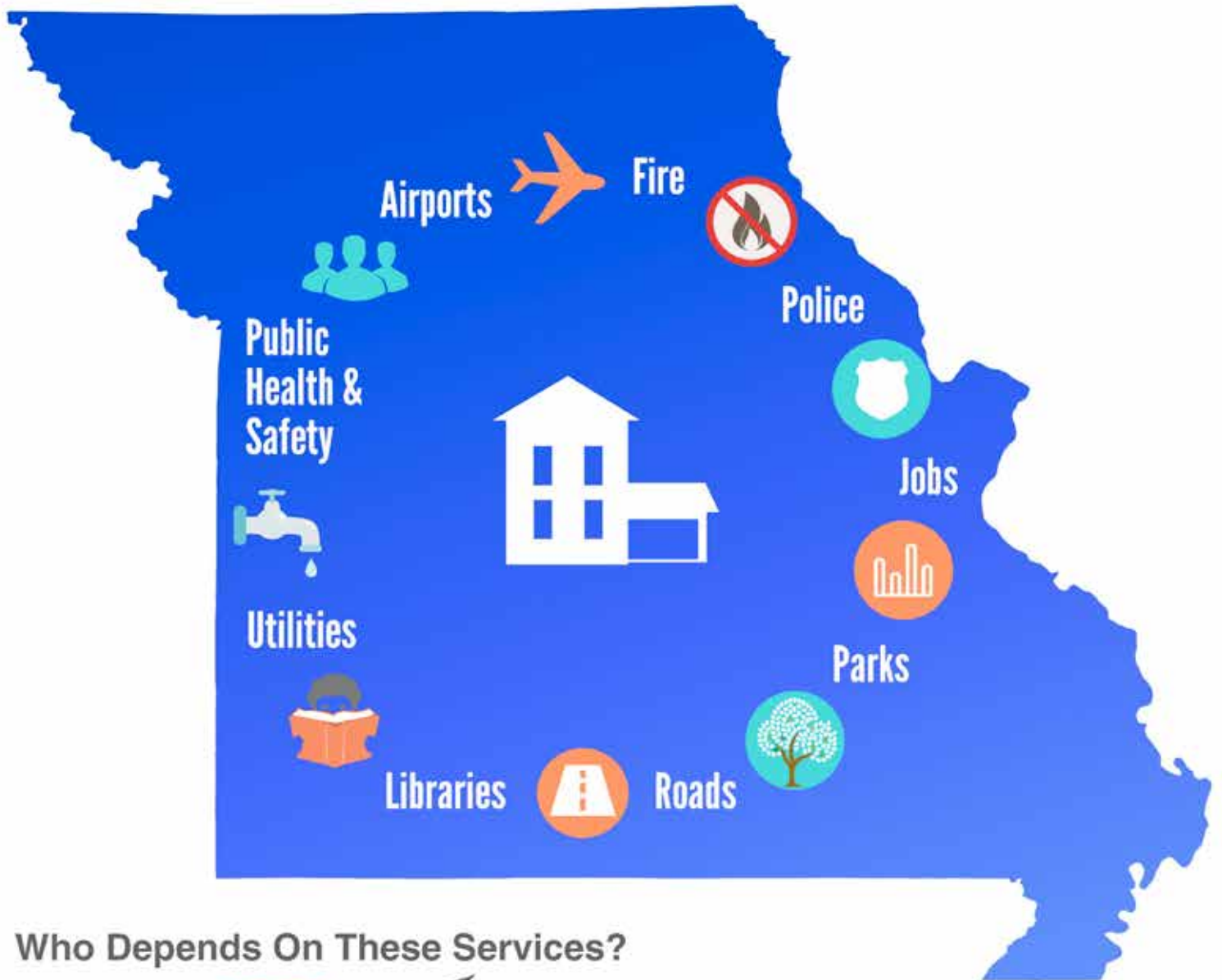


Missouri Cities:

Serving Our Citizens



Who Depends On These Services?



3.9 Million Missourians
Reside in Cities



City (67%) Rural (33%)

MUNICIPAL REVENUE SOURCES

Missouri Cities Exist On These Voter-Approved Resources.

Voter Approved Sales and Use Taxes

- Capital Improvements sales tax – Sections 94.575-94.577 RSMo
- Economic Development sales tax – Section 67.1305 RSMo
- Fire Protection sales tax – Section 321.242 RSMo
- General Revenue sales tax – Sections 94.500-94.550 RSMo
- Storm Water/Parks sales tax – Sections 644.032-644.033 RSMo
- Transportation sales tax – Sections 94.700-94.755 RSMo

Voter Approved Utility Taxes

Voter Approved Municipal Property Taxes

How Do
Cities Pay
For Vital
Services?

General Operating Levy

- o Villages Section 80.460 RSMo
- o Fourth class cities Section 94.250 RSMo
- o Third class cities Section 94.060 RSMo
- o Special charter cities Section 94.340
- o Constitutional charter cities Section 94.400 RSMo

Health / Solid Waste / Museums Levy

- o Villages Section 80.460 RSMo
- o Fourth class cities Section 94.260 RSMo
- o Third class cities Section 94.070 RSMo
- o Special charter cities Section 94.350 RSMo
- o Constitutional charter cities Section 94.400 RSMo

Parks / Recreation Levy

- o Sections 67.750-67.780 RSMo

Library Levy

- o Sections 182.140-182.301 RSMo

Miscellaneous

Municipal Court Fees, Business License,
Cigarette Taxes, Hotel/Motel Taxes



Voter Approved
Business License Tax

Third class cities Section 94.110 RSMo;
Fourth class cities Section 94.270 RSMo



Voter Approved
Hotel/Motel Tax

Sections 67.1000 - 67.1003 RSMo

Motor Vehicle Fuel Tax This is the only state-shared revenue source.

Article IV, Section 30(a)(2) Missouri
Constitution