

## **NOTICE REGARDING COUNTY USE TAX**

Audrain County, Missouri previously adopted a use tax, which is currently in effect. A use tax is the equivalent of a sales tax on purchases made from out-of-state vendors by in-state-buyers and on certain taxable business transactions. The use tax rate for Audrain County is currently 2.125 percent which is equal to the total local sales tax rate. Certain purchases from out-of-state vendors will become subject to an expansion of the use tax effective on January 1, 2023 as provided by state law.

If any local sales tax is repealed or the rate is reduced or raised by voter approval, the local use tax rate shall also be deemed to be repealed, reduced, or raised by the same action.

I, Lisa L. Smith, County Clerk for Audrain County, Missouri, do hereby certify that the foregoing is, to the best of my knowledge and belief, correct. Dated this 25<sup>th</sup> day of August, 2021