



September 14th, 2021

CITY USE TAX NOTICE

For all entities who adopted a use tax prior to the passage of Wayfair Legislation in 2021.

NOTICE OF EXISTENCE OF USE TAX; USE TAX RATE; APPLICABILITY; AND RATE MODIFICATION REQUIREMENT

As required by CCS for HCS for SS for SCS for SB Nos. 153 & 97

The City of Rolla, Mo previously adopted and has in force a use tax. The use tax rate for the City is currently 2.25 percent which is equal to the total local sales tax rate. The use tax applies to and impacts certain purchases from out-of-state vendors. A use tax is equivalent of a sales tax on purchases made from out-of-state sellers by in-state buyers and on certain taxable business transactions.

The use tax rate is equal to the total local sales tax rate in effect in the City. If any local sales tax is repealed or the rate thereof is reduced or raised by voter approval, the local use tax rate shall also be deemed to be repealed, reduced, or raised by the same action repealing, reducing, or raising the local sales tax.

I, Lorri M. Thurman, City Clerk for the City of Rolla, Missouri, do hereby certify that the foregoing is, to the best of my knowledge and belief, correct. Dated this 14th day of September, 2021.

Notes and Instructions:

- **This notice must be placed in the newspaper with the greatest circulation in the municipality.**
- **Notice must also appear on the municipality's website if one exists.**
- **Notice must be posted no later than the first week of November 2021.**
- **Notice must be printed in newspaper at least one per week for two consecutive weeks.**

Excerpt from SBs 153 & 97 requiring municipalities with a local use tax enacted prior to August 28, 2021, to publish a Public Notice information the public of the changes to the use tax statute.

Section 1. 1. No later than the first week of November 2021 any county or municipality of this state that has enacted a use tax shall provide notice in the newspaper with the **greatest circulation** (emphasis added) in such county or municipality an on any county or municipality website, provided such website exists, that certain purchases from out-of-state vendors will become subject to an expansion of the use tax as provided by state law. The notice shall include the rates of the use tax in the county or municipality and shall include general information on repealing a local use tax under section 144.761.

2. Nothing under subsection 1 of this section shall be construed to require that duplicate notices be published or to prevent any counties or municipalities from coordinating and collaborating in their notice efforts in or to maximize cost savings to taxpayers.