

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

The City of Marshall, Missouri, and the County of Saline, Missouri, each adopted a use tax and both remain in effect. The use tax is equal to the sales tax and applies to certain purchases from out-of-state vendors and to certain taxable business transactions. The use tax rate for the City is currently 2.0%, which is equal to the City's total local sales tax rate. The use tax rate for the County is currently 2.0%, which is equal to the County's total local sales tax rate. Certain purchases from out-of-state vendors will become subject to an expansion of the use tax effective on January 1, 2023, as provided by state law.

If any local sales tax is repealed or the rate thereof is reduced or raised by voter approval, the local use tax rate shall also be deemed to be repealed, reduced, or raised by the same action repealing, reducing, or raising the local sales tax.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, Julie Lewis, City Clerk for the City of Marshall, Missouri, do hereby certify that the foregoing is, to the best of my knowledge and belief, correct. Dated this 21st day of October 2021.

/s/ Julie Lewis

Julie Lewis, City Clerk
City of Marshall

I, Debbie Russell, County Clerk for Saline County, Missouri, do hereby certify that the foregoing is, to the best of my knowledge and belief, correct. Dated this 21st day of October 2021.

/s/ Debbie Russell

Debbie Russell, County Clerk
Saline County, Missouri