

PUBLIC NOTICE
NOTICE OF EXISTENCE OF USE TAX; USE TAX RATE;
APPLICABILITY; AND RATE MODIFICATION REQUIREMENT
as required by CCS for HCS for SS for SCS for SB Nos. 153 & 97

The City of Kirksville and the County of Adair previously adopted and have in force a use tax. The use tax rate for the City is currently 2.75% and the use tax rate for Adair County is currently 1% both of which are equal to the total local sales tax rate for each entity. The use tax applies to and impacts certain purchases from out-of-state vendors. A use tax is the equivalent of a sales tax on purchases made from out-of-state sellers by in-state buyers and on certain taxable business transactions.

The use tax rate is equal to the total local sales tax rate in effect for the City and the rate for the County. If any local sales tax is repealed or the rate thereof is reduced or raised by voter approval, the local use tax rate shall also be deemed to be repealed, reduced, or raised by the same action repealing, reducing, or raising the local sales tax pursuant to sections 144.757 to 144.761 of the Revised Statutes of Missouri. This notice may also be found on the City's website at <http://www.kirksvillecity.com> or in the offices of the Adair County Clerk or Kirksville City Clerk.

We, Sandra J. Collop, Adair County Clerk and Wanda J. Cagle, City Clerk for the City of Kirksville, Missouri, do hereby certify that the foregoing is, to the best of our knowledge and belief, correct.

Dated this 1st day of September, 2021.

Publish 09/01, 09/08