

A Chronological History of Local Sales Tax in St. Louis County

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November 9, 2011

INTRODUCTION

This summary is intended to provide primary information about the local sales tax as it applies to governments within St. Louis County with the goal of bringing the reader up to a basic level of understanding. There are many nuances that are not easy to fully describe. Attempts to do so could interject biases, especially given the varying opinions on sharing, local effort, regressive vs. progressive taxation, retail incentives or disincentives, size of city and a myriad of other issues. For the most part, observations on these factors will not be included so that this summary will be as empirical as possible. It does not include scenarios regarding potential changes.

The 1960s

Prior to 1969 local sales taxes for municipalities were not authorized. The two principal revenue sources at the time for local governments were property and utility taxes. St. Louis County had a special law enacted in 1967 to allow for a utility tax of up to 5% for the unincorporated area to be used for public safety (police).

Services to the unincorporated area were also supported by property taxes paid by residents of both incorporated and unincorporated areas. This would become a factor in creating a county sales tax pool in 1977.

In the late 1960's, municipalities in the State of Missouri sought to establish a state revenue sharing program. In response to this, State leaders instead coined the term the "creative localism" and in 1969 authorized the first local sales. Each city had the right to place a sales tax of up to one cent before voters. This authority is found in 94.500 RSMo, but no longer applies to municipalities in St. Louis County due to a newer 1977 statute.

Annexations and incorporations were difficult following the Graeler court decision in the early 1960s so the unincorporated area was not likely to change significantly.

During the 1960s, about 2/3 of the county population was unincorporated and 1/3 incorporated. This large unincorporated population is somewhat unique among Missouri counties, perhaps caused in part by the City of St. Louis' frozen boundaries (contrast this with Kansas City which has expanded over the years into 4 counties).

The 1970s

With the authority that was created for a municipal sales tax in 1969, many cities throughout the state received voter approval for their first sales tax, including approximately 56 in St. Louis County. Upon passage, many lowered the city's property tax.

This sales tax authority was not available to St. Louis County itself. In addition, many cities did not have much of a retail sales base and did not enact the tax. As noted above, the countywide property tax was transferring funds paid by municipal residents to the unincorporated area to underwrite services. These issues led to legislative proposals to create a sales tax pool consisting of the unincorporated area and municipalities that did not levy the sales tax. The proposals were debated and eventually adopted in the form of SB 234 in 1977 which created a one cent countywide sales tax and prohibited the local option under 94.500 RSMo. Voters approved the countywide sales tax in October 1977. This was special legislation just for St. Louis County and is found in 66.600-66.620 RSMo.

The legislation established municipalities which previously levied the sales tax as “A” or point-of-sale cities, and those not levying the tax as “B” or pool cities. The pool included the unincorporated area of the County. There was no sharing between “A” and “B” members. The “A” municipalities retained 100% of the sales tax generated within their borders before and after the adoption of the countywide sales tax. The pool members combined all of the sales tax collected and shared it on a population basis.

The new law also allowed “A” or “B” cities to switch categories following the 1980 census (presumably a switch would depend on what would be more financially advantageous to that municipality). There was a caveat that a “B” city that had never levied a local sales tax could not become an “A” city. A 1993 change prohibited “A” cities that became “B” cities from becoming “A” cities again. “A” cities could still join the pool (presumably if their sales tax revenue declined). The number of municipalities in the pool could increase but not decrease.

The countywide property tax was reduced by 30 cents after the approval of the sales tax in 1977. This helped address the issue regarding the residents of municipalities paying a County property tax to support services in the unincorporated area. With unincorporated residents now paying a sales tax, the burden on county-wide tax payers to support the unincorporated area would be reduced.

The 1980s

In 1983, the *Graeler* decision mentioned above that limited annexations and incorporations was overturned by the Missouri Supreme Court in the *Town & Country* case. This opened the door to annexations and incorporations, including the potential for cherry picking more lucrative areas. This could have led to a loss in revenue to the pool.

The minutes of the January 16, 1984 League Board of Directors meeting demonstrates the concern regarding this change. *“President Patricia Killoren mentioned . . . the recent meeting with County Executive McNary and representatives of municipalities with proposed annexation plans. It was agreed by the majority of representatives in attendance to annex unincorporated county only if petitioned by residents within the area to be annexed. County Executive McNary is to appoint the committee, which will include a League representative, to study the restructuring of the County government, municipal governments, and the county tax distribution method.”*

In early 1984 the legislature enacted a special law to freeze the boundaries of the “A” portion of the point-of-sale cities with the intention that newly annexed or incorporated areas would remain in the pool if annexed or incorporated. Any municipality could annex territory, but the one cent sales tax would remain in the pool and the annexing city would simply receive the same per capita for the annexed population that had been received by the County.

During this decade two large cities, Maryland Heights and Chesterfield, incorporated and some annexations occurred. This rather dramatic change led St. Louis County officials to call for the formation of a board of freeholders, as authorized in the Missouri constitution. This group was convened in 1987 to study and make recommendations on the government structure of the County, including a call for total incorporation of the County by Mr. McNary.

In lieu of the Board of Freeholders, the League supported the creation of a boundary/ growth commission in 1987 so that citizens in and near each city could control their own boundaries.

County Executive McNary accepted a federal appointment in 1989 and the formation of the Freeholders was successfully challenged because the Board excluded non-property owners from serving on the Board.

Eventually a newly appointed Board of “Electors” proposed a significantly different plan which did not affect municipal boundaries. It was defeated by voters.

During the 1989 session, the legislature authorized the creation of a Boundary Commission (HB 487). In order to promote full incorporation of the County over a 10 year period, it contained a provision (effective in 1996) which called for unincorporated areas to be annexed if the annexing municipality and the whole municipality which would result voted in favor (combined majority). It also allowed for an unincorporated property tax and, if defeated, a reduction of services provided by the County. A provision effective in the year 2000 required that unincorporated areas incorporate or the entire county consider levying taxes in the unincorporated area only.

The 1990s

The 1990s were marked by significant changes to the 1977 sales tax law and the boundary commission law, along with the expansion of sales tax authority for municipalities throughout the state.

In 1993, County Executive Buzz Westfall proposed state legislation to require sharing of the one cent sales tax. This led to negotiations between the “A” and “B” members. HB 618 was passed during the 1993 session which:

- Required “A” cities to share a portion of the one cent sales tax revenue with the “B” members. The higher the per capita revenue of the “A” city, the higher the percentage of shared dollars. (66.620 RSMo)
- Authorized an additional ¼ cent sales tax for any County municipality (but not for the unincorporated area). 26 “A” cities have passed this tax which helped many make up for lost revenue from the sharing. 10 “B” cities have passed the tax in the ensuing years too. This ¼ cent tax has a sharing provision as well. Each city which passes the tax (including the Bs) will share a portion with all pool members – even those which have not passed it, including the unincorporated area (94.850- 94.857 RSMo).
- Established an “annexation adjustment” for the County to provide a portion of the sales tax to the County based on the percentage of the population that has been annexed or incorporated dating back to 1983 (66.620.6 RSMo). If total incorporation were to occur, the County would receive 10% of the total one cent and ¼ cent sales tax money. This is paid by all cities. In addition, any area annexed by a city with the ¼ cent tax must provide 50% of the tax revenue to the County for a period of 5 years. [In 2010 the County received over \$8 per capita more than the “B” cities as a result (94.850.4 RSMo)].
- Shared the existing 1.5% use tax on out of state purchases so that it would have been distributed 1/3 to the County and 2/3 to the “B” municipalities and low per capita “A” municipalities, but not to the “B” portion of the County. However, the US Supreme Court invalidated the state law and required local votes on the use tax. The distribution formula for the use tax has changed significantly over the years with only about 1/3 potentially going to municipalities as of 2011. However, it was defeated by county voters in 1996, 2001, and 2008.

In 1995, following a successful court challenge, the legislature authorized a ½ cent capital improvements sales tax for any municipality in St. Louis County (94.890 RSMo). This is another special law regarding the distribution in St. Louis County. It has been approved by 79 municipalities here. Upon voter approval of the tax, the municipality had to declare whether it wished to be:

- Option 1 and retain 85% of the revenue generated and share the remaining 15% with those choosing Option 2;
- Option 2 municipalities would pool all revenue from Option 2 participants along with the 15% from the Option 1 cities and receive revenue a per capita share of this revenue. Unlike the ¼ cent above, only those municipalities which pass the tax share in the Option 2 distribution.

Also in 1995, the legislature authorized a sales tax of up to ½ cent for any municipality in the state to be used for parks and/or stormwater (644.032 RSMo). There are no sharing provisions for this tax and each municipality retains what is generated within its borders. It has been enacted by 49 municipalities here.

In 1999, the legislature authorized a sales tax of up to ¼ cent for any municipality with a fire department for the provision of fire services (321.242 RSMo). There are no sharing provisions for this tax and each municipality retains what is generated within its borders. It is levied in 14 communities here.

The Boundary Commission law was the subject of some controversy in the 1990s. Some cities which sought to annex or incorporate and were denied by the Commission. They challenged the legislation creating the commission and the law was thrown out as a special law. Following this decision, the Cities of Wildwood and Green Park incorporated. The Boundary Commission statute was amended by the legislature and re-enacted in 1995 and amended several times thereafter. The provisions that may have promoted full incorporation by 2000 were removed at the County's request, five year plans were added, along with 3 joint appointees to reduce polarization. Some controversies and litigation still arise from time to time.

The 2000s

In 2005, the General Assembly authorized cities to levy a sales tax of up to ½ cent for economic development purposes. There are no sharing provisions for this tax and each municipality retains what is generated within its borders. (67.1305 RSMo). This is levied in 9 cities.

In 2008, a great recession began in the United States. Most tax revenues dropped at the local, state, and national levels. In addition, internet and other forms of purchasing goods from out-of-state vendors have reduced sales tax revenues, along with a growing list of exempt items. 2010 sales tax revenues have dropped to 2001 levels in St. Louis County.

NOTE: How census changes affect distribution of the one cent and ¼ cent sales tax in St. Louis County

For "A" cities: if revenues are steady and population increases, the per capita amount mathematically decreases making the city look less wealthy so sharing is less. If population decreases, the per capital amount mathematically increases making the city look better off financially so sharing is increased.

For "B" cities: Since each resident generates a per capita amount, if population increases, revenue also increases. The opposite is true for population decreases.

See Appendix A for a list of one cent and ¼ cent sales tax receipts for 2010.

See Appendix B for a list of all local option sales taxes levied by municipalities.

See Appendix C which shows one cent sales tax trends for the last 20 years.

Exhibit A

	A	B	C	D	E	F	G	H	
80									
81			2010 SALES TAX RECEIPTS with about \$13M added from A cities						
82	B Cities (including annexed		Source: St. Louis County Dept of Administration						
83	areas of "A" cities w/ *)								
84		"B" Area	1 Cent Sales	1 Cent	Local Option	Local Option	Total	Total	
85	Municipality	Population	Tax Receipts	Per Cap	1/4 Cent Receipts	Per Cap	Received	Per Cap	
86	Ballwin*	18,819	2,183,558	116.03	42,898	2.28	2,226,456	118.31	
87	Bel-Nor	1,598	185,415	116.03	3,643	2.28	189,058	118.31	
88	Bel-Ridge	3,082	357,603	116.03	77,099	25.02	434,702	141.05	
89	Bella Villa	687	79,712	116.03	1,566	2.28	81,278	118.31	
90	Bellefontaine Nbrs.	11,088	1,286,534	116.03	25,275	2.28	1,311,809	118.31	
91	Bellerive	254	29,472	116.03	22,168	87.28	51,640	203.31	
92	Beverly Hills	603	69,966	116.03	1,375	2.28	71,341	118.31	
93	Black Jack	6,792	788,072	116.03	15,482	2.28	803,554	118.31	
94	Breckenridge Hills	4,817	558,914	116.03	74,936	15.56	633,850	131.59	
95	Calverton Park	1,322	153,391	116.03	3,014	2.28	156,405	118.31	
96	Champ	12	1,393	116.08	27	2.25	1,420	118.33	
97	Charlack	1,431	166,038	116.03	3,262	2.28	169,300	118.31	
98	Chesterfield	46,802	5,430,410	116.03	106,686	2.28	5,537,096	118.31	
99	Clarkson Valley	2,675	310,378	116.03	6,098	2.28	316,476	118.31	
100	Country Club Hills	1,381	160,237	116.03	3,148	2.28	163,385	118.31	
101	Country Life Acres	81	9,398	116.02	185	2.28	9,583	118.31	
102	Crestwood*	1,530	177,525	116.03	10,586	6.92	188,111	122.95	
103	Creve Coeur*	4,803	557,589	116.09	10,949	2.28	568,538	118.37	
104	Crystal Lake Park	457	53,025	116.03	1,042	2.28	54,067	118.31	
105	Dellwood	5,255	609,735	116.03	11,979	2.28	621,714	118.31	
106	Des Peres*	505	58,595	116.03	130,538	258.49	189,133	374.52	
107	Ellisville*	1,508	161,397	107.03	46,033	30.53	207,430	137.55	
108	Eureka*	666	77,276	116.03	1,518	2.28	78,794	118.31	
109	Fenton*	538	62,424	116.03	1,226	2.28	63,650	118.31	
110	Floridell Hills	931	108,023	116.03	2,122	2.28	110,145	118.31	
111	Florissant	53,948	6,327,781	117.29	124,316	2.30	6,452,097	119.60	
112	Glen Echo Park	166	19,261	116.03	378	2.28	19,639	118.31	
113	Glendale	5,767	669,142	116.03	67,766	11.75	736,908	127.78	
114	Grantwood Village	883	102,454	116.03	2,013	2.28	104,467	118.31	
115	Greendale	722	83,773	116.03	1,646	2.28	85,419	118.31	
116	Green Park	2,666	309,334	116.03	6,077	2.28	315,411	118.31	
117	Hanley Hills	2,124	246,447	116.03	4,842	2.28	251,289	118.31	
118	Hazelwood*	11,241	1,304,287	116.03	25,624	2.28	1,329,911	118.31	
119	Hillsdale	1,477	171,375	116.03	3,367	2.28	174,742	118.31	
120	Huntleigh	323	37,478	116.03	736	2.28	38,214	118.31	
121	Jennings	15,469	1,794,859	116.03	210,431	13.60	2,005,290	129.63	
122	Kinloch	449	52,097	116.03	1,863	4.15	53,960	120.18	
123	Kirkwood*	763	88,530	116.03	342,237	448.54	430,767	564.57	
124	Lakeshire	1,375	159,540	116.03	3,134	2.28	162,674	118.31	
125	Mackenzie	137	15,896	116.03	312	2.28	16,208	118.31	
126	Manchester*	13,005	1,508,963	116.03	83,766	6.44	1,592,729	122.47	
127	Maryland Heights	27,352	3,173,637	116.03	62,349	2.28	3,235,986	118.31	
128	Moline Acres	2,662	308,870	116.03	6,068	2.28	314,938	118.31	
129	Normandy	5,247	608,806	116.03	11,961	2.28	620,767	118.31	
130	Northwoods	4,643	538,725	116.03	58,890	12.68	597,615	128.71	
131	Norwood Court	1,061	123,107	116.03	2,419	2.28	125,526	118.31	
132	Oakland	1,540	178,685	116.03	3,510	2.28	182,195	118.31	
133	Pacific	1,098	176,161	160.44	2,503	2.28	178,664	162.72	
134	Pagedale	3,522	408,656	116.03	55,139	15.66	463,795	131.69	
135	Pasadena Hills	1,147	133,086	116.03	2,615	2.28	135,701	118.31	
136	Pasadena Park	489	56,738	116.03	1,115	2.28	57,853	118.31	
137	Pine Lawn	4,204	487,788	116.03	9,583	2.28	497,371	118.31	
138	Riverview	3,146	365,029	116.03	7,171	2.28	372,200	118.31	
139	St. George	1,288	149,446	116.03	2,936	2.28	152,382	118.31	
140	St. John	6,871	797,238	116.03	15,663	2.28	812,901	118.31	
141	Sunset Hills*	3,357	389,511	116.03	45,426	13.53	434,937	129.56	
142	Sycamore Hills	722	83,773	116.03	1,646	2.28	85,419	118.31	
143	Town & Country*	1,442	167,314	116.03	46,029	31.92	213,343	147.95	
144	University City	37,644	4,367,812	116.03	85,810	2.28	4,453,622	118.31	
145	Uplands Park	460	53,374	116.03	1,049	2.28	54,423	118.31	
146	Valley Park*	2,254	267,332	118.60	6,570	2.91	273,902	121.52	
147	Velda City	1,616	187,504	116.03	3,684	2.28	191,188	118.31	
148	Velda Village Hills	1,090	126,472	116.03	2,485	2.28	128,957	118.31	
149	Vinita Park	1,924	223,241	116.03	4,386	2.28	227,627	118.31	
150	Vinita Terrace	292	33,881	116.03	666	2.28	34,547	118.31	
151	Webster Groves	23,230	2,695,364	116.03	414,065	17.82	3,109,429	133.85	
152	Wellston	2,460	285,432	116.03	34,345	13.96	319,777	129.99	
153	Westwood	284	32,952	116.03	647	2.28	33,599	118.31	
154	Wilbur Park	475	55,114	116.03	1,083	2.28	56,197	118.31	
155	Wildwood	32,884	3,824,098	116.29	75,128	2.28	3,899,226	118.58	
156	Winchester	1,651	191,565	116.03	3,763	2.28	195,328	118.31	
157	St. Louis County	322,159	39,916,635	123.90	978,359	3.04	40,894,994	126.94	
158	B TOTAL	726,366	86,934,643	119.68	3,428,426	4.72	90,363,069	124.40	

Exhibit B

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

4/6/2011

For all municipalities not listed below and unincorporated County, the sales tax rate is 6.925%.

CITY	POP	UP TO		CAPITAL IMPROV DISTRI B OPTION	UP TO 1/2 CENT STORM & PARKS	UP TO 1/2 CENT ECON. DEV.	UP TO 1/4 CENT FIRE DEPT	MUNI TAX RATE	TOTAL TAX RATE	LOCAL USE Chapter 144.757
		1/8 or 1/4 CENT GEN REV Chapter 94.850	1/2 CENT CAP IMP Chapter 94.890							
Ballwin	31,283		Nov-95	1	Apr-01			1	7.925	
Bella Villa	687		Apr-96	2				0.5	7.425	Aug-96
Bellefontaine Nbrs.	11,271		Aug-95	2				0.5	7.425	
Bellerive Acres	254	Apr-07	Jun-05	1				0.75	7.675	
Bel-Nor	1,598		Aug-95	2				0.5	7.425	Aug-96
Bel-Ridge	3,082	Feb-05	Aug-95	2	Feb-05			1.25	8.175	
Berkeley	10,063	Apr-05	Apr-96	1	Apr-05	Aug-09	Apr-05	2	8.925	
Beverly Hills	603		Nov-95	2	Nov-95	Apr-06		1.5	8.425	
Black Jack	6,792		Nov-95	2				0.5	7.425	Aug-96
Breckenridge Hills	4,817	Apr-94	Nov-99	1				0.75	7.675	Apr-97
Brentwood (1)	7,693	Nov-93	Apr-94	1	11/95, 11/97		Aug-02	1.5	8.425	
Bridgeton	15,550		Apr-06	1	Nov-97			1	7.925	
Calverton Park	1,322		Apr-02	2				0.5	7.425	
Charlack	1,431		Nov-95	2				0.5	7.425	
Chesterfield	46,802		Nov-96	1	Nov-04			1	7.925	
Clayton	15,935	Nov-93	Nov-95	1	Apr-97			1.25	8.175	
Cool Valley	1,081		Apr-02	1				0.5	7.425	
Country Club Hills	1,381		Nov-95	2	Apr-07	Aug-10		1.5	8.425	
Crestwood	11,863	Nov-93	Nov-93	1	Aug-00		Aug-03	1.5	8.425	
Creve Coeur	16,500	Nov-10	Nov-97	1				0.75	7.675	
Crystal Lake Park	457		Nov-95	2				0.5	7.425	
Dellwood	5,255		Nov-94	2	Aug-98			1	7.925	
Des Peres	8,592	Nov-93	Nov-94	1	Aug-00		Nov-03	1.5	8.425	Aug-96
Edmundson	840	Nov-93	Feb-94	1	Nov-97	Feb-06		1.75	8.675	Aug-96
Ellisville	9,104	Nov-06	Apr-11		Nov-95			1.25	8.175	
Eureka	7,676		Apr-95	1	Nov-00			1	7.925	
Fenton	4,360				Nov-96			0.5	7.425	
Ferguson	22,406	Apr-94	Apr-94	1	Nov-04		Nov-04	1.5	8.425	
Flordell Hills	931		Nov-96	2				0.5	7.425	Apr-97
Florissant (2)	53,948		Apr-96	2	4/98, 11/06			1	7.925	
Frontenac	3,483	Nov-93	Nov-94	1	Nov-04		Apr-02	1.5	8.425	
Glendale	5,767	Apr-96	Aug-95	2	Apr-98			1.25	8.175	Aug-96
Grantwood Village	883		Nov-96	2	Nov-06			1	7.925	
Greendale	722		Nov-03	2	Nov-03			1	7.925	
Green Park	2,666		Apr-01	1				0.5	7.425	
Hanley Hills	2,124		Apr-04	2				0.5	7.425	
Hazelwood	26,206		Apr-96	1	Nov-01	Nov-06		1.5	8.425	Aug-96
Hillsdale	1,477		Apr-96	2				0.5	7.425	
Jennings (3)	15,469	Jun-94	6/94&2/96	2	Aug-05		Feb-00	1.5	8.425	
Kinloch (4)	449	Apr-05	Apr-96	2	Apr-05			1.25	8.175	
Kirkwood	27,324	Nov-94	Nov-94	1	Apr-98			1.25	8.175	Aug-96
Ladue	8,645	Nov-93	Nov-94	1	Jun-03			1.25	8.175	
Lakeshire	1,375		Apr-07	2				0.5	7.425	
Manchester	19,161	Aug-94	Aug-94	1	Aug-00			1.25	8.175	
Maplewood	9,228	Feb-94	Feb-94	1	Nov-97		Apr-03	1.5	8.425	Aug-96
Marlborough	2,235	Apr-00	Nov-03	1	Nov-03			1.25	8.175	
Maryland Heights	27,352				Nov-95			0.5	7.425	
Moline Acres	2,662		Nov-05	2				0.5	7.425	
Normandy	5,153		Apr-96	2	Nov-04	Apr-07		1.5	8.425	Apr-07
Northwoods	4,643	Apr-02	Nov-95	2	Apr-02			1.25	8.175	
Oakland	1,540		Nov-95	2	Aug-06			1	7.925	
Olivette	7,438	Nov-93	Nov-95	1	Apr-02		Nov-01	1.5	8.425	Aug-96
Overland	16,838	Nov-93	Aug-03	1				0.75	7.675	

Exhibit B

CITY	POP	1/4 CENT GEN REV	1/2 CENT CAP IMP	CAP IMP DIST OPT	STORM/ & PARKS	ECON. DEV.	FIRE DEPT	MUNI TAX RATE	TOTAL TAX RATE	USE TAX
Pacific	5,482		Nov-02	1				0.5	7.425	
Pagedale	3,616	Apr-03	Nov-95	2	Aug-02			1.25	8.175	
Pasadena Hills	1,147		Nov-95	2				0.5	7.425	Aug-96
Pasadena Park	489		Apr-96	2				0.5	7.425	
Pine Lawn	4,204		Aug-95	2	Apr-98			1	7.925	
Richmond Heights	9,602	Nov-93	Jun-94	1	Aug-97		Apr-03	1.5	8.425	
Riverview	3,146		Nov-95	2				0.5	7.425	Aug-96
Rock Hill	4,765	Nov-93	Aug-94	1	Nov-99		Apr-01	1.5	8.425	
St. Ann	13,607	Nov-93	Aug-94	1	Aug-99	Nov-05		1.75	8.675	
St. George	1,288		Nov-05	2				0.5	7.425	
St. John	6,871		Nov-95	2	Apr-05			1	7.925	
Shrewsbury	6,644	Feb-94	Feb-94	1	Aug-96		Feb-04	1.5	8.425	
Sunset Hills	8,267	Apr-94	Apr-94	1	Apr-07			1.25	8.175	
Town & Country	10,894	Nov-94	Nov-94	1	Apr-98			1.25	8.175	
Twin Oaks (5)	362	Apr-96	Apr-96	1	4/96, 11/06			1.25	8.175	
University City (6)	37,428		Apr-96	2	11/01,11/02	Aug-06	Nov-01	1.5	8.425	Apr-98
Uplands Park	460		Nov-95	2				0.5	7.425	Aug-96
Valley Park	6,518		Nov-95	2	Nov-95			1	7.925	
Velda City	1,616		Nov-95	2				0.5	7.425	
Velda Village Hills	1,090		Nov-95	2				0.5	7.425	
Vinita Park	1,924		Nov-95	1				0.5	7.425	Aug-96
Vinita Terrace	292		Nov-95	2				0.5	7.425	
Warson Woods	1,983	Apr-96	Aug-94	1				0.75	7.675	
Webster Groves	23,230	Nov-04	Apr-96	2	Apr-99		Nov-04	1.5	8.425	
Wellston	2,460	Apr-03	Nov-95	2				0.75	7.675	
Wilbur Park	475		Nov-96	2				0.5	7.425	
Wildwood	32,884		Apr-99	2				0.5	7.425	
Winchester	1,651		Apr-05	2				0.5	7.425	
Woodson Terrace	4,189	Nov-93	Apr-94	1	Apr-02	Feb-06		1.75	8.675	Aug-96
# of cities adopting tax		36	80		49	9	14			19

- (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.

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 6.925% comprised of:

State of Missouri	3.000	
Statewide Education	1.000	
State Parks/Soil Conservation	0.100	
State Conservation Dept	0.125	
Countywide Sales Tax	1.000	A/B Distribution
County Transportation Tax	0.500	Bi-State and County Roads
County Mass Transit Tax	0.250	Metrolink, August 1996
Regional Parks & Trails	0.100	Park District/County/Municipalities, November 2000
Children's Service	0.250	Approved November 2008
Emergency Communications	0.100	Approved November 2009
Metro	0.500	Approved April 2010
Total	6.925	

9 Municipalities with no local option sales taxes are: Champ, Clarkson Valley, Country Life Acres, Glen Echo Park, Huntleigh, Mackenzie, Norwood Court, Sycamore Hills, Westwood
 Pacific is mostly in Franklin County and has different sales tax authority than cities wholly in St. Louis County.

TOTAL ONE CENT RECEIPTS IN ST. LOUIS COUNTY 1990-2010

