

Branson/Lakes Area Tourism Community Enhancement District (TCED) Tax Rate Summary

Business Location		Current Rate	Change	Rate Effective April 1, 2006
<u>City of Branson</u>	Amusements	11.475	+0.125	11.6
	Theaters	11.475	+0.125	11.6
	Accommodations	11.475	+0.125	11.6
	Food & Beverage	7.975	+1.0	8.975
	Retail Sales	7.475	+1.125	8.6
	TCED Exempt	7.475	+0.125	7.6
	Groceries	4.475	+0.125	4.6

Taney County

Within the Branson/Lakes Area TCED and outside Branson City Limits

Taxable Sales	5.975	+1.125	7.1
<i>Includes amusements, theaters, accommodations, food & beverage, and retail sales.</i>			
TCED Exempt	5.975	+0.125	6.1
Groceries	2.975	+0.125	3.1

Village of Indian Point

Taxable Sales	7.975	+1.0	8.975
<i>Includes amusements, theaters, accommodations, food & beverage, and retail sales.</i>			
TCED Exempt	7.975	+0.0	7.975
Groceries	4.975	+0.0	4.975

Stone County

Within the Branson/Lakes Area TCED and outside the Village of Indian Point.

All area within the TCED is also within the Southern Stone County Fire Protection District.

Taxable Sales	6.475	+1.0	7.475
<i>Includes amusements, theaters, accommodations, food & beverage, and retail sales.</i>			
TCED Exempt	6.475	+0.0	6.475
Groceries	3.475	+0.0	3.475

Branson/Lakes Area Tourism Community Enhancement District (TCED) Tax Exemptions

- Groceries (Defined as packaged food or vending; items obtainable with food stamps per federal program requirements.)
- New or used motor vehicles
- Trailers, boats or other outboard motors
- All utilities, telephone and wireless services
- Funeral services

Reference: Missouri Law 67.1959, 144.014-144.525

Additional Missouri State Sales Tax Exemptions:

- Motor fuel or special fuel subject to an excise tax of this state. *144.030(1)*
- All sales of insulin and prosthetic or orthopedic devices...hearing aids and hearing aid supplies and all sales of drugs which may be legally dispensed by a licensed pharmacist only upon a lawful prescription of a practitioner licensed to administer those items. *144.030(18)*

