 | | Feb-04 | | | | 1.50 | 9.2375 | | Apr-16 |
| University City (6) | 35,371 | | Apr-96 | 2 | 11/01, 11/02 | Aug-06 | Nov-01 | | | | 1.50 | 9.2375 | Apr-98 | NA |
| Webster Groves | 22,995 | Nov-04 | Apr-96 | 2 | Apr-99 | | Nov-04 | | | | 1.50 | 9.2375 | | Apr-16 |
| Bel-Ridge | 2,737 | Feb-05 | Aug-95 | 2 | Feb-05 | | | | | | 1.25 | 8.9875 | Apr-16 | Apr-16 |
| Breckenridge Hills | 4,746 | Apr-94 | Nov-99 | 1 | 20-Jun | | | | | | 1.25 | 8.9875 | Apr-97 | NA |
| Bridgeton | 11,550 | Aug-13 | Apr-06 | 1 | Nov-97 | | | | | | 1.25 | 8.9875 | | Apr-16 |
| Dellwood | 5,025 | Jun-20 | Nov-94 | 2 | Aug-98 | | | | | | 1.25 | 8.9875 | | |
| Ellisville | 9,133 | Nov-06 | Apr-11 | | Nov-95 | | | | | | 1.25 | 8.9875 | | Apr-16 |
| Florissant (2) | 52,158 | Nov-15 | Apr-96 | 2 | 4/98, 11/06 | | | | | | 1.25 | 8.9875 | | Apr-16 |
| Kinloch (4) | 298 | Apr-05 | Apr-96 | 2 | Apr-05 | | | | | | 1.25 | 8.9875 | | |
| Ladue | 8,521 | Nov-93 | Nov-94 | 1 | Jun-03 | | | | | | 1.25 | 8.9875 | | Apr-18 |
| Manchester | 18,094 | Aug-94 | Aug-94 | 1 | Aug-00 | | | | | | 1.25 | 8.9875 | | Apr-16 |
| Marlborough | 2,179 | Apr-00 | Nov-03 | 1 | Nov-03 | | | | | | 1.25 | 8.9875 | | |
| Moline Acres | 2,442 | Apr-17 | Nov-05 | 2 | Apr-17 | | | | | | 1.25 | 8.9875 | Aug-17 | Apr-16 |
| Northwoods | 4,227 | Apr-02 | Nov-95 | 2 | Apr-02 | | | | | | 1.25 | 8.9875 | | Apr-16 |
| Overland | 16,062 | Nov-93 | Aug-03 | 1 | Nov-16 | | | | | | 1.25 | 8.9875 | | Apr-16 |
| Pagedale | 3,304 | Apr-03 | Nov-95 | 2 | Aug-02 | | | | | | 1.25 | 8.9875 | Nov-17 | Apr-16 |
| St. John | 6,517 | Apr-15 | Nov-95 | 2 | Apr-05 | | | | | | 1.25 | 8.9875 | Apr-18 | Apr-16 |
| Sunset Hills | 8,496 | Apr-94 | Apr-94 | 1 | Apr-07 | | | | | | 1.25 | 8.9875 | | Apr-16 |
| Town & Country | 10,815 | Nov-94 | Nov-94 | 1 | Apr-98 | | | | | | 1.25 | 8.9875 | | Apr-16 |
| Twin Oaks (5) | 392 | Apr-96 | Apr-96 | 1 | 4/96, 11/06 | | | | | | 1.25 | 8.9875 | | |
| Warson Woods | 1,962 | Apr-96 | Aug-94 | 1 | Aug-14 | | | | | | 1.25 | 8.9875 | | |
| Ballwin | 30,404 | | Nov-95 | 1 | Apr-01 | | | | | | 1.00 | 8.7375 | | Apr-16 |
| Chesterfield | 47,484 | | Nov-96 | 1 | Nov-04 | | | | | | 1.00 | 8.7375 | | Apr-16 |
| Greendale | 651 | | Nov-03 | 2 | Nov-03 | | | | | | 1.00 | 8.7375 | Aug-17 | Aug-16 |
| Hanley Hills | 2,101 | | Apr-04 | 2 | Jun-20 | | | | | | 1.00 | 8.7375 | | |
| Oakland | 1,381 | | Nov-95 | 2 | Aug-06 | | | | | | 1.00 | 8.7375 | | Apr-16 |
| Valley Park | 6,954 | | Nov-95 | 2 | Nov-95 | | | | | | 1.00 | 8.7375 | | |
| Velda Village Hills | 1,055 | | Nov-95 | 2 | Aug-16 | | | | | | 1.00 | 8.7375 | Apr-19 | Aug-16 |
| Vinita Park | 1,880 | | Nov-95 | 1 | Nov-16 | | | | | | 1.00 | 8.7375 | Aug-96 | NA |
| Bellerive Acres | 188 | Apr-07 | Jun-05 | 1 | | | | | | | 0.75 | 8.4875 | | Apr-16 |
| Creve Coeur | 17,833 | Nov-10 | Nov-97 | 1 | | | | | | | 0.75 | 8.4875 | | Apr-16 |
| Wellston | 2,313 | Apr-03 | Nov-95 | 2 | | | | | | | 0.75 | 8.4875 | | |
| Bella Villa | 729 | | Apr-96 | 2 | | | | | | | 0.50 | 8.2375 | Aug-96 | NA |
| Bellefontaine Nbrs. | 10,860 | | Aug-95 | 2 | | | | | | | 0.50 | 8.2375 | | Apr-16 |
| Bel-Nor | 1,499 | | Aug-95 | 2 | | | | | | | 0.50 | 8.2375 | Aug-96 | NA |
| Black Jack | 6,929 | | Nov-95 | 2 | | | | | | | 0.50 | 8.2375 | Aug-96 | NA |
| Calverton Park | 1,293 | | Apr-02 | 2 | | | | | | | 0.50 | 8.2375 | Jun-20 | Apr-16 |
| Charlack | 1,363 | | Nov-95 | 2 | | | | | | | 0.50 | 8.2375 | | Apr-16 |
| Crystal Lake Park | 470 | | Nov-95 | 2 | | | | | | | 0.50 | 8.2375 | | |
| Fenton | 4,022 | | | | Nov-96 | | | | | | 0.50 | 8.2375 | | |
| Flordell Hills | 822 | | Nov-96 | 2 | | | | | | | 0.50 | 8.2375 | Apr-97 | NA |

| CITY | POP | 1/8 or | 1/2 CENT | CAPITAL | UP TO 1/2 | UP TO | UP TO | Special | MUNI | TOTAL | LOCAL | Out of |
|--------------------------|--------|---------------|---------------|---------------|----------------|----------------|----------------|------------------|-------------|-------------|----------------|---------------|
| | | 1/4 CENT | CAP IMP | IMPROV | CENT | CENT | 1/4 CENT | | | | USE | State |
| | | Chapter | Chapter | DISTRIB | Chapter | Chapter | Chapter | Taxes | TAX | TAX | Chapter | Auto |
| | | <u>94.850</u> | <u>94.890</u> | <u>OPTION</u> | <u>644.032</u> | <u>67.1305</u> | <u>321.242</u> | <u>See Below</u> | <u>RATE</u> | <u>RATE</u> | <u>144.757</u> | <u>32.087</u> |
| Green Park | 2,622 | | Apr-01 | 1 | | | | | 0.50 | 8.2375 | | |
| Hillsdale | 1,478 | | Apr-96 | 2 | | | | | 0.50 | 8.2375 | | |
| Lakeshire | 1,432 | | Apr-07 | 2 | | | | | 0.50 | 8.2375 | | Apr-16 |
| Maryland Heights | 27,472 | | | | Nov-95 | | | | 0.50 | 8.2375 | | Apr-16 |
| Norwood Court | 959 | | Apr-13 | 2 | | | | | 0.50 | 8.2375 | | Apr-18 |
| Pacific | 7,002 | | Nov-02 | 1 | | | | | 0.50 | 8.2375 | | |
| Pasadena Hills | 930 | | Nov-95 | 2 | | | | | 0.50 | 8.2375 | Aug-96 | NA |
| Pasadena Park | 470 | | Apr-96 | 2 | | | | | 0.50 | 8.2375 | | Apr-16 |
| Riverview | 2,856 | | Nov-95 | 2 | | | | | 0.50 | 8.2375 | Aug-96 | NA |
| Uplands Park | 445 | | Nov-95 | 2 | | | | | 0.50 | 8.2375 | Aug-96 | Apr-16 |
| Velda City | 1,420 | | Nov-95 | 2 | | | | | 0.50 | 8.2375 | | Aug-16 |
| Wilbur Park | 471 | | Nov-96 | 2 | | | | | 0.50 | 8.2375 | | Apr-16 |
| Wildwood | 35,517 | | Apr-99 | 2 | | | | | 0.50 | 8.2375 | | Apr-16 |
| Winchester | 1,547 | | Apr-05 | 2 | | | | | 0.50 | 8.2375 | | Apr-16 |
| # of cities adopting tax | | 45 | 79 | | 57 | 15 | 17 | 2 | | | 33 | 47 |

- (1) Brentwood enacted a 1/8 cent parks/stormwater sales tax at the 1st election & 3/8 cent at the 2nd.
- (2) Florissant enacted a 1/4 cent parks/stormwater sales tax at each election.
- (3) Jennings enacted a 1/4 cent capital improvements sales tax at each election.
- (4) Kinloch voters approved a 2nd capital improvements tax in April 2005, but the DOR would not collect it.
- (5) Twin Oaks enacted a 1/4 cent parks/stormwater sales tax at each election.
- (6) University City enacted a 1/4 cent parks/stormwater sales tax at each election and a 1/4 cent economic development tax.
- (7) Jennings moved to a fire district and eliminated its fire department sales tax in 2014.
- (8) In 2014 St. Ann eliminated the 1/4 local option and reduced eco devo to 1/4 cent.
- (9) In April 2019 Eureka enacted a 1/2 cent public safety sales tax under section 94.202-3 RSMO. It is only authorized for Eureka & Rock Hill
- (10) In November 2019 St. Ann approved a one cent citywide Transportation Development District tax
- (11) Maplewood levies a 1/4 cent fire tax at election after the new rate was authorized by law.

NOTE: Glen Echo Park passed the Vehicle retention tax in April 2016 but has no sales taxes to which it would apply.
 THE 1% TAX MUNICIPALITIES (A/B distribution) PREVIOUSLY ENACTED BY CITIES IN THE 1970'S WAS SUPERSEDED BY THE COUNTYWIDE 1% SALES TAX IN 1977. MUNICIPALITIES TECHNICALLY DO NOT HAVE THIS TAX AUTHORITY SINCE IT BECAME A COUNTYWIDE TAX IN 1977 FOLLOWING A COUNTYWIDE POPULAR VOTE.

Current countywide sales tax of 7.7375% comprised of:

| | | | |
|-------------------------------|---------------|--|--|
| State of Missouri | 3.0000 | | |
| Statewide Education | 1.0000 | | |
| State Parks/Soil Conservation | 0.1000 | | |
| State Conservation Dept | 0.1250 | | |
| Countywide Sales Tax | 1.0000 | A/B Distribution | |
| County Transportation Tax | 0.5000 | Bi-State and County Roads | |
| County Mass Transit Tax | 0.2500 | Metrolink, August 1996 | |
| Regional Parks & Trails | 0.1000 | Park District/County/Municipalities, November 2000 | |
| Children's Service | 0.2500 | Approved November 2008 | |
| Emergency Communications | 0.1000 | Approved November 2009 | |
| Metro | 0.5000 | Approved April 2010 | |
| Arch, Parks & Trails | 0.1875 | Proposition P Approved April 2013 | |
| Public Safety | 0.5000 | Proposition P Approved April 2017 | |
| Zoo | <u>0.1250</u> | Proposition Z Approved November 2018 | |
| Total | 7.7375 | | |

7 Municipalities with no local option sales taxes are: Champ, Clarkson Valley, Country Life Acres, Glen Echo Park, Huntleigh, Sycamore Hills Westwood

Pacific is partially in Franklin County and has different sales tax authority than cities wholly in St. Louis County.