

CARROLL COUNTY AMBULANCE DISTRICT

Understanding the Use Tax Question

A Voter's Guide to the November 3, 2026 Ballot Measure

On November 3, 2026, residents within the Carroll County Ambulance District will find the following question on their ballot:

“Shall the Carroll County Ambulance District impose a local use tax at the same rate as the local sales tax currently imposed by the Board under Section 321.552 RSMo, provided that if the local sales tax rate is reduced or raised by voter approval, the local use tax rate shall also be reduced or raised by the same action?”

What Is a Use Tax?

A use tax is a companion to the sales tax you already pay. It applies only to purchases made from out-of-state sellers — often online — that are delivered within the Ambulance District's boundaries but were not charged local sales tax at checkout. It gives the District a way to collect on those out-of-state purchases the same way it already does on purchases made from local and Missouri businesses.

This measure does NOT double your current sales tax. A resident pays either the sales tax or the use tax on a given purchase — never both, on the same transaction.

Why the Use Tax?

This measure would create a dedicated funding source to help the Ambulance District continue providing emergency medical services to the community. Revenue collected would go toward:

- Purchasing and maintaining essential lifesaving equipment
- Replacing aging ambulances and medical devices
- Recruiting and retaining highly trained paramedics and EMTs

Stronger financial resources allow emergency responders to have the tools, equipment, and staffing needed to respond quickly and effectively when residents need help — supporting public safety and the community's health and well-being for years to come.

How Does a Use Tax Work?

- If approved, the use tax rate would match the District's current local sales tax rate of one-half percent (0.50%) — it cannot exceed that rate.
- A resident would pay one tax or the other on a purchase, never both.
- Purchases made locally or from Missouri retailers are already subject to sales tax and would not incur any additional tax.
- If the local sales tax rate changes in the future, the use tax rate would automatically adjust to match it.

Why Does This Matter?

Online shopping has shifted a growing share of purchases away from local businesses — where sales tax is collected — toward out-of-state sellers, where sales tax often isn't charged. In 2024, e-commerce accounted for roughly 16.2% of total U.S. retail sales. Without a use tax in place, this creates a revenue gap that affects funding for District services.

Key Facts at a Glance

- ✓ Not a double tax — applies only when sales tax was not already collected
- ✓ Rate is capped at the current local sales tax rate of 0.50%
- ✓ Automatically adjusts if the local sales tax rate changes

What Happens Next?

If the Measure Passes	If the Measure Does Not Pass
The District would collect the use tax on qualifying out-of-state purchases, helping to offset the erosion of revenue — without increasing the local sales tax rate.	The District would continue to lose revenue from untaxed out-of-state purchases, which could affect its ability to fund key services going forward.

Frequently Asked Questions

Will this increase taxes on local purchases?

No. The use tax only applies to purchases made from out-of-state vendors when no sales tax has been collected. Local purchases are already subject to Missouri's sales tax.

How is the use tax collected?

For businesses, use tax is reported and paid as part of regular tax filings. For individuals, it is reported on a Missouri tax return.

Does every city or county in Missouri have a use tax?

No. Cities, counties, and districts must adopt a use tax locally, and voters decide whether to implement it in their jurisdiction.

Want to Learn More?

Questions about this measure are welcome and encouraged.

Contact District Chief Robert Donnell — (660) 542-1808
603 N Mason, Carrollton, MO 64633

The election is November 3, 2026. The District's President and Board encourage every eligible resident to review this information and participate in the election.