

This list is current through June 30, 2012.  Be sure to check effective dates and sunset dates.

**IOWA LOCAL OPTION SALES TAX JURISDICTIONS**  
**All jurisdictions have a local option rate of 1% beginning July 1, 2009.**  
**Webster County: 0.5% through June 30, 2009**

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES
Adair / 01	Adair, Casey, Stuart, Bridgewater, .....	7-1-05
	Fontanelle, Orient, Unincorporated (rural) Area	
	Greenfield .....	1-1-06
Adams / 02	Corning, Carbon, Nodaway, Prescott, Unincorporated .....	7-1-07
Allamakee / 03	Harpers Ferry, Postville, Waterville .....	1-1-95
	Waukon .....	1-1-96
	Lansing, New Albin .....	7-1-96
	Unincorporated (rural) Area .....	10-1-97
Appanoose / 04	Mystic, Plano .....	7-1-99
	Cincinnati, Exline, Moulton, Unionville ...	7-1-02
	Centerville, Moravia .....	7-1-03
	Numa, Udell, Unincorporated .....	7-1-04
	(rural) Area	
	Rathbun .....	1-1-08
Audubon / 05	Brayton, Gray .....	1-1-99
	Audubon .....	7-1-01
	Exira, Kimballton, Unincorporated .....	1-1-03
	(rural) Area	
Benton / 6	Belle Plaine, Keystone, Garrison .....	7-1-04
	Luzerne, Mount Auburn, Newhall, Van Horne	
	Atkins, Blainstown, Norway, Shellsburg, .	7-1-08
	Urbana, Vinton, Unincorporated (rural) Area	
Black Hawk / 07	Cedar Falls, Elk Run Heights, .....	4-1-91
	Evansdale, Hudson, Raymond, Waterloo	
	Dunkerton, Gilbertville, Janesville, .....	10-1-91
	La Porte City, Unincorporated (rural) Area	
	Jesup .....	7-1-10
Boone / 08	Berkley, Luther, Pilot Mound .....	4-1-89
	Boone .....	7-1-90
	Boxholm, Ogden, Sheldahl, .....	1-1-91
	Unincorporated (rural) Area	
	Madrid .....	7-1-91
	Fraser .....	1-1-92
	Beaver .....	1-1-95
Bremer / 09	Frederika, Sumner, Tripoli .....	4-1-98
	Denver, Janesville, Readlyn, .....	1-1-01
	Plainfield	
	Waverly, Unincorporated (rural) Area .....	7-1-03
Buchanan / 10	Aurora, Lamont, Stanley .....	10-1-95
	Fairbank, Hazleton, Jesup, Winthrop .....	10-1-98
	Brandon, Quasqueton, Rowley .....	1-1-01
	Independence, Unincorporated (rural) ...	7-1-03
	Area	
	Hazleton .....	10-1-98
Buena Vista / 11	Albert City, Linn Grove, Marathon, .....	7-1-91
	Newell, Sioux Rapids, Truesdale	
	Alta, Lakeside, Rembrandt, .....	10-1-95
	Storm Lake, Unincorporated (rural) Area	
Butler / 12	Allison, Aplington, Aredale, Bristow, .....	1-1-97
	Dumont, Greene, New Hartford, Parkersburg	
	Clarksville, Shell Rock, .....	1-1-00
	Unincorporated (rural) Area	

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES	
Calhoun / 13	Farnhamville, Jolley, Knierim, Lake City, 7-1 08		
	Lohrville, Manson, Pomeroy, Rinard, Rockwell City, Somers, Yetter		
	Lytton, Unincorporated (rural) Area .....	1-1-10	
Carroll / 14	Arcadia, Breda, Coon Rapids, .....	1-1-03	
	Dedham, Halbur, Lanesboro, Lidderdale, Manning, Ralston, Templeton, Willey		
	Carroll, Glidden, Unincorporated (rural) .	1-1-04	
Cass / 15	Anita, Cumberland, Griswold, .....	1-1-97	
	Lewis, Marne, Massena, Wiota		
	Atlantic, Unincorporated (rural) Area .....	10-1-97	
Cedar / 16	Bennett, Clarence, Durant, Lowden, .....	7-1-06	
	Mechanicsville, Stanwood, Tipton, Unincorporated (rural) Area		
	Wilton .....	1-1-08	
	West Branch .....	7-1-11	
Cerro Gordo / 17	Clear Lake, Dougherty, Mason City, .....	7-1-92	
	Meservey, Plymouth, Rock Falls, Rockwell, Swaledale, Thornton, Ventura		
	Unincorporated (rural) Area .....	1-1-93	
Cherokee / 18	Aurelia, Cleghorn, Larrabee, .....	7-1-96	
	Marcus, Meriden, Washta		
	Quimby .....	1-1-98	
	Cherokee, Unincorporated (rural) Area ..	1-1-02	
Chickasaw / 19	Alta Vista, Bassett, Fredericksburg, .....	4-1-97	
	Ionia, Lawler, Nashua, New Hampton, North Washington, Unincorporated (rural) Area		
Clarke / 20	Osceola, Woodburn, .....	4-1-00	
	Murray .....	7-1-10	
Clay / 21	Dickens, Everly, Fostoria, .....	1-1-99	
	Gillett Grove, Greenville, Peterson, Rossie, Royal, Spencer, Webb, Unincorporated (rural) Area		
	Clayton / 22	McGregor .....	1-1-90
	Elkader, Garnavillo, Luana, .....	4-1-94	
	Millville, Marquette, Saint Olaf		
	Elkport, Farmersburg, Garber, .....	10-1-94	
	Guttenberg, Littleport, Monona, Volga		
	Edgewood, Giard, Gunder, North .....	10-1-95	
	Buena Vista, Strawberry Point, Unincorporated (rural) Area		
	Clayton, Osterdock, Postville .....	7-1-05	
Clinton / 23	Andover, Calamus, Camanche, .....	10-1-89	
	Clinton, Delmar, De Witt, Goose Lake, Grand Mound, Low Moor, Toronto, Welton, Wheatland		
	Charlotte, Lost Nation, .....	1-1-90	
	Unincorporated (rural) Area		
Crawford / 24	Arion, Aspinwall, Buck Grove, .....	1-1-99	
	Charter Oak, Deloit, Denison, Dow City, Kiron, Manilla, Ricketts, Schleswig, Vail, Westside, Unincorporated (rural) Area		
	Dallas / 25	Dawson .....	1-1-08
	Perry .....	7-1-10	
	Adel .....	1-1-11	
	Bouton, Redfield .....	7-1-11	
Davis / 26	Bloomfield, Drakesville, Floris, .....	7-1-03	
	Pulaski, Unincorporated (rural) Area		
Decatur / 27	Davis City, Decatur, Garden Grove, .....	1-1-97	
	Grand River, Lamoni, Leroy, Pleasanton, Van Wert, Leon, Weldon, Unincorporated (rural) Area .....	7-1-01	

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES
Delaware / 28	Colesburg, Delaware, Delhi, Earlville, ..... Greeley, Manchester, Masonville Dundee, Dyersville, Hopkinton, ..... Ryan, Unincorporated (rural) Area	10-1-94 4-1-95
Des Moines / 29	Burlington, Danville, Middletown, ..... West Burlington Mediapolis, Unincorporated (rural) ..... Area	10-1-94 4-1-95
Dickinson / 30	Lake Park, Okoboji, Orleans, ..... Spirit Lake, Superior, Terril Arnolds Park, Milford, Wahpeton, ..... West Okoboji, Unincorporated (rural) Area	4-1-97 1-1-98
Dubuque / 31	Asbury, Balltown, Centralia, ..... Dubuque, Holy Cross, Sageville, Zwingle Bankston, Bernard, Epworth, Farley, ..... Graf, Peosta, Sherrill, Unincorporated (rural) Area Cascade, Dyersville, Luxemburg, ..... New Vienna, Rickardsville, Worthington	4-1-88 7-1-88 10-1-89
Emmet / 32	Armstrong, Ringsted ..... Estherville, Dolliver, Gruver, Wallingford, Unincorporated (rural) Area	1-1-98 1-1-09
Fayette / 33	Arlington, Clermont, Elgin, Hawkeye, ..... Maynard, Oelwein, Randalia, St. Lucas, Wadena, Waucoma, Westgate Fayette, West Union, ..... Unincorporated (rural) Area Fairbank	1-1-95 7-1-95 1-1-00
Floyd / 34	Floyd, Marble Rock, Nora Springs, ..... Rockford, Rudd Charles City, Colwell ..... Unincorporated Area	10-1-96 10-1-97 10-1-98
Franklin / 35	Coulter, Dows, Geneva, Hansell, ..... Latimer, Sheffield Hampton, Popejoy, Unincorporated ..... (rural) Area Alexander	10-1-95 10-1-96 1-1-01
Fremont / 36	Farragut, Hamburg, Imogene, ..... Randolph, Riverton, Shenandoah, Sidney, Tabor, Thurman, Unincorporated (rural) Area Farragut, Fremont Mills, Hamburg, ..... 1-1-01	1-1-96 1-1-01
Greene / 37	Churdan ..... Dana, Grand Junction, Jefferson, Paton, Scranton, Unincorporated (rural) Area ... Rippey	7-1-03 1-1-07 7-1-07
Grundy / 38	Beaman, Dike, Grundy Center, ..... Holland, Wellsburg Morrison, Stout, Unincorporated ..... (rural) Area Conrad	1-1-99 10-1-99 1-1-04
Guthrie / 39	Guthrie Center, Panora, Stuart, ..... Baynard, Casey, Bagley, Jamaica, Menlo, Yale, Unincorporated (rural) Area	1-1-04
Hamilton / 40	Blairsburg, Jewel, Kamrar, Stratford, ..... Ellsworth, Randall, Stanhope, Williams, Webster City, Unincorporated (rural) Area	7-1-02
Hancock / 41	Corwith, Crystal Lake, Garner, ..... Goodell, Kanawha, Klemme, Woden, Britt ..... Unincorporated (rural) Area	1-1-96 1-1-97 7-1-98

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Hardin / 42	Alden, Buckeye, Eldora, Hubbard, ..... Iowa Falls, Radcliffe, Steamboat Rock, Unincorporated (rural) Area Ackley, New Providence, Owasa, ..... Union, Whitten	4-1-96 1-1-97
Harrison / 43	Dunlap, Little Sioux, Mondamin, ..... Persia, Pisgah Logan, Magnolia, Missouri Valley, ..... Modale, Woodbine Unincorporated (rural) Area	10-1-97 10-1-98 1-1-03
Henry / 44	Coppock, Hillsboro, Mount Pleasant, ..... Mount Union, New London, Olds, Rome, Salem, Westwood, Winfield Wayland, Unincorporated (rural) Area	10-1-95 1-1-96
Howard / 45	Chester, Cresco, Lime Springs, ..... Protivin Elma, Unincorporated (rural) Area ..... Riceville	1-1-94 7-1-94 1-1-95
Humboldt / 46	Bode, Bradgate, Gilmore City, Hardy, .... Livermore, LuVerne, Ottosen, Pioneer, Renwick, Rutland, Thor, Unincorporated (rural) Area Humboldt, Dakota City	7-1-01 7-1-02
Ida / 47	Galva ..... Arthur, Battle Creek, Ida Grove ..... Holstein, Unincorporated (rural) Area	4-1-97 7-1-09 1-1-10
Iowa / 48	Ladora, North English, Parnell, ..... Williamsburg Marengo, Millersburg, Victor, ..... Unincorporated (rural) Area	4-1-94 4-1-95
Jackson / 49	Baldwin, La Motte, Miles, Preston, ..... Sabula, Saint Donatus, Spragueville, Springbrook Bellevue, Zwingle ..... Maquoketa, Monmouth ..... Andrew, Unincorporated (rural) Area	10-1-89 4-1-91 10-1-94 1-1-95
Jasper / 50	Baxter, Colfax, Kellogg, Lynville, ..... Mingo, Oakland Acres, Reasoner, Sully Lambs Grove, Monroe, Newton, ..... Prairie City, Valeria, Unincorporated (rural) Area	7-1-04 7-1-06
Jefferson / 51	Fairfield, Libertyville, Lockridge, ..... Packwood Batavia, Pleasant Plain, ..... Unincorporated (rural) Area Maharishi Vedic City	4-1-99 1-1-00 1-1-04
Johnson / 52	Hills, Iowa City, Lone Tree, Oxford, ..... Shueyville, Solon, Swisher, Tiffin, University Heights	7-1-09
Jones / 53	Cascade, Center Junction, Morley, ..... Olin, Onslow, Oxford Junction Monticello, Wyoming ..... Anamosa ..... Unincorporated (rural) Area ..... Martelle	4-1-95 1-1-96 1-1-99 10-1-99 7-1-03
Keokuk / 54	Delta, Hedrick, What Cheer ..... Gibson, Hayesville, Thornburg, Webster Keota, Sigourney, Ollie, Harper, ..... Keswick, Kinross, Martinsburg	7-1-05 7-1-07
Kossuth / 55	Algona, Bancroft, Burt, Fenton, ..... Lakota, Ledyard, Lone Rock, LuVerne, Swea City, Titonka, Wesley, West Bend, Whittemore Unincorporated (rural) Area	7-1-99 10-1-99

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Lee / 56	Fort Madison, Franklin, Keokuk, ..... Montrose St. Paul .....	10-1-91 1-1-93 1-1-95
	Donnellson, Houghton, West Point, ..... Unincorporated (rural) Area	1-1-95
Linn / 57	Center Point, Hiawatha, Marion, ..... Robins, Walford Bertram .....	7-1-09 1-1-86 10-1-98
	Prairieburg ..... Central City, Coggon .....	10-1-98 1-1-04
	Alburnett, Cedar Rapids, Ely, Fairfax, Lisbon, Mount Vernon, Palo, Springville, Walker, Unincorporated (rural) Area .....	4-1-09
Louisa / 58	Wapello, Columbus Junction, ..... Morning Sun, Columbus City, Cotter, Fredonia, Grandview, Letts, Oakville, Unincorporated (rural) Area	7-1-07
Lucas / 59	Chariton, Derby, Lucas, Russell, ..... Williamson Unincorporated (rural) Area .....	4-1-98 7-1-08
Lyon / 60	Alvord, Doon, George, Inwood, ..... Lester, Little Rock, Rock Rapids, Unincorporated (rural) Area Larchwood .....	10-1-96 7-1-02
Madison / 61	Earlham, East Peru, ..... Macksburg, Patterson, Saint Charles, Truro, Winterset, Unincorporated (rural) Area Bevington .....	7-1-04 7-1-11
Mahaska / 62	Barnes City, Beacon, Fremont, ..... Keomah Village, Leighton, New Sharon, Oskaloosa, Rose Hill, University Park, Unincorporated (rural) Area Eddyville .....	4-1-95 10-1-95
Marion / 63	Harvey, Marysville, Melcher-Dallas, ..... Pella, Pleasantville, Swan Bussey, Hamilton .....	1-1-02 1-1-03 1-1-04
Marshall / 64	Ferguson, Marshalltown, Melbourne, ..... Rhodes Albion, Clemons, Gilman, Haverhill ..... Laurel, LeGrand, State Center, Unincorporated (rural) Area Liscomb .....	4-1-00 7-1-00 7-1-03 7-1-09
Mills / 65	Emerson, Henderson, Malvern, Tabor .... Glenwood, Pacific Junction, ..... Unincorporated (rural) Area Hastings, Silver City .....	1-1-96 1-1-02 1-1-07
Mitchell / 66	Carpenter, Mitchell, Orchard, Osage, ..... Riceville, St. Ansgar, Stacyville McIntire, Unincorporated (rural) Area .....	1-1-95 7-1-95
Monona / 67	Blencoe, Castana, Mapleton, ..... Moorhead, Onawa, Rodney, Soldier, Turin, Ute, Whiting, Unincorporated (rural) Area	7-1-90
Monroe / 68	Albia, Eddyville, Lovilia, Melrose ..... Unincorporated (rural) Area	1-1-04
Montgomery / 69	Coburg, Elliott, Stanton, Villisca ..... Grant ..... Red Oak, Unincorporated (rural) Area ...	1-1-96 4-1-96 4-1-99
Muscatine / 70	Atalissa, Conesville, Fruitland, ..... Muscatine, Stockton, Wilton Nichols, Unincorporated (rural) Area ..... West Liberty .....	7-1-94 1-1-95 7-1-95 7-1-04
31-018c (12/23/11)	Durant .....	7-1-04

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O'Brien / 71	Archer, Calumet, Paullina, Primghar, ..... Sanborn, Sheldon, Sutherland, Unincorporated (rural) Area Hartley .....	1-1-96 7-1-98
Osceola / 72	Sibley ..... Ashton, Harris, Melvin, Ocheyedan .....	7-1-08 1-1-10
Page / 73	Blanchard, Braddyville, Coin, ..... College Springs, Essex, Shambaugh, Shenandoah, Yorktown Clarinda, Hepburn, Northboro, ..... Unincorporated (rural) Area	1-1-96 7-1-96
Palo Alto / 74	Ayrshire, Curlew, Cylinder, ..... Graettinger, Mallard, Rodman, Ruthven, West Bend, Unincorporated (rural) Area Emmetsburg .....	4-1-00 7-1-00
Plymouth / 75	Hinton, Kingsley, Merrill, Oyens, ..... Struble, Westfield Akron, Brunsville, Craig, LeMars, ..... Remsen, Unincorporated (rural) Area	10-1-98 1-1-02
Pocahontas / 76	Fonda, Gilmore City, Havelock, ..... Laurens, Palmer, Rolfe, Varina, Unincorporated (rural) Area Plover, Pocahontas .....	7-1-01 7-1-03
Polk / 77	Polk City ..... Sheldahl .....	1-1-86 7-1-87
Pottawattamie / 78	Macedonia, Minden ..... Council Bluffs ..... Avoca, Carson, Carter Lake, ..... Crescent, Hancock, McClelland, Neola, Oakland, Treynor, Underwood, Walnut Unincorporated (rural) Area .....	1-1-89 4-1-90 1-1-95 4-1-95
Poweshiek / 79	Montezuma, Grinnell, Brooklyn, ..... Victor, Barnes City, Deep River, Guernsey, Hartwick, Malcom, Searsboro Unincorporated (rural) Area .....	7-1-07 7-1-08
Ringgold / 80	Mount Ayr, Beaconsfield, Benton, ..... Delphos, Diagonal, Ellston, Kellerton, Maloy, Redding, Tingley, Unincorporated (rural) Area	7-1-07
Sac / 81	Sac City, Lake View, Odebolt, Early, ..... Schaller, Wall Lake, Auburn, Lytton, Nemaha, Unincorporated (rural) Area	1-1-06
Scott / 82	Bettendorf, Blue Grass, Buffalo, ..... Davenport, Dixon, Donahue, Eldridge, LeClaire, Long Grove, Maysville, McCausland, New Liberty, Panorama Park, Princeton, Walcott, Riverdale, Unincorporated (rural) Area Durant .....	1-1-89 4-1-97
Shelby / 83	Defiance, Earling, Elk Horn, Irwin, ..... Portsmouth, Shelby, Tennant, Westphalia Kirkman .....	1-1-98 1-1-99
	Harlan, Panama, ..... Unincorporated (rural) Area	7-1-05
Sioux / 84	Alton, Boyden, Chatsworth, Granville, .... Hawarden, Hull, Ireton, Matlock, Maurice, Orange City, Sioux Center, Unincorporated (rural) Area Hospers, Rock Valley, Sheldon .....	10-1-95 7-1-96
Story / 85	Ames, Huxley ..... Cambridge, Collins, Colo, Gilbert, ..... Kelley, McCallsburg, Roland, Sheldahl, Slater, Unincorporated (rural) Area Nevada, Maxwell, Zeiring .....	1-1-87 7-1-87 1-1-89 10-1-90

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Tama / 86	Chelsea, Clutier, Dysart, Elberon, ..... Garwin, Gladbrook, Lincoln, Montour, Tama, Toledo, Traer, Vining, Unincorporated (rural) Area	7-1-03	Webster / 94	Badger, Barnum, Callender, Clare, ..... Dayton, Duncombe, Fort Dodge, Gowrie, Harcourt, Lehigh, Moorland, Vincent, Otho, Stratford, Unincorporated (rural) Area -- additional .5% to 1% --	1-1-01 7-01-09
Taylor / 87	Clearfield, Gravity, New Market ..... Bedford, Conway, Unincorporated ..... (rural) Area Lennox, Sharpsburg .....	7-1-01 1-1-04 1-1-06	Winnebago / 95	Buffalo Center, Forest City, ..... Lake Mills, Leland, Rake, Scarville, Thompson, Unincorporated (rural) Area	10-1-99
Union / 88	Creston, Afton, Lorimor, Arispe ..... Cromwell, Kent, Shannon, Thayer Unincorporated (rural) Area	7-1-05	Winneshiek / 96	Decorah ..... Calmar, Castalia, Fort Atkinson, ..... Jackson Junction, Ossian, Ridgeway, Spillville, Unincorporated (rural) Area	4-1-91 7-1-91
Van Buren / 89	Keosauqua ..... Bonaparte, Cantril, Farmington, ..... Milton, Mount Sterling, Stockport, Unincorporated (rural) Area	7-1-01 7-1-03	Woodbury / 97	Bronson, Cushing, Moville, Oto, ..... Salix, Sergeant Bluff, Sioux City, Sloan Anthon, Correctionville, Danbury, ..... Hornick, Lawton, Pierson, Smithland, Unincorporated (rural) Area	1-1-87 10-1-88
Wapello / 90	Agency, Blakesburg, Eddyville, ..... Eldon, Kirksville, Ottumwa, Unincorporated (rural) Area Chillicothe .....	7-1-98 1-1-02	Worth / 98	Fertile, Grafton, Hanlontown, Joice, ..... Kensett, Manly, Northwood Unincorporated (rural) Area .....	1-1-97 7-1-97
Warren / 91	Bevington .....	1-1-08	Wright / 99	Belmond, Dows, ..... Galt, Goldfield, Rowan, Woolstock Unincorporated (rural) Area Clarion ..... Eagle Grove .....	1-1-01 7-1-01 1-1-06
Washington / 92	Ainsworth, Brighton, Coppock, ..... Crawfordsville, Kalona, Riverside, Wellman, West Chester, Unincorporated (rural) Area Washington .....	7-1-02 1-1-03			
Wayne / 93	Allerton, Clio, Corydon, Humeston, ..... Lineville, Millerton, Promise City, Seymour, Unincorporated (rural) Area	1-1-08			

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## Payment Options in eFile & Pay

- ePay (**free** direct debit / electronic check)
- Mail a Check (not available to semi-monthly filers)
- Credit/Debit Card (2.5% fee charged by vendor)
- ACH Credit (contact your bank to initiate)

### ePay is Free !

- ⇒ Enter your bank routing number and your bank account number
- ⇒ You control the date the amount is taken from your account
- ⇒ You control the amount paid
- ⇒ You determine if the payment should be taken from checking or savings
- ⇒ For future payments, the system remembers your bank information. If it changes, you simply enter the new information.