

## Individual Income Tax

### Effective Date

July 1, 1917  
 May 26, 1919  
 August 21, 1921

### Tax Rate

0.5%  
 1.5%  
 1.0%

	Taxable Income	Marginal Tax Rate
January 1, 1931	0 - \$1,000	1.0%
	\$1,000 - \$2,000	1.5%
	\$2,000 - \$3,000	2.0%
	\$3,000 - \$5,000	2.5%
	\$5,000 - \$7,000	3.0%
	\$7,000 - \$9,000	3.5%
	\$9,000 or more	4.0%
January 1, 1971	0 - \$1,000	1.5%
	\$1,000 - \$2,000	2.0%
	\$2,000 - \$3,000	2.5%
	\$3,000 - \$4,000	3.0%
	\$4,000 - \$5,000	3.5%
	\$5,000 - \$6,000	4.0%
	\$6,000 - \$7,000	4.5%
	\$7,000 - \$8,000	5.0%
	\$8,000 - \$9,000	5.5%
	\$9,000 or more	6.0%

## Corporation Income Tax

### Effective Date

July 1, 1917  
 May 26, 1919  
 August 21, 1921  
 January 1, 1931  
 January 1, 1971

### Tax Rate

0.5%  
 1.5%  
 1.0%  
 2.0%  
 5.0%

	Taxable Income	Marginal Tax Rate
January 1, 1990	0 - \$100,000	5.0%
	\$100,000 - \$335,000	6.0%
	\$335,000 or more	6.5%
January 1, 1992		5.0%
September 1, 1993		6.25%

## Sales and Use Tax

Effective Date	Tax Rates	
	General Revenue	Total
January 15, 1934	0.5%	0.5%
August 27, 1935	1.0%	1.0%
June 8, 1937	2.0%	2.0%
October 13, 1963	3.0%	3.0%
July 1, 1977	3.0%	3.125% <sup>1</sup>
January 1, 1983	3.0%	4.125% <sup>2</sup>
July 1, 1985	3.0%	4.225% <sup>3</sup>
October 1, 1989	3.2%	4.425%
July 1, 1990	3.0%	4.225%

<sup>1</sup> 0.125% Conservation  
<sup>2</sup> 1.00% Proposition C  
<sup>3</sup> 0.100% Parks & Soil

This table has been produced by  
 The State of Missouri Regional Fiscal Studies Unit,  
 University of Missouri-Columbia

## Corporation Franchise Tax

Effective Date	Tax Rate	Minimum Valued Assets
		In Missouri
June 18, 1917	0.7500%	N/A
August 7, 1919	0.1000%	N/A
November 2, 1921	0.0500%	N/A
January 1, 1980 <sup>1</sup>	0.0500%	\$200,000
January 1, 2000 <sup>1</sup>	0.0333%	\$1,000,000

NA = Not available  
<sup>1</sup> Missouri Statute 147.010

## County Foreign Insurance Tax

Effective Date	Tax Rate
March 20, 1895	2%

## Selected Excise Taxes

### Cigarettes

Effective Date	Tax Rate <i>mils per cigarette</i>
January 1, 1956	\$0.001
May 1, 1961	\$0.002
July 15, 1969	\$0.0045
August 13, 1982	\$0.0065
October 1, 1993	\$0.0085

### All Other Tobacco Products

Effective Date	Tax Rate <i>percent</i>
October 1, 1993	10%

### Gasoline

Effective Date	Tax Rate <i>per gallon</i>
January 1, 1925	\$0.02
August 15, 1951	\$0.03
March 6, 1962	\$0.05
August 13, 1972	\$0.07
June 1, 1987	\$0.11
April 1, 1992	\$0.13
April 1, 1994	\$0.15
April 1, 1996	\$0.1755 <sup>7</sup>

### Special Fuels

Effective Date	Tax Rate <i>per gallon</i>
August 1, 1952	\$0.03
March 6, 1962	\$0.05
August 13, 1972	\$0.07
June 1, 1987	\$0.11
April 1, 1992	\$0.13
April 1, 1994	\$0.15
April 1, 1996	\$0.1755 <sup>7</sup>

### Alcohol

Effective Date	Tax Rates		
	Liquor <i>per gallon</i>	Beer <i>per barrel<sup>1</sup></i>	Wine <i>per gallon</i>
December 28, 1933	\$0.80	\$1.00	\$0.20 <sup>2</sup> - \$0.40 <sup>3</sup>
May 9, 1935	\$0.80	\$0.62	\$0.02 <sup>4</sup> - \$0.10 <sup>5</sup>
October 13, 1961	\$1.20	\$0.93	\$0.15
January 1, 1971	\$2.00	\$1.92	\$0.30 <sup>6</sup>
August 28, 2002	\$2.00	\$1.92	\$0.42

<sup>1</sup> One barrel equals 32 gallons.

<sup>2</sup> Light Wine - not to exceed 12% alcohol

<sup>3</sup> Fortified Wine - 12% and over

<sup>4</sup> Light Wine - not to exceed 14% alcohol

<sup>5</sup> Fortified Wine - 14% and over

<sup>6</sup> Additional tax rate changes, 8/28/1983 - 8/27/1989 was \$0.34, 8/28/1989 - 8/27/2002 was \$0.36.

<sup>7</sup> .0055 Agriculture Inspection Fee and Transport Load Fee.

## Missouri Inheritance Tax

Effective June 18, 1917 - December 31, 1979

Value of Property	Marginal Tax Rate				
	<i>Relationship Type</i>				
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
\$100 - \$20,000	1%	3%	3%	4%	5%
\$20,000 - \$40,000	2%	6%	6%	8%	10%
\$40,000 - \$80,000	3%	9%	9%	12%	15%
\$80,000 - \$200,000	4%	12%	12%	16%	20%
\$200,000 - \$400,000	5%	15%	15%	20%	25%
\$400,000 and over	6%	18%	18%	24%	30%

*Relationship Type*

1 - Husband, wife, children

2 - Brother, sister, nephew, niece, son-in-law, daughter-in-law

3 - Aunt, uncle, first cousins

4 - Other family

5 - Non-family

## Unified Rate Schedule for Federal Estate & Gift Tax

Column A Taxable Amount Over	Column B Taxable Amount Not Over	Column C Tax on Amount in Column A	Column D Tax Rate on Amount between Column A & B
0	\$10,000	0	18%
\$10,000	\$20,000	\$1,800	20%
\$20,000	\$40,000	\$3,800	22%
\$40,000	\$60,000	\$8,200	24%
\$60,000	\$80,000	\$13,000	26%
\$80,000	\$100,000	\$18,200	28%
\$100,000	\$150,000	\$23,800	30%
\$150,000	\$250,000	\$38,800	32%
\$250,000	\$500,000	\$70,800	34%
\$500,000	\$750,000	\$155,800	37%
\$750,000	\$1,000,000	\$248,300	39%
\$1,000,000	\$1,250,000	\$345,800	41%
\$1,250,000	\$1,500,000	\$448,300	43%
\$1,500,000	\$2,000,000	\$555,800	45%
\$2,000,000	\$2,500,000	\$780,800	49%
\$2,500,000	\$3,000,000	\$1,025,800	53%
\$3,000,000	\$10,000,000	\$1,290,800	55%