

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 If any local sales tax is repealed or the rate thereof is reduced or raised by voter approval, the local use tax rate shall also be deemed to be repealed, reduced, or raised by the same action repealing, reducing, or raising the local sales tax.

We, Tracy Prost, City Clerk for the City of Perryville, and Jared W. Kutz, County Clerk for the County of Perry, Missouri, do hereby certify that the foregoing is, to the best of our knowledge and belief, correct. Dated this 3rd day of August, 2021.

Tracy Prost, Perryville City Clerk  
Jared W. Kutz, Perry County Clerk