

**NOTICE OF EXISTENCE OF USE TAX; USE TAX RATE; APPLICABILITY; AND RATE
MODIFICATION REQUIREMENT**

The City of Dexter previously adopted and has in force a use tax. The use tax rate for the City is currently 1.875 percent which is equal to the total local sales tax rate. 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 in the City. If any local sales tax is repealed or the rate thereof is reduced or raised by voter approval, the local use tax rate shall also be deemed to be repealed, reduced, or raised by the same action repealing, reducing, or raising the local sales tax.

I, Crystal Bishop, City Clerk for the City of Dexter, Missouri, do hereby certify that the foregoing is, to the best of my knowledge and belief, correct. Dated this 30th day of July, 2021.