

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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

BE SURE TO CHECK EFFECTIVE DATES

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Eff. Date	SILO Rate	SILO Eff. Date	Total Rate	LOST Sunset Date	SILO Sunset Date
51	JEFFERSON	Abingdon			X	5%	1%	01/01/00	1%	01/01/06	7%	06/30/09	12/31/15
35	FRANKLIN	Ackley	42	X		5%			1%	01/01/04	6%		12/31/13
42	HARDIN	Ackley	35	X		5%	1%	01/01/97	1%	07/01/04	7%		12/31/22
91	WARREN	Ackworth		X		5%			1%	07/01/04	6%		06/30/14
1	ADAIR	Adair	39	X		5%	1%	07/01/05	1%	07/01/04	7%	06/30/12	06/30/14
39	GUTHRIE	Adair	1	X		5%			1%	01/01/06	6%		12/31/15
25	DALLAS	* Adel		X		5%			1%	01/01/04	6%		12/31/13
88	UNION	Afton		X		5%	1%	07/01/05	1%	07/01/02	7%		06/30/12
90	WAPELLO	Agency		X		5%	1%	07/01/98	1%	07/01/04	7%	12/31/13	06/30/14
92	WASHINGTON	Ainsworth		X		5%	1%	07/01/02	1%	01/01/05	7%	06/30/12	12/31/14
75	PLYMOUTH	Akron		X		5%	1%	01/01/02	1%	07/01/04	7%	12/31/16	12/31/22
11	BUENA VISTA	Albert City		X		5%	1%	07/01/91	1%	07/01/04	7%		12/31/22
68	MONROE	* Albia		X		5%	1%	01/01/04	1%	07/01/04	7%		06/30/14
64	MARSHALL	Albion		X		5%	1%	07/01/00	1%	07/01/04	7%		12/31/22
57	LINN	Alburnett		X		5%		01/01/04	1%	07/01/07	6%	12/31/05	06/30/17
42	HARDIN	Alden		X		5%	1%	04/01/96	1%	07/01/04	7%		12/31/22
35	FRANKLIN	Alexander		X		5%	1%	01/01/01	1%	01/01/04	7%		12/31/13
55	KOSSUTH	* Algona		X		5%	1%	07/01/99	1%	01/01/04	7%	06/30/14	12/31/22
77	POLK	Alleman		X		5%			1%	07/01/00	6%		06/30/10
72	OSCEOLA	Allendorf			X	5%			1%	01/01/04	6%		12/31/13
93	WAYNE	Allerton		X		5%	1%	01/01/08	1%	01/01/04	7%	12/31/27	12/31/13
12	BUTLER	* Allison		X		5%	1%	01/01/97	1%	07/01/04	7%		12/31/22
33	FAYETTE	Alpha			X	5%	1%	07/01/95	1%	07/01/03	7%	12/31/14	12/31/22
11	BUENA VISTA	Alta		X		5%	1%	10/01/95	1%	07/01/04	7%	06/30/20	12/31/22
19	CHICKASAW	Alta Vista		X		5%	1%	04/01/97	1%	07/01/03	7%		06/30/13
84	SIOUX	Alton		X		5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
77	POLK	Altoona		X		5%			1%	07/01/00	6%		06/30/10
60	LYON	Alvord		X		5%	1%	10/01/96	1%	01/01/04	7%		12/31/13
48	IOWA	Amana			X	5%	1%	04/01/95	1%	01/01/06	7%		12/31/15
53	JONES	Amber			X	5%	1%	10/01/99	1%	01/01/02	7%		12/31/21
85	STORY	Ames		X		5%	1%	01/01/87	1%	07/01/03	7%		06/30/13
53	JONES	* Anamosa		X		5%	1%	01/01/99	1%	01/01/02	7%		12/31/21
36	FREMONT	Anderson			X	5%	1%	01/01/96	1%	01/01/01	7%		12/31/10
23	CLINTON	Andover		X		5%	1%	10/01/89	1%	07/01/01	7%		06/30/11
49	JACKSON	Andrew		X		5%	1%	01/01/95	1%	07/01/02	7%		06/30/22

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15	CASS	Anita		X		5%	1%	01/01/97	1%	01/01/05	7%		12/31/14
77	POLK	Ankeny		X		5%			1%	07/01/00	6%		06/30/10
97	WOODBURY	Anthon		X		5%	1%	10/01/88	1%	10/01/98	7%		12/31/18
12	BUTLER	Aplington		X		5%	1%	01/01/97	1%	07/01/04	7%		12/31/22
14	CARROLL	Arcadia		X		5%	1%	01/01/03	1%	01/01/06	7%		12/31/15
71	O'BRIEN	Archer		X		5%	1%	01/01/96	1%	01/01/04	7%		12/31/13
12	BUTLER	Aredale		X		5%	1%	01/01/97	1%	07/01/04	7%		12/31/22
56	LEE	Argyle			X	5%	1%	01/01/95	1%	01/01/00	7%		12/31/09
24	CRAWFORD	Arion		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
88	UNION	Arispe		X		5%	1%	07/01/05	1%	07/01/02	7%		06/30/12
33	FAYETTE	Arlington		X		5%	1%	01/01/95	1%	07/01/03	7%	12/31/14	12/31/22
32	EMMET	Armstrong		X		5%	1%	01/01/98	1%	07/01/99	7%		06/30/19
30	DICKINSON	Arnolds Park		X		5%	1%	01/01/98	1%	01/01/01	7%		12/31/20
47	IDA	Arthur		X		5%			1%	07/01/04	6%		06/30/14
31	DUBUQUE	Asbury		X		5%	1%	04/01/88	1%	07/01/03	7%		06/30/13
72	OSCEOLA	Ashton		X		5%			1%	01/01/04	6%		12/31/13
24	CRAWFORD	Aspinwall		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
70	MUSCATINE	Atalissa		X		5%	1%	07/01/94	1%	07/01/00	7%		12/31/20
87	TAYLOR	Athelstan		X		5%			1%	01/01/04	6%		12/31/13
6	BENTON	Atkins		X		5%	1%	07/01/08	1%	07/01/04	7%		06/30/22
15	CASS	* Atlantic		X		5%	1%	10/01/97	1%	01/01/05	7%		12/31/14
63	MARION	Attica			X	5%	1%	01/01/04	1%	07/01/04	7%		06/30/14
81	SAC	Auburn		X		5%	1%	01/01/06	1%	01/01/04	7%		12/31/13
5	AUDUBON	* Audubon		X		5%	1%	07/01/01	1%	07/01/04	7%		12/31/22
18	CHEROKEE	Aurelia		X		5%	1%	07/01/96	1%	07/01/04	7%		06/30/14
10	BUCHANAN	Aurora		X		5%	1%	10/01/95	1%	07/01/03	7%		12/31/22
12	BUTLER	Austinville			X	5%	1%	01/01/00	1%	07/01/04	7%		12/31/22
68	MONROE	Avery			X	5%	1%	01/01/04	1%	07/01/04	7%		06/30/14
78	POTTAWATTAMIE	Avoca		X		5%	1%	01/01/95	1%	07/01/02	7%		06/30/12
74	PALO ALTO	Ayrshire		X		5%	1%	04/01/00	1%	07/01/04	7%		06/30/14
94	WEBSTER	Badger		X		5%	0.5%	01/01/01	0.5%	07/01/99	6.0%	06/30/09	06/30/09
39	GUTHRIE	Bagley		X		5%	1%	01/01/04	1%	01/01/06	7%		12/31/15
49	JACKSON	Baldwin		X		5%	1%	10/01/89	1%	07/01/02	7%		06/30/22
31	DUBUQUE	Balltown		X		5%	1%	04/01/88	1%	07/01/03	7%		06/30/13
55	KOSSUTH	Bancroft		X		5%	1%	07/01/99	1%	01/01/04	7%	06/30/14	12/31/22

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31	DUBUQUE	Bankston		X		5%	1%	07/01/88	1%	07/01/03	7%		06/30/13
62	MAHASKA	Barnes City	79	X		5%	1%	04/01/95	1%	01/01/02	7%		12/31/11
79	POWESHIEK	Barnes City	62	X		5%	1%	07/01/07	1%	01/01/03	7%	06/30/27	12/31/12
94	WEBSTER	Barnum		X		5%	0.5%	01/01/01	0.5%	07/01/99	6.0%	06/30/09	06/30/09
36	FREMONT	Bartlett			X	5%	1%	01/01/96	1%	01/01/01	7%		12/31/10
19	CHICKASAW	Bassett		X		5%	1%	04/01/97	1%	07/01/03	7%		06/30/13
51	JEFFERSON	Batavia		X		5%	1%	01/01/00	1%	01/01/06	7%	06/30/09	12/31/15
47	IDA	Battle Creek		X		5%			1%	07/01/04	6%		06/30/14
50	JASPER	Baxter		X		5%	1%	07/01/04	1%	01/01/04	7%	06/30/09	12/31/13
39	GUTHRIE	Bayard		X		5%	1%	01/01/04	1%	01/01/06	7%		12/31/15
62	MAHASKA	Beacon		X		5%	1%	04/01/95	1%	01/01/02	7%		12/31/11
80	RINGGOLD	Beaconsfield		X		5%	1%	07/01/07	1%	01/01/04	7%	06/30/27	12/31/13
38	GRUNDY	Beaman		X		5%	1%	01/01/99	1%	07/01/04	7%		12/31/22
8	BOONE	Beaver		X		5%	1%	01/01/95	1%	01/01/04	7%		12/31/13
87	TAYLOR	* Bedford		X		5%	1%	01/01/04	1%	01/01/04	7%		12/31/13
43	HARRISON	Beebeetown			X	5%	1%	01/01/03	1%	01/01/04	7%		12/31/13
91	WARREN	Beech			X	5%			1%	07/01/04	6%		06/30/14
26	DAVIS	Belknap			X	5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
6	BENTON	BellePlaine		X		5%	1%	07/01/04	1%	07/01/04	7%		06/30/22
49	JACKSON	Bellevue		X		5%	1%	04/01/91	1%	07/01/02	7%		06/30/22
99	WRIGHT	Belmond		X		5%	1%	01/01/01	1%	07/01/04	7%	12/31/10	06/30/22
60	LYON	Beloit			X	5%	1%	10/01/96	1%	01/01/04	7%		12/31/13
16	CEDAR	Bennett		X		5%	1%	07/01/06	1%	07/01/04	7%		06/30/14
80	RINGGOLD	Benton		X		5%	1%	07/01/07	1%	01/01/04	7%	06/30/27	12/31/13
89	VAN BUREN	Bentonsport			X	5%	1%	07/01/03	1%	01/01/05	7%		12/31/14
8	BOONE	Berkley		X		5%	1%	04/01/89	1%	01/01/04	7%		12/31/13
31	DUBUQUE	Bernard		X		5%	1%	07/01/88	1%	07/01/03	7%		06/30/13
57	LINN	Bertram		X		5%	1%	01/01/86	1%	07/01/07	7%		06/30/17
77	POLK	Berwick			X	5%			1%	07/01/00	6%		06/30/10
82	SCOTT	Bettendorf		X		5%	1%	01/01/89	1%	07/01/99	7%		06/30/19
61	MADISON	Bevington	91	X		5%	1%	07/01/04	1%	07/01/04	7%		06/30/14
91	WARREN	Bevington	61	X		5%	1%	01/01/08	1%	07/01/04	7%	12/31/17	06/30/14
82	SCOTT	Big Rock			X	5%	1%	01/01/89	1%	07/01/99	7%		06/30/19
89	VAN BUREN	Birmingham		X		5%			1%	01/01/05	6%		12/31/14
40	HAMILTON	Blairsburg		X		5%	1%	07/01/02	1%	07/01/04	7%		06/30/14

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6	BENTON	Blairstown		X		5%	1%	07/01/08	1%	07/01/04	7%		06/30/22
90	WAPELLO	Blakesburg		X		5%	1%	07/01/98	1%	07/01/04	7%	12/31/13	06/30/14
73	PAGE	Blanchard		X		5%	1%	01/01/96	1%	01/01/01	7%		12/31/10
67	MONONA	Blencoe		X		5%	1%	07/01/90	1%	10/01/99	7%		09/30/09
87	TAYLOR	Blockton		X		5%			1%	01/01/04	6%		12/31/13
26	DAVIS	* Bloomfield		X		5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
82	SCOTT	Blue Grass		X		5%	1%	01/01/89	1%	07/01/99	7%		06/30/19
96	WINNESHIEK	Bluffton			X	5%	1%	07/01/91	1%	07/01/01	7%		06/30/11
46	HUMBOLDT	Bode		X		5%	1%	07/01/01	1%	07/01/05	7%	06/30/11	06/30/15
98	WORTH	Bolan			X	5%	1%	07/01/97	1%	07/01/04	7%		06/30/14
89	VAN BUREN	Bonaparte		X		5%	1%	07/01/03	1%	01/01/05	7%		12/31/14
77	POLK	Bondurant		X		5%			1%	07/01/00	6%		06/30/10
8	BOONE	* Boone		X		5%	1%	07/01/90	1%	01/01/04	7%		12/31/13
25	DALLAS	Booneville			X	5%			1%	01/01/04	6%		12/31/13
25	DALLAS	Bouton		X		5%			1%	01/01/04	6%		12/31/13
8	BOONE	Boxholm		X		5%	1%	01/01/91	1%	01/01/04	7%		12/31/13
84	SIOUX	Boyden		X		5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
73	PAGE	Braddyville		X		5%	1%	01/01/96	1%	01/01/01	7%		12/31/10
35	FRANKLIN	Bradford			X	5%	1%	10/01/96	1%	01/01/04	7%		12/31/13
46	HUMBOLDT	Bradgate		X		5%	1%	07/01/01	1%	07/01/05	7%	06/30/11	06/30/15
10	BUCHANAN	Brandon		X		5%	1%	01/01/01	1%	07/01/03	7%		12/31/22
5	AUDUBON	Brayton		X		5%	1%	01/01/99	1%	07/01/04	7%		12/31/22
4	APPANOOSE	Brazil			X	5%	1%	07/01/04	1%	07/01/04	7%	06/30/13	06/30/14
14	CARROLL	Breda		X		5%	1%	01/01/03	1%	01/01/06	7%		12/31/15
1	ADAIR	Bridgewater		X		5%	1%	07/01/05	1%	07/01/04	7%	06/30/12	06/30/14
92	WASHINGTON	Brighton		X		5%	1%	07/01/02	1%	01/01/05	7%	06/30/12	12/31/14
12	BUTLER	Bristow		X		5%	1%	01/01/97	1%	07/01/04	7%		12/31/22
41	HANCOCK	Britt		X		5%	1%	01/01/97	1%	07/01/03	7%		06/30/13
97	WOODBURY	Bronson		X		5%	1%	01/01/87	1%	10/01/98	7%		12/31/18
79	POWESHIEK	Brooklyn		X		5%	1%	07/01/07	1%	01/01/03	7%	06/30/27	12/31/12
2	ADAMS	Brooks			X	5%	1%	07/01/07	1%	07/01/03	7%		06/30/13
75	PLYMOUTH	Brunsville		X		5%	1%	01/01/02	1%	07/01/04	7%	12/31/16	12/31/22
23	CLINTON	Bryant			X	5%	1%	01/01/90	1%	07/01/01	7%		06/30/11
24	CRAWFORD	Buck Grove		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
42	HARDIN	Buckeye		X		5%	1%	04/01/96	1%	07/01/04	7%		12/31/22

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86	TAMA	Buckingham			X	5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
82	SCOTT	Buffalo		X		5%	1%	01/01/89	1%	07/01/99	7%		06/30/19
95	WINNEBAGO	Buffalo Center		X		5%	1%	10/01/99	1%	07/01/04	7%		06/30/14
17	CERRO GORDO	Burchinal			X	5%	1%	01/01/93	1%	07/01/03	7%		06/30/13
29	DES MOINES	* Burlington		X		5%	1%	10/01/94	1%	04/01/99	7%	12/31/12	06/30/19
94	WEBSTER	Burnside			X	5%	0.5%	01/01/01	0.5%	07/01/99	6.0%	06/30/09	06/30/09
96	WINNESHIEK	Burr Oak			X	5%	1%	07/01/91	1%	07/01/01	7%		06/30/11
55	KOSSUTH	Burt		X		5%	1%	07/01/99	1%	01/01/04	7%		12/31/22
63	MARION	Bussey		X		5%	1%	01/01/03	1%	07/01/04	7%	12/31/12	06/30/14
23	CLINTON	Calamus		X		5%	1%	10/01/89	1%	07/01/01	7%		06/30/11
43	HARRISON	California Junction			X	5%	1%	01/01/03	1%	01/01/04	7%		12/31/13
94	WEBSTER	Callender		X		5%	0.5%	01/01/01	0.5%	07/01/99	6.0%	06/30/09	06/30/09
96	WINNESHIEK	Calmar		X		5%	1%	07/01/91	1%	07/01/01	7%		06/30/11
71	O'BRIEN	Calumet		X		5%	1%	01/01/96	1%	01/01/04	7%		12/31/13
23	CLINTON	Camanche		X		5%	1%	10/01/89	1%	07/01/01	7%		06/30/11
93	WAYNE	Cambria			X	5%	1%	01/01/08	1%	01/01/04	7%	12/31/27	12/31/13
85	STORY	Cambridge		X		5%	1%	07/01/87	1%	07/01/03	7%		06/30/13
49	JACKSON	Canton			X	5%	1%	01/01/95	1%	07/01/02	7%		06/30/22
89	VAN BUREN	Cantril		X		5%	1%	07/01/03	1%	01/01/05	7%		12/31/14
2	ADAMS	Carbon		X		5%	1%	07/01/07	1%	07/01/03	7%		06/30/13
77	POLK	Carlisle	91	X		5%			1%	07/01/00	6%		06/30/10
91	WARREN	Carlisle	77	X		5%			1%	07/01/04	6%		06/30/14
84	SIOUX	Carmel			X	5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
81	SAC	Carnarvon			X	5%	1%	01/01/06	1%	01/01/04	7%		12/31/13
66	MITCHELL	Carpenter		X		5%	1%	01/01/95	1%	07/01/03	7%		06/30/13
14	CARROLL	* Carroll		X		5%	1%	01/01/04	1%	01/01/06	7%		12/31/15
78	POTTAWATTAMIE	Carson		X		5%	1%	01/01/95	1%	07/01/02	7%		06/30/12
78	POTTAWATTAMIE	Carter Lake		X		5%	1%	01/01/95	1%	07/01/02	7%		06/30/12
31	DUBUQUE	Cascade	53	X		5%	1%	10/01/89	1%	07/01/03	7%		06/30/13
53	JONES	Cascade	31	X		5%	1%	04/01/95	1%	01/01/02	7%		12/31/21
1	ADAIR	Casey	39	X		5%	1%	07/01/05	1%	07/01/04	7%	06/30/12	06/30/14
39	GUTHRIE	Casey	1	X		5%	1%	01/01/04	1%	01/01/06	7%		12/31/15
96	WINNESHIEK	Castalia		X		5%	1%	07/01/91	1%	07/01/01	7%		06/30/11
67	MONONA	Castana		X		5%	1%	07/01/90	1%	10/01/99	7%		09/30/09
62	MAHASKA	Cedar			X	5%	1%	04/01/95	1%	01/01/02	7%		12/31/11

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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

BE SURE TO CHECK EFFECTIVE DATES

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Eff. Date	SILO Rate	SILO Eff. Date	Total Rate	LOST Sunset Date	SILO Sunset Date
16	CEDAR	Cedar Bluff			X	5%	1%	07/01/06	1%	07/01/04	7%		06/30/14
7	BLACK HAWK	Cedar Falls		X		5%	1%	04/01/91	1%	10/01/99	7%	12/31/10	12/31/19
57	LINN	* Cedar Rapids		X		5%			1%	07/01/07	6%		06/30/17
53	JONES	Center Junction		X		5%	1%	04/01/95	1%	01/01/02	7%		12/31/21
57	LINN	Center Point		X		5%			1%	07/01/07	6%		06/30/17
4	APPANOOSE	* Centerville		X		5%	1%	07/01/03	1%	07/01/04	7%	06/30/13	06/30/14
57	LINN	Central City		X		5%	1%	01/01/04	1%	07/01/07	7%	12/31/13	06/30/17
31	DUBUQUE	Centralia		X		5%	1%	04/01/88	1%	07/01/03	7%		06/30/13
35	FRANKLIN	Chapin			X	5%	1%	10/01/96	1%	01/01/04	7%		12/31/13
59	LUCAS	* Chariton		X		5%	1%	04/01/98	1%	07/01/04	7%		06/30/14
34	FLOYD	* Charles City		X		5%	1%	10/01/97	1%	07/01/03	7%	12/31/12	06/30/13
23	CLINTON	Charlotte		X		5%	1%	01/01/90	1%	07/01/01	7%		06/30/11
24	CRAWFORD	Charter Oak		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
84	SIOUX	Chatsworth		X		5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
86	TAMA	Chelsea		X		5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
18	CHEROKEE	* Cherokee		X		5%	1%	01/01/02	1%	07/01/04	7%		06/30/14
45	HOWARD	Chester		X		5%	1%	01/01/94	1%	01/01/04	7%		12/31/13
90	WAPELLO	Chillicothe		X		5%	1%	01/01/02	1%	07/01/04	7%	12/31/13	06/30/14
3	ALLAMAKEE	Churchtown			X	5%	1%	10/01/97	1%	07/01/02	7%	12/31/14	06/30/12
37	GREENE	Churdan		X		5%	1%	07/01/03	1%	07/01/04	7%	06/30/13	06/30/14
4	APPANOOSE	Cincinnati		X		5%	1%	07/01/02	1%	07/01/04	7%	06/30/12	06/30/14
94	WEBSTER	Clare		X		5%	0.5%	01/01/01	0.5%	07/01/99	6.0%	06/30/09	06/30/09
16	CEDAR	Clarence		X		5%	1%	07/01/06	1%	07/01/04	7%		06/30/14
73	PAGE	* Clarinda		X		5%	1%	07/01/96	1%	01/01/01	7%		12/31/10
99	WRIGHT	* Clarion		X		5%	1%	07/01/01	1%	07/01/04	7%	06/30/11	06/30/22
12	BUTLER	Clarksville		X		5%	1%	01/01/00	1%	07/01/04	7%		12/31/22
22	CLAYTON	Clayton		X		5%	1%	07/01/05	1%	01/01/04	7%		12/31/13
17	CERRO GORDO	Clear Lake		X		5%	1%	07/01/92	1%	07/01/03	7%		06/30/13
80	RINGGOLD	Clearfield	87	X		5%			1%	01/01/04	6%		12/31/13
87	TAYLOR	Clearfield	80	X		5%	1%	07/01/01	1%	01/01/04	7%	12/31/11	12/31/13
18	CHEROKEE	Cleghorn		X		5%	1%	07/01/96	1%	07/01/04	7%		06/30/14
64	MARSHALL	Clemons		X		5%	1%	07/01/00	1%	07/01/04	7%		12/31/22
33	FAYETTE	Clermont		X		5%	1%	01/01/95	1%	07/01/03	7%	12/31/14	12/31/22
97	WOODBURY	Climbing Hill			X	5%	1%	10/01/88	1%	10/01/98	7%		12/31/18
23	CLINTON	* Clinton		X		5%	1%	10/01/89	1%	07/01/01	7%		06/30/11

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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93	WAYNE	Clio		X		5%	1%	01/01/08	1%	01/01/04	7%	12/31/27	12/31/13
25	DALLAS	Clive	77	X		5%			1%	01/01/04	6%		12/31/13
77	POLK	Clive	25	X		5%			1%	07/01/00	6%		06/30/10
86	TAMA	Clutier		X		5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
94	WEBSTER	Coalville			X	5%	0.5%	01/01/01	0.5%	07/01/99	6.0%	06/30/09	06/30/09
69	MONTGOMERY	Coburg		X		5%	1%	01/01/96	1%	07/01/00	7%		06/30/10
57	LINN	Coggon		X		5%	1%	01/01/04	1%	07/01/07	7%		06/30/17
73	PAGE	Coin		X		5%	1%	01/01/96	1%	01/01/01	7%		12/31/10
28	DELAWARE	Colesburg		X		5%	1%	10/01/94	1%	01/01/04	7%	12/31/19	12/31/13
50	JASPER	Colfax		X		5%	1%	07/01/04	1%	01/01/04	7%	06/30/09	12/31/13
73	PAGE	College Springs		X		5%	1%	01/01/96	1%	01/01/01	7%		12/31/10
85	STORY	Collins		X		5%	1%	07/01/87	1%	07/01/03	7%		06/30/13
85	STORY	Colo		X		5%	1%	07/01/87	1%	07/01/03	7%		06/30/13
63	MARION	Columbia			X	5%	1%	01/01/04	1%	07/01/04	7%		06/30/14
58	LOUISA	Columbus City		X		5%	1%	07/01/07	1%	07/01/04	7%		06/30/14
58	LOUISA	Columbus Junction		X		5%	1%	07/01/07	1%	07/01/04	7%	12/31/22	06/30/14
34	FLOYD	Colwell		X		5%	1%	10/01/97	1%	07/01/03	7%		06/30/13
70	MUSCATINE	Conesville		X		5%	1%	07/01/94	1%	07/01/00	7%		12/31/20
38	GRUNDY	Conrad		X		5%	1%	01/01/04	1%	07/01/04	7%		12/31/22
48	IOWA	Conroy			X	5%	1%	04/01/95	1%	01/01/06	7%		12/31/15
87	TAYLOR	Conway		X		5%	1%	01/01/04	1%	01/01/04	7%		12/31/13
14	CARROLL	Coon Rapids	39	X		5%	1%	01/01/03	1%	01/01/06	7%		12/31/15
39	GUTHRIE	Coon Rapids	14	X		5%			1%	01/01/06	6%		12/31/15
37	GREENE	Cooper			X	5%	1%	01/01/07	1%	07/01/04	7%	12/31/16	06/30/14
44	HENRY	Coppock	51, 92	X		5%	1%	10/01/95	1%	07/01/05	7%	12/31/15	06/30/22
51	JEFFERSON	Coppock	44, 92	X		5%			1%	01/01/06	6%		12/31/15
92	WASHINGTON	Coppock	44, 51	X		5%	1%	07/01/02	1%	01/01/05	7%		12/31/14
52	JOHNSON	Coralville		X		5%			1%	07/01/07	6%		06/30/17
83	SHELBY	Corley			X	5%	1%	07/01/05	1%	01/01/99	7%		12/31/18
2	ADAMS	* Corning		X		5%	1%	07/01/07	1%	07/01/03	7%		06/30/13
97	WOODBURY	Correctionville		X		5%	1%	10/01/88	1%	10/01/98	7%		12/31/18
41	HANCOCK	Corwith		X		5%	1%	01/01/96	1%	07/01/03	7%		06/30/13
93	WAYNE	* Corydon		X		5%	1%	01/01/08	1%	01/01/04	7%	12/31/27	12/31/13
52	JOHNSON	Cosgrove			X	5%			1%	07/01/07	6%		06/30/17
58	LOUISA	Cotter		X		5%	1%	07/01/07	1%	07/01/04	7%		06/30/14

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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35	FRANKLIN	Coulter		X		5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
78	POTTAWATTAMIE	* Council Bluffs		X		5%	1%	04/01/90	1%	07/01/02	7%		06/30/12
75	PLYMOUTH	Craig		X		5%	1%	01/01/02	1%	07/01/04	7%	12/31/16	12/31/22
70	MUSCATINE	Cranston			X	5%	1%	01/01/95	1%	07/01/00	7%		12/31/20
92	WASHINGTON	Crawfordsville		X		5%	1%	07/01/02	1%	01/01/05	7%	06/30/12	12/31/14
78	POTTAWATTAMIE	Crescent		X		5%	1%	01/01/95	1%	07/01/02	7%		06/30/12
45	HOWARD	* Cresco		X		5%	1%	01/01/94	1%	01/01/04	7%		12/31/13
88	UNION	* Creston		X		5%	1%	07/01/05	1%	07/01/02	7%		06/30/12
88	UNION	Cromwell		X		5%	1%	07/01/05	1%	07/01/02	7%		06/30/12
56	LEE	Croton			X	5%	1%	01/01/95	1%	01/01/00	7%		12/31/09
41	HANCOCK	Crystal Lake		X		5%	1%	01/01/96	1%	07/01/03	7%		06/30/13
15	CASS	Cumberland		X		5%	1%	01/01/97	1%	01/01/05	7%		12/31/14
91	WARREN	Cumming		X		5%			1%	07/01/04	6%		06/30/14
74	PALO ALTO	Curlew		X		5%	1%	04/01/00	1%	07/01/04	7%		06/30/14
97	WOODBURY	Cushing		X		5%	1%	01/01/87	1%	10/01/98	7%		12/31/18
74	PALO ALTO	Cylinder		X		5%	1%	04/01/00	1%	07/01/04	7%		06/30/14
46	HUMBOLDT	* Dakota City		X		5%	1%	07/01/02	1%	07/01/05	7%	06/30/12	06/30/15
25	DALLAS	Dallas Center		X		5%			1%	01/01/04	6%		12/31/13
37	GREENE	Dana		X		5%	1%	01/01/07	1%	07/01/04	7%	12/31/16	06/30/14
97	WOODBURY	Danbury		X		5%	1%	10/01/88	1%	10/01/98	7%		12/31/18
29	DES MOINES	Danville		X		5%	1%	10/01/94	1%	04/01/99	7%		06/30/19
4	APPANOOSE	Darbyville			X	5%	1%	07/01/04	1%	07/01/04	7%	06/30/13	06/30/14
82	SCOTT	* Davenport		X		5%	1%	01/01/89	1%	07/01/99	7%		06/30/19
27	DECATUR	Davis City		X		5%	1%	01/01/97	1%	01/01/04	7%		12/31/13
25	DALLAS	Dawson		X		5%	1%	01/01/08	1%	01/01/04	7%	12/31/17	12/31/13
94	WEBSTER	Dayton		X		5%	0.5%	01/01/01	0.5%	07/01/99	6.0%	06/30/09	06/30/09
92	WASHINGTON	Daytonville			X	5%	1%	07/01/02	1%	01/01/05	7%		12/31/14
27	DECATUR	Decatur		X		5%	1%	01/01/97	1%	01/01/04	7%		12/31/13
96	WINNESHIEK	* Decorah		X		5%	1%	04/01/91	1%	07/01/01	7%		06/30/11
14	CARROLL	Dedham		X		5%	1%	01/01/03	1%	01/01/06	7%		12/31/15
79	POWESHIEK	Deep River		X		5%	1%	07/01/07	1%	01/01/03	7%	06/30/27	12/31/12
83	SHELBY	Defiance		X		5%	1%	01/01/98	1%	01/01/99	7%		12/31/18
28	DELAWARE	Delaware		X		5%	1%	10/01/94	1%	01/01/04	7%	12/31/19	12/31/13
28	DELAWARE	Delhi		X		5%	1%	10/01/94	1%	01/01/04	7%	12/31/19	12/31/13
23	CLINTON	Delmar		X		5%	1%	10/01/89	1%	07/01/01	7%		06/30/11

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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24	CRAWFORD	Deloit		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
80	RINGGOLD	Delphos		X		5%	1%	07/01/07	1%	01/01/04	7%	06/30/27	12/31/13
54	KEOKUK	Delta		X		5%	1%	07/01/05	1%	07/01/04	7%	06/30/15	06/30/14
24	CRAWFORD	* Denison		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
56	LEE	Denmark			X	5%	1%	01/01/95	1%	01/01/00	7%		12/31/09
9	BREMER	Denver		X		5%	1%	01/01/01	1%	07/01/04	7%		12/31/22
59	LUCAS	Derby		X		5%	1%	04/01/98	1%	07/01/04	7%		06/30/14
77	POLK	* Des Moines		X		5%			1%	07/01/00	6%		06/30/10
25	DALLAS	DeSoto		X		5%			1%	01/01/04	6%		12/31/13
7	BLACK HAWK	Dewar			X	5%	1%	10/01/91	1%	10/01/99	7%	12/31/10	12/31/19
23	CLINTON	DeWitt		X		5%	1%	10/01/89	1%	07/01/01	7%		06/30/11
25	DALLAS	Dexter		X		5%			1%	01/01/04	6%		12/31/13
80	RINGGOLD	Diagonal		X		5%	1%	07/01/07	1%	01/01/04	7%	06/30/27	12/31/13
21	CLAY	Dickens		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
38	GRUNDY	Dike		X		5%	1%	01/01/99	1%	07/01/04	7%		12/31/22
86	TAMA	Dinsdale			X	5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
82	SCOTT	Dixon		X		5%	1%	01/01/89	1%	07/01/99	7%		06/30/19
32	EMMET	Dolliver		X		5%			1%	07/01/99	6%		06/30/19
82	SCOTT	Donahue		X		5%	1%	01/01/89	1%	07/01/99	7%		06/30/19
33	FAYETTE	Donnan			X	5%	1%	07/01/95	1%	07/01/03	7%	12/31/14	12/31/22
56	LEE	Donnellson		X		5%	1%	01/01/95	1%	01/01/00	7%		12/31/09
60	LYON	Doon		X		5%	1%	10/01/96	1%	01/01/04	7%		12/31/13
3	ALLAMAKEE	Dorchester			X	5%	1%	10/01/97	1%	07/01/02	7%	12/31/14	06/30/12
89	VAN BUREN	Douds			X	5%	1%	07/01/03	1%	01/01/05	7%		12/31/14
17	CERRO GORDO	Dougherty		X		5%	1%	07/01/92	1%	07/01/03	7%		06/30/13
24	CRAWFORD	Dow City		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
16	CEDAR	Downey			X	5%	1%	07/01/06	1%	07/01/04	7%		06/30/14
35	FRANKLIN	Dows	99	X		5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
99	WRIGHT	Dows	35	X		5%	1%	01/01/01	1%	07/01/04	7%	12/31/10	06/30/22
26	DAVIS	Drakesville		X		5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
31	DUBUQUE	* Dubuque		X		5%	1%	04/01/88	1%	07/01/03	7%		06/30/13
12	BUTLER	Dumont		X		5%	1%	01/01/97	1%	07/01/04	7%		12/31/22
64	MARSHALL	Dunbar			X	5%	1%	07/01/00	1%	07/01/04	7%	06/30/15	12/31/22
41	HANCOCK	Duncan			X	5%	1%	07/01/98	1%	07/01/03	7%		06/30/13
94	WEBSTER	Duncombe		X		5%	0.5%	01/01/01	0.5%	07/01/99	6.0%	06/30/09	06/30/09

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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28	DELAWARE	Dundee		X		5%	1%	04/01/95	1%	01/01/04	7%	12/31/19	12/31/13
7	BLACK HAWK	Dunkerton		X		5%	1%	10/01/91	1%	10/01/99	7%	12/31/10	12/31/19
43	HARRISON	Dunlap		X		5%	1%	10/01/97	1%	01/01/04	7%		12/31/13
31	DUBUQUE	Durango		X		5%			1%	07/01/03	6%		06/30/13
16	CEDAR	Durant	70, 82	X		5%	1%	07/01/06	1%	07/01/04	7%		06/30/14
70	MUSCATINE	Durant	16, 82	X		5%	1%	07/01/04	1%	07/01/00	7%	06/30/09	12/31/20
82	SCOTT	Durant	16, 70	X		5%	1%	04/01/97	1%	07/01/99	7%		06/30/19
28	DELAWARE	Dyersville	31	X		5%	1%	04/01/95	1%	01/01/04	7%		12/31/13
31	DUBUQUE	Dyersville	28	X		5%	1%	10/01/89	1%	07/01/03	7%		06/30/13
86	TAMA	Dysart		X		5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
7	BLACK HAWK	Eagle Center			X	5%	1%	10/01/91	1%	10/01/99	7%	12/31/10	12/31/19
99	WRIGHT	Eagle Grove		X		5%	1%	01/01/06	1%	07/01/04	7%		06/30/22
61	MADISON	Earlham		X		5%	1%	07/01/04	1%	07/01/04	7%	06/30/24	06/30/14
83	SHELBY	Earling		X		5%	1%	01/01/98	1%	01/01/99	7%		12/31/18
28	DELAWARE	Earlville		X		5%	1%	10/01/94	1%	01/01/04	7%	12/31/19	12/31/13
81	SAC	Early		X		5%	1%	01/01/06	1%	01/01/04	7%		12/31/13
48	IOWA	East Amana			X	5%	1%	04/01/95	1%	01/01/06	7%		12/31/15
61	MADISON	East Peru		X		5%	1%	07/01/04	1%	07/01/04	7%		06/30/14
62	MAHASKA	Eddyville	68, 90	X		5%	1%	10/01/95	1%	01/01/02	7%		12/31/11
68	MONROE	Eddyville	62, 90	X		5%	1%	01/01/04	1%	07/01/04	7%		06/30/14
90	WAPELLO	Eddyville	62, 68	X		5%	1%	07/01/98	1%	07/01/04	7%	12/31/13	06/30/14
22	CLAYTON	Edgewood	28	X		5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
28	DELAWARE	Edgewood	22	X		5%	1%	04/01/96	1%	01/01/04	7%		12/31/13
60	LYON	Edna			X	5%	1%	10/01/96	1%	01/01/04	7%		12/31/13
86	TAMA	Elberon		X		5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
90	WAPELLO	Eldon		X		5%	1%	07/01/98	1%	07/01/04	7%	12/31/13	06/30/14
42	HARDIN	* Eldora		X		5%	1%	04/01/96	1%	07/01/04	7%		12/31/22
33	FAYETTE	Eldorado			X	5%	1%	07/01/95	1%	07/01/03	7%	12/31/14	12/31/22
82	SCOTT	Eldridge		X		5%	1%	01/01/89	1%	07/01/99	7%		06/30/19
33	FAYETTE	Elgin		X		5%	1%	01/01/95	1%	07/01/03	7%	12/31/14	12/31/22
83	SHELBY	Elk Horn		X		5%	1%	01/01/98	1%	01/01/99	7%		12/31/18
7	BLACK HAWK	Elk Run Heights		X		5%	1%	04/01/91	1%	10/01/99	7%	12/31/10	12/31/19
22	CLAYTON	* Elkader		X		5%	1%	04/01/94	1%	01/01/04	7%		12/31/13
77	POLK	Elkhart		X		5%			1%	07/01/00	6%		06/30/10
22	CLAYTON	Elkport		X		5%	1%	10/01/94	1%	01/01/04	7%		12/31/13

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Eff. Date	SILO Rate	SILO Eff. Date	Total Rate	LOST Sunset Date	SILO Sunset Date
69	MONTGOMERY	Elliott		X		5%	1%	01/01/96	1%	07/01/00	7%		06/30/10
80	RINGGOLD	Ellston		X		5%	1%	07/01/07	1%	01/01/04	7%	06/30/27	12/31/13
40	HAMILTON	Ellsworth		X		5%	1%	07/01/02	1%	07/01/04	7%		06/30/14
45	HOWARD	Elma		X		5%	1%	07/01/94	1%	01/01/04	7%		12/31/13
23	CLINTON	Elvira			X	5%	1%	01/01/90	1%	07/01/01	7%		06/30/11
23	CLINTON	Elwood			X	5%	1%	01/01/90	1%	07/01/01	7%		06/30/11
57	LINN	Ely		X		5%		01/01/04	1%	07/01/07	6%	12/31/05	06/30/17
49	JACKSON	Emeline			X	5%	1%	01/01/95	1%	07/01/02	7%		06/30/22
65	MILLS	Emerson		X		5%	1%	01/01/96	1%	01/01/04	7%		12/31/13
74	PALO ALTO	* Emmetsburg		X		5%	1%	07/01/00	1%	07/01/04	7%		06/30/14
31	DUBUQUE	Epworth		X		5%	1%	07/01/88	1%	07/01/03	7%		06/30/13
73	PAGE	Essex		X		5%	1%	01/01/96	1%	01/01/01	7%		12/31/10
32	EMMET	* Estherville		X		5%			1%	07/01/99	6%		06/30/19
62	MAHASKA	Evans			X	5%	1%	04/01/95	1%	01/01/02	7%		12/31/11
7	BLACK HAWK	Evansdale		X		5%	1%	04/01/91	1%	10/01/99	7%	12/31/10	12/31/19
21	CLAY	Everly		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
5	AUDUBON	Exira		X		5%	1%	01/01/03	1%	07/01/04	7%		12/31/22
4	APPANOOSE	Exline		X		5%	1%	07/01/02	1%	07/01/04	7%		06/30/14
10	BUCHANAN	Fairbank	33	X		5%	1%	10/01/98	1%	07/01/03	7%		12/31/22
33	FAYETTE	Fairbank	10	X		5%	1%	01/01/00	1%	07/01/03	7%	12/31/14	12/31/22
57	LINN	Fairfax		X		5%		01/01/04	1%	07/01/07	6%	12/31/05	06/30/17
51	JEFFERSON	* Fairfield		X		5%	1%	04/01/99	1%	01/01/06	7%	06/30/09	12/31/15
70	MUSCATINE	Fairport			X	5%	1%	01/01/95	1%	07/01/00	7%		12/31/20
31	DUBUQUE	Farley		X		5%	1%	07/01/88	1%	07/01/03	7%		06/30/13
37	GREENE	Farlin			X	5%	1%	01/01/07	1%	07/01/04	7%	12/31/16	06/30/14
22	CLAYTON	Farmersburg		X		5%	1%	10/01/94	1%	01/01/04	7%		12/31/13
89	VAN BUREN	Farmington		X		5%	1%	07/01/03	1%	01/01/05	7%		12/31/14
13	CALHOUN	Farnhamville	94	X		5%	1%	07/01/08	1%	07/01/04	7%		06/30/14
94	WEBSTER	Farnhamville	13	X		5%			0.5%	07/01/99	5.5%		06/30/09
36	FREMONT	Farragut		X		5%	1%	01/01/96	1%	01/01/01	7%		12/31/10
77	POLK	Farrar			X	5%			1%	07/01/00	6%		06/30/10
90	WAPELLO	Farson			X	5%	1%	07/01/98	1%	07/01/04	7%	12/31/13	06/30/14
33	FAYETTE	Fayette		X		5%	1%	07/01/95	1%	07/01/03	7%	12/31/14	12/31/22
55	KOSSUTH	Fenton		X		5%	1%	07/01/99	1%	01/01/04	7%		12/31/22
64	MARSHALL	Ferguson		X		5%	1%	04/01/00	1%	07/01/04	7%		12/31/22

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85	STORY	Fernald			X	5%	1%	07/01/87	1%	07/01/03	7%		06/30/13
98	WORTH	Fertile		X		5%	1%	01/01/97	1%	07/01/04	7%		06/30/14
96	WINNESHIEK	Festina			X	5%	1%	07/01/91	1%	07/01/01	7%		06/30/11
7	BLACK HAWK	Finchford			X	5%	1%	10/01/91	1%	10/01/99	7%	12/31/10	12/31/19
26	DAVIS	Floris		X		5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
34	FLOYD	Floyd		X		5%	1%	10/01/96	1%	07/01/03	7%		06/30/13
23	CLINTON	Folletts			X	5%	1%	01/01/90	1%	07/01/01	7%		06/30/11
76	POCAHONTAS	Fonda		X		5%	1%	07/01/01	1%	07/01/04	7%		06/30/14
1	ADAIR	Fontanelle		X		5%	1%	07/01/05	1%	07/01/04	7%	06/30/12	06/30/14
41	HANCOCK	Forest City	95	X		5%			1%	07/01/03	6%		06/30/13
95	WINNEBAGO	* Forest City	41	X		5%	1%	10/01/99	1%	07/01/04	7%		06/30/14
96	WINNESHIEK	Fort Atkinson		X		5%	1%	07/01/91	1%	07/01/01	7%		06/30/11
94	WEBSTER	* Fort Dodge		X		5%	0.5%	01/01/01	0.5%	07/01/99	6.0%	06/30/09	06/30/09
56	LEE	* Fort Madison		X		5%	1%	10/01/91	1%	01/01/00	7%		12/31/09
21	CLAY	Fostoria		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
56	LEE	Franklin		X		5%	1%	10/01/91	1%	01/01/00	7%		12/31/09
96	WINNESHIEK	Frankville			X	5%	1%	07/01/91	1%	07/01/01	7%		06/30/11
8	BOONE	Fraser		X		5%	1%	01/01/92	1%	01/01/04	7%		12/31/13
19	CHICKASAW	Fredericksburg		X		5%	1%	04/01/97	1%	07/01/03	7%		06/30/13
9	BREMER	Frederika		X		5%	1%	04/01/98	1%	07/01/04	7%	03/31/13	12/31/22
58	LOUISA	Fredonia		X		5%	1%	07/01/07	1%	07/01/04	7%		06/30/14
62	MAHASKA	Fremont		X		5%	1%	04/01/95	1%	01/01/02	7%		12/31/11
22	CLAYTON	Froelich			X	5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
70	MUSCATINE	Fruitland		X		5%	1%	07/01/94	1%	07/01/00	7%	06/30/09	12/31/20
52	JOHNSON	Frytown			X	5%			1%	07/01/07	6%		06/30/17
49	JACKSON	Fulton			X	5%	1%	01/01/95	1%	07/01/02	7%		06/30/22
50	JASPER	Galesburg			X	5%	1%	07/01/06	1%	01/01/04	7%		12/31/13
99	WRIGHT	Galt		X		5%	1%	01/01/01	1%	07/01/04	7%	12/31/10	06/30/22
47	IDA	Galva		X		5%	1%	04/01/97	1%	07/01/04	7%		06/30/14
22	CLAYTON	Garber		X		5%	1%	10/01/94	1%	01/01/04	7%		12/31/13
42	HARDIN	Garden City			X	5%	1%	04/01/96	1%	07/01/04	7%		12/31/22
27	DECATUR	Garden Grove		X		5%	1%	01/01/97	1%	01/01/04	7%		12/31/13
22	CLAYTON	Garnavillo		X		5%	1%	04/01/94	1%	01/01/04	7%		12/31/13
41	HANCOCK	* Garner		X		5%	1%	01/01/96	1%	07/01/03	7%		06/30/13
6	BENTON	Garrison		X		5%	1%	07/01/04	1%	07/01/04	7%		06/30/22

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86	TAMA	Garwin		X		5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
71	O'BRIEN	Gaza			X	5%	1%	01/01/96	1%	01/01/04	7%		12/31/13
35	FRANKLIN	Geneva		X		5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
60	LYON	George		X		5%	1%	10/01/96	1%	01/01/04	7%		12/31/13
68	MONROE	Georgetown			X	5%	1%	01/01/04	1%	07/01/04	7%		06/30/14
71	O'BRIEN	Germantown			X	5%	1%	01/01/96	1%	01/01/04	7%		12/31/13
92	WASHINGTON	Germanville			X	5%	1%	07/01/02	1%	01/01/05	7%		12/31/14
22	CLAYTON	Giard			X	5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
54	KEOKUK	Gibson		X		5%	1%	07/01/05	1%	07/01/04	7%	06/30/15	06/30/14
42	HARDIN	Gifford			X	5%	1%	04/01/96	1%	07/01/04	7%		12/31/22
85	STORY	Gilbert		X		5%	1%	07/01/87	1%	07/01/03	7%		06/30/13
7	BLACK HAWK	Gilbertville		X		5%	1%	10/01/91	1%	10/01/99	7%	12/31/10	12/31/19
21	CLAY	Gillett Grove		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
64	MARSHALL	Gilman		X		5%	1%	07/01/00	1%	07/01/04	7%		12/31/22
46	HUMBOLDT	Gilmore City	76	X		5%	1%	07/01/01	1%	07/01/05	7%	06/30/11	06/30/15
76	POCAHONTAS	Gilmore City	46	X		5%	1%	07/01/01	1%	07/01/04	7%		06/30/14
86	TAMA	Gladbrook		X		5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
65	MILLS	* Glenwood		X		5%	1%	01/01/02	1%	01/01/04	7%		12/31/13
14	CARROLL	Glidden		X		5%	1%	01/01/04	1%	01/01/06	7%		12/31/15
99	WRIGHT	Goldfield		X		5%	1%	01/01/01	1%	07/01/04	7%	12/31/10	06/30/22
41	HANCOCK	Goodell		X		5%	1%	01/01/96	1%	07/01/03	7%		06/30/13
23	CLINTON	Goose Lake		X		5%	1%	10/01/89	1%	07/01/01	7%		06/30/11
94	WEBSTER	Gowrie		X		5%	0.5%	01/01/01	0.5%	07/01/99	6.0%	06/30/09	06/30/09
74	PALO ALTO	Graettinger		X		5%	1%	04/01/00	1%	07/01/04	7%		06/30/14
31	DUBUQUE	Graf		X		5%	1%	07/01/88	1%	07/01/03	7%		06/30/13
98	WORTH	Grafton		X		5%	1%	01/01/97	1%	07/01/04	7%		06/30/14
37	GREENE	Grand Junction		X		5%	1%	01/01/07	1%	07/01/04	7%	12/31/16	06/30/14
23	CLINTON	Grand Mound		X		5%	1%	10/01/89	1%	07/01/01	7%		06/30/11
27	DECATUR	Grand River		X		5%	1%	01/01/97	1%	01/01/04	7%		12/31/13
58	LOUISA	Grandview		X		5%	1%	07/01/07	1%	07/01/04	7%		06/30/14
25	DALLAS	Granger		X		5%			1%	01/01/04	6%		12/31/13
69	MONTGOMERY	Grant		X		5%	1%	04/01/96	1%	07/01/00	7%		06/30/10
84	SIOUX	Granville		X		5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
87	TAYLOR	Gravity		X		5%	1%	07/01/01	1%	01/01/04	7%	12/31/11	12/31/13
5	AUDUBON	Gray		X		5%	1%	01/01/99	1%	07/01/04	7%		12/31/22

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28	DELAWARE	Greeley		X		5%	1%	10/01/94	1%	01/01/04	7%	12/31/19	12/31/13
49	JACKSON	Green Island			X	5%	1%	01/01/95	1%	07/01/02	7%		06/30/22
64	MARSHALL	Green Mountain			X	5%	1%	07/01/00	1%	07/01/04	7%	06/30/15	12/31/22
12	BUTLER	Greene		X		5%	1%	01/01/97	1%	07/01/04	7%		12/31/22
1	ADAIR	* Greenfield		X		5%	1%	01/01/06	1%	07/01/04	7%		06/30/14
21	CLAY	Greenville		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
25	DALLAS	Grimes	77	X		5%			1%	01/01/04	6%		12/31/13
77	POLK	Grimes	25	X		5%			1%	07/01/00	6%		06/30/10
79	POWESHIEK	Grinnell		X		5%	1%	07/01/07	1%	01/01/03	7%	06/30/27	12/31/12
15	CASS	Griswold		X		5%	1%	01/01/97	1%	01/01/05	7%		12/31/14
38	GRUNDY	* Grundy Center		X		5%	1%	01/01/99	1%	07/01/04	7%		12/31/22
32	EMMET	Gruver		X		5%			1%	07/01/99	6%		06/30/19
79	POWESHIEK	Guernsey		X		5%	1%	07/01/07	1%	01/01/03	7%	06/30/27	12/31/12
22	CLAYTON	Gunder			X	5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
39	GUTHRIE	* Guthrie Center		X		5%	1%	01/01/04	1%	01/01/06	7%		12/31/15
22	CLAYTON	Guttenberg		X		5%	1%	10/01/94	1%	01/01/04	7%		12/31/13
14	CARROLL	Halbur		X		5%	1%	01/01/03	1%	01/01/06	7%		12/31/15
53	JONES	Hale			X	5%	1%	10/01/99	1%	01/01/02	7%		12/31/21
36	FREMONT	Hamburg		X		5%	1%	01/01/96	1%	01/01/01	7%		12/31/10
63	MARION	Hamilton		X		5%	1%	01/01/03	1%	07/01/04	7%		06/30/14
35	FRANKLIN	* Hampton		X		5%	1%	10/01/96	1%	01/01/04	7%		12/31/13
78	POTTAWATTAMIE	Hancock		X		5%	1%	01/01/95	1%	07/01/02	7%		06/30/12
98	WORTH	Hanlontown		X		5%	1%	01/01/97	1%	07/01/04	7%		06/30/14
35	FRANKLIN	Hansell		X		5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
94	WEBSTER	Harcourt		X		5%	0.5%	01/01/01	0.5%	07/01/99	6.0%	06/30/09	06/30/09
46	HUMBOLDT	Hardy		X		5%	1%	07/01/01	1%	07/01/05	7%	06/30/11	06/30/15
83	SHELBY	* Harlan		X		5%	1%	07/01/05	1%	01/01/99	7%		12/31/18
54	KEOKUK	Harper		X		5%	1%	07/01/07	1%	07/01/04	7%	06/30/17	06/30/14
3	ALLAMAKEE	Harpers Ferry		X		5%	1%	01/01/95	1%	07/01/02	7%	12/31/14	06/30/12
72	OSCEOLA	Harris		X		5%			1%	01/01/04	6%		12/31/13
91	WARREN	Hartford		X		5%			1%	07/01/04	6%		06/30/14
71	O'BRIEN	Hartley		X		5%	1%	07/01/98	1%	01/01/04	7%		12/31/13
79	POWESHIEK	Hartwick		X		5%	1%	07/01/07	1%	01/01/03	7%	06/30/27	12/31/12
63	MARION	Harvey		X		5%	1%	01/01/02	1%	07/01/04	7%	12/31/11	06/30/14
92	WASHINGTON	Haskens			X	5%	1%	07/01/02	1%	01/01/05	7%		12/31/14

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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

BE SURE TO CHECK EFFECTIVE DATES

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Eff. Date	SILO Rate	SILO Eff. Date	Total Rate	LOST Sunset Date	SILO Sunset Date
65	MILLS	Hastings		X		5%	1%	01/01/07	1%	01/01/04	7%		12/31/13
76	POCAHONTAS	Havelock		X		5%	1%	07/01/01	1%	07/01/04	7%		06/30/14
86	TAMA	Haven			X	5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
64	MARSHALL	Haverhill		X		5%	1%	07/01/00	1%	07/01/04	7%		12/31/22
84	SIOUX	Hawarden		X		5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
33	FAYETTE	Hawkeye		X		5%	1%	01/01/95	1%	07/01/03	7%	12/31/14	12/31/22
54	KEOKUK	Hayesville		X		5%	1%	07/01/05	1%	07/01/04	7%	06/30/15	06/30/14
41	HANCOCK	Hayfield			X	5%	1%	07/01/98	1%	07/01/03	7%		06/30/13
10	BUCHANAN	Hazleton		X		5%	1%	10/01/98	1%	07/01/03	7%		12/31/22
54	KEOKUK	Hedrick		X		5%	1%	07/01/05	1%	07/01/04	7%	06/30/15	06/30/14
65	MILLS	Henderson		X		5%	1%	01/01/96	1%	01/01/04	7%		12/31/13
73	PAGE	Hepburn		X		5%	1%	07/01/96	1%	01/01/01	7%		12/31/10
96	WINNESHIEK	Hesper			X	5%	1%	07/01/91	1%	07/01/01	7%		06/30/11
57	LINN	Hiawatha		X		5%			1%	07/01/07	6%		06/30/17
48	IOWA	High Amana			X	5%	1%	04/01/95	1%	01/01/06	7%		12/31/15
90	WAPELLO	Highland Center			X	5%	1%	07/01/98	1%	07/01/04	7%	12/31/13	06/30/14
96	WINNESHIEK	Highlandville			X	5%	1%	07/01/91	1%	07/01/01	7%		06/30/11
52	JOHNSON	Hills		X		5%			1%	07/01/07	6%		06/30/17
44	HENRY	Hillsboro		X		5%	1%	10/01/95	1%	07/01/05	7%	12/31/15	06/30/22
75	PLYMOUTH	Hinton		X		5%	1%	10/01/98	1%	07/01/04	7%		12/31/22
68	MONROE	Hiteman			X	5%	1%	01/01/04	1%	07/01/04	7%		06/30/14
38	GRUNDY	Holland		X		5%	1%	01/01/99	1%	07/01/04	7%		12/31/22
97	WOODBURY	Holly Springs			X	5%	1%	10/01/88	1%	10/01/98	7%		12/31/18
99	WRIGHT	Holmes			X	5%	1%	01/01/01	1%	07/01/04	7%	12/31/10	06/30/22
47	IDA	Holstein		X		5%			1%	07/01/04	6%		06/30/14
31	DUBUQUE	Holy Cross		X		5%	1%	04/01/88	1%	07/01/03	7%		06/30/13
48	IOWA	Homestead			X	5%	1%	04/01/95	1%	01/01/06	7%		12/31/15
78	POTTAWATTAMIE	Honey Creek			X	5%	1%	04/01/95	1%	07/01/02	7%		06/30/12
20	CLARKE	Hopeville			X	5%		04/01/00	1%	07/01/04	6%	12/31/07	06/30/14
28	DELAWARE	Hopkinton		X		5%	1%	04/01/95	1%	01/01/04	7%	12/31/19	12/31/13
97	WOODBURY	Hornick		X		5%	1%	10/01/88	1%	10/01/98	7%		12/31/18
84	SIOUX	Hospers		X		5%	1%	07/01/96	1%	01/01/04	7%		12/31/13
56	LEE	Houghton		X		5%	1%	01/01/95	1%	01/01/00	7%		12/31/09
42	HARDIN	Hubbard		X		5%	1%	04/01/96	1%	07/01/04	7%		12/31/22
7	BLACK HAWK	Hudson		X		5%	1%	04/01/91	1%	10/01/99	7%	12/31/10	12/31/19

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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84	SIoux	Hull		X		5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
46	HUMBOLDT	Humboldt		X		5%	1%	07/01/02	1%	07/01/05	7%	06/30/12	06/30/15
93	WAYNE	Humeston		X		5%	1%	01/01/08	1%	01/01/04	7%	12/31/27	12/31/13
49	JACKSON	Hurstville			X	5%	1%	01/01/95	1%	07/01/02	7%		06/30/22
41	HANCOCK	Hutchins			X	5%	1%	07/01/98	1%	07/01/03	7%		06/30/13
85	STORY	Huxley		X		5%	1%	01/01/87	1%	07/01/03	7%		06/30/13
4	APPANOOSE	Iconium	68		X	5%	1%	07/01/04	1%	07/01/04	7%	06/30/13	06/30/14
68	MONROE	Iconium	4		X	5%	1%	01/01/04	1%	07/01/04	7%		06/30/14
47	IDA	* Ida Grove		X		5%			1%	07/01/04	6%		06/30/14
36	FREMONT	Imogene		X		5%	1%	01/01/96	1%	01/01/01	7%		12/31/10
10	BUCHANAN	* Independence		X		5%	1%	07/01/03	1%	07/01/03	7%		12/31/22
91	WARREN	* Indianola		X		5%			1%	07/01/04	6%		06/30/14
60	LYON	Inwood		X		5%	1%	10/01/96	1%	01/01/04	7%		12/31/13
19	CHICKASAW	Ionia		X		5%	1%	04/01/97	1%	07/01/03	7%		06/30/13
85	STORY	Iowa Center			X	5%	1%	07/01/87	1%	07/01/03	7%		06/30/13
52	JOHNSON	* Iowa City		X		5%			1%	07/01/07	6%		06/30/17
42	HARDIN	Iowa Falls		X		5%	1%	04/01/96	1%	07/01/04	7%		12/31/22
50	JASPER	Ira			X	5%	1%	07/01/06	1%	01/01/04	7%		12/31/13
84	SIoux	Ireton		X		5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
6	BENTON	Irving	86		X	5%	1%	07/01/08	1%	07/01/04	7%		06/30/22
86	TAMA	Irving	6		X	5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
55	KOSSUTH	Irvington			X	5%	1%	10/01/99	1%	01/01/04	7%	06/30/14	12/31/22
83	SHELBY	Irwin		X		5%	1%	01/01/98	1%	01/01/99	7%		12/31/18
38	GRUNDY	Ivester			X	5%	1%	10/01/99	1%	07/01/04	7%		12/31/22
96	WINNESHIEK	Jackson Junction		X		5%	1%	07/01/91	1%	07/01/01	7%		06/30/11
83	SHELBY	Jacksonville			X	5%	1%	07/01/05	1%	01/01/99	7%		12/31/18
39	GUTHRIE	Jamaica		X		5%	1%	01/01/04	1%	01/01/06	7%		12/31/15
7	BLACK HAWK	Janesville	9	X		5%	1%	10/01/91	1%	10/01/99	7%	12/31/12	12/31/19
9	BREMER	Janesville	7	X		5%	1%	01/01/01	1%	07/01/04	7%		12/31/22
37	GREENE	* Jefferson		X		5%	1%	01/01/07	1%	07/01/04	7%	12/31/16	06/30/14
19	CHICKASAW	Jerico			X	5%	1%	04/01/97	1%	07/01/03	7%		06/30/13
4	APPANOOSE	Jerome			X	5%	1%	07/01/04	1%	07/01/04	7%	06/30/13	06/30/14
7	BLACK HAWK	Jesup	10	X		5%			1%	10/01/99	6%		12/31/19
10	BUCHANAN	Jesup	7	X		5%	1%	10/01/98	1%	07/01/03	7%		12/31/22
40	HAMILTON	Jewell		X		5%	1%	07/01/02	1%	07/01/04	7%		06/30/14

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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52	JOHNSON	Joetown			X	5%			1%	07/01/07	6%		06/30/17
77	POLK	Johnston		X		5%			1%	07/01/00	6%		06/30/10
98	WORTH	Joice		X		5%	1%	01/01/97	1%	07/01/04	7%		06/30/14
13	CALHOUN	Jolley		X		5%	1%	07/01/08	1%	07/01/04	7%		06/30/14
94	WEBSTER	Kalo			X	5%	0.5%	01/01/01	0.5%	07/01/99	6.0%	06/30/09	06/30/09
92	WASHINGTON	Kalona		X		5%	1%	07/01/02	1%	01/01/05	7%		12/31/14
40	HAMILTON	Kamrar		X		5%	1%	07/01/02	1%	07/01/04	7%		06/30/14
41	HANCOCK	Kanawha		X		5%	1%	01/01/96	1%	07/01/03	7%		06/30/13
80	RINGGOLD	Kellerton		X		5%	1%	07/01/07	1%	01/01/04	7%	06/30/27	12/31/13
85	STORY	Kelley		X		5%	1%	07/01/87	1%	07/01/03	7%		06/30/13
50	JASPER	Kellogg		X		5%	1%	07/01/04	1%	01/01/04	7%	06/30/09	12/31/13
96	WINNESHIEK	Kendallville			X	5%	1%	07/01/91	1%	07/01/01	7%		06/30/11
98	WORTH	Kensett		X		5%	1%	01/01/97	1%	07/01/04	7%		06/30/14
88	UNION	Kent			X	5%	1%	07/01/05	1%	07/01/02	7%		06/30/12
56	LEE	Keokuk		X		5%	1%	10/01/91	1%	01/01/00	7%		12/31/09
62	MAHASKA	Keomah Village		X		5%	1%	04/01/95	1%	01/01/02	7%		12/31/11
89	VAN BUREN	* Keosauqua		X		5%	1%	07/01/01	1%	01/01/05	7%		12/31/14
54	KEOKUK	Keota		X		5%	1%	07/01/07	1%	07/01/04	7%	06/30/17	06/30/14
12	BUTLER	Kesley			X	5%	1%	01/01/00	1%	07/01/04	7%		12/31/22
54	KEOKUK	Keswick		X		5%	1%	07/01/07	1%	07/01/04	7%	06/30/17	06/30/14
6	BENTON	Keystone		X		5%	1%	07/01/04	1%	07/01/04	7%		06/30/22
50	JASPER	Killduff			X	5%	1%	07/01/06	1%	01/01/04	7%		12/31/13
5	AUDUBON	Kimballton		X		5%	1%	01/01/03	1%	07/01/04	7%		12/31/22
75	PLYMOUTH	Kingsley		X		5%	1%	10/01/98	1%	07/01/04	7%		12/31/22
29	DES MOINES	Kingston			X	5%	1%	04/01/95	1%	04/01/99	7%		06/30/19
54	KEOKUK	Kinross		X		5%	1%	07/01/07	1%	07/01/04	7%	06/30/17	06/30/14
83	SHELBY	Kirkman		X		5%	1%	01/01/99	1%	01/01/99	7%		12/31/18
90	WAPELLO	Kirkville		X		5%	1%	07/01/98	1%	07/01/04	7%		06/30/14
24	CRAWFORD	Kiron		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
41	HANCOCK	Klemme		X		5%	1%	01/01/96	1%	07/01/03	7%		06/30/13
13	CALHOUN	Knierim		X		5%	1%	07/01/08	1%	07/01/04	7%		06/30/14
63	MARION	* Knoxville		X		5%	1%	01/01/04	1%	07/01/04	7%	12/31/13	06/30/14
7	BLACK HAWK	La Porte City		X		5%	1%	10/01/91	1%	10/01/99	7%	12/31/12	12/31/19
91	WARREN	Lacona		X		5%			1%	07/01/04	6%		06/30/14
48	IOWA	Ladora		X		5%	1%	04/01/94	1%	01/01/06	7%		12/31/15

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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

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13	CALHOUN	Lake City		X		5%	1%	07/01/08	1%	07/01/04	7%		06/30/14
95	WINNEBAGO	Lake Mills		X		5%	1%	10/01/99	1%	07/01/04	7%		06/30/14
30	DICKINSON	Lake Park		X		5%	1%	04/01/97	1%	01/01/01	7%		12/31/20
81	SAC	Lake View		X		5%	1%	01/01/06	1%	01/01/04	7%		12/31/13
11	BUENA VISTA	Lakeside		X		5%	1%	10/01/95	1%	07/01/04	7%	06/30/20	12/31/22
55	KOSSUTH	Lakota		X		5%	1%	07/01/99	1%	01/01/04	7%		12/31/22
50	JASPER	Lambs Grove		X		5%	1%	07/01/06	1%	01/01/04	7%		12/31/13
64	MARSHALL	Lamoille			X	5%	1%	07/01/00	1%	07/01/04	7%	06/30/15	12/31/22
27	DECATUR	Lamoni		X		5%	1%	01/01/97	1%	01/01/04	7%		12/31/13
10	BUCHANAN	Lamont		X		5%	1%	10/01/95	1%	07/01/03	7%		12/31/22
49	JACKSON	Lamotte		X		5%	1%	10/01/89	1%	07/01/02	7%		06/30/22
14	CARROLL	Lanesboro		X		5%	1%	01/01/03	1%	01/01/06	7%		12/31/15
21	CLAY	Langdon			X	5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
53	JONES	Langworthy			X	5%	1%	10/01/99	1%	01/01/02	7%		12/31/21
3	ALLAMAKEE	Lansing		X		5%	1%	07/01/96	1%	07/01/02	7%	12/31/09	06/30/12
94	WEBSTER	Lanyon			X	5%	0.5%	01/01/01	0.5%	07/01/99	6.0%	06/30/09	06/30/09
60	LYON	Larchwood		X		5%	1%	07/01/02	1%	01/01/04	7%		12/31/13
18	CHEROKEE	Larrabee		X		5%	1%	07/01/96	1%	07/01/04	7%		06/30/14
35	FRANKLIN	Latimer		X		5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
64	MARSHALL	Laurel		X		5%	1%	07/01/00	1%	07/01/04	7%	06/30/15	12/31/22
76	POCAHONTAS	Laurens		X		5%	1%	07/01/01	1%	07/01/04	7%		06/30/14
19	CHICKASAW	Lawler		X		5%	1%	04/01/97	1%	07/01/03	7%		06/30/13
97	WOODBURY	Lawton		X		5%	1%	10/01/88	1%	10/01/98	7%		12/31/18
64	MARSHALL	Le Grand	86	X		5%	1%	07/01/00	1%	07/01/04	7%		12/31/22
86	TAMA	Le Grand	64	X		5%			1%	07/01/04	6%		06/30/14
75	PLYMOUTH	* Le Mars		X		5%	1%	01/01/02	1%	07/01/04	7%	12/31/16	12/31/22
89	VAN BUREN	Leando			X	5%	1%	07/01/03	1%	01/01/05	7%		12/31/14
82	SCOTT	LeClaire		X		5%	1%	01/01/89	1%	07/01/99	7%		06/30/19
55	KOSSUTH	Ledyard		X		5%	1%	07/01/99	1%	01/01/04	7%		12/31/22
94	WEBSTER	Lehigh		X		5%	0.5%	01/01/01	0.5%	07/01/99	6.0%	06/30/09	06/30/09
62	MAHASKA	Leighton		X		5%	1%	04/01/95	1%	01/01/02	7%		12/31/11
95	WINNEBAGO	Leland		X		5%	1%	10/01/99	1%	07/01/04	7%		06/30/14
2	ADAMS	Lenox	87	X		5%			1%	07/01/03	6%		06/30/13
87	TAYLOR	Lenox	2	X		5%	1%	01/01/06	1%	01/01/04	7%		12/31/13
27	DECATUR	* Leon		X		5%	1%	07/01/01	1%	01/01/04	7%		12/31/13

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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27	DECATUR	LeRoy		X		5%	1%	01/01/97	1%	01/01/04	7%		12/31/13
60	LYON	Lester		X		5%	1%	10/01/96	1%	01/01/04	7%		12/31/13
58	LOUISA	Letts		X		5%	1%	07/01/07	1%	07/01/04	7%		06/30/14
15	CASS	Lewis		X		5%	1%	01/01/97	1%	01/01/05	7%		12/31/14
91	WARREN	Liberty Center			X	5%			1%	07/01/04	6%		06/30/14
51	JEFFERSON	Libertyville		X		5%	1%	04/01/99	1%	01/01/06	7%	06/30/09	12/31/15
14	CARROLL	Lidderdale		X		5%	1%	01/01/03	1%	01/01/06	7%		12/31/15
45	HOWARD	Lime Springs		X		5%	1%	01/01/94	1%	01/01/04	7%		12/31/13
86	TAMA	Lincoln		X		5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
25	DALLAS	Linden		X		5%			1%	01/01/04	6%		12/31/13
93	WAYNE	Lineville		X		5%	1%	01/01/08	1%	01/01/04	7%	12/31/27	12/31/13
11	BUENA VISTA	Linn Grove		X		5%	1%	07/01/91	1%	07/01/04	7%		12/31/22
57	LINN	Lisbon		X		5%		01/01/04	1%	07/01/07	6%	12/31/05	06/30/17
64	MARSHALL	Liscomb		X		5%	1%	07/01/03	1%	07/01/04	7%		12/31/22
66	MITCHELL	Little Cedar			X	5%	1%	07/01/95	1%	07/01/03	7%		06/30/13
60	LYON	Little Rock		X		5%	1%	10/01/96	1%	01/01/04	7%		12/31/13
43	HARRISON	Little Sioux		X		5%	1%	10/01/97	1%	01/01/04	7%		12/31/13
22	CLAYTON	Littleport		X		5%	1%	10/01/94	1%	01/01/04	7%		12/31/13
10	BUCHANAN	Littleton			X	5%	1%	07/01/03	1%	07/01/03	7%		12/31/22
46	HUMBOLDT	Livermore		X		5%	1%	07/01/01	1%	07/01/05	7%	06/30/11	06/30/15
51	JEFFERSON	Lockridge		X		5%	1%	04/01/99	1%	01/01/06	7%	06/30/09	12/31/15
43	HARRISON	* Logan		X		5%	1%	10/01/98	1%	01/01/04	7%		12/31/13
13	CALHOUN	Lohrville		X		5%	1%	07/01/08	1%	07/01/04	7%		06/30/14
55	KOSSUTH	Lone Rock		X		5%	1%	07/01/99	1%	01/01/04	7%		12/31/22
52	JOHNSON	Lone Tree		X		5%			1%	07/01/07	6%		06/30/17
82	SCOTT	Long Grove		X		5%	1%	01/01/89	1%	07/01/99	7%		06/30/19
88	UNION	Lorimor		X		5%	1%	07/01/05	1%	07/01/02	7%		06/30/12
23	CLINTON	Lost Nation		X		5%	1%	01/01/90	1%	07/01/01	7%		06/30/11
45	HOWARD	Lourdes			X	5%	1%	07/01/94	1%	01/01/04	7%		12/31/13
78	POTTAWATTAMIE	Loveland			X	5%	1%	04/01/95	1%	07/01/02	7%		06/30/12
68	MONROE	Lovilia		X		5%	1%	01/01/04	1%	07/01/04	7%		06/30/14
23	CLINTON	Low Moor		X		5%	1%	10/01/89	1%	07/01/01	7%		06/30/11
16	CEDAR	Lowden		X		5%	1%	07/01/06	1%	07/01/04	7%		06/30/14
44	HENRY	Lowell			X	5%	1%	01/01/96	1%	07/01/05	7%	12/31/15	06/30/22
46	HUMBOLDT	Lu Verne	55	X		5%	1%	07/01/01	1%	07/01/05	7%	06/30/11	06/30/15

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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BE SURE TO CHECK EFFECTIVE DATES

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Eff. Date	SILO Rate	SILO Eff. Date	Total Rate	LOST Sunset Date	SILO Sunset Date
55	KOSSUTH	Lu Verne	46	X		5%	1%	07/01/99	1%	01/01/04	7%		12/31/22
22	CLAYTON	Luana		X		5%	1%	04/01/94	1%	01/01/04	7%		12/31/13
59	LUCAS	Lucas		X		5%	1%	04/01/98	1%	07/01/04	7%		06/30/14
8	BOONE	Luther		X		5%	1%	04/01/89	1%	01/01/04	7%		12/31/13
97	WOODBURY	Luton			X	5%	1%	10/01/88	1%	10/01/98	7%		12/31/18
31	DUBUQUE	Luxemburg		X		5%	1%	10/01/89	1%	07/01/03	7%		06/30/13
6	BENTON	Luzerne		X		5%	1%	07/01/04	1%	07/01/04	7%		06/30/22
15	CASS	Lyman			X	5%	1%	10/01/97	1%	01/01/05	7%		12/31/14
50	JASPER	Lynnvile		X		5%	1%	07/01/04	1%	01/01/04	7%	06/30/09	12/31/13
13	CALHOUN	Lytton	81	X		5%			1%	07/01/04	6%		06/30/14
81	SAC	Lytton	13	X		5%	1%	01/01/06	1%	01/01/04	7%		12/31/13
78	POTTAWATTAMIE	Macedonia		X		5%	1%	01/01/89	1%	07/01/02	7%		06/30/12
61	MADISON	Macksburg		X		5%	1%	07/01/04	1%	07/01/04	7%		06/30/14
8	BOONE	Madrid		X		5%	1%	07/01/91	1%	01/01/04	7%		12/31/13
43	HARRISON	Magnolia		X		5%	1%	10/01/98	1%	01/01/04	7%		12/31/13
51	JEFFERSON	Maharishi Vedic City		X		5%	1%	01/01/04	1%	01/01/06	7%	06/30/09	12/31/15
79	POWESHIEK	Malcom		X		5%	1%	07/01/07	1%	01/01/03	7%	06/30/27	12/31/12
74	PALO ALTO	Mallard		X		5%	1%	04/01/00	1%	07/01/04	7%		06/30/14
80	RINGGOLD	Maloy		X		5%	1%	07/01/07	1%	01/01/04	7%	06/30/27	12/31/13
65	MILLS	Malvern		X		5%	1%	01/01/96	1%	01/01/04	7%		12/31/13
28	DELAWARE	* Manchester		X		5%	1%	10/01/94	1%	01/01/04	7%	12/31/19	12/31/13
24	CRAWFORD	Manilla		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
98	WORTH	Manly		X		5%	1%	01/01/97	1%	07/01/04	7%		06/30/14
14	CARROLL	Manning		X		5%	1%	01/01/03	1%	01/01/06	7%		12/31/15
13	CALHOUN	Manson		X		5%	1%	07/01/08	1%	07/01/04	7%		06/30/14
32	EMMET	Maple Hill			X	5%			1%	07/01/99	6%		06/30/19
14	CARROLL	Maple River Junction			X	5%	1%	01/01/04	1%	01/01/06	7%		12/31/15
67	MONONA	Mapleton		X		5%	1%	07/01/90	1%	10/01/99	7%		09/30/09
49	JACKSON	* Maquoketa		X		5%	1%	10/01/94	1%	07/01/02	7%		06/30/22
11	BUENA VISTA	Marathon		X		5%	1%	07/01/91	1%	07/01/04	7%		12/31/22
34	FLOYD	Marble Rock		X		5%	1%	10/01/96	1%	07/01/03	7%		06/30/13
18	CHEROKEE	Marcus		X		5%	1%	07/01/96	1%	07/01/04	7%		06/30/14
48	IOWA	* Marengo		X		5%	1%	04/01/95	1%	01/01/06	7%		12/31/15
57	LINN	Marion		X		5%			1%	07/01/07	6%		06/30/17
15	CASS	Marne		X		5%	1%	01/01/97	1%	01/01/05	7%		12/31/14

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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22	CLAYTON	Marquette		X		5%	1%	04/01/94	1%	01/01/04	7%		12/31/13
64	MARSHALL	*Marshalltown		X		5%	1%	04/01/00	1%	07/01/04	7%	06/30/15	12/31/22
53	JONES	Martelle		X		5%	1%	07/01/03	1%	01/01/02	7%		12/31/21
91	WARREN	Martensdale		X		5%			1%	07/01/04	6%		06/30/14
54	KEOKUK	Martinsburg		X		5%	1%	07/01/07	1%	07/01/04	7%	06/30/17	06/30/14
63	MARION	Marysville		X		5%	1%	01/01/02	1%	07/01/04	7%	12/31/11	06/30/14
17	CERRO GORDO	*Mason City		X		5%	1%	07/01/92	1%	07/01/03	7%	06/30/13	06/30/13
28	DELAWARE	Masonville		X		5%	1%	10/01/94	1%	01/01/04	7%	12/31/19	12/31/13
15	CASS	Massena		X		5%	1%	01/01/97	1%	01/01/05	7%		12/31/14
16	CEDAR	Massillon			X	5%	1%	07/01/06	1%	07/01/04	7%		06/30/14
84	SIOUX	Matlock		X		5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
84	SIOUX	Maurice		X		5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
85	STORY	Maxwell		X		5%	1%	01/01/89	1%	07/01/03	7%		06/30/13
72	OSCEOLA	May City			X	5%			1%	01/01/04	6%		12/31/13
33	FAYETTE	Maynard		X		5%	1%	01/01/95	1%	07/01/03	7%	12/31/14	12/31/22
82	SCOTT	Maysville		X		5%	1%	01/01/89	1%	07/01/99	7%		06/30/19
85	STORY	McCallsburg		X		5%	1%	07/01/87	1%	07/01/03	7%		06/30/13
82	SCOTT	McCausland		X		5%	1%	01/01/89	1%	07/01/99	7%		06/30/19
78	POTTAWATTAMIE	McClelland		X		5%	1%	01/01/95	1%	07/01/02	7%		06/30/12
22	CLAYTON	McGregor		X		5%	1%	01/01/90	1%	01/01/04	7%		12/31/13
66	MITCHELL	McIntire		X		5%	1%	07/01/95	1%	07/01/03	7%		06/30/13
16	CEDAR	Mechanicsville		X		5%	1%	07/01/06	1%	07/01/04	7%		06/30/14
29	DES MOINES	Mediapolis		X		5%	1%	04/01/95	1%	04/01/99	7%		06/30/19
64	MARSHALL	Melbourne		X		5%	1%	04/01/00	1%	07/01/04	7%		12/31/22
63	MARION	Melcher-Dallas		X		5%	1%	01/01/02	1%	07/01/04	7%	12/31/11	06/30/14
68	MONROE	Melrose		X		5%	1%	01/01/04	1%	07/01/04	7%		06/30/14
72	OSCEOLA	Melvin		X		5%			1%	01/01/04	6%		12/31/13
39	GUTHRIE	Menlo		X		5%	1%	01/01/04	1%	01/01/06	7%		12/31/15
18	CHEROKEE	Meriden		X		5%	1%	07/01/96	1%	07/01/04	7%		06/30/14
75	PLYMOUTH	Merrill		X		5%	1%	10/01/98	1%	07/01/04	7%		12/31/22
17	CERRO GORDO	Meservey		X		5%	1%	07/01/92	1%	07/01/03	7%		06/30/13
66	MITCHELL	Meyer			X	5%	1%	07/01/95	1%	07/01/03	7%		06/30/13
48	IOWA	Middle Amana			X	5%	1%	04/01/95	1%	01/01/06	7%		12/31/15
29	DES MOINES	Middletown		X		5%	1%	10/01/94	1%	04/01/99	7%		06/30/19
49	JACKSON	Miles		X		5%	1%	10/01/89	1%	07/01/02	7%		06/30/22

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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30	DICKINSON	Milford		X		5%	1%	01/01/98	1%	01/01/01	7%		12/31/20
41	HANCOCK	Miller			X	5%	1%	07/01/98	1%	07/01/03	7%		06/30/13
48	IOWA	Millersburg		X		5%	1%	04/01/95	1%	01/01/06	7%		12/31/15
93	WAYNE	Millerton		X		5%	1%	01/01/08	1%	01/01/04	7%	12/31/27	12/31/13
22	CLAYTON	Millville		X		5%	1%	04/01/94	1%	01/01/04	7%		12/31/13
91	WARREN	Milo		X		5%			1%	07/01/04	6%		06/30/14
89	VAN BUREN	Milton		X		5%	1%	07/01/03	1%	01/01/05	7%		12/31/14
25	DALLAS	Minburn		X		5%			1%	01/01/04	6%		12/31/13
78	POTTAWATTAMIE	Minden		X		5%	1%	01/01/89	1%	07/01/02	7%		06/30/12
65	MILLS	Mineola			X	5%	1%	01/01/02	1%	01/01/04	7%		12/31/13
50	JASPER	Mingo		X		5%	1%	07/01/04	1%	01/01/04	7%	06/30/09	12/31/13
43	HARRISON	Missouri Valley		X		5%	1%	10/01/98	1%	01/01/04	7%		12/31/13
66	MITCHELL	Mitchell		X		5%	1%	01/01/95	1%	07/01/03	7%		06/30/13
50	JASPER	Mitchellville	77	X		5%			1%	01/01/04	6%		12/31/13
77	POLK	Mitchellville	50	X		5%			1%	07/01/00	6%		06/30/10
43	HARRISON	Modale		X		5%	1%	10/01/98	1%	01/01/04	7%		12/31/13
8	BOONE	Moingona			X	5%	1%	01/01/91	1%	01/01/04	7%		12/31/13
66	MITCHELL	Mona			X	5%	1%	07/01/95	1%	07/01/03	7%		06/30/13
43	HARRISON	Mondamin		X		5%	1%	10/01/97	1%	01/01/04	7%		12/31/13
71	O'BRIEN	Moneta			X	5%	1%	01/01/96	1%	01/01/04	7%		12/31/13
49	JACKSON	Monmouth		X		5%	1%	10/01/94	1%	07/01/02	7%		06/30/22
22	CLAYTON	Monona		X		5%	1%	10/01/94	1%	01/01/04	7%		12/31/13
50	JASPER	Monroe		X		5%	1%	07/01/06	1%	01/01/04	7%		12/31/13
79	POWESHIEK	* Montezuma		X		5%	1%	07/01/07	1%	01/01/03	7%	06/30/27	12/31/12
30	DICKINSON	Montgomery			X	5%	1%	01/01/98	1%	01/01/01	7%		12/31/20
53	JONES	Monticello		X		5%	1%	01/01/96	1%	01/01/02	7%		12/31/21
86	TAMA	Montour		X		5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
70	MUSCATINE	Montpelier			X	5%	1%	01/01/95	1%	07/01/00	7%		12/31/20
56	LEE	Montrose		X		5%	1%	10/01/91	1%	01/01/00	7%		12/31/09
67	MONONA	Moorhead		X		5%	1%	07/01/90	1%	10/01/99	7%		09/30/09
94	WEBSTER	Moorland		X		5%	0.5%	01/01/01	0.5%	07/01/99	6.0%	06/30/09	06/30/09
4	APPANOOSE	Moravia		X		5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
53	JONES	Morley		X		5%	1%	04/01/95	1%	01/01/02	7%		12/31/21
58	LOUISA	Morning Sun		X		5%	1%	07/01/07	1%	07/01/04	7%		06/30/14
38	GRUNDY	Morrison		X		5%	1%	10/01/99	1%	07/01/04	7%		12/31/22

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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52	JOHNSON	Morse			X	5%			1%	07/01/07	6%		06/30/17
70	MUSCATINE	Moscow			X	5%	1%	01/01/95	1%	07/01/00	7%		12/31/20
4	APPANOOSE	Moulton		X		5%	1%	07/01/02	1%	07/01/04	7%	06/30/22	06/30/14
80	RINGGOLD	* Mount Ayr		X		5%	1%	07/01/07	1%	01/01/04	7%	06/30/27	12/31/13
14	CARROLL	Mount Carmel			X	5%	1%	01/01/04	1%	01/01/06	7%		12/31/15
2	ADAMS	Mount Etna			X	5%	1%	07/01/07	1%	07/01/03	7%		06/30/13
82	SCOTT	Mount Joy			X	5%	1%	01/01/89	1%	07/01/99	7%		06/30/19
44	HENRY	Mount Union		X		5%	1%	10/01/95	1%	07/01/05	7%	12/31/15	06/30/22
57	LINN	Mount Vernon		X		5%		01/01/04	1%	07/01/07	6%	12/31/05	06/30/17
97	WOODBURY	Moville		X		5%	1%	01/01/87	1%	10/01/98	7%		12/31/18
44	HENRY	* Mt Pleasant		X		5%	1%	10/01/95	1%	07/01/05	7%	12/31/15	06/30/22
6	BENTON	Mt. Auburn		X		5%	1%	07/01/04	1%	07/01/04	7%		06/30/22
89	VAN BUREN	Mt. Sterling		X		5%	1%	07/01/03	1%	01/01/05	7%		12/31/14
20	CLARKE	Murray		X		5%		04/01/00	1%	07/01/04	6%	12/31/07	06/30/14
70	MUSCATINE	* Muscatine		X		5%	1%	07/01/94	1%	07/01/00	7%		12/31/20
4	APPANOOSE	Mystic		X		5%	1%	07/01/99	1%	07/01/04	7%		06/30/14
22	CLAYTON	N Buena Vista		X		5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
8	BOONE	Napier			X	5%	1%	01/01/91	1%	01/01/04	7%		12/31/13
19	CHICKASAW	Nashua		X		5%	1%	04/01/97	1%	07/01/03	7%		06/30/13
49	JACKSON	Nashville			X	5%	1%	01/01/95	1%	07/01/02	7%		06/30/22
81	SAC	Nemaha		X		5%	1%	01/01/06	1%	01/01/04	7%		12/31/13
78	POTTAWATTAMIE	Neola		X		5%	1%	01/01/95	1%	07/01/02	7%		06/30/12
85	STORY	* Nevada		X		5%	1%	01/01/89	1%	07/01/03	7%		06/30/13
2	ADAMS	Nevinville			X	5%	1%	07/01/07	1%	07/01/03	7%		06/30/13
3	ALLAMAKEE	New Albin		X		5%	1%	07/01/96	1%	07/01/02	7%	12/31/14	06/30/12
56	LEE	New Boston			X	5%	1%	01/01/95	1%	01/01/00	7%		12/31/09
19	CHICKASAW	* New Hampton		X		5%	1%	04/01/97	1%	07/01/03	7%		06/30/13
12	BUTLER	New Hartford		X		5%	1%	01/01/97	1%	07/01/04	7%		12/31/22
66	MITCHELL	New Haven			X	5%	1%	07/01/95	1%	07/01/03	7%		06/30/13
82	SCOTT	New Liberty		X		5%	1%	01/01/89	1%	07/01/99	7%		06/30/19
44	HENRY	New London		X		5%	1%	10/01/95	1%	07/01/05	7%	12/31/15	06/30/22
87	TAYLOR	New Market		X		5%	1%	07/01/01	1%	01/01/04	7%	12/31/11	12/31/13
42	HARDIN	New Providence		X		5%	1%	01/01/97	1%	07/01/04	7%		12/31/22
62	MAHASKA	New Sharon		X		5%	1%	04/01/95	1%	01/01/02	7%		12/31/11
31	DUBUQUE	New Vienna		X		5%	1%	10/01/89	1%	07/01/03	7%		06/30/13

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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

BE SURE TO CHECK EFFECTIVE DATES

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Eff. Date	SILO Rate	SILO Eff. Date	Total Rate	LOST Sunset Date	SILO Sunset Date
91	WARREN	New Virginia		X		5%			1%	07/01/04	6%		06/30/14
50	JASPER	Newburg			X	5%	1%	07/01/06	1%	01/01/04	7%		12/31/13
11	BUENA VISTA	Newell		X		5%	1%	07/01/91	1%	07/01/04	7%		12/31/22
6	BENTON	Newhall		X		5%	1%	07/01/04	1%	07/01/04	7%		06/30/22
84	SIOUX	Newkirk			X	5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
50	JASPER	* Newton		X		5%	1%	07/01/06	1%	01/01/04	7%		12/31/13
70	MUSCATINE	Nichols		X		5%	1%	01/01/95	1%	07/01/00	7%	06/30/09	12/31/20
2	ADAMS	Nodaway		X		5%	1%	07/01/07	1%	07/01/03	7%		06/30/13
17	CERRO GORDO	Nora Springs	34	X		5%			1%	07/01/03	6%		06/30/13
34	FLOYD	Nora Springs	17	X		5%	1%	10/01/96	1%	07/01/03	7%		06/30/13
48	IOWA	North English	54	X		5%	1%	04/01/94	1%	01/01/06	7%		12/31/15
54	KEOKUK	North English	48	X		5%			1%	07/01/04	6%		06/30/14
52	JOHNSON	North Liberty		X		5%			1%	07/01/07	6%		06/30/17
19	CHICKASAW	North Washington		X		5%	1%	04/01/97	1%	07/01/03	7%		06/30/13
73	PAGE	Northboro		X		5%	1%	07/01/96	1%	01/01/01	7%		12/31/10
98	WORTH	* Northwood		X		5%	1%	01/01/97	1%	07/01/04	7%		06/30/14
91	WARREN	Norwalk		X		5%			1%	07/01/04	6%		06/30/14
6	BENTON	Norway		X		5%	1%	07/01/08	1%	07/01/04	7%		06/30/22
4	APPANOOSE	Numa		X		5%	1%	07/01/04	1%	07/01/04	7%		06/30/14
52	JOHNSON	Oakdale			X	5%			1%	07/01/07	6%		06/30/17
78	POTTAWATTAMIE	Oakland		X		5%	1%	01/01/95	1%	07/01/02	7%		06/30/12
50	JASPER	Oakland Acres		X		5%	1%	07/01/04	1%	01/01/04	7%	06/30/09	12/31/13
58	LOUISA	Oakville		X		5%	1%	07/01/07	1%	07/01/04	7%		06/30/14
72	OSCEOLA	Ocheyedan		X		5%			1%	01/01/04	6%		12/31/13
81	SAC	Odebolt		X		5%	1%	01/01/06	1%	01/01/04	7%		12/31/13
33	FAYETTE	Oelwein		X		5%	1%	01/01/95	1%	07/01/03	7%	12/31/14	12/31/22
8	BOONE	Ogden		X		5%	1%	01/01/91	1%	01/01/04	7%		12/31/13
30	DICKINSON	Okoboji		X		5%	1%	04/01/97	1%	01/01/01	7%		12/31/20
44	HENRY	Olds		X		5%	1%	10/01/95	1%	07/01/05	7%	12/31/15	06/30/22
53	JONES	Olin		X		5%	1%	04/01/95	1%	01/01/02	7%		12/31/21
54	KEOKUK	Ollie		X		5%	1%	07/01/07	1%	07/01/04	7%	06/30/17	06/30/14
67	MONONA	* Onawa		X		5%	1%	07/01/90	1%	10/01/99	7%		09/30/09
28	DELAWARE	Oneida			X	5%	1%	04/01/95	1%	01/01/04	7%	12/31/19	12/31/13
53	JONES	Onslow		X		5%	1%	04/01/95	1%	01/01/02	7%		12/31/21
33	FAYETTE	Oran			X	5%	1%	07/01/95	1%	07/01/03	7%	12/31/14	12/31/22

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Eff. Date	SILO Rate	SILO Eff. Date	Total Rate	LOST Sunset Date	SILO Sunset Date
84	SIoux	* Orange City		X		5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
66	MITCHELL	Orchard		X		5%	1%	01/01/95	1%	07/01/03	7%		06/30/13
1	ADAIR	Orient		X		5%	1%	07/01/05	1%	07/01/04	7%	06/30/12	06/30/14
30	DICKINSON	Orleans		X		5%	1%	04/01/97	1%	01/01/01	7%		12/31/20
66	MITCHELL	* Osage		X		5%	1%	01/01/95	1%	07/01/03	7%		06/30/13
20	CLARKE	* Osceola		X		5%	1%	04/01/00	1%	07/01/04	7%		06/30/14
62	MAHASKA	* Oskaloosa		X		5%	1%	04/01/95	1%	01/01/02	7%		12/31/11
96	WINNESHIEK	Ossian		X		5%	1%	07/01/91	1%	07/01/01	7%		06/30/11
22	CLAYTON	Osterdock		X		5%	1%	07/01/05	1%	01/01/04	7%		12/31/13
94	WEBSTER	Otho		X		5%	0.5%	01/01/01	0.5%	07/01/99	6.0%	06/30/09	06/30/09
63	MARION	Otley			X	5%	1%	01/01/04	1%	07/01/04	7%		06/30/14
97	WOODBURY	Oto		X		5%	1%	01/01/87	1%	10/01/98	7%		12/31/18
66	MITCHELL	Otranto			X	5%	1%	07/01/95	1%	07/01/03	7%		06/30/13
49	JACKSON	Otter Creek			X	5%	1%	01/01/95	1%	07/01/02	7%		06/30/22
46	HUMBOLDT	Ottosen		X		5%	1%	07/01/01	1%	07/01/05	7%	06/30/11	06/30/15
90	WAPELLO	* Ottumwa		X		5%	1%	07/01/98	1%	07/01/04	7%	12/31/15	06/30/14
42	HARDIN	Owasa		X		5%	1%	01/01/97	1%	07/01/04	7%		12/31/22
52	JOHNSON	Oxford		X		5%			1%	07/01/07	6%		06/30/17
53	JONES	Oxford Junction		X		5%	1%	04/01/95	1%	01/01/02	7%		12/31/21
53	JONES	Oxford Mills			X	5%	1%	10/01/99	1%	01/01/02	7%		12/31/21
75	PLYMOUTH	Oyens		X		5%	1%	10/01/98	1%	07/01/04	7%		12/31/22
65	MILLS	Pacific Junction		X		5%	1%	01/01/02	1%	01/01/04	7%		12/31/13
51	JEFFERSON	Packwood		X		5%	1%	04/01/99	1%	01/01/06	7%	06/30/09	12/31/15
76	POCAHONTAS	Palmer		X		5%	1%	07/01/01	1%	07/01/04	7%		06/30/14
91	WARREN	Palmyra			X	5%			1%	07/01/04	6%		06/30/14
57	LINN	Palo		X		5%	1%	01/01/04	1%	07/01/07	7%	12/31/08	06/30/17
83	SHELBY	Panama		X		5%	1%	07/01/05	1%	01/01/99	7%		12/31/18
39	GUTHRIE	Panora		X		5%	1%	01/01/04	1%	01/01/06	7%		12/31/15
82	SCOTT	Panorama Park		X		5%	1%	01/01/89	1%	07/01/99	7%		06/30/19
57	LINN	Paris			X	5%			1%	07/01/07	6%		06/30/17
26	DAVIS	Paris (Bunch)			X	5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
82	SCOTT	Park View			X	5%	1%	01/01/89	1%	07/01/99	7%		06/30/19
12	BUTLER	Parkersburg		X		5%	1%	01/01/97	1%	07/01/04	7%		12/31/22
48	IOWA	Parnell		X		5%	1%	04/01/94	1%	01/01/06	7%		12/31/15
37	GREENE	Paton		X		5%	1%	01/01/07	1%	07/01/04	7%	12/31/16	06/30/14

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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

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61	MADISON	Patterson		X		5%	1%	07/01/04	1%	07/01/04	7%		06/30/14
71	O'BRIEN	Paullina		X		5%	1%	01/01/96	1%	01/01/04	7%		12/31/13
51	JEFFERSON	Pekin	54		X	5%	1%	01/01/00	1%	01/01/06	7%	06/30/09	12/31/15
54	KEOKUK	Pekin	51		X	5%			1%	07/01/04	6%		06/30/14
63	MARION	Pella		X		5%	1%	01/01/02	1%	07/01/04	7%	12/31/11	06/30/14
62	MAHASKA	Peoria			X	5%	1%	04/01/95	1%	01/01/02	7%		12/31/11
31	DUBUQUE	Peosta		X		5%	1%	07/01/88	1%	07/01/03	7%		06/30/13
36	FREMONT	Percival			X	5%	1%	01/01/96	1%	01/01/01	7%		12/31/10
84	SIOUX	Perkins			X	5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
25	DALLAS	Perry		X		5%			1%	01/01/04	6%		12/31/13
63	MARION	Pershing			X	5%	1%	01/01/04	1%	07/01/04	7%		06/30/14
43	HARRISON	Persia		X		5%	1%	10/01/97	1%	01/01/04	7%		12/31/13
28	DELAWARE	Petersburg			X	5%	1%	04/01/95	1%	01/01/04	7%	12/31/19	12/31/13
21	CLAY	Peterson		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
97	WOODBURY	Pierson		X		5%	1%	10/01/88	1%	10/01/98	7%		12/31/18
56	LEE	Pilot Grove			X	5%	1%	01/01/95	1%	01/01/00	7%		12/31/09
8	BOONE	Pilot Mound		X		5%	1%	04/01/89	1%	01/01/04	7%		12/31/13
46	HUMBOLDT	Pioneer		X		5%	1%	07/01/01	1%	07/01/05	7%	06/30/11	06/30/15
43	HARRISON	Pisgah		X		5%	1%	10/01/97	1%	01/01/04	7%		12/31/13
82	SCOTT	Plain View			X	5%	1%	01/01/89	1%	07/01/99	7%		06/30/19
9	BREMER	Plainfield		X		5%	1%	01/01/01	1%	07/01/04	7%		12/31/22
4	APPANOOSE	Plano		X		5%	1%	07/01/99	1%	07/01/04	7%		06/30/14
77	POLK	Pleasant Hill		X		5%			1%	07/01/00	6%		06/30/10
51	JEFFERSON	Pleasant Plain		X		5%	1%	01/01/00	1%	01/01/06	7%	06/30/09	12/31/15
27	DECATUR	Pleasanton		X		5%	1%	01/01/97	1%	01/01/04	7%		12/31/13
63	MARION	Pleasantville		X		5%	1%	01/01/02	1%	07/01/04	7%	12/31/11	06/30/14
76	POCAHONTAS	Plover		X		5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
17	CERRO GORDO	Plymouth		X		5%	1%	07/01/92	1%	07/01/03	7%		06/30/13
76	POCAHONTAS	* Pocahontas		X		5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
77	POLK	Polk City		X		5%	1%	01/01/86	1%	07/01/00	7%		06/30/10
13	CALHOUN	Pomeroy		X		5%	1%	07/01/08	1%	07/01/04	7%		06/30/14
35	FRANKLIN	Popejoy		X		5%	1%	10/01/96	1%	01/01/04	7%		12/31/13
17	CERRO GORDO	Portland			X	5%	1%	01/01/93	1%	07/01/03	7%		06/30/13
83	SHELBY	Portsmouth		X		5%	1%	01/01/98	1%	01/01/99	7%		12/31/18
3	ALLAMAKEE	Postville	22	X		5%	1%	01/01/95	1%	07/01/02	7%	12/31/14	06/30/12

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22	CLAYTON	Postville	3	X		5%	1%	07/01/05	1%	01/01/04	7%		12/31/13
50	JASPER	Prairie City		X		5%	1%	07/01/06	1%	01/01/04	7%		12/31/13
57	LINN	Prairieburg		X		5%	1%	10/01/98	1%	07/01/07	7%		06/30/17
2	ADAMS	Prescott		X		5%	1%	07/01/07	1%	07/01/03	7%		06/30/13
49	JACKSON	Preston		X		5%	1%	10/01/89	1%	07/01/02	7%		06/30/22
71	O'BRIEN	* Primghar		X		5%	1%	01/01/96	1%	01/01/04	7%		12/31/13
82	SCOTT	Princeton		X		5%	1%	01/01/89	1%	07/01/99	7%		06/30/19
91	WARREN	Prole			X	5%			1%	07/01/04	6%		06/30/14
93	WAYNE	Promise City		X		5%	1%	01/01/08	1%	01/01/04	7%	12/31/27	12/31/13
19	CHICKASAW	Protivin	45	X		5%			1%	07/01/03	6%		06/30/13
45	HOWARD	Protivin	19	X		5%	1%	01/01/94	1%	01/01/04	7%		12/31/13
26	DAVIS	Pulaski		X		5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
64	MARSHALL	Quarry			X	5%	1%	07/01/00	1%	07/01/04	7%	06/30/15	12/31/22
10	BUCHANAN	Quasqueton		X		5%	1%	01/01/01	1%	07/01/03	7%		12/31/22
18	CHEROKEE	Quimby		X		5%	1%	01/01/98	1%	07/01/04	7%		06/30/14
42	HARDIN	Radcliffe		X		5%	1%	04/01/96	1%	07/01/04	7%		12/31/22
95	WINNEBAGO	Rake		X		5%	1%	10/01/99	1%	07/01/04	7%		06/30/14
14	CARROLL	Ralston	37	X		5%	1%	01/01/03	1%	01/01/06	7%		12/31/15
37	GREENE	Ralston	14	X		5%			1%	07/01/04	6%		06/30/14
33	FAYETTE	Randalia		X		5%	1%	01/01/95	1%	07/01/03	7%	12/31/14	12/31/22
40	HAMILTON	Randall		X		5%	1%	07/01/02	1%	07/01/04	7%		06/30/14
36	FREMONT	Randolph		X		5%	1%	01/01/96	1%	01/01/01	7%		12/31/10
4	APPANOOSE	Rathbun		X		5%	1%	01/01/08	1%	07/01/04	7%	06/30/23	06/30/14
7	BLACK HAWK	Raymond		X		5%	1%	04/01/91	1%	10/01/99	7%	12/31/10	12/31/19
9	BREMER	Readlyn		X		5%	1%	01/01/01	1%	07/01/04	7%		12/31/22
50	JASPER	Reasnor		X		5%	1%	07/01/04	1%	01/01/04	7%	06/30/09	12/31/13
69	MONTGOMERY	* Red Oak		X		5%	1%	04/01/99	1%	07/01/00	7%	06/30/09	06/30/10
80	RINGGOLD	Redding		X		5%	1%	07/01/07	1%	01/01/04	7%	06/30/27	12/31/13
25	DALLAS	Redfield		X		5%			1%	01/01/04	6%		12/31/13
38	GRUNDY	Reinbeck		X		5%			1%	07/01/04	6%		12/31/22
11	BUENA VISTA	Rembrandt		X		5%	1%	10/01/95	1%	07/01/04	7%	06/30/20	12/31/22
75	PLYMOUTH	Remsen		X		5%	1%	01/01/02	1%	07/01/04	7%	12/31/16	12/31/22
46	HUMBOLDT	Renwick		X		5%	1%	07/01/01	1%	07/01/05	7%	06/30/11	06/30/15
64	MARSHALL	Rhodes		X		5%	1%	04/01/00	1%	07/01/04	7%		12/31/22
45	HOWARD	Riceville	66	X		5%	1%	01/01/95	1%	01/01/04	7%		12/31/13

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66	MITCHELL	Riceville	45	X		5%	1%	01/01/95	1%	07/01/03	7%		06/30/13
54	KEOKUK	Richland		X		5%			1%	07/01/04	6%		06/30/14
92	WASHINGTON	Richmond			X	5%	1%	07/01/02	1%	01/01/05	7%		12/31/14
31	DUBUQUE	Rickardsville		X		5%	1%	10/01/89	1%	07/01/03	7%		06/30/13
24	CRAWFORD	Ricketts		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
96	WINNESHIEK	Ridgeway		X		5%	1%	07/01/91	1%	07/01/01	7%		06/30/11
13	CALHOUN	Rinard		X		5%	1%	07/01/08	1%	07/01/04	7%		06/30/14
32	EMMET	Ringsted		X		5%	1%	01/01/98	1%	07/01/99	7%		06/30/19
37	GREENE	Rippey		X		5%	1%	07/01/07	1%	07/01/04	7%	06/30/17	06/30/14
82	SCOTT	Riverdale		X		5%	1%	01/01/89	1%	07/01/99	7%		06/30/19
92	WASHINGTON	Riverside		X		5%	1%	07/01/02	1%	01/01/05	7%	06/30/12	12/31/14
36	FREMONT	Riverton		X		5%	1%	01/01/96	1%	01/01/01	7%		12/31/10
57	LINN	Robins		X		5%			1%	07/01/07	6%		06/30/17
16	CEDAR	Rochester			X	5%	1%	07/01/06	1%	07/01/04	7%		06/30/14
17	CERRO GORDO	Rock Falls		X		5%	1%	07/01/92	1%	07/01/03	7%		06/30/13
60	LYON	* Rock Rapids		X		5%	1%	10/01/96	1%	01/01/04	7%		12/31/13
84	SIOUX	Rock Valley		X		5%	1%	07/01/96	1%	01/01/04	7%		12/31/13
34	FLOYD	Rockford		X		5%	1%	10/01/96	1%	07/01/03	7%		06/30/13
17	CERRO GORDO	Rockwell		X		5%	1%	07/01/92	1%	07/01/03	7%		06/30/13
13	CALHOUN	* Rockwell City		X		5%	1%	07/01/08	1%	07/01/04	7%		06/30/14
74	PALO ALTO	Rodman		X		5%	1%	04/01/00	1%	07/01/04	7%		06/30/14
67	MONONA	Rodney		X		5%	1%	07/01/90	1%	10/01/99	7%		09/30/09
85	STORY	Roland		X		5%	1%	07/01/87	1%	07/01/03	7%		06/30/13
76	POCAHONTAS	Rolfe		X		5%	1%	07/01/01	1%	07/01/04	7%		06/30/14
44	HENRY	Rome		X		5%	1%	10/01/95	1%	07/01/05	7%	12/31/15	06/30/22
62	MAHASKA	Rose Hill		X		5%	1%	04/01/95	1%	01/01/02	7%		12/31/11
14	CARROLL	Roselle			X	5%	1%	01/01/04	1%	01/01/06	7%		12/31/15
5	AUDUBON	Ross			X	5%	1%	01/01/03	1%	07/01/04	7%		12/31/22
21	CLAY	Rossie		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
3	ALLAMAKEE	Rossville			X	5%	1%	10/01/97	1%	07/01/02	7%	12/31/14	06/30/12
99	WRIGHT	Rowan		X		5%	1%	01/01/01	1%	07/01/04	7%	12/31/10	06/30/22
10	BUCHANAN	Rowley		X		5%	1%	01/01/01	1%	07/01/03	7%		12/31/22
21	CLAY	Royal		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
92	WASHINGTON	Rubio			X	5%	1%	07/01/02	1%	01/01/05	7%		12/31/14
34	FLOYD	Rudd		X		5%	1%	10/01/96	1%	07/01/03	7%		06/30/13

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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BE SURE TO CHECK EFFECTIVE DATES

Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Eff. Date	SILO Rate	SILO Eff. Date	Total Rate	LOST Sunset Date	SILO Sunset Date
77	POLK	Runnells		X		5%			1%	07/01/00	6%		06/30/10
59	LUCAS	Russell		X		5%	1%	04/01/98	1%	07/01/04	7%		06/30/14
74	PALO ALTO	Ruthven		X		5%	1%	04/01/00	1%	07/01/04	7%		06/30/14
46	HUMBOLDT	Rutland		X		5%	1%	07/01/01	1%	07/01/05	7%	06/30/11	06/30/15
28	DELAWARE	Ryan		X		5%	1%	04/01/95	1%	01/01/04	7%	12/31/19	12/31/13
49	JACKSON	Sabula		X		5%	1%	10/01/89	1%	07/01/02	7%		06/30/22
81	SAC	* Sac City		X		5%	1%	01/01/06	1%	01/01/04	7%		12/31/13
31	DUBUQUE	Sageville		X		5%	1%	04/01/88	1%	07/01/03	7%		06/30/13
91	WARREN	Saint Mary's		X		5%			1%	07/01/04	6%		06/30/14
22	CLAYTON	Saint Olaf		X		5%	1%	04/01/94	1%	01/01/04	7%		12/31/13
44	HENRY	Salem		X		5%	1%	10/01/95	1%	07/01/05	7%	12/31/15	06/30/22
97	WOODBURY	Salix		X		5%	1%	01/01/87	1%	10/01/98	7%		12/31/18
71	O'BRIEN	Sanborn		X		5%	1%	01/01/96	1%	01/01/04	7%		12/31/13
28	DELAWARE	Sand Springs			X	5%	1%	04/01/95	1%	01/01/04	7%	12/31/19	12/31/13
91	WARREN	Sandyville		X		5%			1%	07/01/04	6%		06/30/14
45	HOWARD	Saratoga			X	5%	1%	07/01/94	1%	01/01/04	7%		12/31/13
77	POLK	Saylorville			X	5%			1%	07/01/00	6%		06/30/10
95	WINNEBAGO	Scarville		X		5%	1%	10/01/99	1%	07/01/04	7%		06/30/14
81	SAC	Schaller		X		5%	1%	01/01/06	1%	01/01/04	7%		12/31/13
24	CRAWFORD	Schleswig		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
45	HOWARD	Schley			X	5%	1%	07/01/94	1%	01/01/04	7%		12/31/13
53	JONES	Scotch Grove			X	5%	1%	10/01/99	1%	01/01/02	7%		12/31/21
37	GREENE	Scranton		X		5%	1%	01/01/07	1%	07/01/04	7%	12/31/16	06/30/14
79	POWESHIEK	Searsboro		X		5%	1%	07/01/07	1%	01/01/03	7%	06/30/27	12/31/12
89	VAN BUREN	Selma			X	5%	1%	07/01/03	1%	01/01/05	7%		12/31/14
75	PLYMOUTH	Seney			X	5%	1%	01/01/02	1%	07/01/04	7%	12/31/16	12/31/22
97	WOODBURY	Sergeant Bluff		X		5%	1%	01/01/87	1%	10/01/98	7%		12/31/18
93	WAYNE	Sewal			X	5%	1%	01/01/08	1%	01/01/04	7%	12/31/27	12/31/13
55	KOSSUTH	Sexton			X	5%	1%	10/01/99	1%	01/01/04	7%	06/30/14	12/31/22
93	WAYNE	Seymour		X		5%	1%	01/01/08	1%	01/01/04	7%	12/31/27	12/31/13
73	PAGE	Shambaugh		X		5%	1%	01/01/96	1%	01/01/01	7%		12/31/10
80	RINGGOLD	Shannon City	88	X		5%			1%	01/01/04	6%		12/31/13
88	UNION	Shannon City	80	X		5%	1%	07/01/05	1%	07/01/02	7%		06/30/12
87	TAYLOR	Sharpsburg		X		5%	1%	01/01/06	1%	01/01/04	7%		12/31/13
35	FRANKLIN	Sheffield		X		5%	1%	10/01/95	1%	01/01/04	7%		12/31/13

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78	POTTAWATTAMIE	Shelby	83	X		5%			1%	07/01/02	6%		06/30/12
83	SHELBY	Shelby	78	X		5%	1%	01/01/98	1%	01/01/99	7%		12/31/18
8	BOONE	Sheldahl	77, 85	X		5%	1%	01/01/91	1%	01/01/04	7%		12/31/13
77	POLK	Sheldahl	8, 85	X		5%	1%	07/01/87	1%	07/01/00	7%		06/30/10
85	STORY	Sheldahl	8, 77	X		5%	1%	07/01/87	1%	07/01/03	7%		06/30/13
71	O'BRIEN	Sheldon	84	X		5%	1%	01/01/96	1%	01/01/04	7%		12/31/13
84	SIOUX	Sheldon	71	X		5%	1%	07/01/96	1%	01/01/04	7%		12/31/13
12	BUTLER	Shell Rock		X		5%	1%	01/01/00	1%	07/01/04	7%		12/31/22
6	BENTON	Shellsburg		X		5%	1%	07/01/08	1%	07/01/04	7%		06/30/22
36	FREMONT	Shenandoah	73	X		5%	1%	01/01/96	1%	01/01/01	7%		12/31/10
73	PAGE	Shenandoah	36	X		5%	1%	01/01/96	1%	01/01/01	7%		12/31/10
31	DUBUQUE	Sherrill		X		5%	1%	07/01/88	1%	07/01/03	7%		06/30/13
52	JOHNSON	Shueyville		X		5%			1%	07/01/07	6%		06/30/17
72	OSCEOLA	* Sibley		X		5%	1%	07/01/08	1%	01/01/04	7%		12/31/13
36	FREMONT	* Sidney		X		5%	1%	01/01/96	1%	01/01/01	7%		12/31/10
54	KEOKUK	* Sigourney		X		5%	1%	07/01/07	1%	07/01/04	7%	06/30/17	06/30/14
65	MILLS	Silver City		X		5%	1%	01/01/07	1%	01/01/04	7%		12/31/13
84	SIOUX	Sioux Center		X		5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
75	PLYMOUTH	Sioux City	97	X		5%			1%	07/01/04	6%		12/31/22
97	WOODBURY	* Sioux City	75	X		5%	1%	01/01/87	1%	10/01/98	7%		12/31/18
11	BUENA VISTA	Sioux Rapids		X		5%	1%	07/01/91	1%	07/01/04	7%		12/31/22
85	STORY	Slater		X		5%	1%	07/01/87	1%	07/01/03	7%		06/30/13
97	WOODBURY	Sloan		X		5%	1%	01/01/87	1%	10/01/98	7%		12/31/18
97	WOODBURY	Smithland		X		5%	1%	10/01/88	1%	10/01/98	7%		12/31/18
67	MONONA	Soldier		X		5%	1%	07/01/90	1%	10/01/99	7%		09/30/09
52	JOHNSON	Solon		X		5%			1%	07/01/07	6%		06/30/17
13	CALHOUN	Somers		X		5%	1%	07/01/08	1%	07/01/04	7%		06/30/14
48	IOWA	South Amana			X	5%	1%	04/01/95	1%	01/01/06	7%		12/31/15
54	KEOKUK	South English		X		5%			1%	07/01/04	6%		06/30/14
88	UNION	Spaulding			X	5%	1%	07/01/05	1%	07/01/02	7%		06/30/12
21	CLAY	* Spencer		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
29	DES MOINES	Sperry			X	5%	1%	04/01/95	1%	04/01/99	7%		06/30/19
96	WINNESHIEK	Spillville		X		5%	1%	07/01/91	1%	07/01/01	7%		06/30/11
30	DICKINSON	* Spirit Lake		X		5%	1%	04/01/97	1%	01/01/01	7%		12/31/20
49	JACKSON	Spragueville		X		5%	1%	10/01/89	1%	07/01/02	7%		06/30/22

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91	WARREN	Spring Hill		X		5%			1%	07/01/04	6%		06/30/14
49	JACKSON	Springbrook		X		5%	1%	10/01/89	1%	07/01/02	7%		06/30/22
16	CEDAR	Springdale			X	5%	1%	07/01/06	1%	07/01/04	7%		06/30/14
57	LINN	Springville		X		5%		01/01/04	1%	07/01/07	6%	12/31/05	06/30/17
49	JACKSON	St Donatus		X		5%	1%	10/01/89	1%	07/01/02	7%		06/30/22
66	MITCHELL	St. Ansgar		X		5%	1%	01/01/95	1%	07/01/03	7%		06/30/13
64	MARSHALL	St. Anthony		X		5%	1%	04/01/00	1%	07/01/04	7%	06/30/08	12/31/22
55	KOSSUTH	St. Benedict			X	5%	1%	10/01/99	1%	01/01/04	7%	06/30/14	12/31/22
31	DUBUQUE	St. Catherine			X	5%	1%	07/01/88	1%	07/01/03	7%		06/30/13
61	MADISON	St. Charles		X		5%	1%	07/01/04	1%	07/01/04	7%		06/30/14
55	KOSSUTH	St. Joseph			X	5%	1%	10/01/99	1%	01/01/04	7%	06/30/14	12/31/22
33	FAYETTE	St. Lucas		X		5%	1%	01/01/95	1%	07/01/03	7%	12/31/14	12/31/22
56	LEE	St. Paul		X		5%	1%	01/01/93	1%	01/01/00	7%		12/31/09
66	MITCHELL	Stacyville		X		5%	1%	01/01/95	1%	07/01/03	7%		06/30/13
40	HAMILTON	Stanhope		X		5%	1%	07/01/02	1%	07/01/04	7%		06/30/14
10	BUCHANAN	Stanley	33	X		5%	1%	10/01/95	1%	07/01/03	7%		12/31/22
33	FAYETTE	Stanley	10	X		5%			1%	07/01/03	6%		12/31/22
69	MONTGOMERY	Stanton		X		5%	1%	01/01/96	1%	07/01/00	7%		06/30/10
16	CEDAR	Stanwood		X		5%	1%	07/01/06	1%	07/01/04	7%		06/30/14
64	MARSHALL	State Center		X		5%	1%	07/01/00	1%	07/01/04	7%	06/30/15	12/31/22
42	HARDIN	Steamboat Rock		X		5%	1%	04/01/96	1%	07/01/04	7%		12/31/22
89	VAN BUREN	Stockport		X		5%	1%	07/01/03	1%	01/01/05	7%		12/31/14
70	MUSCATINE	Stockton		X		5%	1%	07/01/94	1%	07/01/00	7%	06/30/09	12/31/20
53	JONES	Stone City			X	5%	1%	10/01/99	1%	01/01/02	7%		12/31/21
11	BUENA VISTA	* Storm Lake		X		5%	1%	10/01/95	1%	07/01/04	7%	06/30/20	12/31/22
85	STORY	Story City		X		5%	1%	10/01/90	1%	07/01/03	7%		06/30/13
38	GRUNDY	Stout		X		5%	1%	10/01/99	1%	07/01/04	7%		12/31/22
40	HAMILTON	Stratford	94	X		5%	1%	07/01/02	1%	07/01/04	7%		06/30/14
94	WEBSTER	Stratford	40	X		5%	0.5%	01/01/01	0.5%	07/01/99	6.0%	06/30/09	06/30/09
22	CLAYTON	Strawberry Point		X		5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
75	PLYMOUTH	Struble		X		5%	1%	10/01/98	1%	07/01/04	7%		12/31/22
1	ADAIR	Stuart	39	X		5%	1%	07/01/05	1%	07/01/04	7%	06/30/12	06/30/14
39	GUTHRIE	Stuart	1	X		5%	1%	01/01/04	1%	01/01/06	7%		12/31/15
50	JASPER	Sully		X		5%	1%	07/01/04	1%	01/01/04	7%	06/30/09	12/31/13
11	BUENA VISTA	Sulphur Springs			X	5%	1%	10/01/95	1%	07/01/04	7%	06/30/20	12/31/22

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9	BREMER	Sumner	33	X		5%	1%	04/01/98	1%	07/01/04	7%	03/31/13	12/31/22
33	FAYETTE	Sumner	9	X		5%			1%	07/01/03	6%		12/31/22
16	CEDAR	Sunbury			X	5%	1%	07/01/06	1%	07/01/04	7%		06/30/14
30	DICKINSON	Superior		X		5%	1%	04/01/97	1%	01/01/01	7%		12/31/20
71	O'BRIEN	Sutherland		X		5%	1%	01/01/96	1%	01/01/04	7%		12/31/13
17	CERRO GORDO	Swaledale		X		5%	1%	07/01/92	1%	07/01/03	7%		06/30/13
63	MARION	Swan		X		5%	1%	01/01/02	1%	07/01/04	7%	12/31/11	06/30/14
55	KOSSUTH	Swea City		X		5%	1%	07/01/99	1%	01/01/04	7%		12/31/22
44	HENRY	Swedesburg			X	5%	1%	01/01/96	1%	07/01/05	7%	12/31/15	06/30/22
52	JOHNSON	Swisher		X		5%			1%	07/01/07	6%		06/30/17
36	FREMONT	Tabor	65	X		5%	1%	01/01/96	1%	01/01/01	7%		12/31/10
65	MILLS	Tabor	36	X		5%	1%	01/01/96	1%	01/01/04	7%		12/31/13
62	MAHASKA	Taintor			X	5%	1%	04/01/95	1%	01/01/02	7%		12/31/11
86	TAMA	Tama		X		5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
23	CLINTON	Teeds Grove			X	5%	1%	01/01/90	1%	07/01/01	7%		06/30/11
14	CARROLL	Templeton		X		5%	1%	01/01/03	1%	01/01/06	7%		12/31/15
83	SHELBY	Tennant		X		5%	1%	01/01/98	1%	01/01/99	7%		12/31/18
30	DICKINSON	Terril		X		5%	1%	04/01/97	1%	01/01/01	7%		12/31/20
88	UNION	Thayer		X		5%	1%	07/01/05	1%	07/01/02	7%		06/30/12
95	WINNEBAGO	Thompson		X		5%	1%	10/01/99	1%	07/01/04	7%		06/30/14
46	HUMBOLDT	Thor		X		5%	1%	07/01/01	1%	07/01/05	7%	06/30/11	06/30/15
54	KEOKUK	Thornburg		X		5%	1%	07/01/05	1%	07/01/04	7%	06/30/15	06/30/14
17	CERRO GORDO	Thornton		X		5%	1%	07/01/92	1%	07/01/03	7%		06/30/13
36	FREMONT	Thurman		X		5%	1%	01/01/96	1%	01/01/01	7%		12/31/10
52	JOHNSON	Tiffin		X		5%			1%	07/01/07	6%		06/30/17
80	RINGGOLD	Tingley		X		5%	1%	07/01/07	1%	01/01/04	7%	06/30/27	12/31/13
16	CEDAR	* Tipton		X		5%	1%	07/01/06	1%	07/01/04	7%		06/30/14
55	KOSSUTH	Titonka		X		5%	1%	07/01/99	1%	01/01/04	7%		12/31/22
57	LINN	Toddville			X	5%			1%	07/01/07	6%		06/30/17
66	MITCHELL	Toeterville			X	5%	1%	07/01/95	1%	07/01/03	7%		06/30/13
86	TAMA	* Toledo		X		5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
58	LOUISA	Toolesboro			X	5%	1%	07/01/07	1%	07/01/04	7%	12/31/22	06/30/14
23	CLINTON	Toronto		X		5%	1%	10/01/89	1%	07/01/01	7%		06/30/11
63	MARION	Tracy			X	5%	1%	01/01/04	1%	07/01/04	7%		06/30/14
86	TAMA	Traer		X		5%	1%	07/01/03	1%	07/01/04	7%		06/30/14

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44	HENRY	Trenton			X	5%	1%	01/01/96	1%	07/01/05	7%	12/31/15	06/30/22
78	POTTAWATTAMIE	Treynor		X		5%	1%	01/01/95	1%	07/01/02	7%		06/30/12
9	BREMER	Tripoli		X		5%	1%	04/01/98	1%	07/01/04	7%	03/31/13	12/31/22
26	DAVIS	Troy			X	5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
57	LINN	Troy Mills			X	5%			1%	07/01/07	6%		06/30/17
11	BUENA VISTA	Truesdale		X		5%	1%	07/01/91	1%	07/01/04	7%		12/31/22
61	MADISON	Truro		X		5%	1%	07/01/04	1%	07/01/04	7%		06/30/14
67	MONONA	Turin		X		5%	1%	07/01/90	1%	10/01/99	7%		09/30/09
4	APPANOOSE	Udell		X		5%	1%	07/01/04	1%	07/01/04	7%	06/30/13	06/30/14
81	SAC	Ulmer			X	5%	1%	01/01/06	1%	01/01/04	7%		12/31/13
78	POTTAWATTAMIE	Underwood		X		5%	1%	01/01/95	1%	07/01/02	7%		06/30/12
1	ADAIR	Unincorporated			X	5%	1%	07/01/05	1%	07/01/04	7%	06/30/12	06/30/14
2	ADAMS	Unincorporated			X	5%	1%	07/01/07	1%	07/01/03	7%		06/30/13
3	ALLAMAKEE	Unincorporated			X	5%	1%	10/01/97	1%	07/01/02	7%	12/31/14	06/30/12
4	APPANOOSE	Unincorporated			X	5%	1%	07/01/04	1%	07/01/04	7%	06/30/13	06/30/14
5	AUDUBON	Unincorporated			X	5%	1%	01/01/03	1%	07/01/04	7%		12/31/22
6	BENTON	Unincorporated			X	5%	1%	07/01/08	1%	07/01/04	7%		06/30/22
7	BLACK HAWK	Unincorporated			X	5%	1%	10/01/91	1%	10/01/99	7%	12/31/10	12/31/19
8	BOONE	Unincorporated			X	5%	1%	01/01/91	1%	01/01/04	7%		12/31/13
9	BREMER	Unincorporated			X	5%	1%	07/01/03	1%	07/01/04	7%	06/30/23	12/31/22
10	BUCHANAN	Unincorporated			X	5%	1%	07/01/03	1%	07/01/03	7%		12/31/22
11	BUENA VISTA	Unincorporated			X	5%	1%	10/01/95	1%	07/01/04	7%	06/30/20	12/31/22
12	BUTLER	Unincorporated			X	5%	1%	01/01/00	1%	07/01/04	7%		12/31/22
13	CALHOUN	Unincorporated			X	5%			1%	07/01/04	6%		06/30/14
14	CARROLL	Unincorporated			X	5%	1%	01/01/04	1%	01/01/06	7%		12/31/15
15	CASS	Unincorporated			X	5%	1%	10/01/97	1%	01/01/05	7%		12/31/14
16	CEDAR	Unincorporated			X	5%	1%	07/01/06	1%	07/01/04	7%		06/30/14
17	CERRO GORDO	Unincorporated			X	5%	1%	01/01/93	1%	07/01/03	7%		06/30/13
18	CHEROKEE	Unincorporated			X	5%	1%	01/01/02	1%	07/01/04	7%		06/30/14
19	CHICKASAW	Unincorporated			X	5%	1%	04/01/97	1%	07/01/03	7%		06/30/13
20	CLARKE	Unincorporated			X	5%		04/01/00	1%	07/01/04	6%	12/31/07	06/30/14
21	CLAY	Unincorporated			X	5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
22	CLAYTON	Unincorporated			X	5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
23	CLINTON	Unincorporated			X	5%	1%	01/01/90	1%	07/01/01	7%		06/30/11
24	CRAWFORD	Unincorporated			X	5%	1%	01/01/99	1%	01/01/04	7%		12/31/13

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Eff. Date	SILO Rate	SILO Eff. Date	Total Rate	LOST Sunset Date	SILO Sunset Date
25	DALLAS				X	5%			1%	01/01/04	6%		12/31/13
26	DAVIS				X	5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
27	DECATUR				X	5%	1%	07/01/01	1%	01/01/04	7%		12/31/13
28	DELAWARE				X	5%	1%	04/01/95	1%	01/01/04	7%	12/31/19	12/31/13
29	DES MOINES				X	5%	1%	04/01/95	1%	04/01/99	7%		06/30/19
30	DICKINSON				X	5%	1%	01/01/98	1%	01/01/01	7%		12/31/20
31	DUBUQUE				X	5%	1%	07/01/88	1%	07/01/03	7%		06/30/13
32	EMMET				X	5%			1%	07/01/99	6%		06/30/19
33	FAYETTE				X	5%	1%	07/01/95	1%	07/01/03	7%	12/31/14	12/31/22
34	FLOYD				X	5%	1%	10/01/98	1%	07/01/03	7%	12/31/12	06/30/13
35	FRANKLIN				X	5%	1%	10/01/96	1%	01/01/04	7%		12/31/13
36	FREMONT				X	5%	1%	01/01/96	1%	01/01/01	7%		12/31/10
37	GREENE				X	5%	1%	01/01/07	1%	07/01/04	7%	12/31/16	06/30/14
38	GRUNDY				X	5%	1%	10/01/99	1%	07/01/04	7%		12/31/22
39	GUTHRIE				X	5%	1%	01/01/04	1%	01/01/06	7%		12/31/15
40	HAMILTON				X	5%	1%	07/01/02	1%	07/01/04	7%		06/30/14
41	HANCOCK				X	5%	1%	07/01/98	1%	07/01/03	7%		06/30/13
42	HARDIN				X	5%	1%	04/01/96	1%	07/01/04	7%		12/31/22
43	HARRISON				X	5%	1%	01/01/03	1%	01/01/04	7%		12/31/13
44	HENRY				X	5%	1%	01/01/96	1%	07/01/05	7%	12/31/15	06/30/22
45	HOWARD				X	5%	1%	07/01/94	1%	01/01/04	7%		12/31/13
46	HUMBOLDT				X	5%	1%	07/01/01	1%	07/01/05	7%	06/30/11	06/30/15
47	IDA				X	5%			1%	07/01/04	6%		06/30/14
48	IOWA				X	5%	1%	04/01/95	1%	01/01/06	7%		12/31/15
49	JACKSON				X	5%	1%	01/01/95	1%	07/01/02	7%		06/30/22
50	JASPER				X	5%	1%	07/01/06	1%	01/01/04	7%		12/31/13
51	JEFFERSON				X	5%	1%	01/01/00	1%	01/01/06	7%	06/30/09	12/31/15
52	JOHNSON				X	5%			1%	07/01/07	6%		06/30/17
53	JONES				X	5%	1%	10/01/99	1%	01/01/02	7%		12/31/21
54	KEOKUK				X	5%			1%	07/01/04	6%		06/30/14
55	KOSSUTH				X	5%	1%	10/01/99	1%	01/01/04	7%	06/30/14	12/31/22
56	LEE				X	5%	1%	01/01/95	1%	01/01/00	7%		12/31/09
57	LINN				X	5%			1%	07/01/07	6%		06/30/17
58	LOUISA				X	5%	1%	07/01/07	1%	07/01/04	7%	12/31/22	06/30/14
59	LUCAS				X	5%	1%	07/01/08	1%	07/01/04	7%		06/30/14

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60	LYON				X	5%	1%	10/01/96	1%	01/01/04	7%		12/31/13
61	MADISON				X	5%	1%	07/01/04	1%	07/01/04	7%		06/30/14
62	MAHASKA				X	5%	1%	04/01/95	1%	01/01/02	7%		12/31/11
63	MARION				X	5%	1%	01/01/04	1%	07/01/04	7%		06/30/14
64	MARSHALL				X	5%	1%	07/01/00	1%	07/01/04	7%	06/30/15	12/31/22
65	MILLS				X	5%	1%	01/01/02	1%	01/01/04	7%		12/31/13
66	MITCHELL				X	5%	1%	07/01/95	1%	07/01/03	7%		06/30/13
67	MONONA				X	5%	1%	07/01/90	1%	10/01/99	7%		09/30/09
68	MONROE				X	5%	1%	01/01/04	1%	07/01/04	7%		06/30/14
69	MONTGOMERY				X	5%	1%	04/01/99	1%	07/01/00	7%	06/30/09	06/30/10
70	MUSCATINE				X	5%	1%	01/01/95	1%	07/01/00	7%	06/30/09	12/31/20
71	O'BRIEN				X	5%	1%	01/01/96	1%	01/01/04	7%		12/31/13
72	OSCEOLA				X	5%			1%	01/01/04	6%		12/31/13
73	PAGE				X	5%	1%	07/01/96	1%	01/01/01	7%		12/31/10
74	PALO ALTO				X	5%	1%	04/01/00	1%	07/01/04	7%		06/30/14
75	PLYMOUTH				X	5%	1%	01/01/02	1%	07/01/04	7%	12/31/16	12/31/22
76	POCAHONTAS				X	5%	1%	07/01/01	1%	07/01/04	7%		06/30/14
77	POLK				X	5%			1%	07/01/00	6%		06/30/10
78	POTTAWATTAMIE				X	5%	1%	04/01/95	1%	07/01/02	7%		06/30/12
79	POWESHIEK				X	5%	1%	07/01/08	1%	01/01/03	7%	06/30/27	12/31/12
80	RINGGOLD				X	5%	1%	07/01/07	1%	01/01/04	7%	06/30/27	12/31/13
81	SAC				X	5%	1%	01/01/06	1%	01/01/04	7%		12/31/13
82	SCOTT				X	5%	1%	01/01/89	1%	07/01/99	7%		06/30/19
83	SHELBY				X	5%	1%	07/01/05	1%	01/01/99	7%		12/31/18
84	SIOUX				X	5%	1%	10/01/95	1%	01/01/04	7%		12/31/13
85	STORY				X	5%	1%	07/01/87	1%	07/01/03	7%		06/30/13
86	TAMA				X	5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
87	TAYLOR				X	5%	1%	01/01/04	1%	01/01/04	7%		12/31/13
88	UNION				X	5%	1%	07/01/05	1%	07/01/02	7%		06/30/12
89	VAN BUREN				X	5%	1%	07/01/03	1%	01/01/05	7%		12/31/14
90	WAPELLO				X	5%	1%	07/01/98	1%	07/01/04	7%	12/31/13	06/30/14
91	WARREN				X	5%			1%	07/01/04	6%		06/30/14
92	WASHINGTON				X	5%	1%	07/01/02	1%	01/01/05	7%		12/31/14
93	WAYNE				X	5%	1%	01/01/08	1%	01/01/04	7%	12/31/27	12/31/13
94	WEBSTER				X	5%	0.5%	01/01/01	0.5%	07/01/99	6.0%	06/30/09	06/30/09

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95	WINNEBAGO	Unincorporated			X	5%	1%	10/01/99	1%	07/01/04	7%		06/30/14
96	WINNESHIEK	Unincorporated			X	5%	1%	07/01/91	1%	07/01/01	7%		06/30/11
97	WOODBURY	Unincorporated			X	5%	1%	10/01/88	1%	10/01/98	7%		12/31/18
98	WORTH	Unincorporated			X	5%	1%	07/01/97	1%	07/01/04	7%		06/30/14
99	WRIGHT	Unincorporated			X	5%	1%	01/01/01	1%	07/01/04	7%	12/31/10	06/30/22
42	HARDIN	Union		X		5%	1%	01/01/97	1%	07/01/04	7%		12/31/22
4	APPANOOSE	Unionville		X		5%	1%	07/01/02	1%	07/01/04	7%	06/30/12	06/30/14
52	JOHNSON	University Heights		X		5%			1%	07/01/07	6%		06/30/17
62	MAHASKA	University Park		X		5%	1%	04/01/95	1%	01/01/02	7%		12/31/11
6	BENTON	Urbana		X		5%	1%	07/01/08	1%	07/01/04	7%		06/30/22
25	DALLAS	Urbandale	77	X		5%			1%	01/01/04	6%		12/31/13
77	POLK	Urbandale	25	X		5%			1%	07/01/00	6%		06/30/10
67	MONONA	Ute		X		5%	1%	07/01/90	1%	10/01/99	7%		09/30/09
24	CRAWFORD	Vail		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
50	JASPER	Valeria		X		5%	1%	07/01/06	1%	01/01/04	7%		12/31/13
27	DECATUR	Van Wert		X		5%	1%	01/01/97	1%	01/01/04	7%		12/31/13
6	BENTON	Van Horne		X		5%	1%	07/01/04	1%	07/01/04	7%		06/30/22
25	DALLAS	Van Meter		X		5%			1%	01/01/04	6%		12/31/13
76	POCAHONTAS	Varina		X		5%	1%	07/01/01	1%	07/01/04	7%		06/30/14
17	CERRO GORDO	Ventura		X		5%	1%	07/01/92	1%	07/01/03	7%		06/30/13
48	IOWA	Victor	79	X		5%	1%	04/01/95	1%	01/01/06	7%		12/31/15
79	POWESHIEK	Victor	48	X		5%	1%	07/01/07	1%	01/01/03	7%	06/30/27	12/31/12
3	ALLAMAKEE	Village Creek			X	5%	1%	10/01/97	1%	07/01/02	7%	12/31/14	06/30/12
69	MONTGOMERY	Villisca		X		5%	1%	01/01/96	1%	07/01/00	7%		06/30/10
94	WEBSTER	Vincent		X		5%	0.5%	01/01/01	0.5%	07/01/99	6.0%	06/30/09	06/30/09
86	TAMA	Vining		X		5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
6	BENTON	* Vinton		X		5%	1%	07/01/08	1%	07/01/04	7%		06/30/22
57	LINN	Viola			X	5%			1%	07/01/07	6%		06/30/17
22	CLAYTON	Volga		X		5%	1%	10/01/94	1%	01/01/04	7%		12/31/13
7	BLACK HAWK	Voorhies			X	5%	1%	10/01/91	1%	10/01/99	7%	12/31/10	12/31/19
33	FAYETTE	Wadena		X		5%	1%	01/01/95	1%	07/01/03	7%	12/31/14	12/31/22
30	DICKINSON	Wahpeton		X		5%	1%	01/01/98	1%	01/01/01	7%		12/31/20
70	MUSCATINE	Walcott	82	X		5%			1%	07/01/00	6%		12/31/20
82	SCOTT	Walcott	70	X		5%	1%	01/01/89	1%	07/01/99	7%		06/30/19
6	BENTON	Walford	57	X		5%			1%	07/01/04	6%		06/30/22

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57	LINN	Walford	6	X		5%			1%	07/01/07	6%		06/30/17
57	LINN	Walker		X		5%		01/01/04	1%	07/01/07	6%	12/31/05	06/30/17
81	SAC	Wall Lake		X		5%	1%	01/01/06	1%	01/01/04	7%		12/31/13
32	EMMET	Wallingford		X		5%			1%	07/01/99	6%		06/30/19
78	POTTAWATTAMIE	Walnut		X		5%	1%	01/01/95	1%	07/01/02	7%		06/30/12
58	LOUISA	* Wapello		X		5%	1%	07/01/07	1%	07/01/04	7%		06/30/14
7	BLACK HAWK	Washburn			X	5%	1%	10/01/91	1%	10/01/99	7%	12/31/10	12/31/19
92	WASHINGTON	* Washington		X		5%	1%	01/01/03	1%	01/01/05	7%		12/31/14
18	CHEROKEE	Washta		X		5%	1%	07/01/96	1%	07/01/04	7%		06/30/14
7	BLACK HAWK	* Waterloo		X		5%	1%	04/01/91	1%	10/01/99	7%	12/31/10	12/31/19
3	ALLAMAKEE	Waterville		X		5%	1%	01/01/95	1%	07/01/02	7%	12/31/14	06/30/12
6	BENTON	Watkins			X	5%	1%	07/01/08	1%	07/01/04	7%		06/30/22
57	LINN	Waubeek			X	5%			1%	07/01/07	6%		06/30/17
33	FAYETTE	Waucoma		X		5%	1%	01/01/95	1%	07/01/03	7%	12/31/14	12/31/22
25	DALLAS	Waukee		X		5%			1%	01/01/04	6%		12/31/13
3	ALLAMAKEE	* Waukon		X		5%	1%	01/01/96	1%	07/01/02	7%	12/31/14	06/30/12
3	ALLAMAKEE	Waukon Junction			X	5%	1%	10/01/97	1%	07/01/02	7%	12/31/14	06/30/12
9	BREMER	* Waverly		X		5%	1%	07/01/03	1%	07/01/04	7%	06/30/19	12/31/22
44	HENRY	Wayland		X		5%	1%	01/01/96	1%	07/01/05	7%	12/31/15	06/30/22
21	CLAY	Webb		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
54	KEOKUK	Webster		X		5%	1%	07/01/05	1%	07/01/04	7%	06/30/15	06/30/14
40	HAMILTON	* Webster City		X		5%	1%	07/01/02	1%	07/01/04	7%		06/30/14
27	DECATUR	Weldon		X		5%	1%	07/01/01	1%	01/01/04	7%		12/31/13
92	WASHINGTON	Wellman		X		5%	1%	07/01/02	1%	01/01/05	7%	06/30/12	12/31/14
38	GRUNDY	Wellsburg		X		5%	1%	01/01/99	1%	07/01/04	7%		12/31/22
23	CLINTON	Welton		X		5%	1%	10/01/89	1%	07/01/01	7%		06/30/11
55	KOSSUTH	Wesley		X		5%	1%	07/01/99	1%	01/01/04	7%		12/31/22
48	IOWA	West Amana			X	5%	1%	04/01/95	1%	01/01/06	7%		12/31/15
55	KOSSUTH	West Bend	74	X		5%	1%	07/01/99	1%	01/01/04	7%		12/31/22
74	PALO ALTO	West Bend	55	X		5%	1%	04/01/00	1%	07/01/04	7%		06/30/14
16	CEDAR	West Branch	52	X		5%			1%	07/01/04	6%	12/31/05	06/30/14
52	JOHNSON	West Branch	16	X		5%			1%	07/01/07	6%		06/30/17
29	DES MOINES	West Burlington		X		5%	1%	10/01/94	1%	04/01/99	7%		06/30/19
92	WASHINGTON	West Chester		X		5%	1%	07/01/02	1%	01/01/05	7%	06/30/12	12/31/14
25	DALLAS	West Des Moines	77	X		5%			1%	01/01/04	6%		12/31/13

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

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Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Eff. Date	SILO Rate	SILO Eff. Date	Total Rate	LOST Sunset Date	SILO Sunset Date
77	POLK	West Des Moines	25	X		5%			1%	07/01/00	6%		06/30/10
26	DAVIS	West Grove			X	5%	1%	07/01/03	1%	07/01/04	7%		06/30/14
70	MUSCATINE	West Liberty		X		5%	1%	07/01/95	1%	07/01/00	7%		12/31/20
30	DICKINSON	West Okoboji		X		5%	1%	01/01/98	1%	01/01/01	7%		12/31/20
56	LEE	West Point		X		5%	1%	01/01/95	1%	01/01/00	7%		12/31/09
33	FAYETTE	* West Union		X		5%	1%	07/01/95	1%	07/01/03	7%	12/31/14	12/31/22
75	PLYMOUTH	Westfield		X		5%	1%	10/01/98	1%	07/01/04	7%		12/31/22
33	FAYETTE	Westgate		X		5%	1%	01/01/95	1%	07/01/03	7%	12/31/14	12/31/22
78	POTTAWATTAMIE	Weston			X	5%	1%	04/01/95	1%	07/01/02	7%		06/30/12
83	SHELBY	Westphalia		X		5%	1%	01/01/98	1%	01/01/99	7%		12/31/18
24	CRAWFORD	Westside		X		5%	1%	01/01/99	1%	01/01/04	7%		12/31/13
44	HENRY	Westwood		X		5%	1%	10/01/95	1%	07/01/05	7%	12/31/15	06/30/22
56	LEE	Wever			X	5%	1%	01/01/95	1%	01/01/00	7%		12/31/09
54	KEOKUK	What Cheer		X		5%	1%	07/01/05	1%	07/01/04	7%	06/30/15	06/30/14
23	CLINTON	Wheatland		X		5%	1%	10/01/89	1%	07/01/01	7%		06/30/11
67	MONONA	Whiting		X		5%	1%	07/01/90	1%	10/01/99	7%		09/30/09
55	KOSSUTH	Whittemore		X		5%	1%	07/01/99	1%	01/01/04	7%		12/31/22
42	HARDIN	Whitten		X		5%	1%	01/01/97	1%	07/01/04	7%		12/31/22
57	LINN	Whittier			X	5%			1%	07/01/07	6%		06/30/17
91	WARREN	Wick			X	5%			1%	07/01/04	6%		06/30/14
14	CARROLL	Wiley		X		5%	1%	01/01/03	1%	01/01/06	7%		12/31/15
40	HAMILTON	Williams		X		5%	1%	07/01/02	1%	07/01/04	7%		06/30/14
48	IOWA	Williamsburg		X		5%	1%	04/01/94	1%	01/01/06	7%		12/31/15
59	LUCAS	Williamson		X		5%	1%	04/01/98	1%	07/01/04	7%		06/30/14
16	CEDAR	Wilton	70	X		5%	1%	01/01/08	1%	07/01/04	7%	06/30/16	06/30/14
70	MUSCATINE	Wilton	16	X		5%	1%	07/01/94	1%	07/01/00	7%		12/31/20
77	POLK	Windsor Heights		X		5%			1%	07/01/00	6%		06/30/10
44	HENRY	Winfield		X		5%	1%	10/01/95	1%	07/01/05	7%	12/31/15	06/30/22
61	MADISON	* Winterset		X		5%	1%	07/01/04	1%	07/01/04	7%	06/30/24	06/30/14
10	BUCHANAN	Winthrop		X		5%	1%	10/01/98	1%	07/01/03	7%		12/31/22
15	CASS	Wiota		X		5%	1%	01/01/97	1%	01/01/05	7%		12/31/14
41	HANCOCK	Woden		X		5%	1%	01/01/96	1%	07/01/03	7%		06/30/13
43	HARRISON	Woodbine		X		5%	1%	10/01/98	1%	01/01/04	7%		12/31/13
20	CLARKE	Woodburn		X		5%	1%	04/01/00	1%	07/01/04	7%		06/30/14
25	DALLAS	Woodward		X		5%			1%	01/01/04	6%		12/31/13

IOWA "REGULAR" LOCAL OPTION SALES TAX (LOST) AND SCHOOL LOCAL OPTION SALES TAX (SILO)

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Co #	County Name	City	City Located in Other Counties	Inc.	Un-Inc.	State Sales Tax Rate	LOST Rate	LOST Eff. Date	SILO Rate	SILO Eff. Date	Total Rate	LOST Sunset Date	SILO Sunset Date
99	WRIGHT	Woolstock		X		5%	1%	01/01/01	1%	07/01/04	7%	12/31/10	06/30/22
31	DUBUQUE	Worthington		X		5%	1%	10/01/89	1%	07/01/03	7%		06/30/13
62	MAHASKA	Wright			X	5%	1%	04/01/95	1%	01/01/02	7%		12/31/11
58	LOUISA	Wyman			X	5%	1%	07/01/07	1%	07/01/04	7%	12/31/22	06/30/14
53	JONES	Wyoming		X		5%	1%	01/01/96	1%	01/01/02	7%		12/31/21
39	GUTHRIE	Yale		X		5%	1%	01/01/04	1%	01/01/06	7%		12/31/15
29	DES MOINES	Yarmouth			X	5%	1%	04/01/95	1%	04/01/99	7%		06/30/19
13	CALHOUN	Yetter		X		5%	1%	07/01/08	1%	07/01/04	7%		06/30/14
73	PAGE	Yorktown		X		5%	1%	01/01/96	1%	01/01/01	7%		12/31/10
85	STORY	Zearing		X		5%	1%	01/01/89	1%	07/01/03	7%		06/30/13
31	DUBUQUE	Zwingle	49	X		5%	1%	04/01/88	1%	07/01/03	7%		06/30/13
49	JACKSON	Zwingle	31	X		5%	1%	04/01/91	1%	07/01/02	7%		06/30/22