

St. Louis County Use Tax (Prop U)

Election – Tuesday August 4, 2026

Frequently Asked Questions

What is a use tax?

A use tax is a tax on the purchase of goods by Missouri residents and businesses from out-of-state vendors. Products exempt from the sales tax would be exempt from the use tax.

Is this a new tax or double tax?

No, voters have already approved sales taxes on goods they purchase. Approving the use tax would apply the existing county-level sales tax rate that voters have already approved to purchases made from goods coming from out of state.

What is the rate of the use tax?

The county use tax rate would be the same rate as the total county sales tax rate. The county sales tax rate is currently 3.513%. If the county sales tax is reduced or raised by voter approval, the local use tax would also be reduced or raised by the same action.

Where does the use tax revenue go?

Use tax revenues are typically collected directly by the political subdivision that passed them (i.e., St. Louis County). However, the authorizing ordinance and ballot language for the St. Louis County use tax has a distribution mechanism that would share revenues generated from the county-level use tax to municipalities (plus other political subdivisions like The Zoo and Gateway Arch Park). Use tax revenues would go into the corresponding general revenue funds for the county, municipalities, and political subdivisions.

How much revenue will be generated?

We project that the county use tax would generate approximately \$50 - \$100 million annually countywide. Municipalities are projected to receive \$50 - \$100 per resident.

How is the tax collected?

The online retailer will collect the county level use tax at the time of purchase and remit to the Missouri Department of Revenue for distribution.