

SPECIAL PURPOSE DISTRICT SALES TAX IMPLEMENTATION
Transportation Development Districts and Community Improvement Districts

Submit the following by certified mail to the Department of Revenue within ten days of adoption of the tax:

- Original signed ordinance, order or resolution. Ordinance, order or resolution must include:
 - District name imposing the tax;
 - Missouri statute number authorizing the tax;
 - Rate of tax imposed;
 - Effective date and expiration date of tax.

- Copy of the ballot

- Certified copy of election results

- Map of district showing street names and district boundaries. If a street is located along the district borders, also indicate if the district is on both sides of the street.

- Legal description of the district boundaries (if available).

- List of all cities/counties located in the district. Specify if the city or county is entirely in the district or if only a portion of the city or county is in the district.

- List of business names, addresses and Missouri sales tax identification numbers of businesses located in the cities and counties that are within the district boundaries. The complete business list must be received at least 45 days prior to the effective date of the tax to allow time for system updates and notification to businesses.

- Indicate if the district overlaps any other existing districts, Fire Protection, Ambulance or Community Improvement District. Specify any businesses in overlapping areas.

- A list of district officials including name, title and telephone number. The list will be used as a reference and the Department requests that the district update the Department when changes occur.

- Provide the name, title, phone number and address to where all future correspondence, phone calls, distribution payments, and reports concerning this tax should be sent.

Mail the above information to Taxation Division, Local Tax Unit, Sales/Use Tax, P.O. Box 3380, Jefferson City, MO 65105-3380

Source: Missouri Department of Revenue