

NOTICE about local option tax:

Purchases subject to consumer's use tax are not subject to local option tax. However, situations do sometimes arise where retailers do not properly charge the local option tax to their customers. Therefore, we have included lines on the consumer's use tax return to allow for payment of the local option tax in those situations.

Example: A person located in a local option tax jurisdiction purchases items from a retailer located outside the jurisdiction. The retailer delivers the items in his truck to the person in the local option tax jurisdiction. The retailer charges the purchaser the state sales tax, but neglects to charge the additional local option tax. Since delivery was taken in the local option tax jurisdiction, the purchaser is responsible for remitting local option tax to the Department.

PART 2 Not all counties and cities have local option tax. Go to www.state.ia.us/tax/ to check our local option lists.

		Taxable Purchases Local Option	A	Purchases by County	B			Taxable Purchases Local Option	A	Purchases by County	B			Taxable Purchases Local Option	A	Purchases by County	B
ADAIR	01		.00		.00	GREENE	37		.00		.00	PAGE	73		.00		.00
ADAMS	02		.00		.00	GRUNDY	38		.00		.00	PALO ALTO	74		.00		.00
ALLAMAKEE	03		.00		.00	GUTHRIE	39		.00		.00	PLYMOUTH	75		.00		.00
APPANOOSE	04		.00		.00	HAMILTON	40		.00		.00	POCAHONTAS	76		.00		.00
AUDUBON	05		.00		.00	HANCOCK	41		.00		.00	POLK	77		.00		.00
BENTON	06		.00		.00	HARDIN	42		.00		.00	POTTAWATTAMIE	78		.00		.00
BLACK HAWK	07		.00		.00	HARRISON	43		.00		.00	POWESHIEK	79		.00		.00
BOONE	08		.00		.00	HENRY	44		.00		.00	RINGGOLD	80		.00		.00
BREMER	09		.00		.00	HOWARD	45		.00		.00	SAC	81		.00		.00
BUCHANAN	10		.00		.00	HUMBOLDT	46		.00		.00	SCOTT	82		.00		.00
BUENA VISTA	11		.00		.00	IDA	47		.00		.00	SHELBY	83		.00		.00
BUTLER	12		.00		.00	IOWA	48		.00		.00	SIoux	84		.00		.00
CALHOUN	13		.00		.00	JACKSON	49		.00		.00	STORY	85		.00		.00
CARROLL	14		.00		.00	JASPER	50		.00		.00	TAMA	86		.00		.00
CASS	15		.00		.00	JEFFERSON	51		.00		.00	TAYLOR	87		.00		.00
CEDAR	16		.00		.00	JOHNSON	52		.00		.00	UNION	88		.00		.00
CERRO GORDO	17		.00		.00	JONES	53		.00		.00	VAN BUREN	89		.00		.00
CHEROKEE	18		.00		.00	KEOKUK	54		.00		.00	WAPELLO	90		.00		.00
CHICKASAW	19		.00		.00	KOSSUTH	55		.00		.00	WARREN	91		.00		.00
CLARKE	20		.00		.00	LEE	56		.00		.00	WASHINGTON	92		.00		.00
CLAY	21		.00		.00	LINN	57		.00		.00	WAYNE	93		.00		.00
CLAYTON	22		.00		.00	LOUISA	58		.00		.00	WEBSTER	94		.00		.00
CLINTON	23		.00		.00	LUCAS	59		.00		.00	WINNEBAGO	95		.00		.00
CRAWFORD	24		.00		.00	LYON	60		.00		.00	WINNESHIEK	96		.00		.00
DALLAS	25		.00		.00	MADISON	61		.00		.00	WOODBURY	97		.00		.00
DAVIS	26		.00		.00	MAHASKA	62		.00		.00	WORTH	98		.00		.00
DECATUR	27		.00		.00	MARION	63		.00		.00	WRIGHT	99		.00		.00
DELAWARE	28		.00		.00	MARSHALL	64		.00		.00	TOTAL PURCHASES			.00		.00
DES MOINES	29		.00		.00	MILLS	65		.00		.00	MULTIPLY BY .01			.00		
DICKINSON	30		.00		.00	MITCHELL	66		.00		.00	TOTAL LOCAL OPTION TAX			.00		
DUBUQUE	31		.00		.00	MONONA	67		.00		.00						
EMMET	32		.00		.00	MONROE	68		.00		.00						
FAYETTE	33		.00		.00	MONTGOMERY	69		.00		.00						
FLOYD	34		.00		.00	MUSCATINE	70		.00		.00						
FRANKLIN	35		.00		.00	O'BRIEN	71		.00		.00						
FREMONT	36		.00		.00	OSCEOLA	72		.00		.00						

↑ ENTER ON
LINE 3,
PART 1