

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date
51	JEFFERSON	Abingdon			X	6%	1%	01/01/00	7%	06/30/19
35	FRANKLIN	Ackley	42	X		6%			6%	
42	HARDIN	Ackley	35	X		6%	1%	01/01/97	7%	
91	WARREN	Ackworth		X		6%			6%	
1	ADAIR	Adair	39	X		6%	1%	07/01/05	7%	
39	GUTHRIE	Adair	1	X		6%			6%	
25	DALLAS	* Adel		X		6%	1%	01/01/11	7%	
88	UNION	Afton		X		6%	1%	07/01/05	7%	
90	WAPELLO	Agency		X		6%	1%	07/01/98	7%	12/31/13
92	WASHINGTON	Ainsworth		X		6%	1%	07/01/02	7%	
75	PLYMOUTH	Akron		X		6%	1%	01/01/02	7%	12/31/16
11	BUENA VISTA	Albert City		X		6%	1%	07/01/91	7%	
68	MONROE	* Albia		X		6%	1%	01/01/04	7%	
64	MARSHALL	Albion		X		6%	1%	07/01/00	7%	
57	LINN	Alburnett		X		6%	1%	04/01/09	7%	06/30/14
42	HARDIN	Alden		X		6%	1%	04/01/96	7%	
35	FRANKLIN	Alexander		X		6%	1%	01/01/01	7%	
55	KOSSUTH	* Algona		X		6%	1%	07/01/99	7%	
77	POLK	Alleman		X		6%			6%	
72	OSCEOLA	Allendorf			X	6%			6%	
93	WAYNE	Allerton		X		6%	1%	01/01/08	7%	12/31/27
12	BUTLER	* Allison		X		6%	1%	01/01/97	7%	
33	FAYETTE	Alpha			X	6%	1%	07/01/95	7%	12/31/14
11	BUENA VISTA	Alta		X		6%	1%	10/01/95	7%	06/30/20
19	CHICKASAW	Alta Vista		X		6%	1%	04/01/97	7%	
84	SIOUX	Alton		X		6%	1%	10/01/95	7%	
77	POLK	Altoona		X		6%			6%	
60	LYON	Alvord		X		6%	1%	10/01/96	7%	
48	IOWA	Amana			X	6%	1%	04/01/95	7%	
53	JONES	Amber			X	6%	1%	10/01/99	7%	
85	STORY	Ames		X		6%	1%	01/01/87	7%	
53	JONES	* Anamosa		X		6%	1%	01/01/99	7%	
36	FREMONT	Anderson			X	6%	1%	01/01/96	7%	

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date
23	CLINTON	Andover		X		6%	1%	10/01/89	7%	
49	JACKSON	Andrew		X		6%	1%	01/01/95	7%	
15	CASS	Anita		X		6%	1%	01/01/97	7%	
77	POLK	Ankeny		X		6%			6%	
97	WOODBURY	Anthon		X		6%	1%	10/01/88	7%	
12	BUTLER	Aplington		X		6%	1%	01/01/97	7%	
14	CARROLL	Arcadia		X		6%	1%	01/01/03	7%	
71	O'BRIEN	Archer		X		6%	1%	01/01/96	7%	
12	BUTLER	Aredale		X		6%	1%	01/01/97	7%	
56	LEE	Argyle			X	6%	1%	01/01/95	7%	
24	CRAWFORD	Arion		X		6%	1%	01/01/99	7%	
88	UNION	Arispe		X		6%	1%	07/01/05	7%	
33	FAYETTE	Arlington		X		6%	1%	01/01/95	7%	12/31/14
32	EMMET	Armstrong		X		6%	1%	01/01/98	7%	
30	DICKINSON	Arnolds Park		X		6%	1%	01/01/98	7%	
47	IDA	Arthur		X		6%	1%	07/01/09	7%	6% thru 06/30/09
31	DUBUQUE	Asbury		X		6%	1%	04/01/88	7%	
72	OSCEOLA	Ashton		X		6%	1%	01/01/10	7%	6% thru 12/31/09
24	CRAWFORD	Aspinwall		X		6%	1%	01/01/99	7%	
70	MUSCATINE	Atalissa		X		6%	1%	07/01/94	7%	06/30/19
87	TAYLOR	Athelstan		X		6%			6%	
6	BENTON	Atkins		X		6%	1%	07/01/08	7%	
15	CASS	* Atlantic		X		6%	1%	10/01/97	7%	
63	MARION	Attica			X	6%	1%	01/01/04	7%	
81	SAC	Auburn		X		6%	1%	01/01/06	7%	
5	AUDUBON	* Audubon		X		6%	1%	07/01/01	7%	
18	CHEROKEE	Aurelia		X		6%	1%	07/01/96	7%	
10	BUCHANAN	Aurora		X		6%	1%	10/01/95	7%	
12	BUTLER	Austinville			X	6%	1%	01/01/00	7%	
68	MONROE	Avery			X	6%	1%	01/01/04	7%	
78	POTTAWATTAMIE	Avoca		X		6%	1%	01/01/95	7%	
74	PALO ALTO	Ayrshire		X		6%	1%	04/01/00	7%	
94	WEBSTER	Badger		X		6%	1%	07/01/09	7%	6.5% thru 06/30/09

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
39	GUTHRIE	Bagley		X		6%	1%	01/01/04	7%		
49	JACKSON	Baldwin		X		6%	1%	10/01/89	7%		
31	DUBUQUE	Balltown		X		6%	1%	04/01/88	7%		
55	KOSSUTH	Bancroft		X		6%	1%	07/01/99	7%	06/30/14	
31	DUBUQUE	Bankston		X		6%	1%	07/01/88	7%		
62	MAHASKA	Barnes City	79	X		6%	1%	04/01/95	7%		
79	POWESHIEK	Barnes City	62	X		6%	1%	07/01/07	7%	06/30/27	
94	WEBSTER	Barnum		X		6%	1%	07/01/09	7%		6.5% thru 06/30/09
36	FREMONT	Bartlett			X	6%	1%	01/01/96	7%		
19	CHICKASAW	Bassett		X		6%	1%	04/01/97	7%		
51	JEFFERSON	Batavia		X		6%	1%	01/01/00	7%	06/30/19	
47	IDA	Battle Creek		X		6%	1%	07/01/09	7%		6% thru 06/30/09
50	JASPER	Baxter		X		6%	1%	07/01/04	7%		
39	GUTHRIE	Bayard		X		6%	1%	01/01/04	7%		
62	MAHASKA	Beacon		X		6%	1%	04/01/95	7%		
80	RINGGOLD	Beaconsfield		X		6%	1%	07/01/07	7%	06/30/27	
38	GRUNDY	Beaman		X		6%	1%	01/01/99	7%		
8	BOONE	Beaver		X		6%	1%	01/01/95	7%		
87	TAYLOR	* Bedford		X		6%	1%	01/01/04	7%		
43	HARRISON	Beebeetown			X	6%	1%	01/01/03	7%		
91	WARREN	Beech			X	6%			6%		
26	DAVIS	Belknap			X	6%	1%	07/01/03	7%		
6	BENTON	BellePlaine		X		6%	1%	07/01/04	7%		
49	JACKSON	Bellevue		X		6%	1%	04/01/91	7%		
99	WRIGHT	Belmond		X		6%	1%	01/01/01	7%		
60	LYON	Beloit			X	6%	1%	10/01/96	7%		
16	CEDAR	Bennett		X		6%	1%	07/01/06	7%		
80	RINGGOLD	Benton		X		6%	1%	07/01/07	7%	06/30/27	
89	VAN BUREN	Bentonsport			X	6%	1%	07/01/03	7%	06/30/13	
8	BOONE	Berkley		X		6%	1%	04/01/89	7%		
31	DUBUQUE	Bernard		X		6%	1%	07/01/88	7%		
57	LINN	Bertram		X		6%	1%	01/01/86	7%		
77	POLK	Berwick			X	6%			6%		

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date
82	SCOTT	Bettendorf		X		6%	1%	01/01/89	7%	
61	MADISON	Bevington	91	X		6%	1%	07/01/11	7%	
91	WARREN	Bevington	61	X		6%	1%	01/01/08	7%	12/31/17
82	SCOTT	Big Rock			X	6%	1%	01/01/89	7%	
89	VAN BUREN	Birmingham		X		6%			6%	
40	HAMILTON	Blairsburg		X		6%	1%	07/01/02	7%	06/30/22
6	BENTON	Blairstown		X		6%	1%	07/01/08	7%	
90	WAPELLO	Blakesburg		X		6%	1%	07/01/98	7%	12/31/13
73	PAGE	Blanchard		X		6%	1%	01/01/96	7%	
67	MONONA	Blencoe		X		6%	1%	07/01/90	7%	
87	TAYLOR	Blockton		X		6%			6%	
26	DAVIS	* Bloomfield		X		6%	1%	07/01/03	7%	
70	MUSCATINE	Blue Grass		X		6%			6%	
82	SCOTT	Blue Grass		X		6%	1%	01/01/89	7%	
96	WINNESHIEK	Bluffton			X	6%	1%	07/01/91	7%	
46	HUMBOLDT	Bode		X		6%	1%	07/01/01	7%	06/30/21
98	WORTH	Bolan			X	6%	1%	07/01/97	7%	
89	VAN BUREN	Bonaparte		X		6%	1%	07/01/03	7%	06/30/13
77	POLK	Bondurant		X		6%			6%	
8	BOONE	* Boone		X		6%	1%	07/01/90	7%	
25	DALLAS	Booneville			X	6%			6%	
25	DALLAS	Bouton		X		6%	1%	07/01/11	7%	12/31/20
8	BOONE	Boxholm		X		6%	1%	01/01/91	7%	
84	SIOUX	Boyden		X		6%	1%	10/01/95	7%	
73	PAGE	Braddyville		X		6%	1%	01/01/96	7%	
35	FRANKLIN	Bradford			X	6%	1%	10/01/96	7%	
46	HUMBOLDT	Bradgate		X		6%	1%	07/01/01	7%	06/30/21
10	BUCHANAN	Brandon		X		6%	1%	01/01/01	7%	
5	AUDUBON	Brayton		X		6%	1%	01/01/99	7%	
4	APPANOOSE	Brazil			X	6%	1%	07/01/04	7%	06/30/13
14	CARROLL	Breda		X		6%	1%	01/01/03	7%	
1	ADAIR	Bridgewater		X		6%	1%	07/01/05	7%	
92	WASHINGTON	Brighton		X		6%	1%	07/01/02	7%	06/30/22

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
12	BUTLER	Bristow		X		6%	1%	01/01/97	7%		
41	HANCOCK	Britt		X		6%	1%	01/01/97	7%		
97	WOODBURY	Bronson		X		6%	1%	01/01/87	7%		
79	POWESHIEK	Brooklyn		X		6%	1%	07/01/07	7%	06/30/27	
2	ADAMS	Brooks			X	6%	1%	07/01/07	7%		
75	PLYMOUTH	Brunsville		X		6%	1%	01/01/02	7%	12/31/16	
23	CLINTON	Bryant			X	6%	1%	01/01/90	7%		
24	CRAWFORD	Buck Grove		X		6%	1%	01/01/99	7%		
42	HARDIN	Buckeye		X		6%	1%	04/01/96	7%		
86	TAMA	Buckingham			X	6%	1%	07/01/03	7%		
82	SCOTT	Buffalo		X		6%	1%	01/01/89	7%		
95	WINNEBAGO	Buffalo Center		X		6%	1%	10/01/99	7%		
17	CERRO GORDO	Burchinal			X	6%	1%	01/01/93	7%		
29	DES MOINES	* Burlington		X		6%	1%	10/01/94	7%	12/31/12	
94	WEBSTER	Burnside			X	6%	1%	07/01/09	7%		6.5% thru 06/30/09
96	WINNESHIEK	Burr Oak			X	6%	1%	07/01/91	7%		
55	KOSSUTH	Burt		X		6%	1%	07/01/99	7%		
63	MARION	Bussey		X		6%	1%	01/01/03	7%	12/31/21	
23	CLINTON	Calamus		X		6%	1%	10/01/89	7%		
43	HARRISON	California Junction			X	6%	1%	01/01/03	7%		
94	WEBSTER	Callender		X		6%	1%	07/01/09	7%		6.5% thru 06/30/09
96	WINNESHIEK	Calmar		X		6%	1%	07/01/91	7%		
71	O'BRIEN	Calumet		X		6%	1%	01/01/96	7%		
23	CLINTON	Camanche		X		6%	1%	10/01/89	7%		
93	WAYNE	Cambria			X	6%	1%	01/01/08	7%	12/31/27	
85	STORY	Cambridge		X		6%	1%	07/01/87	7%		
49	JACKSON	Canton			X	6%	1%	01/01/95	7%		
89	VAN BUREN	Cantril		X		6%	1%	07/01/03	7%	06/30/13	
2	ADAMS	Carbon		X		6%	1%	07/01/07	7%		
77	POLK	Carlisle	91	X		6%			6%		
91	WARREN	Carlisle	77	X		6%			6%		
84	SIoux	Carmel			X	6%	1%	10/01/95	7%		
81	SAC	Carnarvon			X	6%	1%	01/01/06	7%		

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
66	MITCHELL	Carpenter		X		6%	1%	01/01/95	7%		
14	CARROLL	* Carroll		X		6%	1%	01/01/04	7%		
78	POTTAWATTAMIE	Carson		X		6%	1%	01/01/95	7%		
78	POTTAWATTAMIE	Carter Lake		X		6%	1%	01/01/95	7%		
31	DUBUQUE	Cascade	53	X		6%	1%	10/01/89	7%		
53	JONES	Cascade	31	X		6%	1%	04/01/95	7%		
1	ADAIR	Casey	39	X		6%	1%	07/01/05	7%	06/30/12	
39	GUTHRIE	Casey	1	X		6%	1%	01/01/04	7%		
96	WINNESHIEK	Castalia		X		6%	1%	07/01/91	7%		
67	MONONA	Castana		X		6%	1%	07/01/90	7%		
62	MAHASKA	Cedar			X	6%	1%	04/01/95	7%		
16	CEDAR	Cedar Bluff			X	6%	1%	07/01/06	7%		
7	BLACK HAWK	Cedar Falls		X		6%	1%	04/01/91	7%	12/31/15	
57	LINN	* Cedar Rapids		X		6%	1%	04/01/09	7%	06/30/14	
53	JONES	Center Junction		X		6%	1%	04/01/95	7%		
57	LINN	Center Point		X		6%	1%	07/01/09	7%	06/30/14	6% thru 06/30/09
4	APPANOOSE	* Centerville		X		6%	1%	07/01/03	7%		
57	LINN	Central City		X		6%	1%	01/01/04	7%	12/31/13	
31	DUBUQUE	Centralia		X		6%	1%	04/01/88	7%		
35	FRANKLIN	Chapin			X	6%	1%	10/01/96	7%		
59	LUCAS	* Chariton		X		6%	1%	04/01/98	7%		
34	FLOYD	* Charles City		X		6%	1%	10/01/97	7%	12/31/12	
23	CLINTON	Charlotte		X		6%	1%	01/01/90	7%		
24	CRAWFORD	Charter Oak		X		6%	1%	01/01/99	7%		
84	SIOUX	Chatsworth		X		6%	1%	10/01/95	7%		
86	TAMA	Chelsea		X		6%	1%	07/01/03	7%		
18	CHEROKEE	* Cherokee		X		6%	1%	01/01/02	7%		
45	HOWARD	Chester		X		6%	1%	01/01/94	7%		
90	WAPELLO	Chillicothe		X		6%	1%	01/01/02	7%	12/31/13	
3	ALLAMAKEE	Churchtown			X	6%	1%	10/01/97	7%	12/31/14	
37	GREENE	Churdan		X		6%	1%	07/01/03	7%	06/30/13	
4	APPANOOSE	Cincinnati		X		6%	1%	07/01/02	7%		
94	WEBSTER	Clare		X		6%	1%	07/01/09	7%		6.5% thru 06/30/09

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date
16	CEDAR	Clarence		X		6%	1%	07/01/06	7%	
73	PAGE	* Clarinda		X		6%	1%	07/01/96	7%	
99	WRIGHT	* Clarion		X		6%	1%	07/01/01	7%	
12	BUTLER	Clarksville		X		6%	1%	01/01/00	7%	
22	CLAYTON	Clayton		X		6%	1%	07/01/05	7%	
17	CERRO GORDO	Clear Lake		X		6%	1%	07/01/92	7%	
80	RINGGOLD	Clearfield	87	X		6%			6%	
87	TAYLOR	Clearfield	80	X		6%	1%	07/01/01	7%	
18	CHEROKEE	Cleghorn		X		6%	1%	07/01/96	7%	
64	MARSHALL	Clemons		X		6%	1%	07/01/00	7%	
33	FAYETTE	Clermont		X		6%	1%	01/01/95	7%	12/31/14
97	WOODBURY	Climbing Hill			X	6%	1%	10/01/88	7%	
23	CLINTON	* Clinton		X		6%	1%	10/01/89	7%	
93	WAYNE	Clio		X		6%	1%	01/01/08	7%	12/31/27
25	DALLAS	Clive	77	X		6%			6%	
77	POLK	Clive	25	X		6%			6%	
86	TAMA	Clutier		X		6%	1%	07/01/03	7%	
94	WEBSTER	Coalville			X	6%	1%	07/01/09	7%	6.5% thru 06/30/09
69	MONTGOMERY	Coburg		X		6%	1%	01/01/96	7%	
57	LINN	Coggon		X		6%	1%	01/01/04	7%	
73	PAGE	Coin		X		6%	1%	01/01/96	7%	
28	DELAWARE	Colesburg		X		6%	1%	10/01/94	7%	12/31/19
50	JASPER	Colfax		X		6%	1%	07/01/04	7%	
73	PAGE	College Springs		X		6%	1%	01/01/96	7%	
85	STORY	Collins		X		6%	1%	07/01/87	7%	
85	STORY	Colo		X		6%	1%	07/01/87	7%	
63	MARION	Columbia			X	6%	1%	01/01/04	7%	
58	LOUISA	Columbus City		X		6%	1%	07/01/07	7%	
58	LOUISA	Columbus Junction		X		6%	1%	07/01/07	7%	12/31/22
34	FLOYD	Colwell		X		6%	1%	10/01/97	7%	
70	MUSCATINE	Conesville		X		6%	1%	07/01/94	7%	06/30/19
38	GRUNDY	Conrad		X		6%	1%	01/01/04	7%	
48	IOWA	Conroy			X	6%	1%	04/01/95	7%	

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date
87	TAYLOR	Conway		X		6%	1%	01/01/04	7%	
14	CARROLL	Coon Rapids	39	X		6%	1%	01/01/03	7%	
39	GUTHRIE	Coon Rapids	14	X		6%			6%	
37	GREENE	Cooper			X	6%	1%	01/01/07	7%	12/31/16
44	HENRY	Coppock	51, 92	X		6%	1%	10/01/95	7%	12/31/15
51	JEFFERSON	Coppock	44, 92	X		6%			6%	
92	WASHINGTON	Coppock	44, 51	X		6%	1%	07/01/02	7%	
52	JOHNSON	Coralville		X		6%			6%	
83	SHELBY	Corley			X	6%	1%	07/01/05	7%	
2	ADAMS	* Corning		X		6%	1%	07/01/07	7%	
97	WOODBURY	Correctionville		X		6%	1%	10/01/88	7%	
41	HANCOCK	Corwith		X		6%	1%	01/01/96	7%	
93	WAYNE	* Corydon		X		6%	1%	01/01/08	7%	12/31/27
52	JOHNSON	Cosgrove			X	6%			6%	
58	LOUISA	Cotter		X		6%	1%	07/01/07	7%	
35	FRANKLIN	Coulter		X		6%	1%	10/01/95	7%	
78	POTTAWATTAMIE	* Council Bluffs		X		6%	1%	04/01/90	7%	
57	LINN	Covington			X	6%	1%	04/01/09	7%	06/30/14
75	PLYMOUTH	Craig		X		6%	1%	01/01/02	7%	12/31/16
70	MUSCATINE	Cranston			X	6%	1%	01/01/95	7%	06/30/19
92	WASHINGTON	Crawfordsville		X		6%	1%	07/01/02	7%	
78	POTTAWATTAMIE	Crescent		X		6%	1%	01/01/95	7%	
45	HOWARD	* Cresco		X		6%	1%	01/01/94	7%	
88	UNION	* Creston		X		6%	1%	07/01/05	7%	
88	UNION	Cromwell		X		6%	1%	07/01/05	7%	
56	LEE	Croton			X	6%	1%	01/01/95	7%	
41	HANCOCK	Crystal Lake		X		6%	1%	01/01/96	7%	
15	CASS	Cumberland		X		6%	1%	01/01/97	7%	
91	WARREN	Cumming		X		6%			6%	
74	PALO ALTO	Curlew		X		6%	1%	04/01/00	7%	
97	WOODBURY	Cushing		X		6%	1%	01/01/87	7%	
74	PALO ALTO	Cylinder		X		6%	1%	04/01/00	7%	
46	HUMBOLDT	* Dakota City		X		6%	1%	07/01/02	7%	06/30/21

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
25	DALLAS	Dallas Center		X		6%			6%		
37	GREENE	Dana		X		6%	1%	01/01/07	7%	12/31/16	
97	WOODBURY	Danbury		X		6%	1%	10/01/88	7%		
29	DES MOINES	Danville		X		6%	1%	10/01/94	7%		
4	APPANOOSE	Darbyville			X	6%	1%	07/01/04	7%	06/30/13	
82	SCOTT	* Davenport		X		6%	1%	01/01/89	7%		
27	DECATUR	Davis City		X		6%	1%	01/01/97	7%		
25	DALLAS	Dawson		X		6%	1%	01/01/08	7%	12/31/17	
94	WEBSTER	Dayton		X		6%	1%	07/01/09	7%		6.5% thru 06/30/09
92	WASHINGTON	Daytonville			X	6%	1%	07/01/02	7%		
27	DECATUR	Decatur		X		6%	1%	01/01/97	7%		
96	WINNESHIEK	* Decorah		X		6%	1%	04/01/91	7%		
14	CARROLL	Dedham		X		6%	1%	01/01/03	7%		
79	POWESHIEK	Deep River		X		6%	1%	07/01/07	7%	06/30/27	
83	SHELBY	Defiance		X		6%	1%	01/01/98	7%		
28	DELAWARE	Delaware		X		6%	1%	10/01/94	7%	12/31/19	
28	DELAWARE	Delhi		X		6%	1%	10/01/94	7%	12/31/19	
23	CLINTON	Delmar		X		6%	1%	10/01/89	7%		
24	CRAWFORD	Deloit		X		6%	1%	01/01/99	7%		
80	RINGGOLD	Delphos		X		6%	1%	07/01/07	7%	06/30/27	
54	KEOKUK	Delta		X		6%	1%	07/01/05	7%	06/30/15	
24	CRAWFORD	* Denison		X		6%	1%	01/01/99	7%		
56	LEE	Denmark			X	6%	1%	01/01/95	7%		
9	BREMER	Denver		X		6%	1%	01/01/01	7%		
59	LUCAS	Derby		X		6%	1%	04/01/98	7%		
77	POLK	* Des Moines		X		6%			6%		
25	DALLAS	DeSoto		X		6%			6%		
7	BLACK HAWK	Dewar			X	6%	1%	10/01/91	7%	12/31/15	
23	CLINTON	DeWitt		X		6%	1%	10/01/89	7%		
25	DALLAS	Dexter		X		6%			6%		
80	RINGGOLD	Diagonal		X		6%	1%	07/01/07	7%	06/30/27	
21	CLAY	Dickens		X		6%	1%	01/01/99	7%		
38	GRUNDY	Dike		X		6%	1%	01/01/99	7%		

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
86	TAMA	Dinsdale			X	6%	1%	07/01/03	7%		
82	SCOTT	Dixon		X		6%	1%	01/01/89	7%		
32	EMMET	Dolliver		X		6%	1%	01/01/09	7%		
82	SCOTT	Donahue		X		6%	1%	01/01/89	7%		
33	FAYETTE	Donnan			X	6%	1%	07/01/95	7%	12/31/14	
56	LEE	Donnellson		X		6%	1%	01/01/95	7%		
60	LYON	Doon		X		6%	1%	10/01/96	7%		
3	ALLAMAKEE	Dorchester			X	6%	1%	10/01/97	7%	12/31/14	
89	VAN BUREN	Douds			X	6%	1%	07/01/03	7%	06/30/13	
17	CERRO GORDO	Dougherty		X		6%	1%	07/01/92	7%		
24	CRAWFORD	Dow City		X		6%	1%	01/01/99	7%		
16	CEDAR	Downey			X	6%	1%	07/01/06	7%		
35	FRANKLIN	Dows	99	X		6%	1%	10/01/95	7%		
99	WRIGHT	Dows	35	X		6%	1%	01/01/01	7%		
26	DAVIS	Drakesville		X		6%	1%	07/01/03	7%		
31	DUBUQUE	* Dubuque		X		6%	1%	04/01/88	7%		
12	BUTLER	Dumont		X		6%	1%	01/01/97	7%		
64	MARSHALL	Dunbar			X	6%	1%	07/01/00	7%	06/30/15	
41	HANCOCK	Duncan			X	6%	1%	07/01/98	7%		
94	WEBSTER	Duncombe		X		6%	1%	07/01/09	7%		6.5% thru 06/30/09
28	DELAWARE	Dundee		X		6%	1%	04/01/95	7%	12/31/19	
7	BLACK HAWK	Dunkerton		X		6%	1%	10/01/91	7%	12/31/15	
43	HARRISON	Dunlap		X		6%	1%	10/01/97	7%		
31	DUBUQUE	Durango		X		6%			6%		
16	CEDAR	Durant	70, 82	X		6%	1%	07/01/06	7%		
70	MUSCATINE	Durant	16, 82	X		6%	1%	07/01/04	7%	06/30/19	
82	SCOTT	Durant	16, 70	X		6%	1%	04/01/97	7%		
28	DELAWARE	Dyersville	31	X		6%	1%	04/01/95	7%		
31	DUBUQUE	Dyersville	28	X		6%	1%	10/01/89	7%		
86	TAMA	Dysart		X		6%	1%	07/01/03	7%		
7	BLACK HAWK	Eagle Center			X	6%	1%	10/01/91	7%	12/31/15	
99	WRIGHT	Eagle Grove		X		6%	1%	01/01/06	7%		
61	MADISON	Earlham		X		6%	1%	07/01/04	7%	06/30/24	

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date
83	SHELBY	Earling		X		6%	1%	01/01/98	7%	
28	DELAWARE	Earlville		X		6%	1%	10/01/94	7%	12/31/19
81	SAC	Early		X		6%	1%	01/01/06	7%	
48	IOWA	East Amana			X	6%	1%	04/01/95	7%	
61	MADISON	East Peru		X		6%	1%	07/01/04	7%	
62	MAHASKA	Eddyville	68, 90	X		6%	1%	10/01/95	7%	
68	MONROE	Eddyville	62, 90	X		6%	1%	01/01/04	7%	
90	WAPELLO	Eddyville	62, 68	X		6%	1%	07/01/98	7%	12/31/13
22	CLAYTON	Edgewood	28	X		6%	1%	10/01/95	7%	
28	DELAWARE	Edgewood	22	X		6%	1%	04/01/96	7%	
60	LYON	Edna			X	6%	1%	10/01/96	7%	
86	TAMA	Elberon		X		6%	1%	07/01/03	7%	
90	WAPELLO	Eldon		X		6%	1%	07/01/98	7%	12/31/13
42	HARDIN	* Eldora		X		6%	1%	04/01/96	7%	
33	FAYETTE	Eldorado			X	6%	1%	07/01/95	7%	12/31/14
82	SCOTT	Eldridge		X		6%	1%	01/01/89	7%	
33	FAYETTE	Elgin		X		6%	1%	01/01/95	7%	12/31/14
83	SHELBY	Elk Horn		X		6%	1%	01/01/98	7%	
7	BLACK HAWK	Elk Run Heights		X		6%	1%	04/01/91	7%	12/31/15
22	CLAYTON	* Elkader		X		6%	1%	04/01/94	7%	
77	POLK	Elkhart		X		6%			6%	
22	CLAYTON	Elkport		X		6%	1%	10/01/94	7%	
69	MONTGOMERY	Elliott		X		6%	1%	01/01/96	7%	
80	RINGGOLD	Ellston		X		6%	1%	07/01/07	7%	06/30/27
40	HAMILTON	Ellsworth		X		6%	1%	07/01/02	7%	06/30/22
45	HOWARD	Elma		X		6%	1%	07/01/94	7%	
23	CLINTON	Elvira			X	6%	1%	01/01/90	7%	
23	CLINTON	Elwood			X	6%	1%	01/01/90	7%	
57	LINN	Ely		X		6%	1%	04/01/09	7%	06/30/14
49	JACKSON	Emeline			X	6%	1%	01/01/95	7%	
65	MILLS	Emerson		X		6%	1%	01/01/96	7%	
74	PALO ALTO	* Emmetsburg		X		6%	1%	07/01/00	7%	
31	DUBUQUE	Epworth		X		6%	1%	07/01/88	7%	

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date
73	PAGE	Essex		X		6%	1%	01/01/96	7%	
32	EMMET	* Estherville		X		6%	1%	01/01/09	7%	
62	MAHASKA	Evans			X	6%	1%	04/01/95	7%	
7	BLACK HAWK	Evansdale		X		6%	1%	04/01/91	7%	12/31/15
21	CLAY	Everly		X		6%	1%	01/01/99	7%	
5	AUDUBON	Exira		X		6%	1%	01/01/03	7%	
4	APPANOOSE	Exline		X		6%	1%	07/01/02	7%	
10	BUCHANAN	Fairbank	33	X		6%	1%	10/01/98	7%	
33	FAYETTE	Fairbank	10	X		6%	1%	01/01/00	7%	12/31/14
57	LINN	Fairfax		X		6%	1%	04/01/09	7%	06/30/14
51	JEFFERSON	* Fairfield		X		6%	1%	04/01/99	7%	06/30/19
70	MUSCATINE	Fairport			X	6%	1%	01/01/95	7%	06/30/19
31	DUBUQUE	Farley		X		6%	1%	07/01/88	7%	
37	GREENE	Farlin			X	6%	1%	01/01/07	7%	12/31/16
22	CLAYTON	Farmersburg		X		6%	1%	10/01/94	7%	
89	VAN BUREN	Farmington		X		6%	1%	07/01/03	7%	
13	CALHOUN	Farnhamville	94	X		6%	1%	07/01/08	7%	
94	WEBSTER	Farnhamville	13	X		6%			6%	
36	FREMONT	Farragut		X		6%	1%	01/01/96	7%	
77	POLK	Farrar			X	6%			6%	
90	WAPELLO	Farson			X	6%	1%	07/01/98	7%	12/31/13
33	FAYETTE	Fayette		X		6%	1%	07/01/95	7%	12/31/14
55	KOSSUTH	Fenton		X		6%	1%	07/01/99	7%	
64	MARSHALL	Ferguson		X		6%	1%	04/01/00	7%	
85	STORY	Fernald			X	6%	1%	07/01/87	7%	
98	WORTH	Fertile		X		6%	1%	01/01/97	7%	
96	WINNESHIEK	Festina			X	6%	1%	07/01/91	7%	
7	BLACK HAWK	Finchford			X	6%	1%	10/01/91	7%	12/31/15
26	DAVIS	Floris		X		6%	1%	07/01/03	7%	
34	FLOYD	Floyd		X		6%	1%	10/01/96	7%	
23	CLINTON	Folletts			X	6%	1%	01/01/90	7%	
76	POCAHONTAS	Fonda		X		6%	1%	07/01/01	7%	
1	ADAIR	Fontanelle		X		6%	1%	07/01/05	7%	

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date
41	HANCOCK	Forest City	95	X		6%			6%	
95	WINNEBAGO	* Forest City	41	X		6%	1%	10/01/99	7%	
96	WINNESHIEK	Fort Atkinson		X		6%	1%	07/01/91	7%	
94	WEBSTER	* Fort Dodge		X		6%	1%	07/01/09	7%	6.5% thru 06/30/09
56	LEE	* Fort Madison		X		6%	1%	10/01/91	7%	
21	CLAY	Fostoria		X		6%	1%	01/01/99	7%	
56	LEE	Franklin		X		6%	1%	10/01/91	7%	
96	WINNESHIEK	Frankville			X	6%	1%	07/01/91	7%	
8	BOONE	Fraser		X		6%	1%	01/01/92	7%	
19	CHICKASAW	Fredericksburg		X		6%	1%	04/01/97	7%	
9	BREMER	Frederika		X		6%	1%	04/01/98	7%	03/31/13
58	LOUISA	Fredonia		X		6%	1%	07/01/07	7%	
62	MAHASKA	Fremont		X		6%	1%	04/01/95	7%	
22	CLAYTON	Froelich			X	6%	1%	10/01/95	7%	
70	MUSCATINE	Fruitland		X		6%	1%	07/01/94	7%	06/30/19
52	JOHNSON	Frytown			X	6%			6%	
49	JACKSON	Fulton			X	6%	1%	01/01/95	7%	
50	JASPER	Galesburg			X	6%	1%	07/01/06	7%	
99	WRIGHT	Galt		X		6%	1%	01/01/01	7%	12/31/21
47	IDA	Galva		X		6%	1%	04/01/97	7%	
22	CLAYTON	Garber		X		6%	1%	10/01/94	7%	
42	HARDIN	Garden City			X	6%	1%	04/01/96	7%	
27	DECATUR	Garden Grove		X		6%	1%	01/01/97	7%	
22	CLAYTON	Garnavillo		X		6%	1%	04/01/94	7%	
41	HANCOCK	* Garner		X		6%	1%	01/01/96	7%	
6	BENTON	Garrison		X		6%	1%	07/01/04	7%	
86	TAMA	Garwin		X		6%	1%	07/01/03	7%	
71	O'BRIEN	Gaza			X	6%	1%	01/01/96	7%	
35	FRANKLIN	Geneva		X		6%	1%	10/01/95	7%	
60	LYON	George		X		6%	1%	10/01/96	7%	
68	MONROE	Georgetown			X	6%	1%	01/01/04	7%	
71	O'BRIEN	Germantown			X	6%	1%	01/01/96	7%	
92	WASHINGTON	Germanville			X	6%	1%	07/01/02	7%	

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date
22	CLAYTON	Giard			X	6%	1%	10/01/95	7%	
54	KEOKUK	Gibson		X		6%	1%	07/01/05	7%	06/30/15
42	HARDIN	Gifford			X	6%	1%	04/01/96	7%	
85	STORY	Gilbert		X		6%	1%	07/01/87	7%	
7	BLACK HAWK	Gilbertville		X		6%	1%	10/01/91	7%	12/31/15
21	CLAY	Gillett Grove		X		6%	1%	01/01/99	7%	
64	MARSHALL	Gilman		X		6%	1%	07/01/00	7%	
46	HUMBOLDT	Gilmore City	76	X		6%	1%	07/01/01	7%	06/30/21
76	POCAHONTAS	Gilmore City	46	X		6%	1%	07/01/01	7%	
86	TAMA	Gladbrook		X		6%	1%	07/01/03	7%	
65	MILLS	* Glenwood		X		6%	1%	01/01/02	7%	
14	CARROLL	Glidden		X		6%	1%	01/01/04	7%	
99	WRIGHT	Goldfield		X		6%	1%	01/01/01	7%	12/31/21
41	HANCOCK	Goodell		X		6%	1%	01/01/96	7%	
23	CLINTON	Goose Lake		X		6%	1%	10/01/89	7%	
94	WEBSTER	Gowrie		X		6%	1%	07/01/09	7%	6.5% thru 06/30/09
74	PALO ALTO	Graettinger		X		6%	1%	04/01/00	7%	
31	DUBUQUE	Graf		X		6%	1%	07/01/88	7%	
98	WORTH	Grafton		X		6%	1%	01/01/97	7%	
37	GREENE	Grand Junction		X		6%	1%	01/01/07	7%	12/31/16
23	CLINTON	Grand Mound		X		6%	1%	10/01/89	7%	
27	DECATUR	Grand River		X		6%	1%	01/01/97	7%	
58	LOUISA	Grandview		X		6%	1%	07/01/07	7%	
25	DALLAS	Granger		X		6%			6%	
69	MONTGOMERY	Grant		X		6%	1%	04/01/96	7%	
84	SIOUX	Granville		X		6%	1%	10/01/95	7%	
87	TAYLOR	Gravity		X		6%	1%	07/01/01	7%	
5	AUDUBON	Gray		X		6%	1%	01/01/99	7%	
28	DELAWARE	Greeley		X		6%	1%	10/01/94	7%	12/31/19
49	JACKSON	Green Island			X	6%	1%	01/01/95	7%	
64	MARSHALL	Green Mountain			X	6%	1%	07/01/00	7%	06/30/15
12	BUTLER	Greene		X		6%	1%	01/01/97	7%	
1	ADAIR	* Greenfield		X		6%	1%	01/01/06	7%	

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
21	CLAY	Greenville		X		6%	1%	01/01/99	7%		
25	DALLAS	Grimes	77	X		6%			6%		
77	POLK	Grimes	25	X		6%			6%		
79	POWESHIEK	Grinnell		X		6%	1%	07/01/07	7%	06/30/27	
15	CASS	Griswold		X		6%	1%	01/01/97	7%		
38	GRUNDY	* Grundy Center		X		6%	1%	01/01/99	7%		
32	EMMET	Gruver		X		6%	1%	01/01/09	7%		
79	POWESHIEK	Guernsey		X		6%	1%	07/01/07	7%	06/30/27	
22	CLAYTON	Gunder			X	6%	1%	10/01/95	7%		
39	GUTHRIE	* Guthrie Center		X		6%	1%	01/01/04	7%		
22	CLAYTON	Guttenberg		X		6%	1%	10/01/94	7%		
14	CARROLL	Halbur		X		6%	1%	01/01/03	7%		
53	JONES	Hale			X	6%	1%	10/01/99	7%		
36	FREMONT	Hamburg		X		6%	1%	01/01/96	7%		
63	MARION	Hamilton		X		6%	1%	01/01/03	7%		
35	FRANKLIN	* Hampton		X		6%	1%	10/01/96	7%		
78	POTTAWATTAMIE	Hancock		X		6%	1%	01/01/95	7%		
98	WORTH	Hanlontown		X		6%	1%	01/01/97	7%		
35	FRANKLIN	Hansell		X		6%	1%	10/01/95	7%		
94	WEBSTER	Harcourt		X		6%	1%	07/01/09	7%		6.5% thru 06/30/09
46	HUMBOLDT	Hardy		X		6%	1%	07/01/01	7%	06/30/21	
83	SHELBY	* Harlan		X		6%	1%	07/01/05	7%		
54	KEOKUK	Harper		X		6%	1%	07/01/07	7%	06/30/17	
3	ALLAMAKEE	Harpers Ferry		X		6%	1%	01/01/95	7%	12/31/14	
72	OSCEOLA	Harris		X		6%	1%	01/01/10	7%		6% thru 12/31/09
91	WARREN	Hartford		X		6%			6%		
71	O'BRIEN	Hartley		X		6%	1%	07/01/98	7%		
79	POWESHIEK	Hartwick		X		6%	1%	07/01/07	7%	06/30/27	
63	MARION	Harvey		X		6%	1%	01/01/02	7%		
92	WASHINGTON	Haskens			X	6%	1%	07/01/02	7%		
65	MILLS	Hastings		X		6%	1%	01/01/07	7%		
76	POCAHONTAS	Havelock		X		6%	1%	07/01/01	7%		
86	TAMA	Haven			X	6%	1%	07/01/03	7%		

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
64	MARSHALL	Haverhill		X		6%	1%	07/01/00	7%		
84	SIOUX	Hawarden		X		6%	1%	10/01/95	7%		
33	FAYETTE	Hawkeye		X		6%	1%	01/01/95	7%	12/31/14	
54	KEOKUK	Hayesville		X		6%	1%	07/01/05	7%	06/30/15	
41	HANCOCK	Hayfield			X	6%	1%	07/01/98	7%		
10	BUCHANAN	Hazleton		X		6%	1%	10/01/98	7%		
54	KEOKUK	Hedrick		X		6%	1%	07/01/05	7%	06/30/15	
65	MILLS	Henderson		X		6%	1%	01/01/96	7%		
73	PAGE	Hepburn		X		6%	1%	07/01/96	7%		
96	WINNESHIEK	Hesper			X	6%	1%	07/01/91	7%		
57	LINN	Hiawatha		X		6%	1%	07/01/09	7%	06/30/14	6% thru 06/30/09
48	IOWA	High Amana			X	6%	1%	04/01/95	7%		
90	WAPELLO	Highland Center			X	6%	1%	07/01/98	7%	12/31/13	
96	WINNESHIEK	Highlandville			X	6%	1%	07/01/91	7%		
52	JOHNSON	Hills		X		6%	1%	07/01/09	7%	06/30/14	6% thru 06/30/09
44	HENRY	Hillsboro		X		6%	1%	10/01/95	7%	12/31/15	
75	PLYMOUTH	Hinton		X		6%	1%	10/01/98	7%		
68	MONROE	Hiteman			X	6%	1%	01/01/04	7%		
38	GRUNDY	Holland		X		6%	1%	01/01/99	7%		
97	WOODBURY	Holly Springs			X	6%	1%	10/01/88	7%		
99	WRIGHT	Holmes			X	6%	1%	01/01/01	7%	12/31/21	
47	IDA	Holstein		X		6%	1%	01/01/10	7%		6% thru 12/31/09
31	DUBUQUE	Holy Cross		X		6%	1%	04/01/88	7%		
48	IOWA	Homestead			X	6%	1%	04/01/95	7%		
78	POTTAWATTAMIE	Honey Creek			X	6%	1%	04/01/95	7%		
20	CLARKE	Hopeville			X	6%		04/01/00	6%	12/31/07	
28	DELAWARE	Hopkinton		X		6%	1%	04/01/95	7%	12/31/19	
97	WOODBURY	Hornick		X		6%	1%	10/01/88	7%		
84	SIOUX	Hospers		X		6%	1%	07/01/96	7%		
56	LEE	Houghton		X		6%	1%	01/01/95	7%		
42	HARDIN	Hubbard		X		6%	1%	04/01/96	7%		
7	BLACK HAWK	Hudson		X		6%	1%	04/01/91	7%	12/31/15	
84	SIOUX	Hull		X		6%	1%	10/01/95	7%		

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
46	HUMBOLDT	Humboldt		X		6%	1%	07/01/02	7%	06/30/21	
93	WAYNE	Humeston		X		6%	1%	01/01/08	7%	12/31/27	
49	JACKSON	Hurstville			X	6%	1%	01/01/95	7%		
41	HANCOCK	Hutchins			X	6%	1%	07/01/98	7%		
85	STORY	Huxley		X		6%	1%	01/01/87	7%		
4	APPANOOSE	Iconium	68		X	6%	1%	07/01/04	7%	06/30/13	
68	MONROE	Iconium	4		X	6%	1%	01/01/04	7%		
47	IDA	* Ida Grove		X		6%	1%	07/01/09	7%		6% thru 06/30/09
36	FREMONT	Imogene		X		6%	1%	01/01/96	7%		
10	BUCHANAN	* Independence		X		6%	1%	07/01/03	7%		
57	LINN	Indian Creek			X	6%	1%	04/01/09	7%	06/30/14	
91	WARREN	* Indianola		X		6%			6%		
60	LYON	Inwood		X		6%	1%	10/01/96	7%		
19	CHICKASAW	Ionia		X		6%	1%	04/01/97	7%		
85	STORY	Iowa Center			X	6%	1%	07/01/87	7%		
52	JOHNSON	* Iowa City		X		6%	1%	07/01/09	7%	06/30/14	6% thru 06/30/09
42	HARDIN	Iowa Falls		X		6%	1%	04/01/96	7%		
50	JASPER	Ira			X	6%	1%	07/01/06	7%		
84	SIoux	Ireton		X		6%	1%	10/01/95	7%		
6	BENTON	Irving	86		X	6%	1%	07/01/08	7%		
86	TAMA	Irving	6		X	6%	1%	07/01/03	7%		
55	KOSSUTH	Irvington			X	6%	1%	10/01/99	7%	06/30/14	
83	SHELBY	Irwin		X		6%	1%	01/01/98	7%		
38	GRUNDY	Ivester			X	6%	1%	10/01/99	7%		
96	WINNESHIEK	Jackson Junction		X		6%	1%	07/01/91	7%		
83	SHELBY	Jacksonville			X	6%	1%	07/01/05	7%		
39	GUTHRIE	Jamaica		X		6%	1%	01/01/04	7%		
7	BLACK HAWK	Janesville	9	X		6%	1%	10/01/91	7%	12/31/13	
9	BREMER	Janesville	7	X		6%	1%	01/01/01	7%		
37	GREENE	* Jefferson		X		6%	1%	01/01/07	7%	12/31/16	
19	CHICKASAW	Jerico			X	6%	1%	04/01/97	7%		
4	APPANOOSE	Jerome			X	6%	1%	07/01/04	7%	06/30/13	
7	BLACK HAWK	Jesup	10	X		6%	1%	07/01/10	7%		

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
10	BUCHANAN	Jesup	7	X		6%	1%	10/01/98	7%		
40	HAMILTON	Jewell		X		6%	1%	07/01/02	7%	06/30/22	
52	JOHNSON	Joetown			X	6%			6%		
77	POLK	Johnston		X		6%			6%		
98	WORTH	Joice		X		6%	1%	01/01/97	7%		
13	CALHOUN	Jolley		X		6%	1%	07/01/08	7%		
94	WEBSTER	Kalo			X	6%	1%	07/01/09	7%		6.5% thru 06/30/09
92	WASHINGTON	Kalona		X		6%	1%	07/01/02	7%		
40	HAMILTON	Kamrar		X		6%	1%	07/01/02	7%	06/30/22	
41	HANCOCK	Kanawha		X		6%	1%	01/01/96	7%		
80	RINGGOLD	Kellerton		X		6%	1%	07/01/07	7%	06/30/27	
85	STORY	Kelley		X		6%	1%	07/01/87	7%		
50	JASPER	Kellogg		X		6%	1%	07/01/04	7%		
96	WINNESHIEK	Kendallville			X	6%	1%	07/01/91	7%		
98	WORTH	Kensett		X		6%	1%	01/01/97	7%		
88	UNION	Kent			X	6%	1%	07/01/05	7%		
56	LEE	Keokuk		X		6%	1%	10/01/91	7%		
62	MAHASKA	Keomah Village		X		6%	1%	04/01/95	7%		
89	VAN BUREN	* Keosauqua		X		6%	1%	07/01/01	7%		
54	KEOKUK	Keota		X		6%	1%	07/01/07	7%	06/30/17	
12	BUTLER	Kesley			X	6%	1%	01/01/00	7%		
54	KEOKUK	Keswick		X		6%	1%	07/01/07	7%	06/30/17	
6	BENTON	Keystone		X		6%	1%	07/01/04	7%		
50	JASPER	Killduff			X	6%	1%	07/01/06	7%		
5	AUDUBON	Kimballton		X		6%	1%	01/01/03	7%		
75	PLYMOUTH	Kingsley		X		6%	1%	10/01/98	7%		
29	DES MOINES	Kingston			X	6%	1%	04/01/95	7%		
54	KEOKUK	Kinross		X		6%	1%	07/01/07	7%	06/30/17	
83	SHELBY	Kirkman		X		6%	1%	01/01/99	7%		
90	WAPELLO	Kirkville		X		6%	1%	07/01/98	7%		
24	CRAWFORD	Kiron		X		6%	1%	01/01/99	7%		
41	HANCOCK	Klemme		X		6%	1%	01/01/96	7%		
13	CALHOUN	Knierim		X		6%	1%	07/01/08	7%		

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date
63	MARION	* Knoxville		X		6%	1%	01/01/04	7%	12/31/23
57	LINN	Konigsmark			X	6%	1%	04/01/09	7%	06/30/14
7	BLACK HAWK	La Porte City		X		6%	1%	10/01/91	7%	12/31/15
91	WARREN	Lacona		X		6%			6%	
48	IOWA	Ladora		X		6%	1%	04/01/94	7%	
13	CALHOUN	Lake City		X		6%	1%	07/01/08	7%	
95	WINNEBAGO	Lake Mills		X		6%	1%	10/01/99	7%	
30	DICKINSON	Lake Park		X		6%	1%	04/01/97	7%	
81	SAC	Lake View		X		6%	1%	01/01/06	7%	
11	BUENA VISTA	Lakeside		X		6%	1%	10/01/95	7%	06/30/20
55	KOSSUTH	Lakota		X		6%	1%	07/01/99	7%	
50	JASPER	Lambs Grove		X		6%	1%	07/01/06	7%	
64	MARSHALL	Lamoille			X	6%	1%	07/01/00	7%	06/30/15
27	DECATUR	Lamoni		X		6%	1%	01/01/97	7%	
10	BUCHANAN	Lamont		X		6%	1%	10/01/95	7%	
49	JACKSON	Lamotte		X		6%	1%	10/01/89	7%	
14	CARROLL	Lanesboro		X		6%	1%	01/01/03	7%	
21	CLAY	Langdon			X	6%	1%	01/01/99	7%	
53	JONES	Langworthy			X	6%	1%	10/01/99	7%	
3	ALLAMAKEE	Lansing		X		6%	1%	07/01/96	7%	
94	WEBSTER	Lanyon			X	6%	1%	07/01/09	7%	6.5% thru 06/30/09
60	LYON	Larchwood		X		6%	1%	07/01/02	7%	
18	CHEROKEE	Larrabee		X		6%	1%	07/01/96	7%	
35	FRANKLIN	Latimer		X		6%	1%	10/01/95	7%	
64	MARSHALL	Laurel		X		6%	1%	07/01/00	7%	06/30/25
76	POCAHONTAS	Laurens		X		6%	1%	07/01/01	7%	
19	CHICKASAW	Lawler		X		6%	1%	04/01/97	7%	
97	WOODBURY	Lawton		X		6%	1%	10/01/88	7%	
64	MARSHALL	Le Grand	86	X		6%	1%	07/01/00	7%	
86	TAMA	Le Grand	64	X		6%			6%	
75	PLYMOUTH	* Le Mars		X		6%	1%	01/01/02	7%	12/31/16
89	VAN BUREN	Leando			X	6%	1%	07/01/03	7%	06/30/13
82	SCOTT	LeClaire		X		6%	1%	01/01/89	7%	

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
55	KOSSUTH	Ledyard		X		6%	1%	07/01/99	7%		
94	WEBSTER	Lehigh		X		6%	1%	07/01/09	7%		6.5% thru 06/30/09
62	MAHASKA	Leighton		X		6%	1%	04/01/95	7%		
95	WINNEBAGO	Leland		X		6%	1%	10/01/99	7%		
2	ADAMS	Lenox	87	X		6%			6%		
87	TAYLOR	Lenox	2	X		6%	1%	01/01/06	7%		
27	DECATUR	* Leon		X		6%	1%	07/01/01	7%		
27	DECATUR	LeRoy		X		6%	1%	01/01/97	7%		
60	LYON	Lester		X		6%	1%	10/01/96	7%		
58	LOUISA	Letts		X		6%	1%	07/01/07	7%		
15	CASS	Lewis		X		6%	1%	01/01/97	7%		
91	WARREN	Liberty Center			X	6%			6%		
51	JEFFERSON	Libertyville		X		6%	1%	04/01/99	7%	06/30/19	
14	CARROLL	Lidderdale		X		6%	1%	01/01/03	7%		
45	HOWARD	Lime Springs		X		6%	1%	01/01/94	7%		
86	TAMA	Lincoln		X		6%	1%	07/01/03	7%		
25	DALLAS	Linden		X		6%			6%		
93	WAYNE	Lineville		X		6%	1%	01/01/08	7%	12/31/27	
11	BUENA VISTA	Linn Grove		X		6%	1%	07/01/91	7%		
57	LINN	Linn Junction			X	6%	1%	04/01/09	7%	06/30/14	
57	LINN	Lisbon		X		6%	1%	04/01/09	7%	06/30/14	
64	MARSHALL	Liscomb		X		6%	1%	07/01/03	7%		
66	MITCHELL	Little Cedar			X	6%	1%	07/01/95	7%		
60	LYON	Little Rock		X		6%	1%	10/01/96	7%		
43	HARRISON	Little Sioux		X		6%	1%	10/01/97	7%		
22	CLAYTON	Littleport		X		6%	1%	10/01/94	7%		
10	BUCHANAN	Littleton			X	6%	1%	07/01/03	7%		
46	HUMBOLDT	Livermore		X		6%	1%	07/01/01	7%	06/30/21	
51	JEFFERSON	Lockridge		X		6%	1%	04/01/99	7%	06/30/19	
43	HARRISON	* Logan		X		6%	1%	10/01/98	7%		
13	CALHOUN	Lohrville		X		6%	1%	07/01/08	7%		
55	KOSSUTH	Lone Rock		X		6%	1%	07/01/99	7%		
52	JOHNSON	Lone Tree		X		6%	1%	07/01/09	7%	06/30/14	6% thru 06/30/09

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
82	SCOTT	Long Grove		X		6%	1%	01/01/89	7%		
88	UNION	Lorimor		X		6%	1%	07/01/05	7%		
23	CLINTON	Lost Nation		X		6%	1%	01/01/90	7%		
45	HOWARD	Lourdes			X	6%	1%	07/01/94	7%		
78	POTTAWATTAMIE	Loveland			X	6%	1%	04/01/95	7%		
68	MONROE	Lovilia		X		6%	1%	01/01/04	7%		
23	CLINTON	Low Moor		X		6%	1%	10/01/89	7%		
16	CEDAR	Lowden		X		6%	1%	07/01/06	7%		
44	HENRY	Lowell			X	6%	1%	01/01/96	7%	12/31/15	
46	HUMBOLDT	Lu Verne	55	X		6%	1%	07/01/01	7%	06/30/21	
55	KOSSUTH	Lu Verne	46	X		6%	1%	07/01/99	7%		
22	CLAYTON	Luana		X		6%	1%	04/01/94	7%		
59	LUCAS	Lucas		X		6%	1%	04/01/98	7%		
8	BOONE	Luther		X		6%	1%	04/01/89	7%		
97	WOODBURY	Luton			X	6%	1%	10/01/88	7%		
31	DUBUQUE	Luxemburg		X		6%	1%	10/01/89	7%		
6	BENTON	Luzerne		X		6%	1%	07/01/04	7%		
15	CASS	Lyman			X	6%	1%	10/01/97	7%		
50	JASPER	Lynnville		X		6%	1%	07/01/04	7%		
57	LINN	Lyons			X	6%	1%	04/01/09	7%	06/30/14	
13	CALHOUN	Lytton	81	X		6%	1%	01/01/10	7%		6% thru 12/31/09
81	SAC	Lytton	13	X		6%	1%	01/01/06	7%		
78	POTTAWATTAMIE	Macedonia		X		6%	1%	01/01/89	7%		
61	MADISON	Macksburg		X		6%	1%	07/01/04	7%		
8	BOONE	Madrid		X		6%	1%	07/01/91	7%		
43	HARRISON	Magnolia		X		6%	1%	10/01/98	7%		
51	JEFFERSON	Maharishi Vedic City		X		6%	1%	01/01/04	7%	06/30/19	
79	POWESHIEK	Malcom		X		6%	1%	07/01/07	7%	06/30/27	
74	PALO ALTO	Mallard		X		6%	1%	04/01/00	7%		
80	RINGGOLD	Maloy		X		6%	1%	07/01/07	7%	06/30/27	
65	MILLS	Malvern		X		6%	1%	01/01/96	7%		
28	DELAWARE	* Manchester		X		6%	1%	10/01/94	7%	12/31/19	
24	CRAWFORD	Manilla		X		6%	1%	01/01/99	7%		

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
98	WORTH	Manly		X		6%	1%	01/01/97	7%		
14	CARROLL	Manning		X		6%	1%	01/01/03	7%		
13	CALHOUN	Manson		X		6%	1%	07/01/08	7%		
32	EMMET	Maple Hill			X	6%	1%	01/01/09	7%		
14	CARROLL	Maple River Junction			X	6%	1%	01/01/04	7%		
67	MONONA	Mapleton		X		6%	1%	07/01/90	7%		
49	JACKSON	* Maquoketa		X		6%	1%	10/01/94	7%		
11	BUENA VISTA	Marathon		X		6%	1%	07/01/91	7%		
34	FLOYD	Marble Rock		X		6%	1%	10/01/96	7%		
18	CHEROKEE	Marcus		X		6%	1%	07/01/96	7%		
48	IOWA	* Marengo		X		6%	1%	04/01/95	7%		
57	LINN	Marion		X		6%	1%	07/01/09	7%	06/30/14	6% thru 06/30/09
15	CASS	Marne		X		6%	1%	01/01/97	7%		
22	CLAYTON	Marquette		X		6%	1%	04/01/94	7%		
64	MARSHALL	* Marshalltown		X		6%	1%	04/01/00	7%	06/30/25	
53	JONES	Martelle		X		6%	1%	07/01/03	7%		
91	WARREN	Martensdale		X		6%			6%		
54	KEOKUK	Martinsburg		X		6%	1%	07/01/07	7%	06/30/17	
63	MARION	Marysville		X		6%	1%	01/01/02	7%		
17	CERRO GORDO	* Mason City		X		6%	1%	07/01/92	7%	06/30/13	
28	DELAWARE	Masonville		X		6%	1%	10/01/94	7%	12/31/19	
15	CASS	Massena		X		6%	1%	01/01/97	7%		
16	CEDAR	Massillon			X	6%	1%	07/01/06	7%		
84	SIOUX	Matlock		X		6%	1%	10/01/95	7%		
84	SIOUX	Maurice		X		6%	1%	10/01/95	7%		
85	STORY	Maxwell		X		6%	1%	01/01/89	7%		
72	OSCEOLA	May City			X	6%			6%		
33	FAYETTE	Maynard		X		6%	1%	01/01/95	7%	12/31/14	
82	SCOTT	Maysville		X		6%	1%	01/01/89	7%		
85	STORY	McCallsburg		X		6%	1%	07/01/87	7%		
82	SCOTT	McCausland		X		6%	1%	01/01/89	7%		
78	POTTAWATTAMIE	McClelland		X		6%	1%	01/01/95	7%		
22	CLAYTON	McGregor		X		6%	1%	01/01/90	7%		

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
66	MITCHELL	McIntire		X		6%	1%	07/01/95	7%		
16	CEDAR	Mechanicsville		X		6%	1%	07/01/06	7%		
29	DES MOINES	Mediapolis		X		6%	1%	04/01/95	7%		
64	MARSHALL	Melbourne		X		6%	1%	04/01/00	7%		
63	MARION	Melcher-Dallas		X		6%	1%	01/01/02	7%	12/31/21	
68	MONROE	Melrose		X		6%	1%	01/01/04	7%		
72	OSCEOLA	Melvin		X		6%	1%	01/01/10	7%		6% thru 12/31/09
39	GUTHRIE	Menlo		X		6%	1%	01/01/04	7%		
18	CHEROKEE	Meriden		X		6%	1%	07/01/96	7%		
75	PLYMOUTH	Merrill		X		6%	1%	10/01/98	7%		
17	CERRO GORDO	Meservey		X		6%	1%	07/01/92	7%		
66	MITCHELL	Meyer			X	6%	1%	07/01/95	7%		
48	IOWA	Middle Amana			X	6%	1%	04/01/95	7%		
29	DES MOINES	Middletown		X		6%	1%	10/01/94	7%		
57	LINN	Midway			X	6%	1%	04/01/09	7%	06/30/14	
49	JACKSON	Miles		X		6%	1%	10/01/89	7%		
30	DICKINSON	Milford		X		6%	1%	01/01/98	7%		
41	HANCOCK	Miller			X	6%	1%	07/01/98	7%		
48	IOWA	Millersburg		X		6%	1%	04/01/95	7%		
93	WAYNE	Millerton		X		6%	1%	01/01/08	7%	12/31/27	
22	CLAYTON	Millville		X		6%	1%	04/01/94	7%		
91	WARREN	Milo		X		6%			6%		
89	VAN BUREN	Milton		X		6%	1%	07/01/03	7%	06/30/13	
25	DALLAS	Minburn		X		6%			6%		
78	POTTAWATTAMIE	Minden		X		6%	1%	01/01/89	7%		
65	MILLS	Mineola			X	6%	1%	01/01/02	7%		
50	JASPER	Mingo		X		6%	1%	07/01/04	7%		
43	HARRISON	Missouri Valley		X		6%	1%	10/01/98	7%		
66	MITCHELL	Mitchell		X		6%	1%	01/01/95	7%		
50	JASPER	Mitchellville	77	X		6%			6%		
77	POLK	Mitchellville	50	X		6%			6%		
43	HARRISON	Modale		X		6%	1%	10/01/98	7%		
8	BOONE	Moingona			X	6%	1%	01/01/91	7%		

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date
66	MITCHELL	Mona			X	6%	1%	07/01/95	7%	
43	HARRISON	Mondamin		X		6%	1%	10/01/97	7%	
71	O'BRIEN	Moneta			X	6%	1%	01/01/96	7%	
49	JACKSON	Monmouth		X		6%	1%	10/01/94	7%	
22	CLAYTON	Monona		X		6%	1%	10/01/94	7%	
50	JASPER	Monroe		X		6%	1%	07/01/06	7%	
79	POWESHIEK	* Montezuma		X		6%	1%	07/01/07	7%	06/30/27
30	DICKINSON	Montgomery			X	6%	1%	01/01/98	7%	
57	LINN	Monti			X	6%	1%	04/01/09	7%	06/30/14
53	JONES	Monticello		X		6%	1%	01/01/96	7%	
57	LINN	Monticello			X	6%	1%	04/01/09	7%	06/30/14
86	TAMA	Montour		X		6%	1%	07/01/03	7%	
70	MUSCATINE	Montpelier			X	6%	1%	01/01/95	7%	06/30/19
56	LEE	Montrose		X		6%	1%	10/01/91	7%	
67	MONONA	Moorhead		X		6%	1%	07/01/90	7%	
94	WEBSTER	Moorland		X		6%	1%	07/01/09	7%	6.5% thru 06/30/09
4	APPANOOSE	Moravia		X		6%	1%	07/01/03	7%	
53	JONES	Morley		X		6%	1%	04/01/95	7%	
58	LOUISA	Morning Sun		X		6%	1%	07/01/07	7%	
38	GRUNDY	Morrison		X		6%	1%	10/01/99	7%	
52	JOHNSON	Morse			X	6%			6%	
70	MUSCATINE	Moscow			X	6%	1%	01/01/95	7%	06/30/19
4	APPANOOSE	Moulton		X		6%	1%	07/01/02	7%	06/30/22
6	BENTON	Mount Auburn		X		6%	1%	07/01/04	7%	
80	RINGGOLD	* Mount Ayr		X		6%	1%	07/01/07	7%	06/30/27
14	CARROLL	Mount Carmel			X	6%	1%	01/01/04	7%	
2	ADAMS	Mount Etna			X	6%	1%	07/01/07	7%	
82	SCOTT	Mount Joy			X	6%	1%	01/01/89	7%	
44	HENRY	* Mount Pleasant		X		6%	1%	10/01/95	7%	12/31/15
89	VAN BUREN	Mount Sterling		X		6%	1%	07/01/03	7%	06/30/13
44	HENRY	Mount Union		X		6%	1%	10/01/95	7%	12/31/15
57	LINN	Mount Vernon		X		6%	1%	04/01/09	7%	06/30/14
97	WOODBURY	Moville		X		6%	1%	01/01/87	7%	

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date
20	CLARKE	Murray		X		6%	1%	07/01/10	7%	
70	MUSCATINE	* Muscatine		X		6%	1%	07/01/94	7%	06/30/19
4	APPANOOSE	Mystic		X		6%	1%	07/01/99	7%	
22	CLAYTON	N Buena Vista		X		6%	1%	10/01/95	7%	
8	BOONE	Napier			X	6%	1%	01/01/91	7%	
19	CHICKASAW	Nashua		X		6%	1%	04/01/97	7%	
49	JACKSON	Nashville			X	6%	1%	01/01/95	7%	
81	SAC	Nemaha		X		6%	1%	01/01/06	7%	
78	POTTAWATTAMIE	Neola		X		6%	1%	01/01/95	7%	
85	STORY	* Nevada		X		6%	1%	01/01/89	7%	
2	ADAMS	Nevinville			X	6%	1%	07/01/07	7%	
3	ALLAMAKEE	New Albin		X		6%	1%	07/01/96	7%	12/31/14
56	LEE	New Boston			X	6%	1%	01/01/95	7%	
19	CHICKASAW	* New Hampton		X		6%	1%	04/01/97	7%	
12	BUTLER	New Hartford		X		6%	1%	01/01/97	7%	
66	MITCHELL	New Haven			X	6%	1%	07/01/95	7%	
82	SCOTT	New Liberty		X		6%	1%	01/01/89	7%	
44	HENRY	New London		X		6%	1%	10/01/95	7%	12/31/15
87	TAYLOR	New Market		X		6%	1%	07/01/01	7%	
42	HARDIN	New Providence		X		6%	1%	01/01/97	7%	
62	MAHASKA	New Sharon		X		6%	1%	04/01/95	7%	
31	DUBUQUE	New Vienna		X		6%	1%	10/01/89	7%	
91	WARREN	New Virginia		X		6%			6%	
50	JASPER	Newburg			X	6%	1%	07/01/06	7%	
11	BUENA VISTA	Newell		X		6%	1%	07/01/91	7%	
6	BENTON	Newhall		X		6%	1%	07/01/04	7%	
84	SIOUX	Newkirk			X	6%	1%	10/01/95	7%	
50	JASPER	* Newton		X		6%	1%	07/01/06	7%	
70	MUSCATINE	Nichols		X		6%	1%	01/01/95	7%	06/30/19
2	ADAMS	Nodaway		X		6%	1%	07/01/07	7%	
17	CERRO GORDO	Nora Springs	34	X		6%			6%	
34	FLOYD	Nora Springs	17	X		6%	1%	10/01/96	7%	
48	IOWA	North English	54	X		6%	1%	04/01/94	7%	

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date
54	KEOKUK	North English	48	X		6%			6%	
52	JOHNSON	North Liberty		X		6%			6%	
19	CHICKASAW	North Washington		X		6%	1%	04/01/97	7%	
73	PAGE	Northboro		X		6%	1%	07/01/96	7%	
98	WORTH	* Northwood		X		6%	1%	01/01/97	7%	
91	WARREN	Norwalk		X		6%			6%	
6	BENTON	Norway		X		6%	1%	07/01/08	7%	
4	APPANOOSE	Numa		X		6%	1%	07/01/04	7%	
52	JOHNSON	Oakdale			X	6%			6%	
78	POTTAWATTAMIE	Oakland		X		6%	1%	01/01/95	7%	
50	JASPER	Oakland Acres		X		6%	1%	07/01/04	7%	
58	LOUISA	Oakville		X		6%	1%	07/01/07	7%	
72	OSCEOLA	Ocheyedan		X		6%	1%	01/01/10	7%	6% thru 12/31/09
81	SAC	Odebolt		X		6%	1%	01/01/06	7%	
33	FAYETTE	Oelwein		X		6%	1%	01/01/95	7%	12/31/14
8	BOONE	Ogden		X		6%	1%	01/01/91	7%	
30	DICKINSON	Okoboji		X		6%	1%	04/01/97	7%	
44	HENRY	Olds		X		6%	1%	10/01/95	7%	12/31/15
53	JONES	Olin		X		6%	1%	04/01/95	7%	
54	KEOKUK	Ollie		X		6%	1%	07/01/07	7%	06/30/17
67	MONONA	* Onawa		X		6%	1%	07/01/90	7%	
28	DELAWARE	Oneida			X	6%	1%	04/01/95	7%	12/31/19
53	JONES	Onslow		X		6%	1%	04/01/95	7%	
33	FAYETTE	Oran			X	6%	1%	07/01/95	7%	12/31/14
84	SIOUX	* Orange City		X		6%	1%	10/01/95	7%	
66	MITCHELL	Orchard		X		6%	1%	01/01/95	7%	
1	ADAIR	Orient		X		6%	1%	07/01/05	7%	
30	DICKINSON	Orleans		X		6%	1%	04/01/97	7%	
66	MITCHELL	* Osage		X		6%	1%	01/01/95	7%	
20	CLARKE	* Osceola		X		6%	1%	04/01/00	7%	
62	MAHASKA	* Oskaloosa		X		6%	1%	04/01/95	7%	
96	WINNESHIEK	Ossian		X		6%	1%	07/01/91	7%	
22	CLAYTON	Osterdock		X		6%	1%	07/01/05	7%	

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
94	WEBSTER	Otho		X		6%	1%	07/01/09	7%		6.5% thru 06/30/09
63	MARION	Otley			X	6%	1%	01/01/04	7%		
97	WOODBURY	Oto		X		6%	1%	01/01/87	7%		
66	MITCHELL	Otranto			X	6%	1%	07/01/95	7%		
49	JACKSON	Otter Creek			X	6%	1%	01/01/95	7%		
46	HUMBOLDT	Ottosen		X		6%	1%	07/01/01	7%	06/30/21	
90	WAPELLO	* Ottumwa		X		6%	1%	07/01/98	7%	12/31/15	
42	HARDIN	Owasa		X		6%	1%	01/01/97	7%		
52	JOHNSON	Oxford		X		6%	1%	07/01/09	7%	06/30/14	6% thru 06/30/09
53	JONES	Oxford Junction		X		6%	1%	04/01/95	7%		
53	JONES	Oxford Mills			X	6%	1%	10/01/99	7%		
75	PLYMOUTH	Oyens		X		6%	1%	10/01/98	7%		
65	MILLS	Pacific Junction		X		6%	1%	01/01/02	7%		
51	JEFFERSON	Packwood		X		6%	1%	04/01/99	7%	06/30/19	
76	POCAHONTAS	Palmer		X		6%	1%	07/01/01	7%		
91	WARREN	Palmyra			X	6%			6%		
57	LINN	Palo		X		6%	1%	04/01/09	7%	06/30/14	
83	SHELBY	Panama		X		6%	1%	07/01/05	7%		
39	GUTHRIE	Panora		X		6%	1%	01/01/04	7%		
82	SCOTT	Panorama Park		X		6%	1%	01/01/89	7%		
57	LINN	Paralta			X	6%	1%	04/01/09	7%	06/30/14	
57	LINN	Paris			X	6%	1%	04/01/09	7%	06/30/14	
26	DAVIS	Paris (Bunch)			X	6%	1%	07/01/03	7%		
82	SCOTT	Park View			X	6%	1%	01/01/89	7%		
12	BUTLER	Parkersburg		X		6%	1%	01/01/97	7%		
48	IOWA	Parnell		X		6%	1%	04/01/94	7%		
37	GREENE	Paton		X		6%	1%	01/01/07	7%	12/31/16	
61	MADISON	Patterson		X		6%	1%	07/01/04	7%		
71	O'BRIEN	Paullina		X		6%	1%	01/01/96	7%		
51	JEFFERSON	Pekin	54		X	6%	1%	01/01/00	7%	06/30/19	
54	KEOKUK	Pekin	51		X	6%			6%		
63	MARION	Pella		X		6%	1%	01/01/02	7%	12/31/23	
62	MAHASKA	Peoria			X	6%	1%	04/01/95	7%		

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date
31	DUBUQUE	Peosta		X		6%	1%	07/01/88	7%	
36	FREMONT	Percival			X	6%	1%	01/01/96	7%	
84	SIoux	Perkins			X	6%	1%	10/01/95	7%	
25	DALLAS	Perry		X		6%	1%	07/01/10	7%	12/31/19
63	MARION	Pershing			X	6%	1%	01/01/04	7%	
43	HARRISON	Persia		X		6%	1%	10/01/97	7%	
28	DELAWARE	Petersburg			X	6%	1%	04/01/95	7%	12/31/19
21	CLAY	Peterson		X		6%	1%	01/01/99	7%	
97	WOODBURY	Pierson		X		6%	1%	10/01/88	7%	
56	LEE	Pilot Grove			X	6%	1%	01/01/95	7%	
8	BOONE	Pilot Mound		X		6%	1%	04/01/89	7%	
46	HUMBOLDT	Pioneer		X		6%	1%	07/01/01	7%	06/30/21
43	HARRISON	Pisgah		X		6%	1%	10/01/97	7%	
82	SCOTT	Plain View			X	6%	1%	01/01/89	7%	
9	BREMER	Plainfield		X		6%	1%	01/01/01	7%	
4	APPANOOSE	Plano		X		6%	1%	07/01/99	7%	
77	POLK	Pleasant Hill		X		6%			6%	
51	JEFFERSON	Pleasant Plain		X		6%	1%	01/01/00	7%	06/30/19
27	DECATUR	Pleasanton		X		6%	1%	01/01/97	7%	
63	MARION	Pleasantville		X		6%	1%	01/01/02	7%	
76	POCAHONTAS	Plover		X		6%	1%	07/01/03	7%	
17	CERRO GORDO	Plymouth		X		6%	1%	07/01/92	7%	
76	POCAHONTAS	* Pocahontas		X		6%	1%	07/01/03	7%	
77	POLK	Polk City		X		6%	1%	01/01/86	7%	
13	CALHOUN	Pomeroy		X		6%	1%	07/01/08	7%	
35	FRANKLIN	Popejoy		X		6%	1%	10/01/96	7%	
17	CERRO GORDO	Portland			X	6%	1%	01/01/93	7%	
83	SHELBY	Portsmouth		X		6%	1%	01/01/98	7%	
3	ALLAMAKEE	Postville	22	X		6%	1%	01/01/95	7%	12/31/14
22	CLAYTON	Postville	3	X		6%	1%	07/01/05	7%	
50	JASPER	Prairie City		X		6%	1%	07/01/06	7%	
57	LINN	Prairieburg		X		6%	1%	10/01/98	7%	
2	ADAMS	Prescott		X		6%	1%	07/01/07	7%	

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date
49	JACKSON	Preston		X		6%	1%	10/01/89	7%	
71	O'BRIEN	* Primghar		X		6%	1%	01/01/96	7%	
82	SCOTT	Princeton		X		6%	1%	01/01/89	7%	
91	WARREN	Prole			X	6%			6%	
93	WAYNE	Promise City		X		6%	1%	01/01/08	7%	12/31/27
19	CHICKASAW	Protivin	45	X		6%			6%	
45	HOWARD	Protivin	19	X		6%	1%	01/01/94	7%	
26	DAVIS	Pulaski		X		6%	1%	07/01/03	7%	
64	MARSHALL	Quarry			X	6%	1%	07/01/00	7%	06/30/15
10	BUCHANAN	Quasqueton		X		6%	1%	01/01/01	7%	
18	CHEROKEE	Quimby		X		6%	1%	01/01/98	7%	
42	HARDIN	Radcliffe		X		6%	1%	04/01/96	7%	
95	WINNEBAGO	Rake		X		6%	1%	10/01/99	7%	
14	CARROLL	Ralston	37	X		6%	1%	01/01/03	7%	
37	GREENE	Ralston	14	X		6%			6%	
33	FAYETTE	Randalia		X		6%	1%	01/01/95	7%	12/31/14
40	HAMILTON	Randall		X		6%	1%	07/01/02	7%	06/30/22
36	FREMONT	Randolph		X		6%	1%	01/01/96	7%	
4	APPANOOSE	Rathbun		X		6%	1%	01/01/08	7%	06/30/23
7	BLACK HAWK	Raymond		X		6%	1%	04/01/91	7%	12/31/15
9	BREMER	Readlyn		X		6%	1%	01/01/01	7%	
50	JASPER	Reasnor		X		6%	1%	07/01/04	7%	
69	MONTGOMERY	* Red Oak		X		6%	1%	04/01/99	7%	06/30/14
80	RINGGOLD	Redding		X		6%	1%	07/01/07	7%	06/30/27
25	DALLAS	Redfield		X		6%	1%	07/01/11	7%	12/31/20
38	GRUNDY	Reinbeck		X		6%			6%	
11	BUENA VISTA	Rembrandt		X		6%	1%	10/01/95	7%	06/30/20
75	PLYMOUTH	Remsen		X		6%	1%	01/01/02	7%	12/31/16
46	HUMBOLDT	Renwick		X		6%	1%	07/01/01	7%	06/30/21
64	MARSHALL	Rhodes		X		6%	1%	04/01/00	7%	
45	HOWARD	Riceville	66	X		6%	1%	01/01/95	7%	
66	MITCHELL	Riceville	45	X		6%	1%	01/01/95	7%	
54	KEOKUK	Richland		X		6%			6%	

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
92	WASHINGTON	Richmond			X	6%	1%	07/01/02	7%		
31	DUBUQUE	Rickardsville		X		6%	1%	10/01/89	7%		
24	CRAWFORD	Ricketts		X		6%	1%	01/01/99	7%		
96	WINNESHIEK	Ridgeway		X		6%	1%	07/01/91	7%		
13	CALHOUN	Rinard		X		6%	1%	07/01/08	7%		
32	EMMET	Ringsted		X		6%	1%	01/01/98	7%		
37	GREENE	Rippey		X		6%	1%	07/01/07	7%	06/30/17	
82	SCOTT	Riverdale		X		6%	1%	01/01/89	7%		
92	WASHINGTON	Riverside		X		6%	1%	07/01/02	7%	06/30/22	
36	FREMONT	Riverton		X		6%	1%	01/01/96	7%		
57	LINN	Robins		X		6%	1%	07/01/09	7%	06/30/14	6% thru 06/30/09
16	CEDAR	Rochester			X	6%	1%	07/01/06	7%		
17	CERRO GORDO	Rock Falls		X		6%	1%	07/01/92	7%		
60	LYON	* Rock Rapids		X		6%	1%	10/01/96	7%		
84	SIoux	Rock Valley		X		6%	1%	07/01/96	7%		
34	FLOYD	Rockford		X		6%	1%	10/01/96	7%		
17	CERRO GORDO	Rockwell		X		6%	1%	07/01/92	7%		
13	CALHOUN	* Rockwell City		X		6%	1%	07/01/08	7%		
74	PALO ALTO	Rodman		X		6%	1%	04/01/00	7%		
67	MONONA	Rodney		X		6%	1%	07/01/90	7%		
85	STORY	Roland		X		6%	1%	07/01/87	7%		
76	POCAHONTAS	Rolfe		X		6%	1%	07/01/01	7%		
44	HENRY	Rome		X		6%	1%	10/01/95	7%	12/31/15	
62	MAHASKA	Rose Hill		X		6%	1%	04/01/95	7%		
14	CARROLL	Roselle			X	6%	1%	01/01/04	7%		
5	AUDUBON	Ross			X	6%	1%	01/01/03	7%		
21	CLAY	Rossie		X		6%	1%	01/01/99	7%		
3	ALLAMAKEE	Rossville			X	6%	1%	10/01/97	7%	12/31/14	
99	WRIGHT	Rowan		X		6%	1%	01/01/01	7%		
10	BUCHANAN	Rowley		X		6%	1%	01/01/01	7%		
21	CLAY	Royal		X		6%	1%	01/01/99	7%		
92	WASHINGTON	Rubio			X	6%	1%	07/01/02	7%		
34	FLOYD	Rudd		X		6%	1%	10/01/96	7%		

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
77	POLK	Runnells		X		6%			6%		
59	LUCAS	Russell		X		6%	1%	04/01/98	7%		
74	PALO ALTO	Ruthven		X		6%	1%	04/01/00	7%		
46	HUMBOLDT	Rutland		X		6%	1%	07/01/01	7%	06/30/21	
28	DELAWARE	Ryan		X		6%	1%	04/01/95	7%	12/31/19	
49	JACKSON	Sabula		X		6%	1%	10/01/89	7%		
81	SAC	* Sac City		X		6%	1%	01/01/06	7%		
31	DUBUQUE	Sageville		X		6%	1%	04/01/88	7%		
66	MITCHELL	Saint Ansgar		X		6%	1%	01/01/95	7%		
64	MARSHALL	Saint Anthony		X		6%	1%	07/01/09	7%		6% from 07/01/08 thru
55	KOSSUTH	Saint Benedict			X	6%	1%	10/01/99	7%	06/30/14	
31	DUBUQUE	Saint Catherine			X	6%	1%	07/01/88	7%		
61	MADISON	Saint Charles		X		6%	1%	07/01/04	7%		
49	JACKSON	Saint Donatus		X		6%	1%	10/01/89	7%		
55	KOSSUTH	Saint Joseph			X	6%	1%	10/01/99	7%	06/30/14	
33	FAYETTE	Saint Lucas		X		6%	1%	01/01/95	7%	12/31/14	
91	WARREN	Saint Mary's		X		6%			6%		
22	CLAYTON	Saint Olaf		X		6%	1%	04/01/94	7%		
56	LEE	Saint Paul		X		6%	1%	01/01/93	7%		
44	HENRY	Salem		X		6%	1%	10/01/95	7%	12/31/15	
97	WOODBURY	Salix		X		6%	1%	01/01/87	7%		
71	O'BRIEN	Sanborn		X		6%	1%	01/01/96	7%		
28	DELAWARE	Sand Springs			X	6%	1%	04/01/95	7%	12/31/19	
91	WARREN	Sandyville		X		6%			6%		
45	HOWARD	Saratoga			X	6%	1%	07/01/94	7%		
77	POLK	Saylorville			X	6%			6%		
95	WINNEBAGO	Scarville		X		6%	1%	10/01/99	7%		
81	SAC	Schaller		X		6%	1%	01/01/06	7%		
24	CRAWFORD	Schleswig		X		6%	1%	01/01/99	7%		
45	HOWARD	Schley			X	6%	1%	07/01/94	7%		
53	JONES	Scotch Grove			X	6%	1%	10/01/99	7%		
37	GREENE	Scranton		X		6%	1%	01/01/07	7%	12/31/16	
79	POWESHIEK	Searsboro		X		6%	1%	07/01/07	7%	06/30/27	

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
89	VAN BUREN	Selma			X	6%	1%	07/01/03	7%	06/30/13	
75	PLYMOUTH	Seney			X	6%	1%	01/01/02	7%	12/31/16	
97	WOODBURY	Sergeant Bluff		X		6%	1%	01/01/87	7%		
93	WAYNE	Sewal			X	6%	1%	01/01/08	7%	12/31/27	
55	KOSSUTH	Sexton			X	6%	1%	10/01/99	7%	06/30/14	
93	WAYNE	Seymour		X		6%	1%	01/01/08	7%	12/31/27	
73	PAGE	Shambaugh		X		6%	1%	01/01/96	7%		
80	RINGGOLD	Shannon City	88	X		6%			6%		
88	UNION	Shannon City	80	X		6%	1%	07/01/05	7%		
87	TAYLOR	Sharpsburg		X		6%	1%	01/01/06	7%		
35	FRANKLIN	Sheffield		X		6%	1%	10/01/95	7%		
78	POTTAWATTAMIE	Shelby	83	X		6%			6%		
83	SHELBY	Shelby	78	X		6%	1%	01/01/98	7%		
8	BOONE	Sheldahl	77, 85	X		6%	1%	01/01/91	7%		
77	POLK	Sheldahl	8, 85	X		6%	1%	07/01/87	7%		
85	STORY	Sheldahl	8, 77	X		6%	1%	07/01/87	7%		
71	O'BRIEN	Sheldon	84	X		6%	1%	01/01/96	7%		
84	SIOUX	Sheldon	71	X		6%	1%	07/01/96	7%		
12	BUTLER	Shell Rock		X		6%	1%	01/01/00	7%		
6	BENTON	Shellsburg		X		6%	1%	07/01/08	7%		
36	FREMONT	Shenandoah	73	X		6%	1%	01/01/96	7%		
73	PAGE	Shenandoah	36	X		6%	1%	01/01/96	7%		
31	DUBUQUE	Sherrill		X		6%	1%	07/01/88	7%		
52	JOHNSON	Shueyville		X		6%	1%	07/01/09	7%	06/30/14	6% thru 06/30/09
72	OSCEOLA	* Sibley		X		6%	1%	07/01/08	7%		
36	FREMONT	* Sidney		X		6%	1%	01/01/96	7%		
54	KEOKUK	* Sigourney		X		6%	1%	07/01/07	7%	06/30/17	
65	MILLS	Silver City		X		6%	1%	01/01/07	7%		
84	SIOUX	Sioux Center		X		6%	1%	10/01/95	7%		
75	PLYMOUTH	Sioux City	97	X		6%			6%		
97	WOODBURY	* Sioux City	75	X		6%	1%	01/01/87	7%		
11	BUENA VISTA	Sioux Rapids		X		6%	1%	07/01/91	7%		
85	STORY	Slater		X		6%	1%	07/01/87	7%		

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
97	WOODBURY	Sloan		X		6%	1%	01/01/87	7%		
97	WOODBURY	Smithland		X		6%	1%	10/01/88	7%		
67	MONONA	Soldier		X		6%	1%	07/01/90	7%		
52	JOHNSON	Solon		X		6%	1%	07/01/09	7%	06/30/14	6% thru 06/30/09
13	CALHOUN	Somers		X		6%	1%	07/01/08	7%		
48	IOWA	South Amana			X	6%	1%	04/01/95	7%		
54	KEOKUK	South English		X		6%			6%		
88	UNION	Spaulding			X	6%	1%	07/01/05	7%		
21	CLAY	* Spencer		X		6%	1%	01/01/99	7%		
29	DES MOINES	Sperry			X	6%	1%	04/01/95	7%		
96	WINNESHIEK	Spillville		X		6%	1%	07/01/91	7%		
30	DICKINSON	* Spirit Lake		X		6%	1%	04/01/97	7%		
49	JACKSON	Spragueville		X		6%	1%	10/01/89	7%		
91	WARREN	Spring Hill		X		6%			6%		
49	JACKSON	Springbrook		X		6%	1%	10/01/89	7%		
16	CEDAR	Springdale			X	6%	1%	07/01/06	7%		
57	LINN	Springville		X		6%	1%	04/01/09	7%	06/30/14	
66	MITCHELL	Stacyville		X		6%	1%	01/01/95	7%		
40	HAMILTON	Stanhope		X		6%	1%	07/01/02	7%	06/30/22	
10	BUCHANAN	Stanley	33	X		6%	1%	10/01/95	7%		
33	FAYETTE	Stanley	10	X		6%			6%		
69	MONTGOMERY	Stanton		X		6%	1%	01/01/96	7%		
16	CEDAR	Stanwood		X		6%	1%	07/01/06	7%		
64	MARSHALL	State Center		X		6%	1%	07/01/00	7%	06/30/15	
42	HARDIN	Steamboat Rock		X		6%	1%	04/01/96	7%		
89	VAN BUREN	Stockport		X		6%	1%	07/01/03	7%	06/30/13	
70	MUSCATINE	Stockton		X		6%	1%	07/01/94	7%	06/30/19	
53	JONES	Stone City			X	6%	1%	10/01/99	7%		
11	BUENA VISTA	* Storm Lake		X		6%	1%	10/01/95	7%	06/30/20	
85	STORY	Story City		X		6%	1%	10/01/90	7%		
38	GRUNDY	Stout		X		6%	1%	10/01/99	7%		
40	HAMILTON	Stratford	94	X		6%	1%	07/01/02	7%	06/30/22	
94	WEBSTER	Stratford	40	X		6%	1%	07/01/09	7%		6.5% thru 06/30/09

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
22	CLAYTON	Strawberry Point		X		6%	1%	10/01/95	7%		
75	PLYMOUTH	Struble		X		6%	1%	10/01/98	7%		
1	ADAIR	Stuart	39	X		6%	1%	07/01/05	7%		
39	GUTHRIE	Stuart	1	X		6%	1%	01/01/04	7%		
50	JASPER	Sully		X		6%	1%	07/01/04	7%		
11	BUENA VISTA	Sulphur Springs			X	6%	1%	10/01/95	7%	06/30/20	
9	BREMER	Sumner	33	X		6%	1%	04/01/98	7%	03/31/13	
33	FAYETTE	Sumner	9	X		6%			6%		
16	CEDAR	Sunbury			X	6%	1%	07/01/06	7%		
30	DICKINSON	Superior		X		6%	1%	04/01/97	7%		
71	O'BRIEN	Sutherland		X		6%	1%	01/01/96	7%		
57	LINN	Sutliff			X	6%	1%	04/01/09	7%	06/30/14	
17	CERRO GORDO	Swaledale		X		6%	1%	07/01/92	7%		
63	MARION	Swan		X		6%	1%	01/01/02	7%		
55	KOSSUTH	Swea City		X		6%	1%	07/01/99	7%		
44	HENRY	Swedesburg			X	6%	1%	01/01/96	7%	12/31/15	
52	JOHNSON	Swisher		X		6%	1%	07/01/09	7%	06/30/14	6% thru 06/30/09
36	FREMONT	Tabor	65	X		6%	1%	01/01/96	7%		
65	MILLS	Tabor	36	X		6%	1%	01/01/96	7%		
62	MAHASKA	Taintor			X	6%	1%	04/01/95	7%		
86	TAMA	Tama		X		6%	1%	07/01/03	7%		
23	CLINTON	Teeds Grove			X	6%	1%	01/01/90	7%		
14	CARROLL	Templeton		X		6%	1%	01/01/03	7%		
83	SHELBY	Tennant		X		6%	1%	01/01/98	7%		
30	DICKINSON	Terril		X		6%	1%	04/01/97	7%		
88	UNION	Thayer		X		6%	1%	07/01/05	7%		
95	WINNEBAGO	Thompson		X		6%	1%	10/01/99	7%		
46	HUMBOLDT	Thor		X		6%	1%	07/01/01	7%	06/30/21	
54	KEOKUK	Thornburg		X		6%	1%	07/01/05	7%	06/30/15	
17	CERRO GORDO	Thornton		X		6%	1%	07/01/92	7%		
36	FREMONT	Thurman		X		6%	1%	01/01/96	7%		
52	JOHNSON	Tiffin		X		6%	1%	07/01/09	7%	06/30/14	6% thru 06/30/09
80	RINGGOLD	Tingley		X		6%	1%	07/01/07	7%	06/30/27	

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date
16	CEDAR	* Tipton		X		6%	1%	07/01/06	7%	
55	KOSSUTH	Titonka		X		6%	1%	07/01/99	7%	
57	LINN	Toddville			X	6%	1%	04/01/09	7%	06/30/14
66	MITCHELL	Toeterville			X	6%	1%	07/01/95	7%	
86	TAMA	* Toledo		X		6%	1%	07/01/03	7%	
58	LOUISA	Toolesboro			X	6%	1%	07/01/07	7%	12/31/22
23	CLINTON	Toronto		X		6%	1%	10/01/89	7%	
63	MARION	Tracy			X	6%	1%	01/01/04	7%	
86	TAMA	Traer		X		6%	1%	07/01/03	7%	
44	HENRY	Trenton			X	6%	1%	01/01/96	7%	12/31/15
78	POTTAWATTAMIE	Treynor		X		6%	1%	01/01/95	7%	
9	BREMER	Tripoli		X		6%	1%	04/01/98	7%	03/31/13
26	DAVIS	Troy			X	6%	1%	07/01/03	7%	
57	LINN	Troy Mills			X	6%	1%	04/01/09	7%	06/30/14
11	BUENA VISTA	Truesdale		X		6%	1%	07/01/91	7%	
61	MADISON	Truro		X		6%	1%	07/01/04	7%	
67	MONONA	Turin		X		6%	1%	07/01/90	7%	
4	APPANOOSE	Udell		X		6%	1%	07/01/04	7%	
81	SAC	Ulmer			X	6%	1%	01/01/06	7%	
78	POTTAWATTAMIE	Underwood		X		6%	1%	01/01/95	7%	
1	ADAIR	Unincorporated			X	6%	1%	07/01/05	7%	
2	ADAMS	Unincorporated			X	6%	1%	07/01/07	7%	
3	ALLAMAKEE	Unincorporated			X	6%	1%	10/01/97	7%	12/31/14
4	APPANOOSE	Unincorporated			X	6%	1%	07/01/04	7%	
5	AUDUBON	Unincorporated			X	6%	1%	01/01/03	7%	
6	BENTON	Unincorporated			X	6%	1%	07/01/08	7%	
7	BLACK HAWK	Unincorporated			X	6%	1%	10/01/91	7%	12/31/15
8	BOONE	Unincorporated			X	6%	1%	01/01/91	7%	
9	BREMER	Unincorporated			X	6%	1%	07/01/03	7%	06/30/23
10	BUCHANAN	Unincorporated			X	6%	1%	07/01/03	7%	
11	BUENA VISTA	Unincorporated			X	6%	1%	10/01/95	7%	06/30/20
12	BUTLER	Unincorporated			X	6%	1%	01/01/00	7%	
13	CALHOUN	Unincorporated			X	6%	1%	01/01/10	7%	6% thru 12/31/09

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date
14	CARROLL	Unincorporated			X	6%	1%	01/01/04	7%	
15	CASS	Unincorporated			X	6%	1%	10/01/97	7%	
16	CEDAR	Unincorporated			X	6%	1%	07/01/06	7%	
17	CERRO GORDO	Unincorporated			X	6%	1%	01/01/93	7%	
18	CHEROKEE	Unincorporated			X	6%	1%	01/01/02	7%	
19	CHICKASAW	Unincorporated			X	6%	1%	04/01/97	7%	
20	CLARKE	Unincorporated			X	6%		04/01/00	6%	12/31/07
21	CLAY	Unincorporated			X	6%	1%	01/01/99	7%	
22	CLAYTON	Unincorporated			X	6%	1%	10/01/95	7%	
23	CLINTON	Unincorporated			X	6%	1%	01/01/90	7%	
24	CRAWFORD	Unincorporated			X	6%	1%	01/01/99	7%	
25	DALLAS	Unincorporated			X	6%			6%	
26	DAVIS	Unincorporated			X	6%	1%	07/01/03	7%	
27	DECATUR	Unincorporated			X	6%	1%	07/01/01	7%	
28	DELAWARE	Unincorporated			X	6%	1%	04/01/95	7%	12/31/19
29	DES MOINES	Unincorporated			X	6%	1%	04/01/95	7%	
30	DICKINSON	Unincorporated			X	6%	1%	01/01/98	7%	
31	DUBUQUE	Unincorporated			X	6%	1%	07/01/88	7%	
32	EMMET	Unincorporated			X	6%	1%	01/01/09	7%	
33	FAYETTE	Unincorporated			X	6%	1%	07/01/95	7%	12/31/14
34	FLOYD	Unincorporated			X	6%	1%	10/01/98	7%	12/31/12
35	FRANKLIN	Unincorporated			X	6%	1%	10/01/96	7%	
36	FREMONT	Unincorporated			X	6%	1%	01/01/96	7%	
37	GREENE	Unincorporated			X	6%	1%	01/01/07	7%	12/31/16
38	GRUNDY	Unincorporated			X	6%	1%	10/01/99	7%	
39	GUTHRIE	Unincorporated			X	6%	1%	01/01/04	7%	
40	HAMILTON	Unincorporated			X	6%	1%	07/01/02	7%	06/30/22
41	HANCOCK	Unincorporated			X	6%	1%	07/01/98	7%	
42	HARDIN	Unincorporated			X	6%	1%	04/01/96	7%	
43	HARRISON	Unincorporated			X	6%	1%	01/01/03	7%	
44	HENRY	Unincorporated			X	6%	1%	01/01/96	7%	12/31/15
45	HOWARD	Unincorporated			X	6%	1%	07/01/94	7%	
46	HUMBOLDT	Unincorporated			X	6%	1%	07/01/01	7%	06/30/21

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
47	IDA	Unincorporated			X	6%	1%	01/01/10	7%		6% thru 12/31/09
48	IOWA	Unincorporated			X	6%	1%	04/01/95	7%		
49	JACKSON	Unincorporated			X	6%	1%	01/01/95	7%		
50	JASPER	Unincorporated			X	6%	1%	07/01/06	7%		
51	JEFFERSON	Unincorporated			X	6%	1%	01/01/00	7%	06/30/19	
52	JOHNSON	Unincorporated			X	6%			6%		
53	JONES	Unincorporated			X	6%	1%	10/01/99	7%		
54	KEOKUK	Unincorporated			X	6%			6%		
55	KOSSUTH	Unincorporated			X	6%	1%	10/01/99	7%	06/30/14	
56	LEE	Unincorporated			X	6%	1%	01/01/95	7%		
57	LINN	Unincorporated			X	6%	1%	04/01/09	7%	06/30/14	
58	LOUISA	Unincorporated			X	6%	1%	07/01/07	7%	12/31/22	
59	LUCAS	Unincorporated			X	6%	1%	07/01/08	7%		
60	LYON	Unincorporated			X	6%	1%	10/01/96	7%		
61	MADISON	Unincorporated			X	6%	1%	07/01/04	7%		
62	MAHASKA	Unincorporated			X	6%	1%	04/01/95	7%		
63	MARION	Unincorporated			X	6%	1%	01/01/04	7%	12/31/23	
64	MARSHALL	Unincorporated			X	6%	1%	07/01/00	7%	06/30/15	
65	MILLS	Unincorporated			X	6%	1%	01/01/02	7%		
66	MITCHELL	Unincorporated			X	6%	1%	07/01/95	7%		
67	MONONA	Unincorporated			X	6%	1%	07/01/90	7%		
68	MONROE	Unincorporated			X	6%	1%	01/01/04	7%		
69	MONTGOMERY	Unincorporated			X	6%	1%	04/01/99	7%	06/30/14	
70	MUSCATINE	Unincorporated			X	6%	1%	01/01/95	7%	06/30/19	
71	O'BRIEN	Unincorporated			X	6%	1%	01/01/96	7%		
72	OSCEOLA	Unincorporated			X	6%			6%		
73	PAGE	Unincorporated			X	6%	1%	07/01/96	7%		
74	PALO ALTO	Unincorporated			X	6%	1%	04/01/00	7%		
75	PLYMOUTH	Unincorporated			X	6%	1%	01/01/02	7%	12/31/16	
76	POCAHONTAS	Unincorporated			X	6%	1%	07/01/01	7%		
77	POLK	Unincorporated			X	6%			6%		
78	POTTAWATTAMIE	Unincorporated			X	6%	1%	04/01/95	7%		
79	POWESHIEK	Unincorporated			X	6%	1%	07/01/08	7%	06/30/27	

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
80	RINGGOLD	Unincorporated			X	6%	1%	07/01/07	7%	06/30/27	
81	SAC	Unincorporated			X	6%	1%	01/01/06	7%		
82	SCOTT	Unincorporated			X	6%	1%	01/01/89	7%		
83	SHELBY	Unincorporated			X	6%	1%	07/01/05	7%		
84	SIOUX	Unincorporated			X	6%	1%	10/01/95	7%		
85	STORY	Unincorporated			X	6%	1%	07/01/87	7%		
86	TAMA	Unincorporated			X	6%	1%	07/01/03	7%		
87	TAYLOR	Unincorporated			X	6%	1%	01/01/04	7%		
88	UNION	Unincorporated			X	6%	1%	07/01/05	7%		
89	VAN BUREN	Unincorporated			X	6%	1%	07/01/03	7%	06/30/13	
90	WAPELLO	Unincorporated			X	6%	1%	07/01/98	7%	12/31/13	
91	WARREN	Unincorporated			X	6%			6%		
92	WASHINGTON	Unincorporated			X	6%	1%	07/01/02	7%		
93	WAYNE	Unincorporated			X	6%	1%	01/01/08	7%	12/31/27	
94	WEBSTER	Unincorporated			X	6%	1%	07/01/09	7%		6.5% thru 06/30/09
95	WINNEBAGO	Unincorporated			X	6%	1%	10/01/99	7%		
96	WINNESHIEK	Unincorporated			X	6%	1%	07/01/91	7%		
97	WOODBURY	Unincorporated			X	6%	1%	10/01/88	7%		
98	WORTH	Unincorporated			X	6%	1%	07/01/97	7%		
99	WRIGHT	Unincorporated			X	6%	1%	01/01/01	7%	12/31/21	
42	HARDIN	Union		X		6%	1%	01/01/97	7%		
4	APPANOOSE	Unionville		X		6%	1%	07/01/02	7%		
52	JOHNSON	University Heights		X		6%	1%	07/01/09	7%	06/30/14	6% thru 06/30/09
62	MAHASKA	University Park		X		6%	1%	04/01/95	7%		
6	BENTON	Urbana		X		6%	1%	07/01/08	7%		
25	DALLAS	Urbandale	77	X		6%			6%		
77	POLK	Urbandale	25	X		6%			6%		
67	MONONA	Ute		X		6%	1%	07/01/90	7%		
24	CRAWFORD	Vail		X		6%	1%	01/01/99	7%		
50	JASPER	Valeria		X		6%	1%	07/01/06	7%		
27	DECATUR	Van Wert		X		6%	1%	01/01/97	7%		
6	BENTON	Van Horne		X		6%	1%	07/01/04	7%		
25	DALLAS	Van Meter		X		6%			6%		

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
76	POCAHONTAS	Varina		X		6%	1%	07/01/01	7%		
17	CERRO GORDO	Ventura		X		6%	1%	07/01/92	7%		
48	IOWA	Victor	79	X		6%	1%	04/01/95	7%		
79	POWESHIEK	Victor	48	X		6%	1%	07/01/07	7%	06/30/27	
3	ALLAMAKEE	Village Creek			X	6%	1%	10/01/97	7%	12/31/14	
69	MONTGOMERY	Villisca		X		6%	1%	01/01/96	7%		
94	WEBSTER	Vincent		X		6%	1%	07/01/09	7%		6.5% thru 06/30/09
86	TAMA	Vining		X		6%	1%	07/01/03	7%		
6	BENTON	* Vinton		X		6%	1%	07/01/08	7%		
57	LINN	Viola			X	6%	1%	04/01/09	7%	06/30/14	
22	CLAYTON	Volga		X		6%	1%	10/01/94	7%		
7	BLACK HAWK	Voorhies			X	6%	1%	10/01/91	7%	12/31/15	
33	FAYETTE	Wadena		X		6%	1%	01/01/95	7%	12/31/14	
30	DICKINSON	Wahpeton		X		6%	1%	01/01/98	7%		
70	MUSCATINE	Walcott	82	X		6%			6%		
82	SCOTT	Walcott	70	X		6%	1%	01/01/89	7%		
6	BENTON	Walford	57	X		6%			6%		
57	LINN	Walford	6	X		6%	1%	07/01/09	7%	06/30/14	6% thru 06/30/09
57	LINN	Walker		X		6%	1%	04/01/09	7%	06/30/14	
81	SAC	Wall Lake		X		6%	1%	01/01/06	7%		
32	EMMET	Wallingford		X		6%	1%	01/01/09	7%		
78	POTTAWATTAMIE	Walnut		X		6%	1%	01/01/95	7%		
58	LOUISA	* Wapello		X		6%	1%	07/01/07	7%		
7	BLACK HAWK	Washburn			X	6%	1%	10/01/91	7%	12/31/15	
92	WASHINGTON	* Washington		X		6%	1%	01/01/03	7%		
18	CHEROKEE	Washta		X		6%	1%	07/01/96	7%		
7	BLACK HAWK	* Waterloo		X		6%	1%	04/01/91	7%	12/31/15	
3	ALLAMAKEE	Waterville		X		6%	1%	01/01/95	7%	12/31/14	
6	BENTON	Watkins			X	6%	1%	07/01/08	7%		
57	LINN	Waubeek			X	6%	1%	04/01/09	7%	06/30/14	
33	FAYETTE	Waucoma		X		6%	1%	01/01/95	7%	12/31/14	
25	DALLAS	Waukee		X		6%			6%		
3	ALLAMAKEE	* Waukon		X		6%	1%	01/01/96	7%	12/31/14	

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date
3	ALLAMAKEE	Waukon Junction			X	6%	1%	10/01/97	7%	12/31/14
9	BREMER	* Waverly		X		6%	1%	07/01/03	7%	06/30/19
44	HENRY	Wayland		X		6%	1%	01/01/96	7%	12/31/15
21	CLAY	Webb		X		6%	1%	01/01/99	7%	
54	KEOKUK	Webster		X		6%	1%	07/01/05	7%	06/30/15
40	HAMILTON	* Webster City		X		6%	1%	07/01/02	7%	06/30/22
27	DECATUR	Weldon		X		6%	1%	07/01/01	7%	
92	WASHINGTON	Wellman		X		6%	1%	07/01/02	7%	
38	GRUNDY	Wellsburg		X		6%	1%	01/01/99	7%	
23	CLINTON	Welton		X		6%	1%	10/01/89	7%	
55	KOSSUTH	Wesley		X		6%	1%	07/01/99	7%	
48	IOWA	West Amana			X	6%	1%	04/01/95	7%	
55	KOSSUTH	West Bend	74	X		6%	1%	07/01/99	7%	
74	PALO ALTO	West Bend	55	X		6%	1%	04/01/00	7%	
16	CEDAR	West Branch	52	X		6%	1%	07/01/11	7%	06/30/15
52	JOHNSON	West Branch	16	X		6%			6%	
29	DES MOINES	West Burlington		X		6%	1%	10/01/94	7%	
92	WASHINGTON	West Chester		X		6%	1%	07/01/02	7%	
25	DALLAS	West Des Moines	77	X		6%			6%	
77	POLK	West Des Moines	25	X		6%			6%	
26	DAVIS	West Grove			X	6%	1%	07/01/03	7%	
70	MUSCATINE	West Liberty		X		6%	1%	07/01/95	7%	06/30/19
30	DICKINSON	West Okoboji		X		6%	1%	01/01/98	7%	
56	LEE	West Point		X		6%	1%	01/01/95	7%	
33	FAYETTE	* West Union		X		6%	1%	07/01/95	7%	12/31/14
57	LINN	Western			X	6%	1%	04/01/09	7%	06/30/14
75	PLYMOUTH	Westfield		X		6%	1%	10/01/98	7%	
33	FAYETTE	Westgate		X		6%	1%	01/01/95	7%	12/31/14
78	POTTAWATTAMIE	Weston			X	6%	1%	04/01/95	7%	
83	SHELBY	Westphalia		X		6%	1%	01/01/98	7%	
24	CRAWFORD	Westside		X		6%	1%	01/01/99	7%	
44	HENRY	Westwood		X		6%	1%	10/01/95	7%	12/31/15
56	LEE	Wever			X	6%	1%	01/01/95	7%	

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date
54	KEOKUK	What Cheer		X		6%	1%	07/01/05	7%	06/30/15
23	CLINTON	Wheatland		X		6%	1%	10/01/89	7%	
67	MONONA	Whiting		X		6%	1%	07/01/90	7%	
55	KOSSUTH	Whittemore		X		6%	1%	07/01/99	7%	
42	HARDIN	Whitten		X		6%	1%	01/01/97	7%	
57	LINN	Whittier			X	6%	1%	04/01/09	7%	06/30/14
91	WARREN	Wick			X	6%			6%	
14	CARROLL	Wiley		X		6%	1%	01/01/03	7%	
40	HAMILTON	Williams		X		6%	1%	07/01/02	7%	06/30/22
48	IOWA	Williamsburg		X		6%	1%	04/01/94	7%	
59	LUCAS	Williamson		X		6%	1%	04/01/98	7%	
16	CEDAR	Wilton	70	X		6%	1%	01/01/08	7%	06/30/16
70	MUSCATINE	Wilton	16	X		6%	1%	07/01/94	7%	06/30/19
77	POLK	Windsor Heights		X		6%			6%	
44	HENRY	Winfield		X		6%	1%	10/01/95	7%	12/31/15
61	MADISON	* Winterset		X		6%	1%	07/01/04	7%	06/30/24
10	BUCHANAN	Winthrop		X		6%	1%	10/01/98	7%	
15	CASS	Wiota		X		6%	1%	01/01/97	7%	
41	HANCOCK	Woden		X		6%	1%	01/01/96	7%	
43	HARRISON	Woodbine		X		6%	1%	10/01/98	7%	
20	CLARKE	Woodburn		X		6%	1%	04/01/00	7%	
25	DALLAS	Woodward		X		6%			6%	
99	WRIGHT	Woolstock		X		6%	1%	01/01/01	7%	
31	DUBUQUE	Worthington		X		6%	1%	10/01/89	7%	
62	MAHASKA	Wright			X	6%	1%	04/01/95	7%	
58	LOUISA	Wyman			X	6%	1%	07/01/07	7%	12/31/22
53	JONES	Wyoming		X		6%	1%	01/01/96	7%	
39	GUTHRIE	Yale		X		6%	1%	01/01/04	7%	
29	DES MOINES	Yarmouth			X	6%	1%	04/01/95	7%	
13	CALHOUN	Yetter		X		6%	1%	07/01/08	7%	
73	PAGE	Yorktown		X		6%	1%	01/01/96	7%	
85	STORY	Zearing		X		6%	1%	01/01/89	7%	
31	DUBUQUE	Zwingle	49	X		6%	1%	04/01/88	7%	

This list is current through 06/30/12. Be sure to check effective dates and sunset dates.

### IOWA LOCAL OPTION SALES TAX (LOST) JURISDICTIONS

Inc.=incorporated cities Uninc.=unincorporated (rural) towns and areas \*county seat

Co #	County Name		City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Effective Date	Total Rate	LOST Sunset Date	
49	JACKSON		Zwingle	31	X		6%	1%	04/01/91	7%		