

**General Sales Tax Structure**  
**Most Areas of Branson**

**General Retail Sales**

State Tax	3.000%	
Education Sales	1.000%	
Conservation Tax	0.125%	
Parks & Soil Tax	0.100%	
	Total State	4.225%
Taney County Sales Tax	1.500%	
Taney County Jail Tax	0.125%	
Ambulance District	0.250%	
	Total County	1.875%
Branson Sales Tax	1.500%	
	Total City	1.500%
Tourism Enhancement Tax	1.000%	
	Total Tourism Enhancement	1.000%
	<b>Total General Retail Sales Tax</b>	<b>8.600%</b>

**Tourism Sales (amusement, theaters, overnight accommodations)**

State Tax	3.000%	
Education Sales	1.000%	
Conservation Tax	0.125%	
Parks & Soil Tax	0.100%	
	Total State	4.225%
Taney County Sales Tax	1.500%	
Taney County Jail Tax	0.125%	
Ambulance District	0.250%	
	Total County	1.875%
City of Branson Sales Tax	1.500%	
City of Branson Tourism Tax	4.000%	
	Total City	5.500%
	<b>Total Tourism Sales</b>	<b>11.600%</b>

**Food and Beverage Sales**

State Tax	3.000%	
Education Sales	1.000%	
Conservation Tax	0.125%	
Parks & Soils Tax	0.100%	
	Total State	4.225%
Taney County Sales Tax	1.500%	
Taney County Jail Tax	0.125%	
Ambulance District	0.250%	
	Total County	1.875%
City of Branson Sales Tax	1.500%	
City of Branson Tourism Tax	0.500%	
	Total City	2.000%
Tourism Enhancement Tax	0.875%	
	Total Tourism Enhancement	0.875%
	<b>Total Food &amp; Beverage Sales</b>	<b>8.975%</b>

**MO State Sales Tax Exemptions**

Motor fuel or special fuel subject to an excise tax of this state.

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.

**Tax Exemptions**

New or Used Motor Vehicles; Trailers, Boats and Other Outboard Motors; All Utilities, Telephone and Wireless Services; Funeral Services

**General Sales Tax Structure**  
**Branson Hills TIF District**

**General Retail Sales**

State Tax	3.000%	
Education Sales	1.000%	
Conservation Tax	0.125%	
Parks & Soil Tax	<u>0.100%</u>	
Total State		4.225%
Taney County Sales Tax	1.500%	
Taney County Jail Tax	0.125%	
Ambulance District	<u>0.250%</u>	
Total County		1.875%
Branson Sales Tax	<u>1.500%</u>	
Total City		1.500%
Community Development District (CDD) Tax	0.500%	
Tourism Enhancement Tax	<u>1.000%</u>	
Total Special District		<u>1.500%</u>
<b>Total General Retail Sales Tax</b>		<b>9.100%</b>

**Tourism Sales (amusement, theaters, overnight accommodations)**

State Tax	3.000%	
Education Sales	1.000%	
Conservation Tax	0.125%	
Parks & Soil Tax	<u>0.100%</u>	
Total State		4.225%
Taney County Sales Tax	1.500%	
Taney County Jail Tax	0.125%	
Ambulance District	<u>0.250%</u>	
Total County		1.875%
City of Branson Sales Tax	1.500%	
City of Branson Tourism Tax	<u>4.000%</u>	
Total City		5.500%
Community Development District (CDD) Tax	<u>0.500%</u>	
Total CDD		<u>0.500%</u>
<b>Total Tourism Sales</b>		<b>12.100%</b>

**Food and Beverage Sales**

State Tax	3.000%	
Education Sales	1.000%	
Conservation Tax	0.125%	
Parks & Soils Tax	<u>0.100%</u>	
Total State		4.225%
Taney County Sales Tax	1.500%	
Taney County Jail Tax	0.125%	
Ambulance District	<u>0.250%</u>	
Total County		1.875%
City of Branson Sales Tax	1.500%	
City of Branson Tourism Tax	<u>0.500%</u>	
Total City		2.000%
Community Development District (CDD) Tax	0.500%	
Tourism Enhancement Tax	<u>0.875%</u>	
Total Special District		<u>1.375%</u>
<b>Total Food &amp; Beverage Sales</b>		<b>9.475%</b>

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**Tax Exemptions**

New or Used Motor Vehicles; Trailers, Boats and Other Outboard Motors; All Utilities, Telephone and Wireless Services; Funeral Services

**General Sales Tax Structure  
Branson Landing TIF District**

**General Retail Sales**

State Tax		3.000%	
Education Sales		1.000%	
Conservation Tax		0.125%	
Parks & Soil Tax		<u>0.100%</u>	
	Total State		4.225%
Taney County Sales Tax		1.500%	
Taney County Jail Tax		0.125%	
Ambulance District		<u>0.250%</u>	
	Total County		1.875%
Branson Sales Tax		<u>1.500%</u>	
	Total City		1.500%
Transportation District		1.000%	
Tourism Enhancement Tax		<u>1.000%</u>	
	Total Special District		<u>2.000%</u>
	<b>Total General Retail Sales Tax</b>		<b>9.600%</b>

**Tourism Sales (amusement, theaters, overnight accommodations)**

State Tax		3.000%	
Education Sales		1.000%	
Conservation Tax		0.125%	
Parks & Soil Tax		<u>0.100%</u>	
	Total State		4.225%
Taney County Sales Tax		1.500%	
Taney County Jail Tax		0.125%	
Ambulance District		<u>0.250%</u>	
	Total County		1.875%
City of Branson Sales Tax		1.500%	
City of Branson Tourism Tax		<u>4.000%</u>	
	Total City		5.500%
Transportation District Tax		<u>1.000%</u>	
	Total CDD		<u>1.000%</u>
	<b>Total Tourism Sales</b>		<b>12.600%</b>

**Food and Beverage Sales**

State Tax		3.000%	
Education Sales		1.000%	
Conservation Tax		0.125%	
Parks & Soils Tax		<u>0.100%</u>	
	Total State		4.225%
Taney County Sales Tax		1.500%	
Taney County Jail Tax		0.125%	
Ambulance District		<u>0.250%</u>	
	Total County		1.875%
City of Branson Sales Tax		1.500%	
City of Branson Tourism Tax		<u>0.500%</u>	
	Total City		2.000%
Transportation District Tax		1.000%	
Tourism Enhancement Tax		<u>0.875%</u>	
	Total Special District		<u>1.875%</u>
	<b>Total Food &amp; Beverage Sales</b>		<b>9.975%</b>

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**Tax Exemptions**

New or Used Motor Vehicles; Trailers, Boats and Other Outboard Motors; All Utilities, Telephone and Wireless Services; Funeral Services

**General Sales Tax Structure**  
**76 Entertainment Community Improvement District**  
**(Phase 1A only)**

**General Retail Sales**

State Tax	3.000%	
Education Sales	1.000%	
Conservation Tax	0.125%	
Parks & Soil Tax	0.100%	
	Total State	4.225%
Taney County Sales Tax	1.500%	
Taney County Jail Tax	0.125%	
Ambulance District	0.250%	
	Total County	1.875%
Branson Sales Tax	1.500%	
	Total City	1.500%
76 Entertainment CID Sales Tax (Phase 1A only)	1.000%	
Tourism Enhancement Tax	1.000%	
	Total Special District	2.000%
<b>Total General Retail Sales Tax</b>		<b>9.600%</b>

**Tourism Sales (amusement, theaters, overnight accommodations)**

State Tax	3.000%	
Education Sales	1.000%	
Conservation Tax	0.125%	
Parks & Soil Tax	0.100%	
	Total State	4.225%
Taney County Sales Tax	1.500%	
Taney County Jail Tax	0.125%	
Ambulance District	0.250%	
	Total County	1.875%
City of Branson Sales Tax	1.500%	
City of Branson Tourism Tax	4.000%	
	Total City	5.500%
76 Entertainment CID Sales Tax (Phase 1A only)	1.000%	
	Total CDD	1.000%
<b>Total Tourism Sales</b>		<b>12.600%</b>

**Food and Beverage Sales**

State Tax	3.000%	
Education Sales	1.000%	
Conservation Tax	0.125%	
Parks & Soils Tax	0.100%	
	Total State	4.225%
Taney County Sales Tax	1.500%	
Taney County Jail Tax	0.125%	
Ambulance District	0.250%	
	Total County	1.875%
City of Branson Sales Tax	1.500%	
City of Branson Tourism Tax	0.500%	
	Total City	2.000%
76 Entertainment CID Sales Tax (Phase 1A only)	1.000%	
Tourism Enhancement Tax	0.875%	
	Total Special District	1.875%
<b>Total Food &amp; Beverage Sales</b>		<b>9.975%</b>

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Motor fuel or special fuel subject to an excise tax of this state.

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**Tax Exemptions**

New or Used Motor Vehicles; Trailers, Boats and Other Outboard Motors; All Utilities, Telephone and Wireless Services; Funeral Services