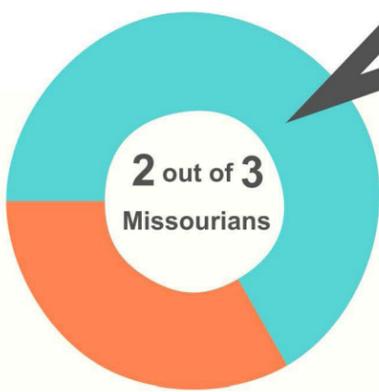


# Missouri Cities:

## Serving Our Citizens



### Who Depends On These Services?



City (67%) Rural (33%)

3.9 Million Missourians Reside in Cities



## 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



- ↳ **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