

IOWA LOCAL OPTION SALES TAX JURISDICTIONS

All jurisdictions except Webster County (0.5%) have a local option rate of 1%.

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES
Adair / 01	Adair, Casey, Stuart, Bridgewater, (rural) Area Fontanelle, Orient, Unincorporated Greenfield	7-1-05 1-1-06
Adams / 02	Corning, Carbon, Nodaway, Prescott, Unincorporated	7-1-07
Allamakee / 03	Harpers Ferry, Postville, Waterville Waukon Lansing, New Albin Unincorporated (rural) Area	1-1-95 1-1-96 7-1-96 10-1-97
Appanoose / 04	Mystic, Plano Cincinnati, Exline, Moulton, Unionville Centerville, Moravia Numa, Udell, Unincorporated (rural) Area Rathbun	7-1-99 7-1-02 7-1-03 7-1-04 1-1-08
Audubon / 05	Brayton, Gray Audubon Exira, Kimballton, Unincorporated (rural) Area	1-1-99 7-1-01 1-1-03
Benton / 6	Belle Plaine, Keystone, Garrison Luzerne, Mount Auburn, Newhall, Van Horne Atkins, Blairstown, Norway, Shellsburg, Urbana, Vinton, Unincorporated (rural) Area	7-1-04 7-1-08
Black Hawk / 07	Cedar Falls, Elk Run Heights, Evansdale, Hudson, Raymond, Waterloo Dunkerton, Gilbertville, Janesville, La Porte City, Unincorporated (rural) Area	4-1-91 10-1-91
Boone / 08	Berkley, Luther, Pilot Mound Boone Boxholm, Ogden, Sheldahl, Unincorporated (rural) Area Madrid Fraser Beaver	4-1-89 7-1-90 1-1-91 7-1-91 1-1-92 1-1-95
Bremer / 09	Frederika, Sumner, Tripoli Denver, Janesville, Readlyn, Plainfield Waverly, Unincorporated (rural) Area	4-1-98 1-1-01 7-1-03
Buchanan / 10	Aurora, Lamont, Stanley Fairbank, Hazleton, Jesup, Winthrop Brandon, Quasqueton, Rowley, Independence, Unincorporated (rural) Area Hazleton	10-1-95 10-1-98 1-1-01 7-1-03 10-1-98
Buena Vista / 11	Albert City, Linn Grove, Marathon, Newell, Sioux Rapids, Truesdale Alta, Lakeside, Rembrandt, Storm Lake, Unincorporated (rural) Area	7-1-91 10-1-95
Butler / 12	Allison, Aplington, Aredale, Bristow, Dumont, Greene, New Hartford, Parkersburg Clarksville, Shell Rock, Unincorporated (rural) Area	1-1-97 1-1-00
Calhoun / 13	Farnhamville, Jolley, Knierim, Lake City, Lohrville, Manson, Pomeroy, Rinard, Rockwell City, Somers, Yetter	7-1-08

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Carroll / 14	Arcadia, Breda, Coon Rapids, Dedham, Halbur, Lanesboro, Lidderdale, Manning, Ralston, Templeton, Willey Carroll, Glidden, Unincorporated (rural) Area	1-1-03 1-1-04
Cass / 15	Anita, Cumberland, Griswold, Lewis, Marne, Massena, Wiota Atlantic, Unincorporated (rural) Area	1-1-97 10-1-97
Cedar / 16	Bennett, Clarence, Durant, Lowden, Mechanicsville, Stanwood, Tipton, Unincorporated (rural) Area Wilton	7-1-06 1-1-08
Cerro Gordo / 17	Clear Lake, Dougherty, Mason City, Meservey, Plymouth, Rock Falls, Rockwell, Swaledale, Thornton, Ventura Unincorporated (rural) Area	7-1-92 1-1-93
Cherokee / 18	Aurelia, Cleghorn, Larrabee, Marcus, Meriden, Washta Quimby Cherokee, Unincorporated (rural) Area	7-1-96 1-1-98 1-1-02
Chickasaw / 19	Alta Vista, Bassett, Fredericksburg, Ionia, Lawler, Nashua, New Hampton, North Washington, Unincorporated (rural) Area	4-1-97
Clarke / 20	Osceola, Woodburn, Hopeville, Murray, Unincorporated (rural) Area: sunset 12/31/07	4-1-00
Clay / 21	Dickens, Everly, Fostoria, Gillett Grove, Greenville, Peterson, Rossie, Royal, Spencer, Webb, Unincorporated (rural) Area	1-1-99
Clayton / 22	McGregor Elkader, Garnavillo, Luana, Millville, Marquette, Saint Olaf Elkport, Farmersburg, Garber, Guttentberg, Littleport, Monona, Volga Edgewood, Giard, Gunder, North Buena Vista, Strawberry Point, Unincorporated (rural) Area Clayton, Osterdock, Postville	1-1-90 4-1-94 10-1-94 10-1-95 7-1-05
Clinton / 23	Andover, Calamus, Camanche, Clinton, Delmar, De Witt, Goose Lake, Grand Mound, Low Moor, Toronto, Welton, Wheatland Charlotte, Lost Nation, Unincorporated (rural) Area	10-1-89 1-1-90
Crawford / 24	Arion, Aspinwall, Buck Grove, Charter Oak, Deloit, Denison, Dow City, Kiron, Manilla, Ricketts, Schleswig, Vail, Westside, Unincorporated (rural) Area	1-1-99
Dallas / 25	Dawson	1-1-08
Davis / 26	Bloomfield, Drakesville, Floris, Pulaski, Unincorporated (rural) Area	7-1-03
Decatur / 27	Davis City, Decatur, Garden Grove, Grand River, Lamoni, Leroy, Pleasanton, Van Wert Leon, Weldon, Unincorporated (rural) Area	1-1-97 7-1-01

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Delaware / 28	Colesburg, Delaware, Delhi, Earlville, Greeley, Manchester, Masonville Dundee, Dyersville, Hopkinton, Ryan, Unincorporated (rural) Area	10-1-94 4-1-95
Des Moines / 29	Burlington, Danville, Middletown, West Burlington Mediapolis, Unincorporated (rural) Area	10-1-94 4-1-95
Dickinson / 30	Lake Park, Okoboji, Orleans, Spirit Lake, Superior, Terril Arnolds Park, Milford, Wahpeton, West Okoboji, Unincorporated (rural) Area	4-1-97 1-1-98
Dubuque / 31	Asbury, Balltown, Centralia, Dubuque, Holy Cross, Sageville, Zwingle Bankston, Bernard, Epworth, Farley, Graf, Peosta, Sherrill, Unincorporated (rural) Area Cascade, Dyersville, Luxemburg, New Vienna, Rickardsville, Worthington	4-1-88 7-1-88 10-1-89
Emmet / 32	Armstrong, Ringsted Estherville, Dolliver, Gruver, Wallingford, Unincorporated (rural) Area	1-1-98 1-1-09
Fayette / 33	Arlington, Clermont, Elgin, Hawkeye, Maynard, Oelwein, Randalia, St. Lucas, Wadena, Waucoma, Westgate Fayette, West Union, Unincorporated (rural) Area Fairbank	1-1-95 7-1-95 1-1-00
Floyd / 34	Floyd, Marble Rock, Nora Springs, Rockford, Rudd Charles City, Colwell Unincorporated Area	10-1-96 10-1-97 10-1-98
Franklin / 35	Coulter, Dows, Geneva, Hansell, Latimer, Sheffield Hampton, Popejoy, Unincorporated (rural) Area Alexander	10-1-95 10-1-96 1-1-01
Fremont / 36	Farragut, Hamburg, Imogene, Randolph, Riverton, Shenandoah, Sidney, Tabor, Thurman, Unincorporated (rural) Area Farragut, Fremont Mills, Hamburg,	1-1-96 1-1-01
Greene / 37	Churdan Dana, Grand Junction, Jefferson, Paton, Scranton, Unincorporated (rural) Area ... Rippey	7-1-03 1-1-07 7-1-07
Grundy / 38	Beaman, Dike, Grundy Center, Holland, Wellsburg Morrison, Stout, Unincorporated (rural) Area Conrad	1-1-99 10-1-99 1-1-04
Guthrie / 39	Guthrie Center, Panora, Stuart, Baynard, Casey, Bagley, Jamaica, Menlo, Yale, Unincorporated (rural) Area	1-1-04
Hamilton / 40	Blairsburg, Jewel, Kamrar, Stratford, Ellsworth, Randall, Stanhope, Williams, Webster City, Unincorporated (rural) Area	7-1-02
Hancock / 41	Corwith, Crystal Lake, Garner, Goodell, Kanawha, Klemme, Woden, Britt Unincorporated (rural) Area	1-1-96 1-1-97 7-1-98

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Hardin / 42	Alden, Buckeye, Eldora, Hubbard, Iowa Falls, Radcliffe, Steamboat Rock, Unincorporated (rural) Area Ackley, New Providence, Owasa, Union, Whitten	4-1-96 1-1-97
Harrison / 43	Dunlap, Little Sioux, Mondamin, Persia, Pisgah Logan, Magnolia, Missouri Valley, Modale, Woodbine Unincorporated (rural) Area	10-1-97 10-1-98 1-1-03
Henry / 44	Coppock, Hillsboro, Mount Pleasant, Mount Union, New London, Olds, Rome, Salem, Westwood, Winfield Wayland, Unincorporated (rural) Area	10-1-95 1-1-96
Howard / 45	Chester, Cresco, Lime Springs, Protivin Elma, Unincorporated (rural) Area Riceville	1-1-94 7-1-94 1-1-95
Humboldt / 46	Bode, Bradgate, Gilmore City, Hardy, Livermore, LuVerne, Ottosen, Pioneer, Renwick, Rutland, Thor, Unincorporated (rural) Area Humboldt, Dakota City	7-1-01 7-1-02
Ida / 47	Galva	4-1-97
Iowa / 48	Ladora, North English, Parnell, Williamsburg Marengo, Millersburg, Victor, Unincorporated (rural) Area	4-1-94 4-1-95
Jackson / 49	Baldwin, La Motte, Miles, Preston, Sabula, Saint Donatus, Spragueville, Springbrook Bellevue, Zwingle Maquoketa, Monmouth Andrew, Unincorporated (rural) Area	10-1-89 4-1-91 10-1-94 1-1-95
Jasper / 50	Baxter, Colfax, Kellogg, Lynville, Mingo, Oakland Acres, Reasoner, Sully Lambs Grove, Monroe, Newton Prairie City, Valeria, Unincorporated (rural) Area	7-1-04 7-1-06
Jefferson / 51	Fairfield, Libertyville, Lockridge, Packwood Batavia, Pleasant Plain, Unincorporated (rural) Area Maharishi Vedic City	4-1-99 1-1-00 1-1-04
Johnson / 52		
Jones / 53	Cascade, Center Junction, Morley, Olin, Onslow, Oxford Junction Monticello, Wyoming Anamosa Unincorporated (rural) Area Martelle	4-1-95 1-1-96 1-1-99 10-1-99 7-1-03
Keokuk / 54	Delta, Hedrick, What Cheer Gibson, Hayesville, Thornburg, Webster Keota, Sigourney, Ollie, Harper, Keswick, Kinross, Martinsburg	7-1-05 7-1-07
Kossuth / 55	Algona, Bancroft, Burt, Fenton, Lakota, Ledyard, Lone Rock, LuVerne, Swea City, Titonka, Wesley, West Bend, Whittemore Unincorporated (rural) Area	7-1-99 10-1-99

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Lee / 56	Fort Madison, Franklin, Keokuk, Montrose St. Paul	10-1-91 1-1-93 1-1-95
	Donnellson, Houghton, West Point, Unincorporated (rural) Area	1-1-95
Linn / 57	Bertram	1-1-86
	Prairieburg	10-1-98
	Central City, Coggon	1-1-04
	Palo sunset 12-31-08	
Louisa / 58	Wapello, Columbus Junction,	7-1-07
	Morning Sun, Columbus City, Cotter, Fredonia, Grandview, Letts, Oakville, Unincorporated (rural) Area	
Lucas / 59	Chariton, Derby, Lucas, Russell,	4-1-98
	Williamson Unincorporated (rural) Area	7-1-08
Lyon / 60	Alvord, Doon, George, Inwood,	10-1-96
	Lester, Little Rock, Rock Rapids, Unincorporated (rural) Area Larchwood	7-1-02
Madison / 61	Bevington, Earlham, East Peru,	7-1-04
	Macksburg, Patterson, Saint Charles, Truro, Winterset, Unincorporated (rural) Area	
Mahaska / 62	Barnes City, Beacon, Fremont,	4-1-95
	Keomah Village, Leighton, New Sharon, Oskaloosa, Rose Hill, University Park, Unincorporated (rural) Area Eddyville	10-1-95
Marion / 63	Harvey, Marysville, Melcher-Dallas,	1-1-02
	Pella, Pleasantville, Swan Bussey, Hamilton	1-1-03
	Knoxville, Unincorporated (rural) Area ...	1-1-04
Marshall / 64	Ferguson, Marshalltown, Melbourne,	4-1-00
	Rhodes Albion, Clemons, Gilman, Haverhill	7-1-00
	Laurel, LeGrand, State Center, Unincorporated (rural) Area Liscomb	7-1-03
	Saint Anthony sunset 6-30-08	
Mills / 65	Emerson, Henderson, Malvern, Tabor	1-1-96
	Glenwood, Pacific Junction,	1-1-02
	Unincorporated (rural) Area Hastings, Silver City	1-1-07
Mitchell / 66	Carpenter, Mitchell, Orchard, Osage,	1-1-95
	Riceville, St. Ansgar, Stacyville McIntire, Unincorporated (rural) Area	7-1-95
Monona / 67	Blencoe, Castana, Mapleton,	7-1-90
	Moorhead, Onawa, Rodney, Soldier, Turin, Ute, Whiting, Unincorporated (rural) Area	
Monroe / 68	Albia, Eddyville, Lovilia, Melrose	1-1-04
	Unincorporated (rural) Area	
Montgomery / 69	Coburg, Elliott, Stanton, Villisca	1-1-96
	Grant	4-1-96
	Red Oak, Unincorporated (rural) Area ...	4-1-99
Muscatine / 70	Atalissa, Conesville, Fruitland,	7-1-94
	Muscatine, Stockton, Wilton Nichols, Unincorporated (rural) Area	1-1-95
	West Liberty	7-1-95
	Durant	7-1-04

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O'Brien / 71	Archer, Calumet, Paullina, Primghar,	1-1-96
	Sanborn, Sheldon, Sutherland, Unincorporated (rural) Area Hartley	7-1-98
Osceola / 72	Sibley	7-1-08
Page / 73	Blanchard, Braddyville, Coin,	1-1-96
	College Springs, Essex, Shambaugh, Shenandoah, Yorktown Clarinda, Hepburn, Northboro,	7-1-96
	Unincorporated (rural) Area	
Palo Alto / 74	Ayrshire, Curlew, Cylinder,	4-1-00
	Graettinger, Mallard, Rodman, Ruthven, West Bend, Unincorporated (rural) Area Emmetsburg	7-1-00
Plymouth / 75	Hinton, Kingsley, Merrill, Oyens,	10-1-98
	Struble, Westfield Akron, Brunsville, Craig, LeMars,	1-1-02
	Rensen, Unincorporated (rural) Area	
Pocahontas / 76	Fonda, Gilmore City, Havelock,	7-1-01
	Laurens, Palmer, Rolfe, Varina, Unincorporated (rural) Area Plover, Pocahontas	7-1-03
Polk / 77	Polk City	1-1-86
	Sheldahl	7-1-87
Pottawattamie / 78	Macedonia, Minden	1-1-89
	Council Bluffs	4-1-90
	Avoca, Carson, Carter Lake,	1-1-95
	Crescent, Hancock, McClelland, Neola, Oakland, Treynor, Underwood, Walnut Unincorporated (rural) Area	4-1-95
Poweshiek / 79	Montezuma, Grinnell, Brooklyn,	7-1-07
	Victor, Barnes City, Deep River, Guernsey, Hartwick, Malcom, Searsboro Unincorporated (rural) Area	7-1-08
Ringgold / 80	Mount Ayr, Beaconsfield, Benton,	7-1-07
	Delphos, Diagonal, Ellston, Kellerton, Maloy, Redding, Tingley, Unincorporated (rural) Area	
Sac / 81	Sac City, Lake View, Odebolt, Early,	1-1-06
	Schaller, Wall Lake, Auburn, Lytton, Nemaha, Unincorporated (rural) Area	
Scott / 82	Bettendorf, Blue Grass, Buffalo,	1-1-89
	Davenport, Dixon, Donahue, Eldridge, LeClaire, Long Grove, Maysville, McCausland, New Liberty, Panorama Park, Princeton, Walcott, Riverdale, Unincorporated (rural) Area Durant	4-1-97
Shelby / 83	Defiance, Earling, Elk Horn, Irwin,	1-1-98
	Portsmouth, Shelby, Tennant, Westphalia Kirkman	1-1-99
	Harlan, Panama,	7-1-05
	Unincorporated (rural) Area	
Sioux / 84	Alton, Boyden, Chatsworth, Granville,	10-1-95
	Hawarden, Hull, Ireton, Matlock, Maurice, Orange City, Sioux Center, Unincorporated (rural) Area Hospers, Rock Valley, Sheldon	7-1-96
Story / 85	Ames, Huxley	1-1-87
	Cambridge, Collins, Colo, Gilbert,	7-1-87
	Kelley, McCallsburg, Roland, Sheldahl, Slater, Unincorporated (rural) Area Nevada, Maxwell, Zearing	1-1-89
	Story City	10-1-90

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Tama / 86	Chelsea, Clutier, Dysart, Elberon, Garwin, Gladbrook, Lincoln, Montour, Tama, Toledo, Traer, Vining, Unincorporated (rural) Area	7-1-03
Taylor / 87	Clearfield, Gravity, New Market Bedford, Conway, Unincorporated (rural) Area Lennox, Sharpsburg	7-1-01 1-1-04 1-1-06
Union / 88	Creston, Afton, Lorimor, Arispe Cromwell, Kent, Shannon, Thayer Unincorporated (rural) Area	7-1-05
Van Buren / 89	Keosauqua Bonaparte, Cantril, Farmington, Milton, Mount Sterling, Stockport, Unincorporated (rural) Area	7-1-01 7-1-03
Wapello / 90	Agency, Blakesburg, Eddyville, Eldon, Kirksville, Ottumwa, Unincorporated (rural) Area Chillicothe	7-1-98 1-1-02
Warren / 91	Bevington	1-1-08
Washington / 92	Ainsworth, Brighton, Coppock, Crawfordsville, Kalona, Riverside, Wellman, West Chester, Unincorporated (rural) Area Washington	7-1-02 1-1-03

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Wayne / 93	Allerton, Clio, Corydon, Humeston, Lineville, Millerton, Promise City, Seymour, Unincorporated (rural) Area	1-1-08
Webster / 94	Badger, Barnum, Callender, Clare, Dayton, Duncombe, Fort Dodge, Gowrie, Harcourt, Lehigh, Moorland, Vincent, Otho, Stratford, Unincorporated (rural) Area	1-1-01
Winnebago / 95	Buffalo Center, Forest City, Lake Mills, Leland, Rake, Scarville, Thompson, Unincorporated (rural) Area	10-1-99
Winnesiek / 96	Decorah Calmar, Castalia, Fort Atkinson, Jackson Junction, Ossian, Ridgeway, Spillville, Unincorporated (rural) Area	4-1-91 7-1-91
Woodbury / 97	Bronson, Cushing, Merville, Oto, Salix, Sergeant Bluff, Sioux City, Sloan Anthon, Correctionville, Danbury, Hornick, Lawton, Pierson, Smithland, Unincorporated (rural) Area	1-1-87 10-1-88
Worth / 98	Fertile, Grafton, Hanlontown, Joice, Kensett, Manly, Northwood Unincorporated (rural) Area	1-1-97 7-1-97
Wright / 99	Belmond, Dows, Galt, Goldfield, Rowan, Woolstock Unincorporated (rural) Area Clarion Eagle Grove	1-1-01 7-1-01 1-1-06

www.state.ia.us/tax

Payment Options in eFile & Pay

- ePay (**free** direct debit / electronic check)
- Mail a Check (not available to semi-monthly filers)
- Credit Card (2.5% fee charged by vendor)
- ACH Credit (contact your bank to initiate)

ePay is Free !

- ⇒ Enter your bank routing number and your bank account number
- ⇒ You control the date the amount is taken from your account
- ⇒ You control the amount paid
- ⇒ You determine if the payment should be taken from checking or savings
- ⇒ For future payments, the system remembers your bank information. If it changes, you simply enter the new information.