



TAXATION

Corporate Income Tax/Franchise Tax		State Tax	Local Tax
Rage (range)		6.25% of Missouri taxable income with adjustments, including deductibility of 50% federal income tax	None
Federal Taxes Deductible		50%	None
Accelerated Depreciated Permitted		Yes	
Personal Income Tax		State Tax	Local Tax
Rage (range)		\$315 plus 6 % federal Adjusted gross income over \$9000	None
Earned Income		None	None
Local Occupation Tax			
City Residents		None	
Non-City Residents		None	
Local Wage Tax		Rate	
City Residents		None	
Non-City Residents		None	
Sales/Use Tax Rate		Rate	
State		4.225% of purchase price of tangible personal property and enumerated services	
Local		St. Charles County Government's sales tax rate is 1.675%	
Sales Tax Rate by Utility:			
Electric Power		6.7%	
Natural Gas		6.7%	
Fuel Oil		6.7%	
Water		1.0%	
Telephone		Rate	
Local		6.7%	
Long Distance In State		6.7%	
Long Distance Out of State		6.7%	
Machinery & Equipment Subject to Sales/Use Tax			
Sales/Use Tax On:		Yes	
Office Building Constructino Materials		Yes	
Industrial Building Constructin Materials		No	
Manufacturers Raw Materials		Yes	
Standard Software		Yes	

Real Property Tax Rates for Jurisdictions Featuring		
City Millage	0.91%	
County Millage	0.0016%	
School Millage	\$4.98 to \$5.18 (depending on School District)	
Special District Millage	None	
Assessment Ration (%)	33.30%	
Personal Property Tax Rates per \$100		
City Millage	0.91%	
County Millage	0.0016%	
School Millage	\$4.98 to \$5.18 (depending on School District)	
Special District Millage	None	
Assessment Ration (%)	33.30%	
Subject to Personal Property Tax		
Production Machinery & Equipment	Yes	
Non Production Machinery & Equipment	Yes	
Pollution Control	No	
Inventory	No	
Raw Materials	No	
Work in Progress	No	
Finished Goods	No	
Office Furniture-Fixtures	Yes	
Computer Equipment	Yes	
Work Stations	Yes	
Telephones	No	
Furniture	Yes	
Company Vehicles	Yes	
Standard Software	Yes	
Custom Software	Yes	