



Iowa Department of **REVENUE**

Retail Sales and Use Tax Quarterly Report March 2014

This report covers retail sales and use tax data for taxable sales based on tax returns filed with the Department for the quarter ending March 31 which is the third quarter in fiscal year 2014. The report includes four tables covering retail sales tax collections by business group compared to the prior year, use tax collections by business group and comparisons to the prior year, retail sales and tax collections by county and business group, and retail sales and tax collections by county and city.

These tables match presentations of sales and use tax data in prior quarterly reports. However, between the fourth quarter of fiscal year 2013 and the first quarter in fiscal year 2014 the Department reviewed the business class codes assigned to retailers in the sales and use tax database. In that review, approximately 12 percent of retailers were reassigned to a different business class code to more accurately reflect the type of business in which the business is engaged. These business classes comprise the business groups presented in several tables, thus these reassigned classes impact tables where data are presented by business group.

A change was also made in one of the business groups. The Convenience Stores and Gas Stations business class was moved from the Motor Vehicle group to the Food Dealers group. Taxable sales in the Convenience Stores and Gas Stations business class are primarily from the sales of food items and are more appropriately assigned to the Food Dealers Group.

To provide meaningful historical comparisons, the quarter over quarter comparison by business group in Table 1 reflect the new business class assignments for both the current and prior fiscal year. Therefore, fiscal year 2013 data by business group presented here will not match the data presented in the fiscal year 2013 quarterly reports.

Business Class Definition: The business classification for retail sales activity used by the Department is based on the 2007 North American Industry Code Classification System (NAICS). The Department attempted to match as closely as possible its four digit business class codes to the NAICS when the system was introduced in 1997 the two digit NAICS and the first two digits of the Department's business class codes represent the same 20 general categories of economic activity. However not all business class codes were changed to match NAICS at the four digit level.

Year over Year Retail Sales Tax Statistics: Table 1 compares return counts and taxes reported by the 12 business groups for the March 2014 quarter compared to the March 2013 quarter.

Use Tax Statistics: Table 2 includes sales and tax data for the three types of use taxes: Retailer's Use Tax, Motor Vehicle Use Fee, and Consumer's Use Tax. Retailer's Use Sales and Tax data are presented by business group. The data are based on sales and taxes reported by registered taxpayers with use tax permits. Aggregate Retailer's Use Tax, Motor Vehicle Use Fee, and Consumer's Use Tax collections for the March 2014 quarter are compared to the March 2013 quarter.

Retail Sales Tax Statistics: Table 3 provides data for all cities in Iowa where at least 10 returns were filed during the quarter. The "Other" category provides data for all cities in each county not satisfying the minimum requirements. Table 4 provides data by 12 business groups for each county. Breakouts are provided for each business group within a county where at least 5 or more returns were filed in a fiscal year. An "S", representing "Suppressed", is used for any business group that does not have at least 5 returns filed.

**Table 1. Iowa Retail Sales Tax
by Business Group
Quarter Ending March 31, 2014**

Business Group	Number of Returns March 2013	Number of Returns March 2014	Percent Change of Returns	Computed Tax March 2013	Computed Tax March 2014	Percent Change of Tax
Apparel	1,541	1,497	-2.86%	\$13,996,881	\$13,343,932	-4.66%
Building Materials	1,473	1,453	-1.36%	\$28,685,914	\$28,835,407	0.52%
Eating and Drinking	7,440	7,393	-0.63%	\$52,815,999	\$53,885,733	2.03%
Food Dealers	3,185	3,128	-1.79%	\$41,578,909	\$42,822,830	2.99%
General Merchandise	766	779	1.70%	\$63,783,773	\$60,312,913	-5.44%
Home Furnishings	1,545	1,476	-4.47%	\$17,452,163	\$16,983,376	-2.69%
Miscellaneous	11,526	11,410	-1.01%	\$27,440,460	\$29,365,337	7.01%
Motor Vehicle	2,306	2,272	-1.47%	\$21,798,696	\$23,201,081	6.43%
Services	30,011	29,635	-1.25%	\$62,343,343	\$65,050,659	4.34%
Specialty Retail	11,810	11,554	-2.17%	\$37,421,319	\$36,363,405	-2.83%
Utilities and Transportation	3,611	3,553	-1.61%	\$50,663,467	\$55,202,417	8.96%
Wholesale	4,445	4,261	-4.14%	\$43,701,135	\$44,779,516	2.47%
State Totals	79,659	78,411	-1.57%	\$461,682,059	\$470,146,606	1.83%

Business groups were redefined for some retailers such that breakdowns by group presented here will not match data presented in the March 2013 report.

**Table 2. Iowa Use Taxes
Quarter Ending March 31, 2014**

Retailer's Use Tax by Business Group

Business Group	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Apparel	128	1.06%	\$21,495,339	\$1,289,720	1.57%
Building Materials	260	2.16%	\$20,947,004	\$1,256,820	1.53%
Eating and Drinking	68	0.56%	\$3,332,075	\$199,925	0.24%
Food Dealers	76	0.63%	\$13,619,714	\$817,183	0.99%
General Merchandise	30	0.25%	\$20,489,812	\$1,229,389	1.49%
Home Furnishings	293	2.43%	\$20,359,634	\$1,221,578	1.48%
Miscellaneous	3,126	25.92%	\$237,951,237	\$14,270,280	17.35%
Motor Vehicle	144	1.19%	\$9,913,708	\$594,822	0.72%
Services	3,016	25.01%	\$209,693,476	\$12,580,030	15.29%
Specialty Retail	2,126	17.63%	\$192,530,267	\$11,546,612	14.04%
Utilities and Transportation	646	5.36%	\$369,315,146	\$22,158,909	26.94%
Wholesale	2,145	17.79%	\$252,122,259	\$15,098,370	18.35%
State Totals	12,058	100.00%	\$1,371,769,671	\$82,263,637	100.00%

**Comparison of Use Taxes for the Quarter Ending
March 31, 2013 and 2014**

Use Tax	March 2013	March 2014	Percent Change
Retailer's			
Number of Returns	11,883	12,058	1.47%
Taxable Sales	\$1,329,005,063	\$1,371,769,671	3.22%
Computed Tax	\$79,710,581	\$82,263,637	3.20%
Motor Vehicle			
Number of Registrations	218,658	213,242	-2.48%
Computed Tax	\$69,596,352	\$68,256,131	-1.93%
Consumer's			
Number of Returns	5,698	5,642	-0.98%
Taxable Sales	\$247,784,900	\$257,737,257	4.02%
Computed Tax	\$14,865,495	\$15,460,194	4.00%

Percentages may not sum to totals due to rounding.

**Table 3. Iowa Retail Sales Tax
by County and City
Quarter Ending March 31, 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Adair	Greenfield	106	\$5,389,731	\$323,049	0.07%
Adair	Adair	52	\$2,161,216	\$129,112	0.03%
Adair	Fontanelle	36	\$759,140	\$45,548	0.01%
Adair	Stuart	28	\$2,216,383	\$130,530	0.03%
Adair	Orient	16	\$188,694	\$11,322	0.00%
Adair	Bridgewater	11	\$306,303	\$18,378	0.00%
Adair	Other	10	\$497,671	\$29,860	0.01%
Adair	County Totals	259	\$11,519,138	\$687,799	0.15%
Adams	Corning	125	\$7,089,058	\$424,747	0.09%
Adams	Other	21	\$146,137	\$8,768	0.00%
Adams	County Totals	146	\$7,235,195	\$433,516	0.09%
Allamakee	Waukon	227	\$12,042,939	\$720,325	0.15%
Allamakee	Lansing	78	\$2,357,203	\$141,312	0.03%
Allamakee	Postville	75	\$3,549,479	\$212,931	0.05%
Allamakee	Harpers Ferry	32	\$358,475	\$21,443	0.00%
Allamakee	New Albin	31	\$442,936	\$26,576	0.01%
Allamakee	Waterville	14	\$204,378	\$12,263	0.00%
Allamakee	Other	34	\$295,366	\$17,722	0.00%
Allamakee	County Totals	491	\$19,250,776	\$1,152,573	0.25%
Appanoose	Centerville	261	\$19,024,543	\$1,139,764	0.24%
Appanoose	Moravia	47	\$1,489,000	\$84,273	0.02%
Appanoose	Moulton	21	\$245,948	\$14,757	0.00%
Appanoose	Cincinnati	17	\$183,692	\$11,022	0.00%
Appanoose	Other	27	\$122,330	\$7,337	0.00%
Appanoose	County Totals	373	\$21,065,513	\$1,257,152	0.27%
Audubon	Audubon	148	\$6,257,135	\$375,326	0.08%
Audubon	Exira	38	\$904,134	\$54,248	0.01%
Audubon	Other	27	\$400,925	\$24,056	0.01%
Audubon	County Totals	213	\$7,562,194	\$453,629	0.10%
Benton	Vinton	216	\$10,873,051	\$651,610	0.14%
Benton	Belle Plaine	104	\$4,134,476	\$248,069	0.05%
Benton	Blairtown	47	\$2,030,026	\$121,690	0.03%
Benton	Atkins	45	\$1,708,343	\$102,501	0.02%
Benton	Shellsburg	42	\$1,404,711	\$84,283	0.02%
Benton	Van Horne	31	\$1,103,322	\$66,199	0.01%
Benton	Keystone	26	\$865,491	\$51,929	0.01%
Benton	Urbana	26	\$3,215,162	\$192,240	0.04%
Benton	Newhall	25	\$695,865	\$41,752	0.01%
Benton	Walford	21	\$190,380	\$11,423	0.00%
Benton	Norway	19	\$589,633	\$35,378	0.01%
Benton	Garrison	12	\$111,994	\$6,720	0.00%
Benton	Other	36	\$265,307	\$15,918	0.00%
Benton	County Totals	650	\$27,187,761	\$1,629,711	0.35%
Black Hawk	Waterloo	1,594	\$253,063,815	\$15,141,225	3.22%
Black Hawk	Cedar Falls	935	\$134,490,235	\$8,043,574	1.71%
Black Hawk	Evansdale	87	\$5,863,994	\$350,407	0.07%
Black Hawk	Laporte City	81	\$2,113,367	\$126,802	0.03%
Black Hawk	Hudson	80	\$2,739,689	\$164,381	0.03%
Black Hawk	Dunkerton	31	\$1,618,826	\$97,130	0.02%
Black Hawk	Janesville	23	\$353,001	\$21,180	0.00%
Black Hawk	Raymond	21	\$699,514	\$41,971	0.01%
Black Hawk	Gilbertville	19	\$333,903	\$20,034	0.00%
Black Hawk	Elk Run Heights	15	\$4,408,839	\$264,530	0.06%
Black Hawk	Other	32	\$591,995	\$35,520	0.01%
Black Hawk	County Totals	2,918	\$406,277,178	\$24,306,754	5.17%

**Table 3. Iowa Retail Sales Tax
by County and City
Quarter Ending March 31, 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Boone	Boone	413	\$32,219,898	\$1,929,882	0.41%
Boone	Ogden	83	\$1,648,266	\$98,857	0.02%
Boone	Madrid	75	\$2,363,896	\$141,820	0.03%
Boone	Ames	13	\$227,113	\$13,627	0.00%
Boone	Other	39	\$1,135,757	\$68,145	0.01%
Boone	County Totals	623	\$37,594,930	\$2,252,331	0.48%
Bremer	Waverly	298	\$28,744,072	\$1,719,791	0.37%
Bremer	Sumner	112	\$3,004,476	\$180,253	0.04%
Bremer	Denver	73	\$3,343,895	\$200,634	0.04%
Bremer	Tripoli	49	\$1,158,645	\$69,519	0.01%
Bremer	Readlyn	37	\$1,079,826	\$64,790	0.01%
Bremer	Janesville	26	\$1,100,050	\$66,003	0.01%
Bremer	Plainfield	23	\$942,381	\$56,543	0.01%
Bremer	Other	15	\$159,427	\$9,566	0.00%
Bremer	County Totals	633	\$39,532,772	\$2,367,098	0.50%
Buchanan	Independence	244	\$21,460,265	\$1,285,098	0.27%
Buchanan	Jesup	80	\$4,031,433	\$241,878	0.05%
Buchanan	Hazleton	53	\$1,068,666	\$64,098	0.01%
Buchanan	Winthrop	49	\$1,374,419	\$82,465	0.02%
Buchanan	Fairbank	46	\$3,190,513	\$191,431	0.04%
Buchanan	Rowley	20	\$904,047	\$52,983	0.01%
Buchanan	Lamont	17	\$431,288	\$25,877	0.01%
Buchanan	Brandon	16	\$120,476	\$7,229	0.00%
Buchanan	Quasqueton	15	\$409,506	\$24,570	0.01%
Buchanan	Aurora	13	\$148,995	\$8,940	0.00%
Buchanan	Other	18	\$215,707	\$12,942	0.00%
Buchanan	County Totals	571	\$33,355,315	\$1,997,511	0.42%
Buena Vista	Storm Lake	366	\$36,042,500	\$2,154,587	0.46%
Buena Vista	Alta	67	\$1,858,364	\$111,502	0.02%
Buena Vista	Sioux Rapids	41	\$2,341,261	\$140,414	0.03%
Buena Vista	Albert City	31	\$510,448	\$30,627	0.01%
Buena Vista	Newell	29	\$642,319	\$38,539	0.01%
Buena Vista	Linn Grove	19	\$186,456	\$11,182	0.00%
Buena Vista	Marathon	14	\$244,806	\$14,688	0.00%
Buena Vista	Other	22	\$277,834	\$16,670	0.00%
Buena Vista	County Totals	589	\$42,103,988	\$2,518,209	0.54%
Butler	Parkersburg	82	\$2,924,548	\$175,473	0.04%
Butler	Clarksville	60	\$950,473	\$57,028	0.01%
Butler	Greene	58	\$1,832,632	\$109,958	0.02%
Butler	Allison	57	\$1,445,023	\$86,612	0.02%
Butler	Shell Rock	45	\$2,372,085	\$142,325	0.03%
Butler	Aplington	35	\$725,696	\$43,542	0.01%
Butler	Dumont	30	\$1,095,759	\$65,746	0.01%
Butler	New Hartford	27	\$395,893	\$23,754	0.01%
Butler	Other	29	\$834,107	\$50,046	0.01%
Butler	County Totals	423	\$12,576,216	\$754,483	0.16%
Calhoun	Rockwell City	80	\$3,825,649	\$229,539	0.05%
Calhoun	Manson	78	\$3,482,624	\$208,957	0.04%
Calhoun	Lake City	69	\$2,116,711	\$126,944	0.03%
Calhoun	Lohrville	19	\$292,782	\$17,567	0.00%
Calhoun	Pomeroy	17	\$402,750	\$24,165	0.01%
Calhoun	Farnhamville	15	\$191,920	\$11,515	0.00%
Calhoun	Other	32	\$258,477	\$15,509	0.00%
Calhoun	County Totals	310	\$10,570,913	\$634,197	0.13%

**Table 3. Iowa Retail Sales Tax
by County and City
Quarter Ending March 31, 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Carroll	Carroll	487	\$48,766,335	\$2,920,080	0.62%
Carroll	Manning	73	\$2,924,869	\$175,492	0.04%
Carroll	Coon Rapids	63	\$2,315,517	\$138,931	0.03%
Carroll	Glidden	48	\$1,974,980	\$118,499	0.03%
Carroll	Breda	37	\$1,335,475	\$80,129	0.02%
Carroll	Templeton	33	\$925,907	\$55,554	0.01%
Carroll	Arcadia	24	\$1,179,000	\$70,740	0.02%
Carroll	Halbur	20	\$488,998	\$29,340	0.01%
Carroll	Dedham	18	\$254,314	\$15,259	0.00%
Carroll	Other	22	\$793,950	\$47,637	0.01%
Carroll	County Totals	825	\$60,959,345	\$3,651,661	0.78%
Cass	Atlantic	325	\$25,266,790	\$1,513,059	0.32%
Cass	Griswold	54	\$1,820,326	\$109,220	0.02%
Cass	Anita	48	\$1,423,208	\$85,362	0.02%
Cass	Massena	26	\$1,046,354	\$62,781	0.01%
Cass	Cumberland	14	\$167,618	\$10,057	0.00%
Cass	Lewis	12	\$100,062	\$6,004	0.00%
Cass	Wiota	11	\$178,881	\$10,719	0.00%
Cass	Marne	10	\$202,253	\$12,135	0.00%
Cass	Other	11	\$428,628	\$25,718	0.01%
Cass	County Totals	511	\$30,634,120	\$1,835,055	0.39%
Cedar	Tipton	178	\$9,689,397	\$581,139	0.12%
Cedar	West Branch	91	\$2,911,662	\$174,289	0.04%
Cedar	Durant	67	\$2,946,966	\$176,818	0.04%
Cedar	Clarence	47	\$991,917	\$59,515	0.01%
Cedar	Lowden	42	\$1,618,275	\$97,084	0.02%
Cedar	Mechanicsville	29	\$896,296	\$53,778	0.01%
Cedar	Stanwood	20	\$519,555	\$31,173	0.01%
Cedar	Bennett	10	\$224,242	\$13,455	0.00%
Cedar	Other	27	\$806,044	\$48,363	0.01%
Cedar	County Totals	511	\$20,604,354	\$1,235,613	0.26%
Cerro Gordo	Mason City	886	\$121,582,580	\$7,276,631	1.55%
Cerro Gordo	Clear Lake	366	\$20,053,261	\$1,191,380	0.25%
Cerro Gordo	Rockwell	39	\$828,767	\$49,726	0.01%
Cerro Gordo	Ventura	30	\$2,513,754	\$150,825	0.03%
Cerro Gordo	Thornton	17	\$252,800	\$15,168	0.00%
Cerro Gordo	Plymouth	12	\$91,369	\$5,482	0.00%
Cerro Gordo	Meservey	10	\$43,161	\$2,590	0.00%
Cerro Gordo	Other	36	\$1,415,721	\$84,923	0.02%
Cerro Gordo	County Totals	1,396	\$146,781,413	\$8,776,725	1.87%
Cherokee	Cherokee	253	\$16,116,481	\$964,933	0.21%
Cherokee	Marcus	53	\$3,442,554	\$206,422	0.04%
Cherokee	Aurelia	33	\$1,027,774	\$61,666	0.01%
Cherokee	Cleghorn	17	\$211,081	\$12,665	0.00%
Cherokee	Quimby	13	\$350,753	\$21,045	0.00%
Cherokee	Washta	10	\$99,784	\$5,987	0.00%
Cherokee	Other	22	\$1,028,456	\$61,707	0.01%
Cherokee	County Totals	401	\$22,276,883	\$1,334,426	0.28%
Chickasaw	New Hampton	207	\$12,291,548	\$735,752	0.16%
Chickasaw	Nashua	66	\$1,832,441	\$109,935	0.02%
Chickasaw	Fredericksburg	47	\$1,403,983	\$84,201	0.02%
Chickasaw	Ionia	33	\$293,718	\$17,622	0.00%
Chickasaw	Lawler	31	\$696,810	\$41,809	0.01%
Chickasaw	Alta Vista	14	\$227,620	\$13,657	0.00%
Chickasaw	Other	21	\$390,188	\$23,411	0.00%
Chickasaw	County Totals	419	\$17,136,308	\$1,026,387	0.22%
Clarke	Osceola	200	\$15,804,346	\$940,117	0.20%
Clarke	Murray	15	\$298,004	\$17,880	0.00%
Clarke	Other	19	\$280,802	\$16,838	0.00%
Clarke	County Totals	234	\$16,383,152	\$974,835	0.21%

**Table 3. Iowa Retail Sales Tax
by County and City
Quarter Ending March 31, 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Clay	Spencer	513	\$58,011,701	\$3,474,930	0.74%
Clay	Everly	32	\$1,127,942	\$67,616	0.01%
Clay	Peterson	17	\$254,207	\$15,252	0.00%
Clay	Dickens	12	\$235,285	\$14,117	0.00%
Clay	Royal	12	\$159,817	\$9,589	0.00%
Clay	Webb	11	\$165,454	\$9,927	0.00%
Clay	Greenville	10	\$158,970	\$9,538	0.00%
Clay	Other	25	\$233,439	\$14,006	0.00%
Clay	County Totals	632	\$60,346,815	\$3,614,976	0.77%
Clayton	Elkader	123	\$7,490,525	\$434,983	0.09%
Clayton	Guttenberg	107	\$3,347,628	\$200,548	0.04%
Clayton	Strawberry Point	81	\$1,806,777	\$108,366	0.02%
Clayton	Monona	78	\$3,634,572	\$218,074	0.05%
Clayton	Mcgregor	73	\$951,236	\$56,871	0.01%
Clayton	Edgewood	49	\$2,736,118	\$164,159	0.03%
Clayton	Garnavillo	36	\$880,388	\$52,823	0.01%
Clayton	Marquette	23	\$975,796	\$57,557	0.01%
Clayton	Volga	17	\$113,577	\$6,815	0.00%
Clayton	Luana	15	\$265,581	\$15,935	0.00%
Clayton	Other	54	\$797,860	\$47,856	0.01%
Clayton	County Totals	656	\$23,000,058	\$1,363,987	0.29%
Clinton	Clinton	673	\$79,991,266	\$4,788,266	1.02%
Clinton	Dewitt	199	\$11,707,712	\$702,096	0.15%
Clinton	Camanche	78	\$3,233,612	\$194,017	0.04%
Clinton	Wheatland	37	\$1,675,308	\$100,518	0.02%
Clinton	Grand Mound	29	\$568,415	\$34,054	0.01%
Clinton	Delmar	26	\$253,752	\$15,225	0.00%
Clinton	Low Moor	20	\$320,199	\$19,212	0.00%
Clinton	Goose Lake	19	\$335,262	\$20,116	0.00%
Clinton	Calamus	17	\$531,768	\$31,906	0.01%
Clinton	Charlotte	16	\$591,460	\$35,488	0.01%
Clinton	Lost Nation	15	\$420,444	\$25,227	0.01%
Clinton	Other	27	\$997,398	\$59,844	0.01%
Clinton	County Totals	1,156	\$100,626,596	\$6,025,968	1.28%
Crawford	Denison	277	\$21,993,278	\$1,316,734	0.28%
Crawford	Manilla	43	\$574,628	\$34,478	0.01%
Crawford	Dow City	27	\$609,193	\$36,552	0.01%
Crawford	Schleswig	27	\$548,644	\$32,919	0.01%
Crawford	Charter Oak	25	\$602,877	\$36,173	0.01%
Crawford	Vail	20	\$361,985	\$21,719	0.00%
Crawford	Kiron	17	\$456,665	\$27,400	0.01%
Crawford	Westside	17	\$282,931	\$16,976	0.00%
Crawford	Other	24	\$790,253	\$47,415	0.01%
Crawford	County Totals	477	\$26,220,454	\$1,570,365	0.33%
Dallas	West Des Moines	320	\$147,504,658	\$8,774,467	1.87%
Dallas	Waukee	230	\$38,856,878	\$2,331,326	0.50%
Dallas	Perry	205	\$22,371,407	\$1,340,359	0.29%
Dallas	Adel	198	\$10,539,902	\$632,394	0.13%
Dallas	Dallas Center	62	\$2,696,698	\$161,802	0.03%
Dallas	Clive	56	\$4,632,491	\$277,949	0.06%
Dallas	Woodward	51	\$1,043,454	\$62,607	0.01%
Dallas	Urbandale	33	\$391,439	\$23,486	0.00%
Dallas	Redfield	29	\$692,228	\$41,534	0.01%
Dallas	Van Meter	28	\$537,651	\$32,259	0.01%
Dallas	Desoto	27	\$966,888	\$57,868	0.01%
Dallas	Dexter	25	\$1,121,436	\$67,286	0.01%
Dallas	Granger	25	\$1,827,711	\$109,663	0.02%
Dallas	Minburn	19	\$410,991	\$24,659	0.01%
Dallas	Bouton	12	\$2,245,404	\$134,716	0.03%
Dallas	Other	37	\$613,256	\$36,795	0.01%
Dallas	County Totals	1,357	\$236,452,492	\$14,109,172	3.00%
Davis	Bloomfield	242	\$11,293,055	\$676,529	0.14%
Davis	Drakesville	20	\$362,216	\$21,733	0.00%
Davis	Pulaski	19	\$379,535	\$22,772	0.00%
Davis	Other	17	\$251,225	\$14,846	0.00%
Davis	County Totals	298	\$12,286,031	\$735,879	0.16%

**Table 3. Iowa Retail Sales Tax
by County and City
Quarter Ending March 31, 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Decatur	Lamoni	88	\$3,011,359	\$179,922	0.04%
Decatur	Leon	87	\$3,722,129	\$223,209	0.05%
Decatur	Davis City	17	\$132,844	\$7,962	0.00%
Decatur	Decatur City	16	\$219,244	\$13,155	0.00%
Decatur	Grand River	13	\$56,134	\$3,368	0.00%
Decatur	Weldon	10	\$121,803	\$7,308	0.00%
Decatur	Other	24	\$176,075	\$10,565	0.00%
Decatur	County Totals	255	\$7,439,588	\$445,488	0.09%
Delaware	Manchester	288	\$18,116,892	\$1,085,730	0.23%
Delaware	Hopkinton	40	\$655,024	\$39,301	0.01%
Delaware	Delhi	37	\$1,209,375	\$72,563	0.02%
Delaware	Earlville	36	\$518,462	\$31,083	0.01%
Delaware	Dyersville	34	\$986,396	\$59,184	0.01%
Delaware	Colesburg	27	\$455,694	\$27,342	0.01%
Delaware	Edgewood	24	\$927,998	\$55,680	0.01%
Delaware	Ryan	23	\$155,532	\$9,332	0.00%
Delaware	Dundee	13	\$233,543	\$14,013	0.00%
Delaware	Greeley	13	\$60,451	\$3,627	0.00%
Delaware	Other	23	\$1,881,236	\$112,336	0.02%
Delaware	County Totals	558	\$25,200,603	\$1,510,189	0.32%
Des Moines	Burlington	671	\$68,654,050	\$4,094,185	0.87%
Des Moines	West Burlington	207	\$44,401,449	\$2,662,768	0.57%
Des Moines	Mediapolis	72	\$3,448,905	\$206,934	0.04%
Des Moines	Danville	35	\$596,443	\$35,787	0.01%
Des Moines	Other	48	\$907,462	\$54,448	0.01%
Des Moines	County Totals	1,033	\$118,008,309	\$7,054,121	1.50%
Dickinson	Spirit Lake	381	\$27,357,503	\$1,635,145	0.35%
Dickinson	Milford	185	\$5,963,771	\$356,876	0.08%
Dickinson	Arnolds Park	156	\$3,231,156	\$193,430	0.04%
Dickinson	Okoboji	61	\$5,273,993	\$313,156	0.07%
Dickinson	Lake Park	50	\$2,014,829	\$120,890	0.03%
Dickinson	Terril	17	\$364,893	\$21,894	0.00%
Dickinson	Other	29	\$893,375	\$53,603	0.01%
Dickinson	County Totals	879	\$45,099,520	\$2,694,993	0.57%
Dubuque	Dubuque	1,869	\$233,259,371	\$13,940,598	2.97%
Dubuque	Dyersville	206	\$15,182,252	\$909,241	0.19%
Dubuque	Cascade	101	\$4,805,009	\$288,301	0.06%
Dubuque	Peosta	77	\$3,962,846	\$237,061	0.05%
Dubuque	Farley	57	\$1,844,572	\$110,337	0.02%
Dubuque	Epworth	54	\$1,132,477	\$67,843	0.01%
Dubuque	New Vienna	30	\$907,252	\$54,435	0.01%
Dubuque	Holy Cross	26	\$695,889	\$41,753	0.01%
Dubuque	Worthington	23	\$1,438,111	\$86,287	0.02%
Dubuque	Bernard	21	\$244,482	\$14,669	0.00%
Dubuque	Durango	20	\$812,144	\$48,642	0.01%
Dubuque	Sherrill	17	\$447,243	\$26,829	0.01%
Dubuque	Asbury	10	\$139,563	\$8,374	0.00%
Dubuque	Other	38	\$1,388,220	\$83,293	0.02%
Dubuque	County Totals	2,549	\$266,259,431	\$15,917,662	3.39%
Emmet	Estherville	227	\$15,207,243	\$910,755	0.19%
Emmet	Armstrong	61	\$1,264,241	\$75,854	0.02%
Emmet	Ringsted	21	\$277,268	\$16,636	0.00%
Emmet	Wallingford	15	\$141,539	\$8,492	0.00%
Emmet	Other	13	\$270,523	\$16,231	0.00%
Emmet	County Totals	337	\$17,160,814	\$1,027,970	0.22%

**Table 3. Iowa Retail Sales Tax
by County and City
Quarter Ending March 31, 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Fayette	Oelwein	195	\$14,149,770	\$848,201	0.18%
Fayette	West Union	142	\$6,154,307	\$368,195	0.08%
Fayette	Fayette	56	\$1,236,765	\$73,382	0.02%
Fayette	Elgin	39	\$2,145,581	\$128,735	0.03%
Fayette	Clermont	34	\$1,044,067	\$62,644	0.01%
Fayette	Hawkeye	32	\$314,786	\$18,887	0.00%
Fayette	Maynard	23	\$500,170	\$30,010	0.01%
Fayette	Arlington	19	\$211,671	\$12,700	0.00%
Fayette	Waucoma	19	\$818,696	\$49,122	0.01%
Fayette	Wadena	12	\$131,972	\$7,918	0.00%
Fayette	Randallia	10	\$69,529	\$4,172	0.00%
Fayette	Other	42	\$925,467	\$52,451	0.01%
Fayette	County Totals	623	\$27,702,781	\$1,656,416	0.35%
Floyd	Charles City	300	\$20,266,360	\$1,213,074	0.26%
Floyd	Nora Springs	52	\$1,234,875	\$74,049	0.02%
Floyd	Rockford	28	\$579,368	\$34,762	0.01%
Floyd	Floyd	27	\$2,483,634	\$149,018	0.03%
Floyd	Rudd	24	\$276,382	\$16,583	0.00%
Floyd	Marble Rock	11	\$452,843	\$27,171	0.01%
Floyd	Other	32	\$411,854	\$24,689	0.01%
Floyd	County Totals	474	\$25,705,316	\$1,539,347	0.33%
Franklin	Hampton	207	\$12,077,968	\$722,592	0.15%
Franklin	Sheffield	47	\$1,025,234	\$61,514	0.01%
Franklin	Ackley	19	\$79,512	\$4,771	0.00%
Franklin	Latimer	16	\$779,679	\$46,781	0.01%
Franklin	Alexander	13	\$37,726	\$2,264	0.00%
Franklin	Dows	12	\$341,532	\$20,492	0.00%
Franklin	Geneva	12	\$122,594	\$7,356	0.00%
Franklin	Other	33	\$527,637	\$30,998	0.01%
Franklin	County Totals	359	\$14,991,882	\$896,767	0.19%
Fremont	Sidney	51	\$1,009,193	\$60,552	0.01%
Fremont	Hamburg	45	\$1,733,606	\$103,910	0.02%
Fremont	Tabor	36	\$609,793	\$36,584	0.01%
Fremont	Shenandoah	23	\$4,881,944	\$292,220	0.06%
Fremont	Farragut	16	\$186,464	\$11,188	0.00%
Fremont	Other	61	\$6,690,111	\$399,682	0.09%
Fremont	County Totals	232	\$15,111,111	\$904,136	0.19%
Greene	Jefferson	185	\$10,326,186	\$618,530	0.13%
Greene	Scranton	31	\$901,082	\$54,065	0.01%
Greene	Grand Junction	28	\$1,830,623	\$106,281	0.02%
Greene	Churdan	19	\$280,183	\$16,811	0.00%
Greene	Paton	18	\$835,586	\$50,135	0.01%
Greene	Ripley	14	\$250,307	\$15,018	0.00%
Greene	Other	13	\$210,352	\$12,621	0.00%
Greene	County Totals	308	\$14,634,319	\$873,462	0.19%
Grundy	Grundy Center	116	\$5,623,492	\$336,752	0.07%
Grundy	Reinbeck	64	\$3,053,370	\$183,202	0.04%
Grundy	Conrad	60	\$1,832,889	\$109,973	0.02%
Grundy	Dike	38	\$1,953,056	\$117,035	0.02%
Grundy	Wellsburg	30	\$722,466	\$43,348	0.01%
Grundy	Beaman	14	\$314,255	\$18,855	0.00%
Grundy	Holland	12	\$557,889	\$33,473	0.01%
Grundy	Other	17	\$141,054	\$8,463	0.00%
Grundy	County Totals	351	\$14,198,471	\$851,102	0.18%
Guthrie	Panora	106	\$4,410,162	\$264,190	0.06%
Guthrie	Guthrie Center	105	\$2,944,266	\$176,586	0.04%
Guthrie	Stuart	43	\$1,895,180	\$113,711	0.02%
Guthrie	Bayard	28	\$656,992	\$39,420	0.01%
Guthrie	Casey	21	\$358,525	\$21,512	0.00%
Guthrie	Yale	21	\$205,836	\$12,350	0.00%
Guthrie	Menlo	20	\$1,845,409	\$110,725	0.02%
Guthrie	Adair	10	\$170,982	\$10,259	0.00%
Guthrie	Other	23	\$172,254	\$10,195	0.00%
Guthrie	County Totals	377	\$12,659,606	\$758,946	0.16%

**Table 3. Iowa Retail Sales Tax
by County and City
Quarter Ending March 31, 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Hamilton	Webster City	248	\$15,412,403	\$922,215	0.20%
Hamilton	Jewell Junction	42	\$1,031,690	\$61,901	0.01%
Hamilton	Stratford	32	\$1,040,619	\$62,437	0.01%
Hamilton	Ellsworth	22	\$1,033,042	\$61,983	0.01%
Hamilton	Williams	19	\$1,395,468	\$82,935	0.02%
Hamilton	Stanhope	16	\$556,764	\$33,406	0.01%
Hamilton	Blairsburg	11	\$176,835	\$10,610	0.00%
Hamilton	Other	23	\$605,181	\$36,216	0.01%
Hamilton	County Totals	413	\$21,252,002	\$1,271,703	0.27%
Hancock	Garner	144	\$10,263,511	\$614,673	0.13%
Hancock	Britt	93	\$2,752,029	\$165,122	0.04%
Hancock	Forest City	35	\$3,292,814	\$196,562	0.04%
Hancock	Kanawha	32	\$1,226,284	\$73,567	0.02%
Hancock	Klemme	15	\$195,129	\$11,708	0.00%
Hancock	Woden	14	\$94,981	\$5,699	0.00%
Hancock	Corwith	12	\$228,224	\$13,693	0.00%
Hancock	Other	22	\$281,352	\$16,881	0.00%
Hancock	County Totals	367	\$18,334,324	\$1,097,904	0.23%
Hardin	Iowa Falls	249	\$20,757,503	\$1,242,054	0.26%
Hardin	Eldora	124	\$4,226,795	\$253,418	0.05%
Hardin	Ackley	72	\$1,747,885	\$104,873	0.02%
Hardin	Alden	48	\$1,994,837	\$119,690	0.03%
Hardin	Hubbard	33	\$2,179,980	\$130,799	0.03%
Hardin	Radcliffe	27	\$527,860	\$31,672	0.01%
Hardin	Union	22	\$1,204,072	\$72,244	0.02%
Hardin	Steamboat Rock	14	\$208,675	\$12,521	0.00%
Hardin	New Providence	11	\$169,322	\$10,159	0.00%
Hardin	Other	18	\$505,140	\$30,151	0.01%
Hardin	County Totals	618	\$33,522,069	\$2,007,581	0.43%
Harrison	Missouri Valley	129	\$7,700,831	\$460,081	0.10%
Harrison	Woodbine	76	\$2,632,528	\$157,727	0.03%
Harrison	Logan	68	\$1,606,804	\$96,393	0.02%
Harrison	Dunlap	67	\$2,431,862	\$145,905	0.03%
Harrison	Mondamin	14	\$350,388	\$21,023	0.00%
Harrison	Modale	13	\$158,678	\$9,521	0.00%
Harrison	Persia	12	\$99,183	\$5,951	0.00%
Harrison	Pisgah	12	\$213,971	\$12,838	0.00%
Harrison	Other	21	\$106,616	\$6,170	0.00%
Harrison	County Totals	412	\$15,300,861	\$915,610	0.19%
Henry	Mount Pleasant	368	\$30,015,633	\$1,796,158	0.38%
Henry	New London	61	\$1,891,585	\$113,495	0.02%
Henry	Wayland	47	\$1,356,844	\$81,411	0.02%
Henry	Winfield	38	\$1,378,148	\$82,689	0.02%
Henry	Salem	19	\$489,404	\$29,364	0.01%
Henry	Mount Union	13	\$365,877	\$21,953	0.00%
Henry	Olds	12	\$384,075	\$23,045	0.00%
Henry	Other	17	\$107,874	\$6,472	0.00%
Henry	County Totals	575	\$35,989,440	\$2,154,586	0.46%
Howard	Cresco	200	\$10,774,310	\$645,501	0.14%
Howard	Elma	46	\$799,471	\$47,968	0.01%
Howard	Lime Springs	37	\$495,086	\$29,705	0.01%
Howard	Riceville	27	\$1,133,880	\$68,033	0.01%
Howard	Protivin	18	\$515,525	\$30,932	0.01%
Howard	Chester	11	\$152,731	\$9,164	0.00%
Howard	Other	9	\$495,974	\$29,758	0.01%
Howard	County Totals	348	\$14,366,977	\$861,061	0.18%
Humboldt	Humboldt	210	\$13,697,123	\$820,442	0.17%
Humboldt	Livermore	24	\$278,205	\$16,692	0.00%
Humboldt	Dakota City	21	\$689,703	\$41,382	0.01%
Humboldt	Renwick	17	\$315,385	\$18,923	0.00%
Humboldt	Gilmore City	11	\$338,716	\$20,323	0.00%
Humboldt	Other	54	\$1,082,168	\$64,930	0.01%
Humboldt	County Totals	337	\$16,401,300	\$982,693	0.21%

**Table 3. Iowa Retail Sales Tax
by County and City
Quarter Ending March 31, 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Iowa	Ida Grove	129	\$6,420,996	\$383,117	0.08%
Iowa	Holstein	59	\$1,850,665	\$111,040	0.02%
Iowa	Battle Creek	22	\$638,833	\$38,330	0.01%
Iowa	Galva	15	\$238,652	\$14,319	0.00%
Iowa	Arthur	10	\$1,098,170	\$65,890	0.01%
Iowa	Other	8	\$25,647	\$1,539	0.00%
Iowa	County Totals	243	\$10,272,963	\$614,235	0.13%
Iowa	Williamsburg	208	\$22,527,536	\$1,349,685	0.29%
Iowa	Marengo	110	\$4,672,005	\$280,137	0.06%
Iowa	Victor	52	\$1,378,754	\$82,725	0.02%
Iowa	North English	40	\$1,282,155	\$76,929	0.02%
Iowa	Amana	25	\$151,121	\$8,876	0.00%
Iowa	Ladora	17	\$144,198	\$8,652	0.00%
Iowa	Parnell	14	\$125,386	\$7,516	0.00%
Iowa	Other	145	\$6,403,629	\$383,676	0.08%
Iowa	County Totals	611	\$36,684,784	\$2,198,196	0.47%
Jackson	Maquoketa	272	\$17,489,127	\$1,047,581	0.22%
Jackson	Bellevue	141	\$3,213,270	\$192,208	0.04%
Jackson	Preston	63	\$2,190,491	\$131,429	0.03%
Jackson	Sabula	31	\$488,621	\$29,315	0.01%
Jackson	Lamotte	30	\$618,309	\$37,099	0.01%
Jackson	Miles	20	\$387,669	\$23,260	0.00%
Jackson	Baldwin	11	\$309,675	\$18,581	0.00%
Jackson	Springbrook	11	\$211,996	\$12,707	0.00%
Jackson	St. Donatus	11	\$372,733	\$22,345	0.00%
Jackson	Andrew	10	\$205,573	\$12,334	0.00%
Jackson	Other	41	\$259,370	\$15,562	0.00%
Jackson	County Totals	641	\$25,746,834	\$1,542,422	0.33%
Jasper	Newton	495	\$54,880,657	\$3,286,999	0.70%
Jasper	Colfax	73	\$3,218,875	\$192,273	0.04%
Jasper	Monroe	59	\$3,068,291	\$184,097	0.04%
Jasper	Sully	55	\$3,665,944	\$219,957	0.05%
Jasper	Prairie City	48	\$1,437,098	\$86,226	0.02%
Jasper	Baxter	37	\$1,284,963	\$77,098	0.02%
Jasper	Kellogg	33	\$715,128	\$42,908	0.01%
Jasper	Lynnville	28	\$921,475	\$55,243	0.01%
Jasper	Reasnor	17	\$61,772	\$3,706	0.00%
Jasper	Mingo	14	\$100,937	\$6,056	0.00%
Jasper	Other	23	\$415,837	\$24,950	0.01%
Jasper	County Totals	882	\$69,770,977	\$4,179,514	0.89%
Jefferson	Fairfield	434	\$27,066,733	\$1,619,859	0.34%
Jefferson	Lockridge	19	\$165,471	\$9,922	0.00%
Jefferson	Batavia	18	\$6,148,144	\$368,889	0.08%
Jefferson	Packwood	12	\$52,159	\$3,130	0.00%
Jefferson	Libertyville	11	\$301,250	\$18,075	0.00%
Jefferson	Other	14	\$146,441	\$8,786	0.00%
Jefferson	County Totals	508	\$33,880,198	\$2,028,660	0.43%
Johnson	Iowa City	1,359	\$179,161,126	\$10,724,207	2.28%
Johnson	Coralville	669	\$155,250,599	\$9,248,135	1.97%
Johnson	North Liberty	277	\$19,546,611	\$1,171,315	0.25%
Johnson	Solon	121	\$4,098,640	\$245,918	0.05%
Johnson	Swisher	69	\$1,522,388	\$91,343	0.02%
Johnson	Oxford	66	\$1,429,885	\$85,793	0.02%
Johnson	Tiffin	40	\$2,041,497	\$122,490	0.03%
Johnson	Lone Tree	37	\$555,537	\$33,332	0.01%
Johnson	Hills	20	\$960,500	\$57,630	0.01%
Johnson	Joetown	17	\$322,899	\$19,374	0.00%
Johnson	Other	38	\$1,454,191	\$84,724	0.02%
Johnson	County Totals	2,713	\$366,343,873	\$21,884,261	4.65%
Jones	Monticello	230	\$11,392,577	\$683,411	0.15%
Jones	Anamosa	188	\$15,864,220	\$949,445	0.20%
Jones	Olin	32	\$325,472	\$19,528	0.00%
Jones	Wyoming	32	\$723,544	\$43,413	0.01%
Jones	Oxford Junction	19	\$164,896	\$9,894	0.00%
Jones	Cascade	17	\$76,392	\$4,584	0.00%
Jones	Martelle	13	\$232,511	\$13,951	0.00%
Jones	Onslow	13	\$45,717	\$2,743	0.00%
Jones	Other	34	\$543,570	\$32,614	0.01%
Jones	County Totals	578	\$29,368,899	\$1,759,581	0.37%

**Table 3. Iowa Retail Sales Tax
by County and City
Quarter Ending March 31, 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Keokuk	Sigourney	122	\$4,128,863	\$247,304	0.05%
Keokuk	Keota	46	\$1,186,244	\$71,175	0.02%
Keokuk	Hedrick	28	\$709,115	\$42,547	0.01%
Keokuk	Richland	20	\$435,057	\$26,103	0.01%
Keokuk	What Cheer	19	\$344,629	\$20,678	0.00%
Keokuk	Keswick	13	\$249,119	\$14,947	0.00%
Keokuk	Ollie	12	\$58,095	\$3,486	0.00%
Keokuk	South English	11	\$177,381	\$10,643	0.00%
Keokuk	Harper	10	\$213,226	\$12,794	0.00%
Keokuk	Other	30	\$576,134	\$34,568	0.01%
Keokuk	County Totals	311	\$8,077,863	\$484,244	0.10%
Kossuth	Algona	328	\$22,615,724	\$1,353,717	0.29%
Kossuth	Bancroft	52	\$2,407,312	\$144,358	0.03%
Kossuth	Titonka	29	\$1,018,504	\$61,110	0.01%
Kossuth	Swea City	26	\$595,504	\$35,730	0.01%
Kossuth	Whittemore	26	\$598,076	\$35,866	0.01%
Kossuth	Wesley	24	\$707,931	\$42,476	0.01%
Kossuth	Fenton	17	\$162,768	\$9,766	0.00%
Kossuth	Burt	15	\$576,189	\$34,571	0.01%
Kossuth	Luverne	15	\$258,655	\$15,519	0.00%
Kossuth	Lone Rock	14	\$108,531	\$6,490	0.00%
Kossuth	West Bend	14	\$786,384	\$47,183	0.01%
Kossuth	Ledyard	12	\$166,447	\$9,987	0.00%
Kossuth	Lakota	11	\$231,920	\$13,915	0.00%
Kossuth	Other	13	\$129,552	\$7,773	0.00%
Kossuth	County Totals	596	\$30,363,497	\$1,818,461	0.39%
Lee	Keokuk	337	\$35,217,805	\$2,107,430	0.45%
Lee	Fort Madison	303	\$23,875,899	\$1,428,593	0.30%
Lee	Donnellson	71	\$2,226,774	\$133,606	0.03%
Lee	West Point	69	\$1,424,777	\$85,487	0.02%
Lee	Montrose	45	\$763,032	\$45,727	0.01%
Lee	Houghton	17	\$993,557	\$59,613	0.01%
Lee	St. Paul	10	\$470,048	\$28,203	0.01%
Lee	Other	60	\$2,499,075	\$149,820	0.03%
Lee	County Totals	912	\$67,470,967	\$4,038,479	0.86%
Linn	Cedar Rapids	3,154	\$707,086,307	\$42,253,842	8.99%
Linn	Marion	710	\$76,190,642	\$4,570,333	0.97%
Linn	Hiawatha	228	\$23,632,531	\$1,417,952	0.30%
Linn	Mount Vernon	145	\$6,858,609	\$409,614	0.09%
Linn	Center Point	84	\$4,470,865	\$262,003	0.06%
Linn	Lisbon	74	\$2,503,402	\$150,204	0.03%
Linn	Fairfax	61	\$2,429,958	\$145,797	0.03%
Linn	Central City	58	\$944,629	\$56,678	0.01%
Linn	Ely	47	\$866,695	\$52,002	0.01%
Linn	Palo	47	\$6,148,634	\$368,870	0.08%
Linn	Springville	39	\$1,015,232	\$60,914	0.01%
Linn	Robins	32	\$831,210	\$49,873	0.01%
Linn	Coggon	28	\$759,906	\$45,594	0.01%
Linn	Walker	24	\$765,260	\$45,916	0.01%
Linn	Alburnett	23	\$634,458	\$38,067	0.01%
Linn	Waubeeek	11	\$60,039	\$3,602	0.00%
Linn	Other	60	\$1,698,412	\$99,987	0.02%
Linn	County Totals	4,825	\$836,896,789	\$50,031,249	10.64%
Louisa	Wapello	94	\$2,571,775	\$154,126	0.03%
Louisa	Columbus Junction	76	\$2,266,820	\$136,009	0.03%
Louisa	Morning Sun	33	\$701,371	\$42,082	0.01%
Louisa	Letts	11	\$646,043	\$38,763	0.01%
Louisa	Other	36	\$685,471	\$41,128	0.01%
Louisa	County Totals	250	\$6,871,480	\$412,108	0.09%
Lucas	Chariton	181	\$9,215,424	\$552,100	0.12%
Lucas	Russell	21	\$160,943	\$9,657	0.00%
Lucas	Lucas	13	\$168,525	\$10,112	0.00%
Lucas	Other	16	\$255,952	\$15,357	0.00%
Lucas	County Totals	231	\$9,800,844	\$587,225	0.12%

**Table 3. Iowa Retail Sales Tax
by County and City
Quarter Ending March 31, 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Lyon	Rock Rapids	118	\$6,233,446	\$373,627	0.08%
Lyon	Inwood	61	\$1,717,356	\$103,041	0.02%
Lyon	George	55	\$2,114,730	\$126,884	0.03%
Lyon	Larchwood	55	\$3,996,715	\$234,572	0.05%
Lyon	Doon	42	\$1,671,965	\$100,318	0.02%
Lyon	Lester	17	\$749,976	\$44,999	0.01%
Lyon	Little Rock	16	\$208,941	\$12,536	0.00%
Lyon	Alvord	12	\$163,920	\$9,835	0.00%
Lyon	Other	7	\$122,633	\$7,358	0.00%
Lyon	County Totals	383	\$16,979,682	\$1,013,170	0.22%
Madison	Winterset	237	\$13,775,665	\$826,022	0.18%
Madison	Earlham	45	\$1,861,200	\$111,672	0.02%
Madison	St. Charles	43	\$677,386	\$40,643	0.01%
Madison	Truro	16	\$531,481	\$31,889	0.01%
Madison	Other	57	\$959,494	\$57,570	0.01%
Madison	County Totals	398	\$17,805,226	\$1,067,795	0.23%
Mahaska	Oskaloosa	448	\$37,044,913	\$2,218,074	0.47%
Mahaska	New Sharon	71	\$1,682,133	\$100,900	0.02%
Mahaska	Fremont	25	\$342,011	\$20,521	0.00%
Mahaska	Leighton	14	\$346,594	\$20,796	0.00%
Mahaska	Eddyville	11	\$136,890	\$8,213	0.00%
Mahaska	Barnes City	10	\$138,417	\$8,305	0.00%
Mahaska	Other	39	\$587,754	\$35,265	0.01%
Mahaska	County Totals	618	\$40,278,712	\$2,412,074	0.51%
Marion	Pella	412	\$35,797,853	\$2,139,121	0.45%
Marion	Knoxville	258	\$19,360,327	\$1,159,912	0.25%
Marion	Pleasantville	57	\$1,230,720	\$73,843	0.02%
Marion	Harvey	14	\$183,004	\$10,980	0.00%
Marion	Melcher-Dallas	13	\$385,707	\$23,142	0.00%
Marion	Bussey	12	\$131,221	\$7,873	0.00%
Marion	Other	63	\$1,122,806	\$67,368	0.01%
Marion	County Totals	829	\$58,211,638	\$3,482,240	0.74%
Marshall	Marshalltown	690	\$69,726,795	\$4,171,459	0.89%
Marshall	State Center	49	\$1,833,129	\$109,988	0.02%
Marshall	Gilman	17	\$676,056	\$40,563	0.01%
Marshall	Melbourne	16	\$383,408	\$23,004	0.00%
Marshall	Albion	15	\$293,093	\$17,586	0.00%
Marshall	Rhodes	15	\$129,003	\$7,740	0.00%
Marshall	Laurel	14	\$160,829	\$9,650	0.00%
Marshall	Legrand	14	\$412,226	\$24,734	0.01%
Marshall	Haverhill	10	\$154,998	\$9,300	0.00%
Marshall	Other	30	\$950,425	\$57,026	0.01%
Marshall	County Totals	870	\$74,719,962	\$4,471,049	0.95%
Mills	Glenwood	191	\$10,518,965	\$631,138	0.13%
Mills	Malvern	44	\$941,843	\$56,511	0.01%
Mills	Emerson	20	\$3,015,574	\$180,934	0.04%
Mills	Pacific Junction	18	\$1,347,140	\$80,712	0.02%
Mills	Other	35	\$863,254	\$51,795	0.01%
Mills	County Totals	308	\$16,686,776	\$1,001,090	0.21%
Mitchell	Osage	182	\$9,123,158	\$545,401	0.12%
Mitchell	St. Ansgar	102	\$2,294,839	\$137,593	0.03%
Mitchell	Stacyville	34	\$707,858	\$42,471	0.01%
Mitchell	Riceville	25	\$811,573	\$48,694	0.01%
Mitchell	Orchard	11	\$100,766	\$6,046	0.00%
Mitchell	Mcintire	10	\$146,084	\$8,765	0.00%
Mitchell	Other	22	\$296,235	\$17,774	0.00%
Mitchell	County Totals	386	\$13,480,513	\$806,745	0.17%

**Table 3. Iowa Retail Sales Tax
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Quarter Ending March 31, 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Monona	Onawa	119	\$6,548,322	\$391,284	0.08%
Monona	Mapleton	65	\$2,466,450	\$147,987	0.03%
Monona	Whiting	23	\$397,078	\$23,825	0.01%
Monona	Ute	21	\$661,986	\$39,719	0.01%
Monona	Moorhead	18	\$127,443	\$7,647	0.00%
Monona	Blencoe	12	\$88,409	\$5,305	0.00%
Monona	Soldier	11	\$232,207	\$13,932	0.00%
Monona	Castana	10	\$46,442	\$2,783	0.00%
Monona	Other	12	\$126,018	\$7,561	0.00%
Monona	County Totals	291	\$10,694,355	\$640,043	0.14%
Monroe	Albia	166	\$7,978,070	\$477,839	0.10%
Monroe	Lovilia	19	\$494,922	\$29,695	0.01%
Monroe	Other	18	\$546,100	\$32,766	0.01%
Monroe	County Totals	203	\$9,019,092	\$540,301	0.11%
Montgomery	Red Oak	235	\$15,185,356	\$908,602	0.19%
Montgomery	Villisca	45	\$1,133,185	\$67,991	0.01%
Montgomery	Stanton	30	\$472,441	\$28,214	0.01%
Montgomery	Other	18	\$317,046	\$19,023	0.00%
Montgomery	County Totals	328	\$17,108,028	\$1,023,830	0.22%
Muscatine	Muscatine	664	\$84,808,950	\$5,075,976	1.08%
Muscatine	West Liberty	106	\$3,921,914	\$235,315	0.05%
Muscatine	Wilton	84	\$8,995,265	\$539,649	0.11%
Muscatine	Nichols	29	\$637,514	\$38,251	0.01%
Muscatine	Atalissa	13	\$104,773	\$6,286	0.00%
Muscatine	Durant	10	\$861,659	\$51,700	0.01%
Muscatine	Other	53	\$476,611	\$28,597	0.01%
Muscatine	County Totals	959	\$99,806,686	\$5,975,774	1.27%
O'Brien	Sheldon	223	\$16,403,283	\$980,148	0.21%
O'Brien	Hartley	72	\$3,117,036	\$187,022	0.04%
O'Brien	Sanborn	58	\$2,405,678	\$144,341	0.03%
O'Brien	Paullina	49	\$1,837,214	\$110,185	0.02%
O'Brien	Primghar	44	\$916,175	\$54,930	0.01%
O'Brien	Sutherland	30	\$1,058,056	\$63,479	0.01%
O'Brien	Calumet	11	\$181,396	\$10,884	0.00%
O'Brien	Other	16	\$214,292	\$12,858	0.00%
O'Brien	County Totals	503	\$26,133,130	\$1,563,846	0.33%
Osceola	Sibley	104	\$5,649,985	\$338,686	0.07%
Osceola	Ocheyedan	30	\$686,313	\$41,179	0.01%
Osceola	Ashton	18	\$129,222	\$7,753	0.00%
Osceola	Melvin	12	\$503,015	\$30,181	0.01%
Osceola	Harris	11	\$101,459	\$6,088	0.00%
Osceola	Other	6	\$421,160	\$25,270	0.01%
Osceola	County Totals	181	\$7,491,154	\$449,156	0.10%
Page	Clarinda	189	\$12,814,786	\$767,858	0.16%
Page	Shenandoah	169	\$11,471,644	\$687,274	0.15%
Page	Essex	34	\$602,473	\$36,148	0.01%
Page	Braddyville	15	\$147,267	\$8,836	0.00%
Page	Coin	14	\$141,160	\$8,470	0.00%
Page	Other	14	\$160,097	\$9,602	0.00%
Page	County Totals	435	\$25,337,427	\$1,518,188	0.32%
Palo Alto	Emmetsburg	161	\$9,644,953	\$573,323	0.12%
Palo Alto	West Bend	54	\$1,979,925	\$118,583	0.03%
Palo Alto	Graettinger	35	\$2,908,355	\$174,501	0.04%
Palo Alto	Ruthven	31	\$466,925	\$28,016	0.01%
Palo Alto	Mallard	14	\$516,310	\$30,979	0.01%
Palo Alto	Cylinder	12	\$132,542	\$7,953	0.00%
Palo Alto	Other	14	\$265,411	\$15,925	0.00%
Palo Alto	County Totals	321	\$15,914,421	\$949,279	0.20%

**Table 3. Iowa Retail Sales Tax
by County and City
Quarter Ending March 31, 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Plymouth	Lemars	368	\$32,095,883	\$1,919,657	0.41%
Plymouth	Remsen	85	\$3,185,625	\$191,116	0.04%
Plymouth	Kingsley	67	\$1,726,526	\$103,583	0.02%
Plymouth	Akron	61	\$1,831,901	\$109,914	0.02%
Plymouth	Hinton	54	\$1,069,207	\$64,152	0.01%
Plymouth	Merrill	40	\$707,380	\$42,443	0.01%
Plymouth	Westfield	12	\$175,954	\$10,557	0.00%
Plymouth	Other	28	\$276,739	\$16,604	0.00%
Plymouth	County Totals	715	\$41,069,215	\$2,458,027	0.52%
Pocahontas	Pocahontas	94	\$3,864,489	\$231,259	0.05%
Pocahontas	Laurens	64	\$2,249,827	\$134,961	0.03%
Pocahontas	Rolfe	27	\$560,844	\$33,651	0.01%
Pocahontas	Fonda	22	\$343,581	\$20,615	0.00%
Pocahontas	Havelock	14	\$630,832	\$37,850	0.01%
Pocahontas	Palmer	12	\$1,116,073	\$66,964	0.01%
Pocahontas	Other	23	\$384,760	\$23,086	0.00%
Pocahontas	County Totals	256	\$9,150,406	\$548,385	0.12%
Polk	Des Moines	4,571	\$788,942,638	\$47,131,975	10.02%
Polk	West Des Moines	1,254	\$228,935,420	\$13,703,309	2.91%
Polk	Ankeny	1,033	\$172,517,870	\$10,313,641	2.19%
Polk	Urbandale	930	\$155,607,294	\$9,302,875	1.98%
Polk	Clive	411	\$87,316,036	\$5,210,186	1.11%
Polk	Johnston	352	\$34,576,386	\$2,059,106	0.44%
Polk	Altoona	333	\$97,004,825	\$5,748,820	1.22%
Polk	Grimes	234	\$43,825,966	\$2,618,695	0.56%
Polk	Pleasant Hill	164	\$13,388,133	\$798,177	0.17%
Polk	Polk City	100	\$2,488,922	\$149,101	0.03%
Polk	Windsor Heights	99	\$7,109,644	\$426,566	0.09%
Polk	Bondurant	91	\$3,348,447	\$200,738	0.04%
Polk	Runnells	56	\$980,909	\$58,855	0.01%
Polk	Mitchellville	44	\$1,457,835	\$87,470	0.02%
Polk	Elkhart	21	\$968,138	\$58,088	0.01%
Polk	Carlisle	17	\$1,028,504	\$61,710	0.01%
Polk	Alleman	13	\$913,281	\$54,797	0.01%
Polk	Other	44	\$6,316,373	\$378,982	0.08%
Polk	County Totals	9,767	\$1,646,726,621	\$98,363,091	20.92%
Pottawattamie	Council Bluffs	1,242	\$230,701,845	\$13,764,664	2.93%
Pottawattamie	Avoca	72	\$6,535,306	\$390,456	0.08%
Pottawattamie	Oakland	59	\$2,023,085	\$121,374	0.03%
Pottawattamie	Carter Lake	49	\$4,386,530	\$249,437	0.05%
Pottawattamie	Walnut	46	\$1,538,051	\$91,048	0.02%
Pottawattamie	Underwood	42	\$1,207,976	\$72,403	0.02%
Pottawattamie	Neola	39	\$972,464	\$58,348	0.01%
Pottawattamie	Crescent	35	\$820,880	\$49,209	0.01%
Pottawattamie	Treynor	33	\$562,121	\$33,727	0.01%
Pottawattamie	Carson	32	\$415,450	\$24,927	0.01%
Pottawattamie	Minden	19	\$396,506	\$23,723	0.01%
Pottawattamie	Hancock	16	\$419,580	\$25,175	0.01%
Pottawattamie	Other	53	\$1,463,644	\$87,743	0.02%
Pottawattamie	County Totals	1,737	\$251,443,438	\$14,992,235	3.19%
Poweshiek	Grinnell	315	\$20,413,021	\$1,217,661	0.26%
Poweshiek	Montezuma	120	\$5,008,943	\$300,537	0.06%
Poweshiek	Brooklyn	87	\$6,342,226	\$379,921	0.08%
Poweshiek	Malcom	23	\$362,133	\$21,728	0.00%
Poweshiek	Deep River	17	\$197,478	\$11,849	0.00%
Poweshiek	Victor	10	\$400,835	\$24,050	0.01%
Poweshiek	Other	23	\$449,410	\$26,965	0.01%
Poweshiek	County Totals	595	\$33,174,046	\$1,982,709	0.42%
Ringgold	Mount Ayr	108	\$10,448,740	\$626,242	0.13%
Ringgold	Diagonal	20	\$868,763	\$52,112	0.01%
Ringgold	Ellston	12	\$88,883	\$5,333	0.00%
Ringgold	Redding	10	\$226,028	\$13,562	0.00%
Ringgold	Other	26	\$141,845	\$8,511	0.00%
Ringgold	County Totals	176	\$11,774,259	\$705,760	0.15%

**Table 3. Iowa Retail Sales Tax
by County and City
Quarter Ending March 31, 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Sac	Sac City	96	\$4,735,144	\$283,891	0.06%
Sac	Lake View	69	\$1,668,881	\$99,493	0.02%
Sac	Odebolt	47	\$1,708,141	\$102,482	0.02%
Sac	Schaller	42	\$1,121,921	\$67,315	0.01%
Sac	Wall Lake	35	\$1,296,744	\$77,805	0.02%
Sac	Early	25	\$557,808	\$33,468	0.01%
Sac	Auburn	21	\$454,208	\$27,252	0.01%
Sac	Other	31	\$821,047	\$49,263	0.01%
Sac	County Totals	366	\$12,363,894	\$740,970	0.16%
Scott	Davenport	2,296	\$460,844,699	\$27,570,021	5.86%
Scott	Bettendorf	727	\$71,795,843	\$4,287,390	0.91%
Scott	Eldridge	195	\$14,238,423	\$853,234	0.18%
Scott	Leclaire	101	\$3,820,273	\$224,042	0.05%
Scott	Blue Grass	75	\$2,076,378	\$124,583	0.03%
Scott	Walcott	68	\$11,587,041	\$693,218	0.15%
Scott	Long Grove	35	\$255,892	\$15,354	0.00%
Scott	Princeton	22	\$486,890	\$29,213	0.01%
Scott	Buffalo	20	\$795,217	\$47,713	0.01%
Scott	Mccausland	18	\$385,548	\$23,133	0.00%
Scott	Donahue	17	\$110,302	\$6,618	0.00%
Scott	Dixon	14	\$224,046	\$13,443	0.00%
Scott	Other	39	\$3,318,753	\$199,125	0.04%
Scott	County Totals	3,627	\$569,939,305	\$34,087,086	7.25%
Shelby	Harlan	257	\$14,212,041	\$851,321	0.18%
Shelby	Elk Horn	29	\$1,347,146	\$80,584	0.02%
Shelby	Earling	24	\$211,974	\$12,718	0.00%
Shelby	Irwin	23	\$613,324	\$36,799	0.01%
Shelby	Defiance	22	\$620,306	\$37,218	0.01%
Shelby	Panama	22	\$827,388	\$49,643	0.01%
Shelby	Shelby	16	\$212,616	\$12,747	0.00%
Shelby	Portsmouth	11	\$222,121	\$13,327	0.00%
Shelby	Other	19	\$171,014	\$10,261	0.00%
Shelby	County Totals	423	\$18,437,930	\$1,104,620	0.23%
Sioux	Sioux Center	290	\$30,075,973	\$1,798,164	0.38%
Sioux	Orange City	209	\$14,213,611	\$851,790	0.18%
Sioux	Rock Valley	173	\$11,739,057	\$704,023	0.15%
Sioux	Hawarden	107	\$4,347,733	\$260,596	0.06%
Sioux	Hull	100	\$4,244,518	\$254,671	0.05%
Sioux	Alton	58	\$1,961,740	\$117,704	0.03%
Sioux	Boyden	43	\$595,513	\$35,731	0.01%
Sioux	Ireton	36	\$1,399,159	\$83,950	0.02%
Sioux	Hospers	31	\$1,819,367	\$109,162	0.02%
Sioux	Maurice	23	\$547,672	\$32,860	0.01%
Sioux	Granville	20	\$528,533	\$31,712	0.01%
Sioux	Sheldon	12	\$202,368	\$12,096	0.00%
Sioux	Other	17	\$296,161	\$17,770	0.00%
Sioux	County Totals	1,119	\$71,971,405	\$4,310,230	0.92%
Story	Ames	1,115	\$180,807,438	\$10,789,256	2.29%
Story	Nevada	200	\$10,023,909	\$601,073	0.13%
Story	Story City	155	\$7,863,540	\$469,077	0.10%
Story	Huxley	79	\$2,458,410	\$147,505	0.03%
Story	Maxwell	39	\$610,694	\$36,642	0.01%
Story	Slater	37	\$1,793,450	\$103,415	0.02%
Story	Colo	31	\$1,048,670	\$62,819	0.01%
Story	Gilbert	29	\$989,593	\$59,376	0.01%
Story	Roland	28	\$538,906	\$32,329	0.01%
Story	Cambridge	22	\$192,966	\$11,578	0.00%
Story	Zearing	21	\$582,932	\$34,976	0.01%
Story	Kelley	13	\$318,167	\$19,090	0.00%
Story	Collins	10	\$126,756	\$7,605	0.00%
Story	Other	18	\$490,957	\$29,457	0.01%
Story	County Totals	1,797	\$207,846,388	\$12,404,198	2.64%

**Table 3. Iowa Retail Sales Tax
by County and City
Quarter Ending March 31, 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Tama	Toledo	91	\$6,086,961	\$363,392	0.08%
Tama	Tama	87	\$2,912,142	\$174,729	0.04%
Tama	Traer	70	\$1,974,216	\$118,390	0.03%
Tama	Dysart	65	\$1,801,197	\$108,072	0.02%
Tama	Gladbrook	43	\$1,468,662	\$88,111	0.02%
Tama	Chelsea	21	\$278,610	\$16,717	0.00%
Tama	Garwin	15	\$238,960	\$14,338	0.00%
Tama	Clutier	12	\$109,734	\$6,584	0.00%
Tama	Elberon	10	\$112,812	\$6,769	0.00%
Tama	Montour	10	\$338,015	\$20,281	0.00%
Tama	Other	23	\$257,043	\$15,423	0.00%
Tama	County Totals	447	\$15,578,352	\$932,805	0.20%
Taylor	Bedford	93	\$3,087,826	\$185,160	0.04%
Taylor	Lenox	62	\$1,999,258	\$119,955	0.03%
Taylor	Clearfield	15	\$291,368	\$17,482	0.00%
Taylor	Other	31	\$255,195	\$15,312	0.00%
Taylor	County Totals	201	\$5,633,647	\$337,909	0.07%
Union	Creston	270	\$24,224,797	\$1,449,203	0.31%
Union	Afton	47	\$1,671,083	\$100,265	0.02%
Union	Other	29	\$366,410	\$21,932	0.00%
Union	County Totals	346	\$26,262,290	\$1,571,400	0.33%
Van Buren	Keosauqua	110	\$2,319,822	\$138,592	0.03%
Van Buren	Farmington	28	\$455,169	\$27,310	0.01%
Van Buren	Bonaparte	25	\$435,462	\$26,127	0.01%
Van Buren	Birmingham	23	\$430,522	\$25,831	0.01%
Van Buren	Milton	20	\$308,606	\$18,516	0.00%
Van Buren	Cantril	19	\$1,483,760	\$89,026	0.02%
Van Buren	Stockport	10	\$202,688	\$12,161	0.00%
Van Buren	Other	34	\$608,651	\$36,516	0.01%
Van Buren	County Totals	269	\$6,244,680	\$374,080	0.08%
Wapello	Ottumwa	679	\$85,952,191	\$5,145,616	1.09%
Wapello	Eldon	35	\$779,894	\$46,794	0.01%
Wapello	Eddyville	24	\$1,283,855	\$76,762	0.02%
Wapello	Agency	15	\$295,841	\$17,750	0.00%
Wapello	Blakesburg	14	\$135,823	\$8,149	0.00%
Wapello	Other	21	\$890,107	\$53,406	0.01%
Wapello	County Totals	788	\$89,337,711	\$5,348,478	1.14%
Warren	Indianola	465	\$38,235,947	\$2,292,484	0.49%
Warren	Norwalk	158	\$8,785,250	\$527,115	0.11%
Warren	Carlisle	92	\$2,957,797	\$177,468	0.04%
Warren	New Virginia	43	\$841,402	\$50,484	0.01%
Warren	Cumming	30	\$483,879	\$29,033	0.01%
Warren	Milo	30	\$680,117	\$40,807	0.01%
Warren	Lacona	25	\$369,888	\$22,193	0.00%
Warren	Hartford	14	\$306,514	\$18,391	0.00%
Warren	Martensdale	11	\$492,000	\$29,520	0.01%
Warren	Other	49	\$1,127,231	\$67,634	0.01%
Warren	County Totals	917	\$54,280,025	\$3,255,129	0.69%
Washington	Washington	314	\$20,276,910	\$1,215,399	0.26%
Washington	Kalona	177	\$8,148,216	\$488,466	0.10%
Washington	Wellman	78	\$2,598,694	\$155,922	0.03%
Washington	Riverside	72	\$5,018,855	\$295,349	0.06%
Washington	Ainsworth	34	\$863,860	\$51,831	0.01%
Washington	Brighton	25	\$471,559	\$28,294	0.01%
Washington	Crawfordsville	19	\$224,178	\$13,451	0.00%
Washington	West Chester	10	\$242,423	\$14,545	0.00%
Washington	Other	18	\$412,342	\$24,741	0.01%
Washington	County Totals	747	\$38,257,037	\$2,287,997	0.49%

**Table 3. Iowa Retail Sales Tax
by County and City
Quarter Ending March 31, 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Wayne	Corydon	80	\$2,976,629	\$178,389	0.04%
Wayne	Seymour	40	\$499,943	\$29,997	0.01%
Wayne	Humeston	38	\$924,275	\$55,441	0.01%
Wayne	Allerton	21	\$300,076	\$17,989	0.00%
Wayne	Other	30	\$1,036,014	\$62,149	0.01%
Wayne	County Totals	209	\$5,736,937	\$343,966	0.07%
Webster	Fort Dodge	836	\$105,295,136	\$6,292,895	1.34%
Webster	Gowrie	57	\$1,650,504	\$99,030	0.02%
Webster	Dayton	35	\$675,345	\$40,521	0.01%
Webster	Clare	17	\$101,865	\$6,112	0.00%
Webster	Badger	13	\$275,729	\$16,544	0.00%
Webster	Callender	13	\$358,021	\$21,481	0.00%
Webster	Lehigh	12	\$427,279	\$25,637	0.01%
Webster	Duncombe	11	\$259,436	\$15,566	0.00%
Webster	Harcourt	11	\$748,629	\$44,918	0.01%
Webster	Otho	10	\$155,583	\$9,335	0.00%
Webster	Other	37	\$1,886,399	\$113,157	0.02%
Webster	County Totals	1,052	\$111,833,926	\$6,685,195	1.42%
Winnebago	Forest City	143	\$7,871,209	\$472,245	0.10%
Winnebago	Lake Mills	94	\$5,835,355	\$350,037	0.07%
Winnebago	Buffalo Center	54	\$1,716,991	\$103,019	0.02%
Winnebago	Thompson	19	\$1,805,602	\$108,336	0.02%
Winnebago	Rake	15	\$182,744	\$10,965	0.00%
Winnebago	Leland	13	\$475,419	\$28,525	0.01%
Winnebago	Other	13	\$197,245	\$11,835	0.00%
Winnebago	County Totals	351	\$18,084,565	\$1,084,962	0.23%
Winneshiek	Decorah	468	\$34,090,650	\$2,038,971	0.43%
Winneshiek	Calmar	51	\$1,808,563	\$108,514	0.02%
Winneshiek	Ossian	44	\$1,413,584	\$84,815	0.02%
Winneshiek	Fort Atkinson	39	\$988,813	\$59,329	0.01%
Winneshiek	Ridgeway	27	\$711,421	\$42,685	0.01%
Winneshiek	Spillville	15	\$411,217	\$24,673	0.01%
Winneshiek	Other	46	\$1,894,422	\$113,665	0.02%
Winneshiek	County Totals	690	\$41,318,670	\$2,472,652	0.53%
Woodbury	Sioux City	1,967	\$334,271,163	\$19,989,365	4.25%
Woodbury	Sergeant Bluff	107	\$11,822,312	\$708,671	0.15%
Woodbury	Moville	58	\$1,780,747	\$106,658	0.02%
Woodbury	Lawton	40	\$1,991,173	\$119,470	0.03%
Woodbury	Anthon	37	\$905,205	\$54,201	0.01%
Woodbury	Sloan	34	\$1,012,445	\$60,661	0.01%
Woodbury	Correctionville	33	\$1,344,976	\$80,699	0.02%
Woodbury	Danbury	24	\$554,093	\$33,246	0.01%
Woodbury	Salix	18	\$3,566,236	\$213,974	0.05%
Woodbury	Hornick	17	\$292,366	\$17,542	0.00%
Woodbury	Pierson	17	\$365,338	\$21,920	0.00%
Woodbury	Cushing	10	\$66,858	\$4,011	0.00%
Woodbury	Other	42	\$498,826	\$29,930	0.01%
Woodbury	County Totals	2,404	\$358,471,738	\$21,440,348	4.56%
Worth	Northwood	105	\$5,595,545	\$327,888	0.07%
Worth	Manly	34	\$1,004,314	\$60,259	0.01%
Worth	Kensett	17	\$631,283	\$37,877	0.01%
Worth	Fertile	15	\$307,199	\$18,432	0.00%
Worth	Grafton	14	\$266,796	\$16,008	0.00%
Worth	Hanlontown	10	\$22,936	\$1,376	0.00%
Worth	Other	11	\$32,024	\$1,921	0.00%
Worth	County Totals	206	\$7,860,097	\$463,761	0.10%
Wright	Clarion	128	\$5,938,176	\$355,844	0.08%
Wright	Belmond	113	\$4,792,644	\$287,470	0.06%
Wright	Eagle Grove	92	\$6,890,554	\$413,300	0.09%
Wright	Goldfield	33	\$1,714,097	\$102,846	0.02%
Wright	Dows	22	\$720,381	\$43,223	0.01%
Wright	Woolstock	10	\$370,612	\$22,237	0.00%
Wright	Other	17	\$178,848	\$10,731	0.00%
Wright	County Totals	415	\$20,605,312	\$1,235,651	0.26%
State Totals		78,411	\$7,863,497,298	\$470,146,606	100.00%

Within each county, Other includes all businesses located in rural portions of the county and those cities with less than 10 returns filed for the quarter.

Percentages may not sum to totals due to rounding

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending March 31, 2014**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Adair	Apparel	S	S	S	S
Adair	Building Materials	S	S	S	S
Adair	Eating and Drinking	20	\$1,528,923	\$91,735	0.02%
Adair	Food Dealers	16	\$2,618,197	\$157,092	0.03%
Adair	General Merchandise	S	S	S	S
Adair	Home Furnishings	S	S	S	S
Adair	Miscellaneous	40	\$370,797	\$22,248	0.00%
Adair	Motor Vehicle	12	\$703,891	\$42,233	0.01%
Adair	Service	93	\$1,815,095	\$105,583	0.02%
Adair	Specialty Retail	42	\$929,604	\$55,776	0.01%
Adair	Utilities and Transportation	11	\$1,180,073	\$70,804	0.02%
Adair	Wholesale	15	\$1,329,296	\$79,731	0.02%
Adair	County Totals	259	\$11,519,138	\$687,799	0.15%
Adams	Apparel	S	S	S	S
Adams	Building Materials	S	S	S	S
Adams	Eating and Drinking	11	\$338,114	\$20,287	0.00%
Adams	Food Dealers	6	\$630,957	\$37,857	0.01%
Adams	General Merchandise	S	S	S	S
Adams	Home Furnishings	S	S	S	S
Adams	Miscellaneous	23	\$291,727	\$17,504	0.00%
Adams	Motor Vehicle	6	\$170,792	\$10,248	0.00%
Adams	Service	50	\$1,021,836	\$60,714	0.01%
Adams	Specialty Retail	22	\$86,033	\$5,162	0.00%
Adams	Utilities and Transportation	8	\$3,609,553	\$216,573	0.05%
Adams	Wholesale	13	\$560,435	\$33,626	0.01%
Adams	County Totals	146	\$7,235,195	\$433,516	0.09%
Allamakee	Apparel	S	S	S	S
Allamakee	Building Materials	13	\$881,290	\$52,877	0.01%
Allamakee	Eating and Drinking	40	\$2,025,006	\$121,500	0.03%
Allamakee	Food Dealers	26	\$3,322,406	\$199,344	0.04%
Allamakee	General Merchandise	S	S	S	S
Allamakee	Home Furnishings	8	\$688,891	\$41,333	0.01%
Allamakee	Miscellaneous	64	\$793,031	\$47,582	0.01%
Allamakee	Motor Vehicle	17	\$1,750,383	\$105,023	0.02%
Allamakee	Service	195	\$2,845,024	\$169,705	0.04%
Allamakee	Specialty Retail	65	\$1,010,610	\$60,637	0.01%
Allamakee	Utilities and Transportation	22	\$1,245,550	\$74,733	0.02%
Allamakee	Wholesale	32	\$3,139,638	\$186,901	0.04%
Allamakee	County Totals	491	\$19,250,776	\$1,152,573	0.25%
Appanoose	Apparel	10	\$275,023	\$16,501	0.00%
Appanoose	Building Materials	S	S	S	S
Appanoose	Eating and Drinking	25	\$1,676,013	\$100,561	0.02%
Appanoose	Food Dealers	19	\$2,655,265	\$159,316	0.03%
Appanoose	General Merchandise	S	S	S	S
Appanoose	Home Furnishings	8	\$424,914	\$25,495	0.01%
Appanoose	Miscellaneous	46	\$684,129	\$41,048	0.01%
Appanoose	Motor Vehicle	14	\$1,092,493	\$65,550	0.01%
Appanoose	Service	165	\$3,006,275	\$173,597	0.04%
Appanoose	Specialty Retail	46	\$1,081,879	\$64,913	0.01%
Appanoose	Utilities and Transportation	16	\$3,046,735	\$182,804	0.04%
Appanoose	Wholesale	13	\$704,420	\$42,265	0.01%
Appanoose	County Totals	373	\$21,065,513	\$1,257,152	0.27%
Audubon	Apparel	S	S	S	S
Audubon	Building Materials	S	S	S	S
Audubon	Eating and Drinking	16	\$453,410	\$27,205	0.01%
Audubon	Food Dealers	7	\$1,000,714	\$60,043	0.01%
Audubon	General Merchandise	S	S	S	S
Audubon	Home Furnishings	S	S	S	S
Audubon	Miscellaneous	33	\$747,519	\$44,851	0.01%
Audubon	Motor Vehicle	7	\$375,263	\$22,516	0.00%
Audubon	Service	86	\$1,637,662	\$98,157	0.02%
Audubon	Specialty Retail	24	\$184,841	\$11,090	0.00%
Audubon	Utilities and Transportation	15	\$968,333	\$58,100	0.01%
Audubon	Wholesale	15	\$1,001,764	\$60,106	0.01%
Audubon	County Totals	213	\$7,562,194	\$453,629	0.10%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending March 31, 2014**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Benton	Apparel	S	S	S	S
Benton	Building Materials	14	\$1,455,115	\$87,307	0.02%
Benton	Eating and Drinking	45	\$2,714,364	\$162,862	0.03%
Benton	Food Dealers	23	\$3,967,432	\$238,046	0.05%
Benton	General Merchandise	S	S	S	S
Benton	Home Furnishings	10	\$727,169	\$43,630	0.01%
Benton	Miscellaneous	97	\$1,511,574	\$90,694	0.02%
Benton	Motor Vehicle	17	\$1,658,891	\$99,533	0.02%
Benton	Service	263	\$4,375,020	\$261,058	0.06%
Benton	Specialty Retail	91	\$1,578,492	\$94,710	0.02%
Benton	Utilities and Transportation	49	\$3,829,652	\$229,779	0.05%
Benton	Wholesale	30	\$3,289,728	\$197,272	0.04%
Benton	County Totals	650	\$27,187,761	\$1,629,711	0.35%
Black Hawk	Apparel	74	\$11,442,419	\$686,545	0.15%
Black Hawk	Building Materials	45	\$39,732,469	\$2,383,948	0.51%
Black Hawk	Eating and Drinking	296	\$48,004,428	\$2,880,266	0.61%
Black Hawk	Food Dealers	122	\$29,002,461	\$1,740,148	0.37%
Black Hawk	General Merchandise	35	\$58,668,975	\$3,520,139	0.75%
Black Hawk	Home Furnishings	73	\$16,075,377	\$964,523	0.21%
Black Hawk	Miscellaneous	362	\$15,964,886	\$957,788	0.20%
Black Hawk	Motor Vehicle	91	\$19,248,228	\$1,154,849	0.25%
Black Hawk	Service	1,127	\$54,219,811	\$3,188,137	0.68%
Black Hawk	Specialty Retail	457	\$37,790,917	\$2,267,455	0.48%
Black Hawk	Utilities and Transportation	95	\$45,861,255	\$2,751,675	0.59%
Black Hawk	Wholesale	141	\$30,265,952	\$1,811,281	0.39%
Black Hawk	County Totals	2,918	\$406,277,178	\$24,306,754	5.17%
Boone	Apparel	9	\$561,656	\$33,699	0.01%
Boone	Building Materials	14	\$997,033	\$59,822	0.01%
Boone	Eating and Drinking	42	\$3,686,627	\$221,198	0.05%
Boone	Food Dealers	21	\$5,529,518	\$331,771	0.07%
Boone	General Merchandise	S	S	S	S
Boone	Home Furnishings	S	S	S	S
Boone	Miscellaneous	114	\$4,404,443	\$264,267	0.06%
Boone	Motor Vehicle	17	\$2,851,770	\$171,106	0.04%
Boone	Service	227	\$4,555,310	\$270,279	0.06%
Boone	Specialty Retail	104	\$1,912,829	\$114,770	0.02%
Boone	Utilities and Transportation	36	\$2,075,208	\$124,512	0.03%
Boone	Wholesale	27	\$2,122,847	\$127,046	0.03%
Boone	County Totals	623	\$37,594,930	\$2,252,331	0.48%
Bremer	Apparel	S	S	S	S
Bremer	Building Materials	15	\$1,453,349	\$87,201	0.02%
Bremer	Eating and Drinking	50	\$4,118,843	\$247,131	0.05%
Bremer	Food Dealers	17	\$5,131,378	\$307,883	0.07%
Bremer	General Merchandise	S	S	S	S
Bremer	Home Furnishings	13	\$662,071	\$39,724	0.01%
Bremer	Miscellaneous	116	\$2,763,526	\$165,812	0.04%
Bremer	Motor Vehicle	15	\$2,957,173	\$177,430	0.04%
Bremer	Service	247	\$7,264,675	\$431,103	0.09%
Bremer	Specialty Retail	88	\$1,897,991	\$113,879	0.02%
Bremer	Utilities and Transportation	29	\$3,909,164	\$234,550	0.05%
Bremer	Wholesale	34	\$1,767,303	\$105,948	0.02%
Bremer	County Totals	633	\$39,532,772	\$2,367,098	0.50%
Buchanan	Apparel	S	S	S	S
Buchanan	Building Materials	17	\$1,468,128	\$88,088	0.02%
Buchanan	Eating and Drinking	44	\$3,117,664	\$187,060	0.04%
Buchanan	Food Dealers	21	\$3,521,454	\$211,287	0.04%
Buchanan	General Merchandise	S	S	S	S
Buchanan	Home Furnishings	12	\$394,726	\$23,684	0.01%
Buchanan	Miscellaneous	86	\$4,094,172	\$245,650	0.05%
Buchanan	Motor Vehicle	24	\$3,310,900	\$198,654	0.04%
Buchanan	Service	212	\$3,178,266	\$188,148	0.04%
Buchanan	Specialty Retail	86	\$1,834,881	\$110,093	0.02%
Buchanan	Utilities and Transportation	24	\$3,270,811	\$196,249	0.04%
Buchanan	Wholesale	36	\$3,125,307	\$186,258	0.04%
Buchanan	County Totals	571	\$33,355,315	\$1,997,511	0.42%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending March 31, 2014**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Buena Vista	Apparel	10	\$793,832	\$47,630	0.01%
Buena Vista	Building Materials	10	\$1,355,935	\$81,356	0.02%
Buena Vista	Eating and Drinking	50	\$3,756,301	\$225,378	0.05%
Buena Vista	Food Dealers	28	\$4,672,548	\$280,353	0.06%
Buena Vista	General Merchandise	5	\$7,853,169	\$471,190	0.10%
Buena Vista	Home Furnishings	11	\$1,184,635	\$71,078	0.02%
Buena Vista	Miscellaneous	85	\$2,805,320	\$168,319	0.04%
Buena Vista	Motor Vehicle	20	\$3,197,093	\$191,826	0.04%
Buena Vista	Service	208	\$6,037,290	\$354,208	0.08%
Buena Vista	Specialty Retail	87	\$3,441,397	\$206,484	0.04%
Buena Vista	Utilities and Transportation	35	\$2,609,639	\$156,578	0.03%
Buena Vista	Wholesale	40	\$4,396,829	\$263,810	0.06%
Buena Vista	County Totals	589	\$42,103,988	\$2,518,209	0.54%
Butler	Apparel	S	S	S	S
Butler	Building Materials	9	\$423,710	\$25,423	0.01%
Butler	Eating and Drinking	21	\$772,438	\$46,346	0.01%
Butler	Food Dealers	23	\$2,388,369	\$143,302	0.03%
Butler	General Merchandise	S	S	S	S
Butler	Home Furnishings	S	S	S	S
Butler	Miscellaneous	83	\$1,712,122	\$102,727	0.02%
Butler	Motor Vehicle	7	\$634,416	\$38,065	0.01%
Butler	Service	147	\$2,183,087	\$130,895	0.03%
Butler	Specialty Retail	64	\$530,160	\$31,810	0.01%
Butler	Utilities and Transportation	23	\$1,669,399	\$100,164	0.02%
Butler	Wholesale	38	\$1,729,250	\$103,755	0.02%
Butler	County Totals	423	\$12,576,216	\$754,483	0.16%
Calhoun	Apparel	S	S	S	S
Calhoun	Building Materials	9	\$466,497	\$27,990	0.01%
Calhoun	Eating and Drinking	18	\$842,779	\$50,567	0.01%
Calhoun	Food Dealers	15	\$1,867,527	\$112,052	0.02%
Calhoun	General Merchandise	S	S	S	S
Calhoun	Home Furnishings	S	S	S	S
Calhoun	Miscellaneous	48	\$535,104	\$32,106	0.01%
Calhoun	Motor Vehicle	11	\$914,060	\$54,844	0.01%
Calhoun	Service	110	\$1,312,261	\$78,677	0.02%
Calhoun	Specialty Retail	45	\$224,005	\$13,440	0.00%
Calhoun	Utilities and Transportation	22	\$1,037,529	\$62,252	0.01%
Calhoun	Wholesale	24	\$3,030,337	\$181,820	0.04%
Calhoun	County Totals	310	\$10,570,913	\$634,197	0.13%
Carroll	Apparel	19	\$1,307,294	\$78,438	0.02%
Carroll	Building Materials	16	\$4,875,929	\$292,556	0.06%
Carroll	Eating and Drinking	56	\$5,224,355	\$313,461	0.07%
Carroll	Food Dealers	24	\$5,221,109	\$313,267	0.07%
Carroll	General Merchandise	12	\$9,667,709	\$580,063	0.12%
Carroll	Home Furnishings	13	\$1,662,622	\$99,757	0.02%
Carroll	Miscellaneous	122	\$3,462,752	\$207,765	0.04%
Carroll	Motor Vehicle	28	\$3,459,406	\$207,564	0.04%
Carroll	Service	316	\$7,181,180	\$424,971	0.09%
Carroll	Specialty Retail	108	\$4,366,157	\$261,969	0.06%
Carroll	Utilities and Transportation	45	\$5,569,805	\$334,188	0.07%
Carroll	Wholesale	66	\$8,961,027	\$537,662	0.11%
Carroll	County Totals	825	\$60,959,345	\$3,651,661	0.78%
Cass	Apparel	10	\$401,195	\$24,072	0.01%
Cass	Building Materials	9	\$725,353	\$43,521	0.01%
Cass	Eating and Drinking	44	\$2,941,634	\$176,498	0.04%
Cass	Food Dealers	15	\$3,797,334	\$227,840	0.05%
Cass	General Merchandise	S	S	S	S
Cass	Home Furnishings	S	S	S	S
Cass	Miscellaneous	84	\$1,989,924	\$119,395	0.03%
Cass	Motor Vehicle	20	\$1,937,611	\$116,257	0.02%
Cass	Service	194	\$5,091,687	\$302,509	0.06%
Cass	Specialty Retail	53	\$1,014,490	\$60,869	0.01%
Cass	Utilities and Transportation	32	\$2,680,947	\$160,857	0.03%
Cass	Wholesale	39	\$3,398,235	\$203,894	0.04%
Cass	County Totals	511	\$30,634,120	\$1,835,055	0.39%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending March 31, 2014**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Cedar	Apparel	S	S	S	S
Cedar	Building Materials	6	\$119,726	\$7,184	0.00%
Cedar	Eating and Drinking	37	\$2,507,963	\$150,478	0.03%
Cedar	Food Dealers	22	\$4,018,409	\$241,105	0.05%
Cedar	General Merchandise	S	S	S	S
Cedar	Home Furnishings	6	\$333,566	\$20,014	0.00%
Cedar	Miscellaneous	109	\$2,472,554	\$148,353	0.03%
Cedar	Motor Vehicle	20	\$1,448,787	\$86,927	0.02%
Cedar	Service	189	\$3,735,783	\$223,499	0.05%
Cedar	Specialty Retail	62	\$784,651	\$47,079	0.01%
Cedar	Utilities and Transportation	25	\$1,243,375	\$74,603	0.02%
Cedar	Wholesale	31	\$2,051,591	\$123,095	0.03%
Cedar	County Totals	511	\$20,604,354	\$1,235,613	0.26%
Cerro Gordo	Apparel	23	\$3,063,831	\$183,830	0.04%
Cerro Gordo	Building Materials	21	\$16,787,399	\$1,007,244	0.21%
Cerro Gordo	Eating and Drinking	140	\$16,733,029	\$1,003,982	0.21%
Cerro Gordo	Food Dealers	49	\$11,712,290	\$702,737	0.15%
Cerro Gordo	General Merchandise	16	\$27,163,571	\$1,629,814	0.35%
Cerro Gordo	Home Furnishings	33	\$7,476,576	\$448,595	0.10%
Cerro Gordo	Miscellaneous	205	\$6,405,277	\$383,792	0.08%
Cerro Gordo	Motor Vehicle	51	\$7,553,930	\$453,236	0.10%
Cerro Gordo	Service	519	\$17,617,998	\$1,030,836	0.22%
Cerro Gordo	Specialty Retail	198	\$12,506,600	\$750,396	0.16%
Cerro Gordo	Utilities and Transportation	74	\$8,662,627	\$519,758	0.11%
Cerro Gordo	Wholesale	67	\$11,098,285	\$662,506	0.14%
Cerro Gordo	County Totals	1,396	\$146,781,413	\$8,776,725	1.87%
Cherokee	Apparel	5	\$272,233	\$16,334	0.00%
Cherokee	Building Materials	8	\$3,270,886	\$196,253	0.04%
Cherokee	Eating and Drinking	33	\$2,258,283	\$135,497	0.03%
Cherokee	Food Dealers	19	\$3,117,548	\$187,053	0.04%
Cherokee	General Merchandise	5	\$1,363,180	\$81,791	0.02%
Cherokee	Home Furnishings	5	\$688,564	\$41,314	0.01%
Cherokee	Miscellaneous	60	\$1,508,792	\$90,528	0.02%
Cherokee	Motor Vehicle	8	\$1,293,939	\$77,636	0.02%
Cherokee	Service	157	\$3,042,007	\$180,342	0.04%
Cherokee	Specialty Retail	57	\$1,318,729	\$79,124	0.02%
Cherokee	Utilities and Transportation	22	\$2,070,057	\$124,203	0.03%
Cherokee	Wholesale	22	\$2,072,665	\$124,352	0.03%
Cherokee	County Totals	401	\$22,276,883	\$1,334,426	0.28%
Chickasaw	Apparel	S	S	S	S
Chickasaw	Building Materials	6	\$258,887	\$15,533	0.00%
Chickasaw	Eating and Drinking	37	\$1,717,679	\$103,061	0.02%
Chickasaw	Food Dealers	17	\$2,655,273	\$159,316	0.03%
Chickasaw	General Merchandise	S	S	S	S
Chickasaw	Home Furnishings	6	\$657,784	\$39,467	0.01%
Chickasaw	Miscellaneous	79	\$1,370,522	\$82,231	0.02%
Chickasaw	Motor Vehicle	15	\$1,630,550	\$97,833	0.02%
Chickasaw	Service	143	\$2,536,881	\$150,754	0.03%
Chickasaw	Specialty Retail	63	\$1,281,687	\$76,569	0.02%
Chickasaw	Utilities and Transportation	15	\$747,762	\$44,866	0.01%
Chickasaw	Wholesale	34	\$2,987,750	\$179,265	0.04%
Chickasaw	County Totals	419	\$17,136,308	\$1,026,387	0.22%
Clarke	Apparel	S	S	S	S
Clarke	Building Materials	S	S	S	S
Clarke	Eating and Drinking	20	\$1,914,576	\$114,875	0.02%
Clarke	Food Dealers	13	\$3,122,596	\$187,356	0.04%
Clarke	General Merchandise	S	S	S	S
Clarke	Home Furnishings	S	S	S	S
Clarke	Miscellaneous	34	\$888,447	\$53,307	0.01%
Clarke	Motor Vehicle	8	\$611,069	\$36,664	0.01%
Clarke	Service	101	\$2,881,389	\$164,729	0.04%
Clarke	Specialty Retail	28	\$262,257	\$15,735	0.00%
Clarke	Utilities and Transportation	10	\$1,025,255	\$61,515	0.01%
Clarke	Wholesale	12	\$858,011	\$51,481	0.01%
Clarke	County Totals	234	\$16,383,152	\$974,835	0.21%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending March 31, 2014**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Clay	Apparel	16	\$1,494,868	\$89,692	0.02%
Clay	Building Materials	15	\$9,333,768	\$560,026	0.12%
Clay	Eating and Drinking	56	\$4,937,650	\$296,259	0.06%
Clay	Food Dealers	19	\$4,211,323	\$252,679	0.05%
Clay	General Merchandise	5	\$9,117,457	\$547,047	0.12%
Clay	Home Furnishings	20	\$2,780,296	\$166,818	0.04%
Clay	Miscellaneous	89	\$3,627,246	\$217,635	0.05%
Clay	Motor Vehicle	16	\$3,090,880	\$185,453	0.04%
Clay	Service	214	\$6,205,813	\$366,516	0.08%
Clay	Specialty Retail	99	\$4,904,257	\$294,255	0.06%
Clay	Utilities and Transportation	40	\$6,843,600	\$410,616	0.09%
Clay	Wholesale	43	\$3,799,657	\$227,979	0.05%
Clay	County Totals	632	\$60,346,815	\$3,614,976	0.77%
Clayton	Apparel	5	\$45,026	\$2,702	0.00%
Clayton	Building Materials	14	\$1,177,361	\$70,642	0.02%
Clayton	Eating and Drinking	57	\$2,071,467	\$124,288	0.03%
Clayton	Food Dealers	24	\$3,113,796	\$186,828	0.04%
Clayton	General Merchandise	8	\$1,145,732	\$68,744	0.01%
Clayton	Home Furnishings	8	\$165,130	\$9,908	0.00%
Clayton	Miscellaneous	93	\$1,145,650	\$68,739	0.01%
Clayton	Motor Vehicle	24	\$2,189,968	\$131,398	0.03%
Clayton	Service	259	\$4,793,517	\$272,314	0.06%
Clayton	Specialty Retail	86	\$1,051,796	\$63,108	0.01%
Clayton	Utilities and Transportation	31	\$2,220,565	\$133,234	0.03%
Clayton	Wholesale	47	\$3,880,050	\$232,083	0.05%
Clayton	County Totals	656	\$23,000,058	\$1,363,987	0.29%
Clinton	Apparel	14	\$990,377	\$59,423	0.01%
Clinton	Building Materials	16	\$6,331,079	\$379,865	0.08%
Clinton	Eating and Drinking	127	\$12,855,428	\$771,326	0.16%
Clinton	Food Dealers	54	\$12,229,193	\$733,752	0.16%
Clinton	General Merchandise	12	\$17,401,702	\$1,044,102	0.22%
Clinton	Home Furnishings	26	\$2,787,382	\$167,243	0.04%
Clinton	Miscellaneous	169	\$13,585,535	\$815,132	0.17%
Clinton	Motor Vehicle	29	\$4,350,534	\$261,032	0.06%
Clinton	Service	448	\$12,983,318	\$767,372	0.16%
Clinton	Specialty Retail	158	\$6,322,374	\$379,342	0.08%
Clinton	Utilities and Transportation	48	\$4,479,694	\$268,782	0.06%
Clinton	Wholesale	55	\$6,309,980	\$378,599	0.08%
Clinton	County Totals	1,156	\$100,626,596	\$6,025,968	1.28%
Crawford	Apparel	10	\$246,059	\$14,764	0.00%
Crawford	Building Materials	S	S	S	S
Crawford	Eating and Drinking	47	\$3,240,262	\$194,416	0.04%
Crawford	Food Dealers	16	\$4,126,255	\$247,575	0.05%
Crawford	General Merchandise	S	S	S	S
Crawford	Home Furnishings	12	\$301,888	\$18,113	0.00%
Crawford	Miscellaneous	67	\$1,219,592	\$73,176	0.02%
Crawford	Motor Vehicle	15	\$1,528,102	\$91,686	0.02%
Crawford	Service	181	\$3,736,274	\$221,314	0.05%
Crawford	Specialty Retail	56	\$1,679,945	\$100,797	0.02%
Crawford	Utilities and Transportation	37	\$2,404,325	\$144,260	0.03%
Crawford	Wholesale	23	\$1,165,049	\$69,903	0.01%
Crawford	County Totals	477	\$26,220,454	\$1,570,365	0.33%
Dallas	Apparel	79	\$26,984,769	\$1,619,086	0.34%
Dallas	Building Materials	22	\$5,283,349	\$317,001	0.07%
Dallas	Eating and Drinking	126	\$26,119,499	\$1,567,170	0.33%
Dallas	Food Dealers	58	\$17,541,607	\$1,052,496	0.22%
Dallas	General Merchandise	15	\$37,101,972	\$2,226,118	0.47%
Dallas	Home Furnishings	30	\$15,374,242	\$922,455	0.20%
Dallas	Miscellaneous	193	\$3,633,729	\$218,024	0.05%
Dallas	Motor Vehicle	23	\$5,998,846	\$359,931	0.08%
Dallas	Service	486	\$24,348,363	\$1,382,924	0.29%
Dallas	Specialty Retail	210	\$36,042,058	\$2,162,523	0.46%
Dallas	Utilities and Transportation	66	\$13,378,354	\$802,701	0.17%
Dallas	Wholesale	49	\$24,645,704	\$1,478,742	0.31%
Dallas	County Totals	1,357	\$236,452,492	\$14,109,172	3.00%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending March 31, 2014**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Davis	Apparel	S	S	S	S
Davis	Building Materials	7	\$50,134	\$3,008	0.00%
Davis	Eating and Drinking	15	\$492,478	\$29,549	0.01%
Davis	Food Dealers	15	\$1,304,058	\$78,243	0.02%
Davis	General Merchandise	S	S	S	S
Davis	Home Furnishings	6	\$275,577	\$16,535	0.00%
Davis	Miscellaneous	52	\$1,702,944	\$102,177	0.02%
Davis	Motor Vehicle	11	\$849,622	\$50,977	0.01%
Davis	Service	110	\$1,545,822	\$91,467	0.02%
Davis	Specialty Retail	53	\$627,284	\$37,637	0.01%
Davis	Utilities and Transportation	9	\$1,566,843	\$94,011	0.02%
Davis	Wholesale	15	\$3,065,504	\$183,930	0.04%
Davis	County Totals	298	\$12,286,031	\$735,879	0.16%
Decatur	Apparel	S	S	S	S
Decatur	Building Materials	6	\$187,039	\$11,222	0.00%
Decatur	Eating and Drinking	25	\$732,915	\$43,975	0.01%
Decatur	Food Dealers	10	\$1,270,693	\$76,242	0.02%
Decatur	General Merchandise	S	S	S	S
Decatur	Home Furnishings	7	\$259,470	\$15,568	0.00%
Decatur	Miscellaneous	44	\$787,191	\$47,231	0.01%
Decatur	Motor Vehicle	7	\$216,175	\$12,971	0.00%
Decatur	Service	77	\$1,161,630	\$68,810	0.01%
Decatur	Specialty Retail	48	\$559,815	\$33,589	0.01%
Decatur	Utilities and Transportation	17	\$843,330	\$50,600	0.01%
Decatur	Wholesale	9	\$382,808	\$22,968	0.00%
Decatur	County Totals	255	\$7,439,588	\$445,488	0.09%
Delaware	Apparel	5	\$401,902	\$24,114	0.01%
Delaware	Building Materials	13	\$1,010,401	\$60,624	0.01%
Delaware	Eating and Drinking	33	\$2,139,270	\$128,356	0.03%
Delaware	Food Dealers	19	\$2,968,677	\$178,121	0.04%
Delaware	General Merchandise	6	\$4,330,283	\$259,817	0.06%
Delaware	Home Furnishings	7	\$866,264	\$51,976	0.01%
Delaware	Miscellaneous	93	\$2,463,503	\$147,595	0.03%
Delaware	Motor Vehicle	19	\$1,477,344	\$88,641	0.02%
Delaware	Service	233	\$4,256,094	\$253,733	0.05%
Delaware	Specialty Retail	72	\$884,669	\$53,080	0.01%
Delaware	Utilities and Transportation	23	\$602,295	\$36,138	0.01%
Delaware	Wholesale	35	\$3,799,901	\$227,994	0.05%
Delaware	County Totals	558	\$25,200,603	\$1,510,189	0.32%
Des Moines	Apparel	24	\$2,758,529	\$165,512	0.04%
Des Moines	Building Materials	25	\$13,937,626	\$836,258	0.18%
Des Moines	Eating and Drinking	99	\$14,955,849	\$897,351	0.19%
Des Moines	Food Dealers	37	\$9,486,101	\$569,166	0.12%
Des Moines	General Merchandise	16	\$22,458,340	\$1,347,500	0.29%
Des Moines	Home Furnishings	24	\$3,487,567	\$209,254	0.04%
Des Moines	Miscellaneous	128	\$8,342,219	\$500,533	0.11%
Des Moines	Motor Vehicle	30	\$6,367,370	\$382,042	0.08%
Des Moines	Service	400	\$16,911,073	\$988,609	0.21%
Des Moines	Specialty Retail	157	\$10,324,262	\$619,456	0.13%
Des Moines	Utilities and Transportation	41	\$4,034,412	\$242,065	0.05%
Des Moines	Wholesale	52	\$4,944,961	\$296,376	0.06%
Des Moines	County Totals	1,033	\$118,008,309	\$7,054,121	1.50%
Dickinson	Apparel	19	\$383,334	\$23,000	0.00%
Dickinson	Building Materials	11	\$553,355	\$33,201	0.01%
Dickinson	Eating and Drinking	88	\$5,561,027	\$333,662	0.07%
Dickinson	Food Dealers	25	\$4,358,193	\$261,492	0.06%
Dickinson	General Merchandise	S	S	S	S
Dickinson	Home Furnishings	S	S	S	S
Dickinson	Miscellaneous	140	\$3,530,126	\$211,808	0.05%
Dickinson	Motor Vehicle	17	\$4,310,053	\$258,603	0.06%
Dickinson	Service	326	\$6,492,358	\$378,563	0.08%
Dickinson	Specialty Retail	165	\$3,478,251	\$208,695	0.04%
Dickinson	Utilities and Transportation	45	\$2,499,953	\$149,997	0.03%
Dickinson	Wholesale	31	\$5,994,630	\$359,678	0.08%
Dickinson	County Totals	879	\$45,099,520	\$2,694,993	0.57%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending March 31, 2014**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Dubuque	Apparel	54	\$7,187,639	\$431,258	0.09%
Dubuque	Building Materials	40	\$17,927,249	\$1,075,635	0.23%
Dubuque	Eating and Drinking	261	\$31,228,490	\$1,873,709	0.40%
Dubuque	Food Dealers	97	\$23,285,904	\$1,397,154	0.30%
Dubuque	General Merchandise	23	\$39,658,491	\$2,379,509	0.51%
Dubuque	Home Furnishings	76	\$12,358,060	\$741,484	0.16%
Dubuque	Miscellaneous	324	\$11,904,877	\$714,293	0.15%
Dubuque	Motor Vehicle	71	\$14,842,993	\$890,580	0.19%
Dubuque	Service	1,009	\$44,060,973	\$2,586,092	0.55%
Dubuque	Specialty Retail	361	\$23,006,682	\$1,380,401	0.29%
Dubuque	Utilities and Transportation	79	\$16,375,910	\$982,555	0.21%
Dubuque	Wholesale	154	\$24,422,163	\$1,464,993	0.31%
Dubuque	County Totals	2,549	\$266,259,431	\$15,917,662	3.39%
Emmet	Apparel	S	S	S	S
Emmet	Building Materials	13	\$1,917,180	\$115,031	0.02%
Emmet	Eating and Drinking	22	\$1,557,256	\$93,435	0.02%
Emmet	Food Dealers	16	\$4,037,650	\$242,259	0.05%
Emmet	General Merchandise	S	S	S	S
Emmet	Home Furnishings	5	\$337,849	\$20,271	0.00%
Emmet	Miscellaneous	66	\$827,405	\$49,644	0.01%
Emmet	Motor Vehicle	7	\$640,786	\$38,447	0.01%
Emmet	Service	119	\$2,046,506	\$121,111	0.03%
Emmet	Specialty Retail	40	\$498,187	\$29,891	0.01%
Emmet	Utilities and Transportation	23	\$3,731,029	\$223,862	0.05%
Emmet	Wholesale	17	\$704,831	\$42,290	0.01%
Emmet	County Totals	337	\$17,160,814	\$1,027,970	0.22%
Fayette	Apparel	7	\$240,487	\$14,429	0.00%
Fayette	Building Materials	14	\$1,238,831	\$74,330	0.02%
Fayette	Eating and Drinking	53	\$3,548,668	\$212,920	0.05%
Fayette	Food Dealers	29	\$3,282,320	\$196,939	0.04%
Fayette	General Merchandise	8	\$2,767,052	\$166,023	0.04%
Fayette	Home Furnishings	14	\$1,209,781	\$72,587	0.02%
Fayette	Miscellaneous	90	\$1,514,954	\$90,897	0.02%
Fayette	Motor Vehicle	23	\$2,978,097	\$178,686	0.04%
Fayette	Service	218	\$5,486,377	\$326,509	0.07%
Fayette	Specialty Retail	96	\$1,812,433	\$108,746	0.02%
Fayette	Utilities and Transportation	28	\$945,401	\$56,724	0.01%
Fayette	Wholesale	43	\$2,678,380	\$157,625	0.03%
Fayette	County Totals	623	\$27,702,781	\$1,656,416	0.35%
Floyd	Apparel	9	\$104,923	\$6,295	0.00%
Floyd	Building Materials	S	S	S	S
Floyd	Eating and Drinking	30	\$2,489,469	\$149,368	0.03%
Floyd	Food Dealers	16	\$4,393,974	\$263,638	0.06%
Floyd	General Merchandise	S	S	S	S
Floyd	Home Furnishings	10	\$536,710	\$32,203	0.01%
Floyd	Miscellaneous	79	\$2,095,416	\$125,725	0.03%
Floyd	Motor Vehicle	17	\$1,654,599	\$99,276	0.02%
Floyd	Service	184	\$2,972,474	\$175,376	0.04%
Floyd	Specialty Retail	70	\$1,444,238	\$86,654	0.02%
Floyd	Utilities and Transportation	22	\$3,855,310	\$231,319	0.05%
Floyd	Wholesale	29	\$3,742,784	\$224,567	0.05%
Floyd	County Totals	474	\$25,705,316	\$1,539,347	0.33%
Franklin	Apparel	S	S	S	S
Franklin	Building Materials	7	\$213,524	\$12,811	0.00%
Franklin	Eating and Drinking	27	\$1,523,837	\$91,430	0.02%
Franklin	Food Dealers	15	\$1,846,323	\$110,779	0.02%
Franklin	General Merchandise	S	S	S	S
Franklin	Home Furnishings	S	S	S	S
Franklin	Miscellaneous	70	\$2,400,518	\$144,031	0.03%
Franklin	Motor Vehicle	7	\$135,435	\$8,126	0.00%
Franklin	Service	118	\$2,087,369	\$123,156	0.03%
Franklin	Specialty Retail	45	\$697,073	\$41,824	0.01%
Franklin	Utilities and Transportation	22	\$2,386,247	\$143,175	0.03%
Franklin	Wholesale	39	\$2,555,452	\$152,667	0.03%
Franklin	County Totals	359	\$14,991,882	\$896,767	0.19%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending March 31, 2014**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Fremont	Apparel	S	S	S	S
Fremont	Building Materials	S	S	S	S
Fremont	Eating and Drinking	20	\$1,276,636	\$76,598	0.02%
Fremont	Food Dealers	10	\$6,109,900	\$366,594	0.08%
Fremont	General Merchandise	S	S	S	S
Fremont	Home Furnishings	S	S	S	S
Fremont	Miscellaneous	34	\$487,238	\$29,234	0.01%
Fremont	Motor Vehicle	S	S	S	S
Fremont	Service	81	\$956,985	\$54,888	0.01%
Fremont	Specialty Retail	37	\$324,679	\$19,481	0.00%
Fremont	Utilities and Transportation	23	\$1,068,824	\$64,129	0.01%
Fremont	Wholesale	12	\$515,794	\$30,948	0.01%
Fremont	County Totals	232	\$15,111,111	\$904,136	0.19%
Greene	Apparel	S	S	S	S
Greene	Building Materials	6	\$690,697	\$41,442	0.01%
Greene	Eating and Drinking	26	\$1,382,208	\$82,932	0.02%
Greene	Food Dealers	14	\$2,233,751	\$134,025	0.03%
Greene	General Merchandise	S	S	S	S
Greene	Home Furnishings	S	S	S	S
Greene	Miscellaneous	36	\$943,681	\$56,621	0.01%
Greene	Motor Vehicle	9	\$435,230	\$26,114	0.01%
Greene	Service	135	\$2,109,715	\$125,542	0.03%
Greene	Specialty Retail	44	\$555,692	\$33,342	0.01%
Greene	Utilities and Transportation	12	\$3,036,704	\$182,202	0.04%
Greene	Wholesale	17	\$2,399,596	\$140,420	0.03%
Greene	County Totals	308	\$14,634,319	\$873,462	0.19%
Grundy	Apparel	S	S	S	S
Grundy	Building Materials	7	\$509,179	\$30,551	0.01%
Grundy	Eating and Drinking	29	\$1,039,586	\$62,375	0.01%
Grundy	Food Dealers	12	\$2,361,989	\$141,719	0.03%
Grundy	General Merchandise	S	S	S	S
Grundy	Home Furnishings	S	S	S	S
Grundy	Miscellaneous	48	\$903,230	\$54,194	0.01%
Grundy	Motor Vehicle	12	\$275,719	\$16,543	0.00%
Grundy	Service	136	\$2,502,968	\$149,520	0.03%
Grundy	Specialty Retail	41	\$399,105	\$23,946	0.01%
Grundy	Utilities and Transportation	30	\$1,995,437	\$119,726	0.03%
Grundy	Wholesale	30	\$3,580,483	\$214,680	0.05%
Grundy	County Totals	351	\$14,198,471	\$851,102	0.18%
Guthrie	Apparel	S	S	S	S
Guthrie	Building Materials	10	\$525,683	\$31,541	0.01%
Guthrie	Eating and Drinking	29	\$949,523	\$56,971	0.01%
Guthrie	Food Dealers	12	\$1,708,003	\$102,480	0.02%
Guthrie	General Merchandise	S	S	S	S
Guthrie	Home Furnishings	5	\$269,458	\$16,167	0.00%
Guthrie	Miscellaneous	71	\$2,066,315	\$123,979	0.03%
Guthrie	Motor Vehicle	11	\$240,922	\$14,455	0.00%
Guthrie	Service	128	\$1,869,887	\$111,563	0.02%
Guthrie	Specialty Retail	51	\$845,016	\$50,701	0.01%
Guthrie	Utilities and Transportation	37	\$2,160,167	\$129,610	0.03%
Guthrie	Wholesale	18	\$1,233,533	\$74,012	0.02%
Guthrie	County Totals	377	\$12,659,606	\$758,946	0.16%
Hamilton	Apparel	S	S	S	S
Hamilton	Building Materials	10	\$1,585,083	\$95,105	0.02%
Hamilton	Eating and Drinking	27	\$1,962,570	\$117,754	0.03%
Hamilton	Food Dealers	22	\$5,164,673	\$309,880	0.07%
Hamilton	General Merchandise	S	S	S	S
Hamilton	Home Furnishings	9	\$233,187	\$13,991	0.00%
Hamilton	Miscellaneous	70	\$1,275,562	\$76,534	0.02%
Hamilton	Motor Vehicle	7	\$1,577,127	\$94,628	0.02%
Hamilton	Service	147	\$2,807,924	\$165,229	0.04%
Hamilton	Specialty Retail	61	\$768,154	\$45,919	0.01%
Hamilton	Utilities and Transportation	32	\$2,709,733	\$162,584	0.03%
Hamilton	Wholesale	22	\$1,747,228	\$104,834	0.02%
Hamilton	County Totals	413	\$21,252,002	\$1,271,703	0.27%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending March 31, 2014**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Hancock	Apparel	S	S	S	S
Hancock	Building Materials	9	\$357,612	\$21,457	0.00%
Hancock	Eating and Drinking	21	\$761,477	\$45,689	0.01%
Hancock	Food Dealers	10	\$1,748,234	\$104,894	0.02%
Hancock	General Merchandise	S	S	S	S
Hancock	Home Furnishings	S	S	S	S
Hancock	Miscellaneous	67	\$8,459,903	\$507,594	0.11%
Hancock	Motor Vehicle	20	\$1,165,674	\$69,940	0.01%
Hancock	Service	128	\$1,891,113	\$111,312	0.02%
Hancock	Specialty Retail	52	\$664,290	\$39,857	0.01%
Hancock	Utilities and Transportation	22	\$962,142	\$57,729	0.01%
Hancock	Wholesale	27	\$1,340,570	\$80,434	0.02%
Hancock	County Totals	367	\$18,334,324	\$1,097,904	0.23%
Hardin	Apparel	9	\$112,659	\$6,760	0.00%
Hardin	Building Materials	12	\$445,722	\$26,743	0.01%
Hardin	Eating and Drinking	36	\$2,472,870	\$148,372	0.03%
Hardin	Food Dealers	20	\$4,831,846	\$289,911	0.06%
Hardin	General Merchandise	6	\$4,412,064	\$264,724	0.06%
Hardin	Home Furnishings	9	\$797,771	\$47,866	0.01%
Hardin	Miscellaneous	106	\$4,354,213	\$261,253	0.06%
Hardin	Motor Vehicle	21	\$2,194,136	\$131,648	0.03%
Hardin	Service	225	\$4,788,157	\$283,547	0.06%
Hardin	Specialty Retail	90	\$673,675	\$40,421	0.01%
Hardin	Utilities and Transportation	42	\$2,614,993	\$156,900	0.03%
Hardin	Wholesale	42	\$5,823,963	\$349,438	0.07%
Hardin	County Totals	618	\$33,522,069	\$2,007,581	0.43%
Harrison	Apparel	S	S	S	S
Harrison	Building Materials	6	\$128,677	\$7,721	0.00%
Harrison	Eating and Drinking	37	\$2,701,711	\$162,103	0.03%
Harrison	Food Dealers	26	\$2,522,392	\$151,344	0.03%
Harrison	General Merchandise	S	S	S	S
Harrison	Home Furnishings	6	\$735,814	\$44,149	0.01%
Harrison	Miscellaneous	63	\$841,755	\$50,505	0.01%
Harrison	Motor Vehicle	11	\$1,065,273	\$63,916	0.01%
Harrison	Service	141	\$2,002,543	\$117,711	0.03%
Harrison	Specialty Retail	59	\$574,665	\$34,480	0.01%
Harrison	Utilities and Transportation	23	\$2,250,076	\$135,005	0.03%
Harrison	Wholesale	33	\$1,594,201	\$95,652	0.02%
Harrison	County Totals	412	\$15,300,861	\$915,610	0.19%
Henry	Apparel	S	S	S	S
Henry	Building Materials	11	\$1,142,821	\$68,569	0.01%
Henry	Eating and Drinking	40	\$3,701,622	\$222,097	0.05%
Henry	Food Dealers	29	\$4,366,520	\$261,991	0.06%
Henry	General Merchandise	S	S	S	S
Henry	Home Furnishings	11	\$638,077	\$38,285	0.01%
Henry	Miscellaneous	106	\$4,084,531	\$245,072	0.05%
Henry	Motor Vehicle	21	\$2,305,298	\$138,318	0.03%
Henry	Service	213	\$3,823,684	\$224,641	0.05%
Henry	Specialty Retail	75	\$661,006	\$39,660	0.01%
Henry	Utilities and Transportation	28	\$6,614,906	\$396,894	0.08%
Henry	Wholesale	30	\$1,392,956	\$83,577	0.02%
Henry	County Totals	575	\$35,989,440	\$2,154,586	0.46%
Howard	Apparel	S	S	S	S
Howard	Building Materials	11	\$1,489,256	\$89,355	0.02%
Howard	Eating and Drinking	25	\$1,197,617	\$71,857	0.02%
Howard	Food Dealers	12	\$2,112,711	\$126,763	0.03%
Howard	General Merchandise	S	S	S	S
Howard	Home Furnishings	8	\$495,935	\$29,756	0.01%
Howard	Miscellaneous	69	\$1,446,110	\$86,767	0.02%
Howard	Motor Vehicle	12	\$978,974	\$58,738	0.01%
Howard	Service	110	\$1,357,375	\$80,485	0.02%
Howard	Specialty Retail	49	\$1,366,602	\$81,996	0.02%
Howard	Utilities and Transportation	15	\$1,153,536	\$69,212	0.01%
Howard	Wholesale	29	\$1,828,333	\$109,700	0.02%
Howard	County Totals	348	\$14,366,977	\$861,061	0.18%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending March 31, 2014**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Humboldt	Apparel	S	S	S	S
Humboldt	Building Materials	7	\$809,657	\$48,579	0.01%
Humboldt	Eating and Drinking	28	\$1,667,620	\$100,057	0.02%
Humboldt	Food Dealers	15	\$3,594,100	\$215,646	0.05%
Humboldt	General Merchandise	S	S	S	S
Humboldt	Home Furnishings	S	S	S	S
Humboldt	Miscellaneous	54	\$2,311,662	\$138,700	0.03%
Humboldt	Motor Vehicle	19	\$511,980	\$30,719	0.01%
Humboldt	Service	114	\$2,282,432	\$135,561	0.03%
Humboldt	Specialty Retail	41	\$391,023	\$23,461	0.00%
Humboldt	Utilities and Transportation	25	\$1,861,996	\$111,720	0.02%
Humboldt	Wholesale	24	\$1,695,751	\$101,745	0.02%
Humboldt	County Totals	337	\$16,401,300	\$982,693	0.21%
Ida	Apparel	S	S	S	S
Ida	Building Materials	7	\$670,845	\$40,251	0.01%
Ida	Eating and Drinking	15	\$746,977	\$44,819	0.01%
Ida	Food Dealers	12	\$1,391,568	\$83,494	0.02%
Ida	General Merchandise	5	\$1,091,124	\$65,467	0.01%
Ida	Home Furnishings	S	S	S	S
Ida	Miscellaneous	38	\$1,250,827	\$74,869	0.02%
Ida	Motor Vehicle	9	\$553,056	\$33,183	0.01%
Ida	Service	76	\$1,308,061	\$76,792	0.02%
Ida	Specialty Retail	34	\$430,268	\$25,546	0.01%
Ida	Utilities and Transportation	20	\$1,658,272	\$99,496	0.02%
Ida	Wholesale	22	\$1,134,771	\$68,086	0.01%
Ida	County Totals	243	\$10,272,963	\$614,235	0.13%
Iowa	Apparel	46	\$10,426,560	\$625,594	0.13%
Iowa	Building Materials	8	\$868,534	\$52,112	0.01%
Iowa	Eating and Drinking	41	\$2,563,753	\$153,825	0.03%
Iowa	Food Dealers	32	\$3,588,990	\$215,339	0.05%
Iowa	General Merchandise	6	\$786,532	\$47,192	0.01%
Iowa	Home Furnishings	16	\$727,283	\$43,637	0.01%
Iowa	Miscellaneous	86	\$4,073,153	\$244,389	0.05%
Iowa	Motor Vehicle	13	\$701,763	\$42,106	0.01%
Iowa	Service	204	\$4,987,799	\$296,377	0.06%
Iowa	Specialty Retail	110	\$4,183,700	\$251,022	0.05%
Iowa	Utilities and Transportation	24	\$1,920,499	\$115,230	0.02%
Iowa	Wholesale	25	\$1,856,218	\$111,373	0.02%
Iowa	County Totals	611	\$36,684,784	\$2,198,196	0.47%
Jackson	Apparel	S	S	S	S
Jackson	Building Materials	S	S	S	S
Jackson	Eating and Drinking	61	\$3,461,465	\$207,688	0.04%
Jackson	Food Dealers	21	\$3,123,953	\$187,437	0.04%
Jackson	General Merchandise	7	\$4,752,755	\$285,165	0.06%
Jackson	Home Furnishings	8	\$408,967	\$24,538	0.01%
Jackson	Miscellaneous	113	\$1,313,272	\$78,796	0.02%
Jackson	Motor Vehicle	24	\$1,344,562	\$80,674	0.02%
Jackson	Service	257	\$4,303,631	\$255,829	0.05%
Jackson	Specialty Retail	82	\$1,269,680	\$76,181	0.02%
Jackson	Utilities and Transportation	28	\$2,424,249	\$145,455	0.03%
Jackson	Wholesale	31	\$2,505,694	\$150,342	0.03%
Jackson	County Totals	641	\$25,746,834	\$1,542,422	0.33%
Jasper	Apparel	8	\$286,365	\$17,182	0.00%
Jasper	Building Materials	17	\$1,395,217	\$83,713	0.02%
Jasper	Eating and Drinking	66	\$6,048,055	\$362,883	0.08%
Jasper	Food Dealers	40	\$9,033,146	\$541,989	0.12%
Jasper	General Merchandise	6	\$6,713,353	\$402,801	0.09%
Jasper	Home Furnishings	18	\$1,074,823	\$64,489	0.01%
Jasper	Miscellaneous	144	\$4,052,445	\$243,147	0.05%
Jasper	Motor Vehicle	24	\$2,231,075	\$133,865	0.03%
Jasper	Service	350	\$7,942,449	\$469,802	0.10%
Jasper	Specialty Retail	119	\$3,217,885	\$193,073	0.04%
Jasper	Utilities and Transportation	50	\$20,044,827	\$1,202,690	0.26%
Jasper	Wholesale	40	\$7,731,337	\$463,880	0.10%
Jasper	County Totals	882	\$69,770,977	\$4,179,514	0.89%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending March 31, 2014**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Jefferson	Apparel	9	\$223,258	\$13,395	0.00%
Jefferson	Building Materials	13	\$1,375,914	\$82,555	0.02%
Jefferson	Eating and Drinking	41	\$2,642,373	\$158,542	0.03%
Jefferson	Food Dealers	23	\$4,127,752	\$247,665	0.05%
Jefferson	General Merchandise	7	\$4,536,891	\$272,213	0.06%
Jefferson	Home Furnishings	12	\$80,650	\$4,839	0.00%
Jefferson	Miscellaneous	81	\$1,323,734	\$79,424	0.02%
Jefferson	Motor Vehicle	12	\$1,681,513	\$100,891	0.02%
Jefferson	Service	163	\$4,815,249	\$284,763	0.06%
Jefferson	Specialty Retail	104	\$1,730,882	\$103,853	0.02%
Jefferson	Utilities and Transportation	22	\$9,820,142	\$589,209	0.13%
Jefferson	Wholesale	21	\$1,521,840	\$91,310	0.02%
Jefferson	County Totals	508	\$33,880,198	\$2,028,660	0.43%
Johnson	Apparel	91	\$16,702,898	\$1,002,174	0.21%
Johnson	Building Materials	41	\$18,126,758	\$1,087,605	0.23%
Johnson	Eating and Drinking	347	\$61,571,428	\$3,694,286	0.79%
Johnson	Food Dealers	107	\$27,938,649	\$1,676,319	0.36%
Johnson	General Merchandise	19	\$54,535,432	\$3,272,126	0.70%
Johnson	Home Furnishings	58	\$15,178,235	\$910,694	0.19%
Johnson	Miscellaneous	347	\$13,006,534	\$780,392	0.17%
Johnson	Motor Vehicle	65	\$14,424,529	\$865,472	0.18%
Johnson	Service	1,019	\$56,443,235	\$3,290,223	0.70%
Johnson	Specialty Retail	446	\$44,065,223	\$2,643,913	0.56%
Johnson	Utilities and Transportation	70	\$23,393,816	\$1,403,629	0.30%
Johnson	Wholesale	103	\$20,957,136	\$1,257,428	0.27%
Johnson	County Totals	2,713	\$366,343,873	\$21,884,261	4.65%
Jones	Apparel	S	S	S	S
Jones	Building Materials	S	S	S	S
Jones	Eating and Drinking	42	\$2,841,732	\$170,504	0.04%
Jones	Food Dealers	14	\$3,336,108	\$200,166	0.04%
Jones	General Merchandise	5	\$4,652,436	\$279,146	0.06%
Jones	Home Furnishings	13	\$599,692	\$35,982	0.01%
Jones	Miscellaneous	109	\$2,240,027	\$134,402	0.03%
Jones	Motor Vehicle	18	\$1,984,028	\$118,922	0.03%
Jones	Service	223	\$3,644,160	\$216,217	0.05%
Jones	Specialty Retail	85	\$1,181,287	\$70,877	0.02%
Jones	Utilities and Transportation	30	\$4,154,536	\$249,272	0.05%
Jones	Wholesale	32	\$4,578,188	\$274,691	0.06%
Jones	County Totals	578	\$29,368,899	\$1,759,581	0.37%
Keokuk	Apparel	S	S	S	S
Keokuk	Building Materials	7	\$220,284	\$13,217	0.00%
Keokuk	Eating and Drinking	20	\$588,734	\$35,324	0.01%
Keokuk	Food Dealers	16	\$1,625,291	\$97,517	0.02%
Keokuk	General Merchandise	S	S	S	S
Keokuk	Home Furnishings	S	S	S	S
Keokuk	Miscellaneous	57	\$1,009,595	\$60,576	0.01%
Keokuk	Motor Vehicle	8	\$451,800	\$27,108	0.01%
Keokuk	Service	119	\$1,363,680	\$81,393	0.02%
Keokuk	Specialty Retail	38	\$409,436	\$24,566	0.01%
Keokuk	Utilities and Transportation	18	\$275,473	\$16,528	0.00%
Keokuk	Wholesale	21	\$1,558,884	\$93,533	0.02%
Keokuk	County Totals	311	\$8,077,863	\$484,244	0.10%
Kossuth	Apparel	S	S	S	S
Kossuth	Building Materials	15	\$505,676	\$30,341	0.01%
Kossuth	Eating and Drinking	44	\$3,002,768	\$180,166	0.04%
Kossuth	Food Dealers	29	\$4,398,348	\$263,901	0.06%
Kossuth	General Merchandise	S	S	S	S
Kossuth	Home Furnishings	9	\$772,741	\$46,364	0.01%
Kossuth	Miscellaneous	102	\$2,782,797	\$166,968	0.04%
Kossuth	Motor Vehicle	25	\$3,259,716	\$195,583	0.04%
Kossuth	Service	205	\$4,036,762	\$238,857	0.05%
Kossuth	Specialty Retail	75	\$1,342,132	\$80,528	0.02%
Kossuth	Utilities and Transportation	43	\$3,524,012	\$211,441	0.04%
Kossuth	Wholesale	39	\$4,490,343	\$269,421	0.06%
Kossuth	County Totals	596	\$30,363,497	\$1,818,461	0.39%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending March 31, 2014**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Lee	Apparel	7	\$532,410	\$31,945	0.01%
Lee	Building Materials	17	\$2,910,983	\$174,659	0.04%
Lee	Eating and Drinking	94	\$8,033,078	\$481,985	0.10%
Lee	Food Dealers	32	\$7,940,769	\$476,446	0.10%
Lee	General Merchandise	13	\$12,082,059	\$724,924	0.15%
Lee	Home Furnishings	15	\$1,034,368	\$62,062	0.01%
Lee	Miscellaneous	134	\$6,196,535	\$371,792	0.08%
Lee	Motor Vehicle	28	\$5,808,037	\$348,482	0.07%
Lee	Service	356	\$8,761,077	\$516,011	0.11%
Lee	Specialty Retail	139	\$4,142,312	\$248,539	0.05%
Lee	Utilities and Transportation	42	\$4,650,200	\$279,012	0.06%
Lee	Wholesale	35	\$5,379,139	\$322,623	0.07%
Lee	County Totals	912	\$67,470,967	\$4,038,479	0.86%
Linn	Apparel	109	\$16,707,720	\$1,002,463	0.21%
Linn	Building Materials	78	\$39,508,060	\$2,370,484	0.50%
Linn	Eating and Drinking	504	\$74,953,037	\$4,497,182	0.96%
Linn	Food Dealers	160	\$47,872,551	\$2,872,353	0.61%
Linn	General Merchandise	44	\$82,076,585	\$4,924,595	1.05%
Linn	Home Furnishings	86	\$22,856,925	\$1,371,416	0.29%
Linn	Miscellaneous	635	\$55,666,760	\$3,340,006	0.71%
Linn	Motor Vehicle	129	\$33,097,190	\$1,985,831	0.42%
Linn	Service	1,929	\$107,849,524	\$6,366,165	1.35%
Linn	Specialty Retail	727	\$53,222,128	\$3,193,328	0.68%
Linn	Utilities and Transportation	173	\$213,565,956	\$12,813,957	2.73%
Linn	Wholesale	251	\$89,520,353	\$5,293,469	1.13%
Linn	County Totals	4,825	\$836,896,789	\$50,031,249	10.64%
Louisa	Apparel	S	S	S	S
Louisa	Building Materials	6	\$16,911	\$1,015	0.00%
Louisa	Eating and Drinking	24	\$862,638	\$51,758	0.01%
Louisa	Food Dealers	14	\$1,683,147	\$100,989	0.02%
Louisa	General Merchandise	S	S	S	S
Louisa	Home Furnishings	S	S	S	S
Louisa	Miscellaneous	37	\$261,519	\$15,691	0.00%
Louisa	Motor Vehicle	12	\$465,006	\$27,900	0.01%
Louisa	Service	84	\$1,072,816	\$64,188	0.01%
Louisa	Specialty Retail	37	\$830,687	\$49,841	0.01%
Louisa	Utilities and Transportation	18	\$518,559	\$31,114	0.01%
Louisa	Wholesale	13	\$547,588	\$32,855	0.01%
Louisa	County Totals	250	\$6,871,480	\$412,108	0.09%
Lucas	Apparel	S	S	S	S
Lucas	Building Materials	S	S	S	S
Lucas	Eating and Drinking	16	\$750,439	\$45,026	0.01%
Lucas	Food Dealers	12	\$2,619,132	\$157,148	0.03%
Lucas	General Merchandise	S	S	S	S
Lucas	Home Furnishings	S	S	S	S
Lucas	Miscellaneous	26	\$399,101	\$23,946	0.01%
Lucas	Motor Vehicle	10	\$1,054,438	\$63,266	0.01%
Lucas	Service	95	\$1,757,296	\$104,612	0.02%
Lucas	Specialty Retail	43	\$643,552	\$38,613	0.01%
Lucas	Utilities and Transportation	9	\$330,400	\$19,824	0.00%
Lucas	Wholesale	7	\$117,595	\$7,056	0.00%
Lucas	County Totals	231	\$9,800,844	\$587,225	0.12%
Lyon	Apparel	S	S	S	S
Lyon	Building Materials	10	\$677,713	\$40,663	0.01%
Lyon	Eating and Drinking	24	\$1,144,354	\$68,661	0.01%
Lyon	Food Dealers	17	\$2,067,223	\$124,033	0.03%
Lyon	General Merchandise	S	S	S	S
Lyon	Home Furnishings	6	\$458,559	\$27,514	0.01%
Lyon	Miscellaneous	78	\$2,394,427	\$143,666	0.03%
Lyon	Motor Vehicle	7	\$408,231	\$24,494	0.01%
Lyon	Service	133	\$4,373,536	\$256,801	0.05%
Lyon	Specialty Retail	48	\$623,357	\$37,401	0.01%
Lyon	Utilities and Transportation	26	\$2,162,168	\$129,730	0.03%
Lyon	Wholesale	28	\$2,169,117	\$130,147	0.03%
Lyon	County Totals	383	\$16,979,682	\$1,013,170	0.22%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending March 31, 2014**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Madison	Apparel	6	\$101,482	\$6,089	0.00%
Madison	Building Materials	9	\$1,101,315	\$66,079	0.01%
Madison	Eating and Drinking	24	\$1,537,718	\$92,263	0.02%
Madison	Food Dealers	17	\$3,289,569	\$197,374	0.04%
Madison	General Merchandise	S	S	S	S
Madison	Home Furnishings	S	S	S	S
Madison	Miscellaneous	88	\$3,222,450	\$193,347	0.04%
Madison	Motor Vehicle	15	\$573,583	\$34,415	0.01%
Madison	Service	124	\$3,052,315	\$182,621	0.04%
Madison	Specialty Retail	76	\$908,308	\$54,498	0.01%
Madison	Utilities and Transportation	15	\$1,756,003	\$105,360	0.02%
Madison	Wholesale	17	\$888,183	\$53,291	0.01%
Madison	County Totals	398	\$17,805,226	\$1,067,795	0.23%
Mahaska	Apparel	8	\$765,496	\$45,930	0.01%
Mahaska	Building Materials	8	\$791,186	\$47,471	0.01%
Mahaska	Eating and Drinking	42	\$4,436,803	\$266,208	0.06%
Mahaska	Food Dealers	22	\$4,234,057	\$254,043	0.05%
Mahaska	General Merchandise	9	\$8,258,864	\$495,532	0.11%
Mahaska	Home Furnishings	11	\$1,437,044	\$86,223	0.02%
Mahaska	Miscellaneous	85	\$2,288,534	\$137,312	0.03%
Mahaska	Motor Vehicle	23	\$1,602,958	\$96,177	0.02%
Mahaska	Service	238	\$5,210,334	\$308,097	0.07%
Mahaska	Specialty Retail	105	\$3,236,631	\$194,198	0.04%
Mahaska	Utilities and Transportation	29	\$4,879,601	\$292,776	0.06%
Mahaska	Wholesale	38	\$3,137,204	\$188,107	0.04%
Mahaska	County Totals	618	\$40,278,712	\$2,412,074	0.51%
Marion	Apparel	12	\$724,570	\$43,474	0.01%
Marion	Building Materials	18	\$1,419,799	\$85,188	0.02%
Marion	Eating and Drinking	66	\$7,006,886	\$420,413	0.09%
Marion	Food Dealers	30	\$5,944,538	\$356,672	0.08%
Marion	General Merchandise	11	\$10,017,675	\$601,061	0.13%
Marion	Home Furnishings	10	\$1,550,069	\$93,004	0.02%
Marion	Miscellaneous	137	\$7,955,461	\$477,328	0.10%
Marion	Motor Vehicle	27	\$3,646,869	\$218,812	0.05%
Marion	Service	301	\$7,455,336	\$437,684	0.09%
Marion	Specialty Retail	124	\$2,631,177	\$157,871	0.03%
Marion	Utilities and Transportation	56	\$4,355,156	\$261,309	0.06%
Marion	Wholesale	37	\$5,504,102	\$329,424	0.07%
Marion	County Totals	829	\$58,211,638	\$3,482,240	0.74%
Marshall	Apparel	16	\$844,201	\$50,652	0.01%
Marshall	Building Materials	14	\$6,652,301	\$399,138	0.08%
Marshall	Eating and Drinking	76	\$8,686,319	\$521,179	0.11%
Marshall	Food Dealers	40	\$8,246,998	\$494,820	0.11%
Marshall	General Merchandise	11	\$14,366,166	\$861,970	0.18%
Marshall	Home Furnishings	10	\$1,133,650	\$68,019	0.01%
Marshall	Miscellaneous	132	\$6,954,829	\$417,290	0.09%
Marshall	Motor Vehicle	30	\$3,918,286	\$235,097	0.05%
Marshall	Service	332	\$10,200,520	\$599,883	0.13%
Marshall	Specialty Retail	117	\$4,599,249	\$275,955	0.06%
Marshall	Utilities and Transportation	55	\$4,226,411	\$253,585	0.05%
Marshall	Wholesale	37	\$4,891,032	\$293,462	0.06%
Marshall	County Totals	870	\$74,719,962	\$4,471,049	0.95%
Mills	Apparel	S	S	S	S
Mills	Building Materials	S	S	S	S
Mills	Eating and Drinking	22	\$2,346,636	\$140,798	0.03%
Mills	Food Dealers	13	\$2,074,291	\$124,457	0.03%
Mills	General Merchandise	S	S	S	S
Mills	Home Furnishings	S	S	S	S
Mills	Miscellaneous	51	\$831,710	\$49,903	0.01%
Mills	Motor Vehicle	10	\$1,736,287	\$104,177	0.02%
Mills	Service	115	\$1,745,086	\$104,589	0.02%
Mills	Specialty Retail	43	\$663,758	\$39,825	0.01%
Mills	Utilities and Transportation	25	\$5,000,070	\$300,004	0.06%
Mills	Wholesale	16	\$831,569	\$49,894	0.01%
Mills	County Totals	308	\$16,686,776	\$1,001,090	0.21%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending March 31, 2014**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Mitchell	Apparel	5	\$293,742	\$17,625	0.00%
Mitchell	Building Materials	12	\$353,230	\$21,194	0.00%
Mitchell	Eating and Drinking	33	\$1,322,527	\$79,352	0.02%
Mitchell	Food Dealers	14	\$2,116,117	\$126,967	0.03%
Mitchell	General Merchandise	5	\$592,432	\$35,546	0.01%
Mitchell	Home Furnishings	5	\$162,923	\$9,775	0.00%
Mitchell	Miscellaneous	66	\$1,898,593	\$113,916	0.02%
Mitchell	Motor Vehicle	9	\$683,984	\$41,039	0.01%
Mitchell	Service	117	\$1,888,513	\$111,225	0.02%
Mitchell	Specialty Retail	79	\$679,850	\$40,791	0.01%
Mitchell	Utilities and Transportation	19	\$1,820,919	\$109,255	0.02%
Mitchell	Wholesale	22	\$1,667,683	\$100,061	0.02%
Mitchell	County Totals	386	\$13,480,513	\$806,745	0.17%
Monona	Apparel	S	S	S	S
Monona	Building Materials	5	\$1,108,909	\$66,535	0.01%
Monona	Eating and Drinking	25	\$1,542,654	\$92,559	0.02%
Monona	Food Dealers	14	\$1,529,340	\$91,760	0.02%
Monona	General Merchandise	S	S	S	S
Monona	Home Furnishings	5	\$126,430	\$7,586	0.00%
Monona	Miscellaneous	25	\$271,667	\$16,300	0.00%
Monona	Motor Vehicle	8	\$584,364	\$35,062	0.01%
Monona	Service	113	\$1,331,805	\$78,290	0.02%
Monona	Specialty Retail	47	\$568,743	\$34,125	0.01%
Monona	Utilities and Transportation	22	\$1,459,427	\$87,566	0.02%
Monona	Wholesale	21	\$899,442	\$53,967	0.01%
Monona	County Totals	291	\$10,694,355	\$640,043	0.14%
Monroe	Apparel	S	S	S	S
Monroe	Building Materials	S	S	S	S
Monroe	Eating and Drinking	22	\$1,131,839	\$67,910	0.01%
Monroe	Food Dealers	10	\$2,013,951	\$120,837	0.03%
Monroe	General Merchandise	S	S	S	S
Monroe	Home Furnishings	S	S	S	S
Monroe	Miscellaneous	30	\$1,206,181	\$72,371	0.02%
Monroe	Motor Vehicle	10	\$317,605	\$19,056	0.00%
Monroe	Service	70	\$1,184,315	\$70,214	0.01%
Monroe	Specialty Retail	37	\$274,531	\$16,472	0.00%
Monroe	Utilities and Transportation	6	\$1,301,523	\$78,091	0.02%
Monroe	Wholesale	11	\$406,096	\$24,366	0.01%
Monroe	County Totals	203	\$9,019,092	\$540,301	0.11%
Montgomery	Apparel	S	S	S	S
Montgomery	Building Materials	8	\$1,125,615	\$67,537	0.01%
Montgomery	Eating and Drinking	28	\$1,977,698	\$118,662	0.03%
Montgomery	Food Dealers	12	\$2,752,368	\$165,142	0.04%
Montgomery	General Merchandise	S	S	S	S
Montgomery	Home Furnishings	9	\$417,632	\$25,058	0.01%
Montgomery	Miscellaneous	52	\$819,329	\$49,160	0.01%
Montgomery	Motor Vehicle	14	\$1,103,710	\$66,223	0.01%
Montgomery	Service	121	\$2,485,159	\$146,458	0.03%
Montgomery	Specialty Retail	38	\$546,123	\$32,767	0.01%
Montgomery	Utilities and Transportation	20	\$2,292,363	\$137,542	0.03%
Montgomery	Wholesale	16	\$1,639,140	\$98,348	0.02%
Montgomery	County Totals	328	\$17,108,028	\$1,023,830	0.22%
Muscatine	Apparel	15	\$1,231,012	\$73,861	0.02%
Muscatine	Building Materials	21	\$10,004,498	\$600,270	0.13%
Muscatine	Eating and Drinking	94	\$10,377,503	\$622,650	0.13%
Muscatine	Food Dealers	46	\$10,300,559	\$618,034	0.13%
Muscatine	General Merchandise	13	\$13,358,673	\$801,520	0.17%
Muscatine	Home Furnishings	20	\$2,388,555	\$143,313	0.03%
Muscatine	Miscellaneous	139	\$7,511,379	\$450,683	0.10%
Muscatine	Motor Vehicle	28	\$4,169,849	\$250,191	0.05%
Muscatine	Service	358	\$11,039,494	\$649,742	0.14%
Muscatine	Specialty Retail	146	\$5,043,088	\$302,585	0.06%
Muscatine	Utilities and Transportation	40	\$19,988,553	\$1,199,313	0.26%
Muscatine	Wholesale	39	\$4,393,523	\$263,611	0.06%
Muscatine	County Totals	959	\$99,806,686	\$5,975,774	1.27%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending March 31, 2014**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
O'Brien	Apparel	6	\$181,497	\$10,890	0.00%
O'Brien	Building Materials	11	\$1,076,463	\$64,588	0.01%
O'Brien	Eating and Drinking	30	\$2,551,711	\$153,103	0.03%
O'Brien	Food Dealers	23	\$3,973,735	\$238,424	0.05%
O'Brien	General Merchandise	6	\$1,321,763	\$79,306	0.02%
O'Brien	Home Furnishings	12	\$638,961	\$38,338	0.01%
O'Brien	Miscellaneous	78	\$1,882,471	\$112,948	0.02%
O'Brien	Motor Vehicle	15	\$1,241,814	\$74,509	0.02%
O'Brien	Service	183	\$3,964,788	\$233,745	0.05%
O'Brien	Specialty Retail	66	\$1,701,198	\$102,072	0.02%
O'Brien	Utilities and Transportation	26	\$3,144,468	\$188,668	0.04%
O'Brien	Wholesale	47	\$4,454,261	\$267,256	0.06%
O'Brien	County Totals	503	\$26,133,130	\$1,563,846	0.33%
Osceola	Apparel	S	S	S	S
Osceola	Building Materials	S	S	S	S
Osceola	Eating and Drinking	10	\$501,616	\$30,097	0.01%
Osceola	Food Dealers	S	S	S	S
Osceola	General Merchandise	S	S	S	S
Osceola	Home Furnishings	S	S	S	S
Osceola	Miscellaneous	37	\$678,986	\$40,739	0.01%
Osceola	Motor Vehicle	S	S	S	S
Osceola	Service	77	\$887,233	\$52,921	0.01%
Osceola	Specialty Retail	19	\$329,520	\$19,771	0.00%
Osceola	Utilities and Transportation	13	\$1,690,270	\$101,416	0.02%
Osceola	Wholesale	10	\$2,096,728	\$125,804	0.03%
Osceola	County Totals	181	\$7,491,154	\$449,156	0.10%
Page	Apparel	9	\$400,113	\$24,007	0.01%
Page	Building Materials	9	\$1,905,300	\$114,318	0.02%
Page	Eating and Drinking	40	\$2,905,838	\$174,350	0.04%
Page	Food Dealers	13	\$3,023,231	\$181,394	0.04%
Page	General Merchandise	6	\$1,021,629	\$61,298	0.01%
Page	Home Furnishings	6	\$419,443	\$25,167	0.01%
Page	Miscellaneous	61	\$5,797,151	\$347,829	0.07%
Page	Motor Vehicle	16	\$1,309,691	\$78,581	0.02%
Page	Service	168	\$2,574,086	\$152,387	0.03%
Page	Specialty Retail	64	\$1,127,089	\$67,625	0.01%
Page	Utilities and Transportation	21	\$2,515,826	\$150,950	0.03%
Page	Wholesale	22	\$2,338,030	\$140,282	0.03%
Page	County Totals	435	\$25,337,427	\$1,518,188	0.32%
Palo Alto	Apparel	S	S	S	S
Palo Alto	Building Materials	7	\$876,319	\$52,579	0.01%
Palo Alto	Eating and Drinking	35	\$1,791,534	\$107,492	0.02%
Palo Alto	Food Dealers	12	\$1,990,885	\$119,453	0.03%
Palo Alto	General Merchandise	S	S	S	S
Palo Alto	Home Furnishings	6	\$257,956	\$15,477	0.00%
Palo Alto	Miscellaneous	42	\$2,548,512	\$152,911	0.03%
Palo Alto	Motor Vehicle	11	\$592,963	\$35,578	0.01%
Palo Alto	Service	114	\$2,625,882	\$151,967	0.03%
Palo Alto	Specialty Retail	56	\$874,389	\$52,463	0.01%
Palo Alto	Utilities and Transportation	16	\$2,052,033	\$123,122	0.03%
Palo Alto	Wholesale	19	\$1,571,555	\$94,293	0.02%
Palo Alto	County Totals	321	\$15,914,421	\$949,279	0.20%
Plymouth	Apparel	10	\$510,899	\$30,654	0.01%
Plymouth	Building Materials	18	\$2,968,494	\$178,110	0.04%
Plymouth	Eating and Drinking	62	\$5,059,921	\$303,595	0.06%
Plymouth	Food Dealers	26	\$4,433,038	\$265,982	0.06%
Plymouth	General Merchandise	7	\$6,583,404	\$395,004	0.08%
Plymouth	Home Furnishings	6	\$256,433	\$15,386	0.00%
Plymouth	Miscellaneous	122	\$2,623,218	\$157,393	0.03%
Plymouth	Motor Vehicle	16	\$2,563,755	\$153,825	0.03%
Plymouth	Service	282	\$5,925,815	\$349,444	0.07%
Plymouth	Specialty Retail	91	\$1,907,290	\$114,437	0.02%
Plymouth	Utilities and Transportation	35	\$4,640,518	\$278,431	0.06%
Plymouth	Wholesale	40	\$3,596,430	\$215,765	0.05%
Plymouth	County Totals	715	\$41,069,215	\$2,458,027	0.52%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending March 31, 2014**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Pocahontas	Apparel	S	S	S	S
Pocahontas	Building Materials	S	S	S	S
Pocahontas	Eating and Drinking	17	\$606,417	\$36,385	0.01%
Pocahontas	Food Dealers	16	\$2,856,464	\$171,388	0.04%
Pocahontas	General Merchandise	S	S	S	S
Pocahontas	Home Furnishings	S	S	S	S
Pocahontas	Miscellaneous	39	\$992,882	\$59,573	0.01%
Pocahontas	Motor Vehicle	8	\$342,477	\$20,549	0.00%
Pocahontas	Service	91	\$835,599	\$49,496	0.01%
Pocahontas	Specialty Retail	31	\$274,597	\$16,476	0.00%
Pocahontas	Utilities and Transportation	23	\$1,725,372	\$103,522	0.02%
Pocahontas	Wholesale	21	\$938,300	\$56,298	0.01%
Pocahontas	County Totals	256	\$9,150,406	\$548,385	0.12%
Polk	Apparel	233	\$45,149,695	\$2,708,982	0.58%
Polk	Building Materials	156	\$106,625,643	\$6,397,539	1.36%
Polk	Eating and Drinking	1,146	\$197,773,502	\$11,866,410	2.52%
Polk	Food Dealers	367	\$115,705,504	\$6,942,330	1.48%
Polk	General Merchandise	89	\$169,087,260	\$10,145,236	2.16%
Polk	Home Furnishings	194	\$81,202,775	\$4,872,167	1.04%
Polk	Miscellaneous	1,209	\$81,984,330	\$4,918,731	1.05%
Polk	Motor Vehicle	228	\$73,271,664	\$4,396,300	0.94%
Polk	Service	3,956	\$267,526,695	\$15,684,468	3.34%
Polk	Specialty Retail	1,434	\$144,239,386	\$8,654,363	1.84%
Polk	Utilities and Transportation	289	\$156,565,089	\$9,393,905	2.00%
Polk	Wholesale	466	\$207,595,078	\$12,382,662	2.63%
Polk	County Totals	9,767	\$1,646,726,621	\$98,363,091	20.92%
Pottawattamie	Apparel	49	\$6,872,954	\$412,377	0.09%
Pottawattamie	Building Materials	25	\$20,746,850	\$1,244,811	0.26%
Pottawattamie	Eating and Drinking	206	\$32,788,927	\$1,967,336	0.42%
Pottawattamie	Food Dealers	89	\$26,452,383	\$1,587,143	0.34%
Pottawattamie	General Merchandise	21	\$36,012,907	\$2,160,774	0.46%
Pottawattamie	Home Furnishings	21	\$4,496,289	\$269,777	0.06%
Pottawattamie	Miscellaneous	246	\$16,092,448	\$965,547	0.21%
Pottawattamie	Motor Vehicle	52	\$15,002,592	\$900,156	0.19%
Pottawattamie	Service	631	\$40,932,954	\$2,361,737	0.50%
Pottawattamie	Specialty Retail	237	\$21,664,092	\$1,299,846	0.28%
Pottawattamie	Utilities and Transportation	79	\$23,589,143	\$1,415,349	0.30%
Pottawattamie	Wholesale	81	\$6,791,899	\$407,383	0.09%
Pottawattamie	County Totals	1,737	\$251,443,438	\$14,992,235	3.19%
Poweshiek	Apparel	5	\$181,668	\$10,900	0.00%
Poweshiek	Building Materials	11	\$2,498,233	\$149,894	0.03%
Poweshiek	Eating and Drinking	47	\$3,760,084	\$225,605	0.05%
Poweshiek	Food Dealers	24	\$5,465,872	\$327,952	0.07%
Poweshiek	General Merchandise	6	\$5,111,433	\$306,686	0.07%
Poweshiek	Home Furnishings	10	\$430,183	\$25,811	0.01%
Poweshiek	Miscellaneous	89	\$1,070,083	\$64,205	0.01%
Poweshiek	Motor Vehicle	20	\$1,346,590	\$80,795	0.02%
Poweshiek	Service	229	\$5,070,652	\$296,506	0.06%
Poweshiek	Specialty Retail	86	\$2,025,604	\$121,536	0.03%
Poweshiek	Utilities and Transportation	38	\$4,429,465	\$265,768	0.06%
Poweshiek	Wholesale	30	\$1,784,179	\$107,051	0.02%
Poweshiek	County Totals	595	\$33,174,046	\$1,982,709	0.42%
Ringgold	Apparel	S	S	S	S
Ringgold	Building Materials	5	\$148,629	\$8,918	0.00%
Ringgold	Eating and Drinking	18	\$489,874	\$29,392	0.01%
Ringgold	Food Dealers	6	\$713,747	\$42,825	0.01%
Ringgold	General Merchandise	S	S	S	S
Ringgold	Home Furnishings	S	S	S	S
Ringgold	Miscellaneous	21	\$214,507	\$12,870	0.00%
Ringgold	Motor Vehicle	8	\$587,262	\$35,236	0.01%
Ringgold	Service	66	\$861,176	\$50,975	0.01%
Ringgold	Specialty Retail	26	\$148,310	\$8,899	0.00%
Ringgold	Utilities and Transportation	8	\$6,808,495	\$408,510	0.09%
Ringgold	Wholesale	13	\$1,144,472	\$68,668	0.01%
Ringgold	County Totals	176	\$11,774,259	\$705,760	0.15%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending March 31, 2014**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Sac	Apparel	S	S	S	S
Sac	Building Materials	11	\$724,684	\$43,481	0.01%
Sac	Eating and Drinking	21	\$987,022	\$59,221	0.01%
Sac	Food Dealers	22	\$2,191,805	\$131,508	0.03%
Sac	General Merchandise	S	S	S	S
Sac	Home Furnishings	9	\$246,766	\$14,806	0.00%
Sac	Miscellaneous	65	\$1,470,271	\$88,216	0.02%
Sac	Motor Vehicle	14	\$1,256,126	\$75,368	0.02%
Sac	Service	127	\$1,918,230	\$114,230	0.02%
Sac	Specialty Retail	39	\$388,162	\$23,290	0.00%
Sac	Utilities and Transportation	24	\$1,947,801	\$116,868	0.02%
Sac	Wholesale	30	\$906,810	\$54,409	0.01%
Sac	County Totals	366	\$12,363,894	\$740,970	0.16%
Scott	Apparel	104	\$25,318,727	\$1,519,124	0.32%
Scott	Building Materials	70	\$29,355,011	\$1,761,301	0.37%
Scott	Eating and Drinking	428	\$72,391,135	\$4,343,468	0.92%
Scott	Food Dealers	144	\$45,744,600	\$2,744,676	0.58%
Scott	General Merchandise	45	\$67,842,735	\$4,070,564	0.87%
Scott	Home Furnishings	77	\$26,536,029	\$1,592,162	0.34%
Scott	Miscellaneous	456	\$35,587,514	\$2,134,718	0.45%
Scott	Motor Vehicle	83	\$26,843,199	\$1,610,592	0.34%
Scott	Service	1,359	\$70,538,641	\$4,133,356	0.88%
Scott	Specialty Retail	541	\$47,758,460	\$2,865,508	0.61%
Scott	Utilities and Transportation	118	\$82,247,787	\$4,934,867	1.05%
Scott	Wholesale	202	\$39,775,467	\$2,376,751	0.51%
Scott	County Totals	3,627	\$569,939,305	\$34,087,086	7.25%
Shelby	Apparel	S	S	S	S
Shelby	Building Materials	8	\$1,139,459	\$68,368	0.01%
Shelby	Eating and Drinking	34	\$1,685,791	\$101,147	0.02%
Shelby	Food Dealers	11	\$2,806,837	\$168,410	0.04%
Shelby	General Merchandise	S	S	S	S
Shelby	Home Furnishings	6	\$229,802	\$13,788	0.00%
Shelby	Miscellaneous	62	\$795,721	\$47,743	0.01%
Shelby	Motor Vehicle	13	\$1,145,679	\$68,741	0.01%
Shelby	Service	162	\$2,734,304	\$162,402	0.03%
Shelby	Specialty Retail	62	\$523,972	\$31,438	0.01%
Shelby	Utilities and Transportation	24	\$3,757,733	\$225,464	0.05%
Shelby	Wholesale	33	\$2,237,489	\$134,249	0.03%
Shelby	County Totals	423	\$18,437,930	\$1,104,620	0.23%
Sioux	Apparel	9	\$754,802	\$45,288	0.01%
Sioux	Building Materials	24	\$2,933,933	\$176,036	0.04%
Sioux	Eating and Drinking	71	\$6,082,764	\$364,966	0.08%
Sioux	Food Dealers	33	\$4,908,463	\$294,508	0.06%
Sioux	General Merchandise	11	\$7,776,062	\$466,564	0.10%
Sioux	Home Furnishings	28	\$2,939,171	\$176,350	0.04%
Sioux	Miscellaneous	209	\$6,449,146	\$386,949	0.08%
Sioux	Motor Vehicle	28	\$2,142,801	\$128,568	0.03%
Sioux	Service	412	\$9,903,398	\$586,149	0.12%
Sioux	Specialty Retail	140	\$2,619,651	\$157,179	0.03%
Sioux	Utilities and Transportation	62	\$12,717,863	\$763,072	0.16%
Sioux	Wholesale	92	\$12,743,351	\$764,601	0.16%
Sioux	County Totals	1,119	\$71,971,405	\$4,310,230	0.92%
Story	Apparel	51	\$8,372,089	\$502,325	0.11%
Story	Building Materials	33	\$12,564,550	\$753,873	0.16%
Story	Eating and Drinking	193	\$33,515,350	\$2,010,384	0.43%
Story	Food Dealers	72	\$19,297,458	\$1,157,847	0.25%
Story	General Merchandise	19	\$32,226,210	\$1,933,573	0.41%
Story	Home Furnishings	34	\$7,122,321	\$427,339	0.09%
Story	Miscellaneous	252	\$10,717,802	\$639,413	0.14%
Story	Motor Vehicle	45	\$7,473,997	\$448,440	0.10%
Story	Service	656	\$35,624,874	\$2,075,099	0.44%
Story	Specialty Retail	276	\$14,361,806	\$861,708	0.18%
Story	Utilities and Transportation	83	\$12,095,124	\$725,707	0.15%
Story	Wholesale	83	\$14,474,807	\$868,488	0.18%
Story	County Totals	1,797	\$207,846,388	\$12,404,198	2.64%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending March 31, 2014**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Tama	Apparel	S	S	S	S
Tama	Building Materials	16	\$1,178,783	\$70,727	0.02%
Tama	Eating and Drinking	39	\$1,574,125	\$94,448	0.02%
Tama	Food Dealers	24	\$3,295,776	\$197,747	0.04%
Tama	General Merchandise	S	S	S	S
Tama	Home Furnishings	8	\$366,890	\$22,013	0.00%
Tama	Miscellaneous	59	\$1,411,653	\$84,699	0.02%
Tama	Motor Vehicle	18	\$1,231,472	\$73,888	0.02%
Tama	Service	149	\$1,641,101	\$96,570	0.02%
Tama	Specialty Retail	72	\$982,803	\$58,968	0.01%
Tama	Utilities and Transportation	19	\$786,997	\$47,220	0.01%
Tama	Wholesale	35	\$2,197,871	\$131,872	0.03%
Tama	County Totals	447	\$15,578,352	\$932,805	0.20%
Taylor	Apparel	S	S	S	S
Taylor	Building Materials	S	S	S	S
Taylor	Eating and Drinking	12	\$329,858	\$19,791	0.00%
Taylor	Food Dealers	10	\$1,049,007	\$62,940	0.01%
Taylor	General Merchandise	S	S	S	S
Taylor	Home Furnishings	S	S	S	S
Taylor	Miscellaneous	29	\$440,532	\$26,432	0.01%
Taylor	Motor Vehicle	S	S	S	S
Taylor	Service	81	\$1,536,833	\$92,100	0.02%
Taylor	Specialty Retail	28	\$171,812	\$10,309	0.00%
Taylor	Utilities and Transportation	20	\$965,728	\$57,944	0.01%
Taylor	Wholesale	9	\$430,688	\$25,841	0.01%
Taylor	County Totals	201	\$5,633,647	\$337,909	0.07%
Union	Apparel	S	S	S	S
Union	Building Materials	9	\$939,973	\$56,398	0.01%
Union	Eating and Drinking	33	\$3,127,120	\$187,627	0.04%
Union	Food Dealers	13	\$3,304,324	\$198,259	0.04%
Union	General Merchandise	S	S	S	S
Union	Home Furnishings	10	\$571,077	\$34,265	0.01%
Union	Miscellaneous	47	\$813,384	\$48,803	0.01%
Union	Motor Vehicle	15	\$1,681,056	\$100,863	0.02%
Union	Service	129	\$2,945,213	\$172,375	0.04%
Union	Specialty Retail	46	\$900,624	\$54,037	0.01%
Union	Utilities and Transportation	17	\$1,064,208	\$63,852	0.01%
Union	Wholesale	16	\$3,483,785	\$209,027	0.04%
Union	County Totals	346	\$26,262,290	\$1,571,400	0.33%
Van Buren	Apparel	S	S	S	S
Van Buren	Building Materials	8	\$153,221	\$9,193	0.00%
Van Buren	Eating and Drinking	16	\$614,481	\$36,869	0.01%
Van Buren	Food Dealers	15	\$1,721,874	\$103,312	0.02%
Van Buren	General Merchandise	S	S	S	S
Van Buren	Home Furnishings	6	\$158,525	\$9,512	0.00%
Van Buren	Miscellaneous	44	\$575,305	\$34,518	0.01%
Van Buren	Motor Vehicle	8	\$190,959	\$11,458	0.00%
Van Buren	Service	83	\$904,611	\$53,675	0.01%
Van Buren	Specialty Retail	52	\$266,455	\$15,987	0.00%
Van Buren	Utilities and Transportation	18	\$464,951	\$27,897	0.01%
Van Buren	Wholesale	14	\$1,191,494	\$71,490	0.02%
Van Buren	County Totals	269	\$6,244,680	\$374,080	0.08%
Wapello	Apparel	13	\$1,106,308	\$66,378	0.01%
Wapello	Building Materials	16	\$12,069,578	\$724,175	0.15%
Wapello	Eating and Drinking	81	\$10,015,057	\$600,903	0.13%
Wapello	Food Dealers	41	\$8,433,511	\$506,011	0.11%
Wapello	General Merchandise	10	\$18,563,288	\$1,113,797	0.24%
Wapello	Home Furnishings	13	\$2,008,447	\$120,507	0.03%
Wapello	Miscellaneous	87	\$5,554,147	\$333,249	0.07%
Wapello	Motor Vehicle	37	\$4,037,629	\$242,258	0.05%
Wapello	Service	297	\$9,922,444	\$583,562	0.12%
Wapello	Specialty Retail	120	\$5,532,025	\$331,922	0.07%
Wapello	Utilities and Transportation	27	\$6,202,228	\$372,134	0.08%
Wapello	Wholesale	46	\$5,893,049	\$353,583	0.08%
Wapello	County Totals	788	\$89,337,711	\$5,348,478	1.14%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending March 31, 2014**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Warren	Apparel	10	\$241,053	\$14,463	0.00%
Warren	Building Materials	18	\$424,300	\$25,458	0.01%
Warren	Eating and Drinking	80	\$6,073,497	\$364,410	0.08%
Warren	Food Dealers	30	\$8,820,317	\$529,219	0.11%
Warren	General Merchandise	7	\$10,364,992	\$621,900	0.13%
Warren	Home Furnishings	14	\$1,656,702	\$99,402	0.02%
Warren	Miscellaneous	136	\$2,742,684	\$164,561	0.04%
Warren	Motor Vehicle	25	\$4,503,810	\$270,229	0.06%
Warren	Service	381	\$7,669,931	\$458,523	0.10%
Warren	Specialty Retail	139	\$1,854,188	\$111,251	0.02%
Warren	Utilities and Transportation	38	\$5,880,184	\$352,811	0.08%
Warren	Wholesale	39	\$4,048,367	\$242,902	0.05%
Warren	County Totals	917	\$54,280,025	\$3,255,129	0.69%
Washington	Apparel	S	S	S	S
Washington	Building Materials	16	\$1,822,623	\$109,357	0.02%
Washington	Eating and Drinking	50	\$3,587,122	\$215,227	0.05%
Washington	Food Dealers	29	\$5,057,758	\$303,465	0.06%
Washington	General Merchandise	S	S	S	S
Washington	Home Furnishings	13	\$987,301	\$59,238	0.01%
Washington	Miscellaneous	132	\$3,931,017	\$235,861	0.05%
Washington	Motor Vehicle	16	\$2,531,187	\$151,871	0.03%
Washington	Service	291	\$8,256,030	\$487,936	0.10%
Washington	Specialty Retail	120	\$2,081,207	\$124,872	0.03%
Washington	Utilities and Transportation	28	\$1,350,812	\$81,049	0.02%
Washington	Wholesale	41	\$4,237,986	\$254,279	0.05%
Washington	County Totals	747	\$38,257,037	\$2,287,997	0.49%
Wayne	Apparel	S	S	S	S
Wayne	Building Materials	8	\$571,591	\$34,295	0.01%
Wayne	Eating and Drinking	15	\$405,772	\$24,346	0.01%
Wayne	Food Dealers	16	\$1,565,198	\$93,912	0.02%
Wayne	General Merchandise	S	S	S	S
Wayne	Home Furnishings	S	S	S	S
Wayne	Miscellaneous	36	\$609,996	\$36,600	0.01%
Wayne	Motor Vehicle	S	S	S	S
Wayne	Service	64	\$695,131	\$41,457	0.01%
Wayne	Specialty Retail	37	\$590,822	\$35,449	0.01%
Wayne	Utilities and Transportation	12	\$353,026	\$21,182	0.00%
Wayne	Wholesale	11	\$405,406	\$24,324	0.01%
Wayne	County Totals	209	\$5,736,937	\$343,966	0.07%
Webster	Apparel	26	\$2,502,273	\$150,136	0.03%
Webster	Building Materials	14	\$10,248,133	\$614,888	0.13%
Webster	Eating and Drinking	85	\$11,093,256	\$665,595	0.14%
Webster	Food Dealers	40	\$8,990,958	\$539,457	0.11%
Webster	General Merchandise	13	\$21,322,192	\$1,279,332	0.27%
Webster	Home Furnishings	17	\$3,252,527	\$195,152	0.04%
Webster	Miscellaneous	146	\$4,834,466	\$290,068	0.06%
Webster	Motor Vehicle	37	\$5,466,474	\$327,964	0.07%
Webster	Service	385	\$11,959,187	\$699,926	0.15%
Webster	Specialty Retail	177	\$7,686,575	\$461,195	0.10%
Webster	Utilities and Transportation	47	\$13,913,624	\$834,817	0.18%
Webster	Wholesale	65	\$10,564,261	\$626,665	0.13%
Webster	County Totals	1,052	\$111,833,926	\$6,685,195	1.42%
Winnebago	Apparel	S	S	S	S
Winnebago	Building Materials	7	\$757,442	\$45,447	0.01%
Winnebago	Eating and Drinking	31	\$1,666,042	\$99,963	0.02%
Winnebago	Food Dealers	15	\$2,893,942	\$173,637	0.04%
Winnebago	General Merchandise	S	S	S	S
Winnebago	Home Furnishings	9	\$124,221	\$7,453	0.00%
Winnebago	Miscellaneous	62	\$1,504,159	\$90,250	0.02%
Winnebago	Motor Vehicle	10	\$1,097,041	\$65,822	0.01%
Winnebago	Service	108	\$2,500,554	\$149,921	0.03%
Winnebago	Specialty Retail	65	\$1,265,074	\$75,904	0.02%
Winnebago	Utilities and Transportation	15	\$3,464,055	\$207,843	0.04%
Winnebago	Wholesale	25	\$1,543,364	\$92,602	0.02%
Winnebago	County Totals	351	\$18,084,565	\$1,084,962	0.23%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending March 31, 2014**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Winneshiek	Apparel	10	\$779,488	\$46,769	0.01%
Winneshiek	Building Materials	18	\$1,874,596	\$112,476	0.02%
Winneshiek	Eating and Drinking	57	\$4,691,799	\$281,508	0.06%
Winneshiek	Food Dealers	22	\$4,040,827	\$242,450	0.05%
Winneshiek	General Merchandise	6	\$9,710,030	\$582,602	0.12%
Winneshiek	Home Furnishings	13	\$1,799,168	\$107,950	0.02%
Winneshiek	Miscellaneous	109	\$2,809,683	\$168,581	0.04%
Winneshiek	Motor Vehicle	23	\$2,315,226	\$138,914	0.03%
Winneshiek	Service	254	\$5,364,146	\$315,381	0.07%
Winneshiek	Specialty Retail	110	\$3,568,459	\$214,108	0.05%
Winneshiek	Utilities and Transportation	33	\$1,270,497	\$76,230	0.02%
Winneshiek	Wholesale	35	\$3,094,751	\$185,685	0.04%
Winneshiek	County Totals	690	\$41,318,670	\$2,472,652	0.53%
Woodbury	Apparel	73	\$17,249,180	\$1,034,951	0.22%
Woodbury	Building Materials	38	\$28,790,873	\$1,727,452	0.37%
Woodbury	Eating and Drinking	279	\$41,057,669	\$2,463,460	0.52%
Woodbury	Food Dealers	101	\$22,138,070	\$1,328,284	0.28%
Woodbury	General Merchandise	26	\$50,563,532	\$3,033,812	0.65%
Woodbury	Home Furnishings	58	\$14,333,352	\$860,001	0.18%
Woodbury	Miscellaneous	325	\$22,101,902	\$1,326,114	0.28%
Woodbury	Motor Vehicle	66	\$22,349,612	\$1,340,977	0.29%
Woodbury	Service	890	\$38,525,994	\$2,260,654	0.48%
Woodbury	Specialty Retail	333	\$28,358,745	\$1,701,525	0.36%
Woodbury	Utilities and Transportation	84	\$35,586,634	\$2,135,198	0.45%
Woodbury	Wholesale	131	\$37,416,175	\$2,227,921	0.47%
Woodbury	County Totals	2,404	\$358,471,738	\$21,440,348	4.56%
Worth	Apparel	S	S	S	S
Worth	Building Materials	S	S	S	S
Worth	Eating and Drinking	17	\$768,429	\$46,106	0.01%
Worth	Food Dealers	7	\$1,273,718	\$76,423	0.02%
Worth	General Merchandise	S	S	S	S
Worth	Home Furnishings	S	S	S	S
Worth	Miscellaneous	35	\$306,486	\$18,389	0.00%
Worth	Motor Vehicle	9	\$456,657	\$27,399	0.01%
Worth	Service	75	\$3,249,621	\$187,132	0.04%
Worth	Specialty Retail	27	\$590,688	\$35,441	0.01%
Worth	Utilities and Transportation	16	\$253,048	\$15,183	0.00%
Worth	Wholesale	12	\$555,180	\$33,311	0.01%
Worth	County Totals	206	\$7,860,097	\$463,761	0.10%
Wright	Apparel	S	S	S	S
Wright	Building Materials	11	\$1,288,008	\$77,280	0.02%
Wright	Eating and Drinking	40	\$1,731,935	\$103,916	0.02%
Wright	Food Dealers	21	\$3,522,046	\$211,323	0.04%
Wright	General Merchandise	S	S	S	S
Wright	Home Furnishings	5	\$331,392	\$19,884	0.00%
Wright	Miscellaneous	72	\$3,311,622	\$198,697	0.04%
Wright	Motor Vehicle	12	\$860,102	\$51,606	0.01%
Wright	Service	144	\$1,977,228	\$117,966	0.03%
Wright	Specialty Retail	55	\$1,237,194	\$74,232	0.02%
Wright	Utilities and Transportation	32	\$4,125,654	\$247,539	0.05%
Wright	Wholesale	17	\$789,973	\$47,398	0.01%
Wright	County Totals	415	\$20,605,312	\$1,235,651	0.26%
State Totals		78,411	\$7,863,497,298	\$470,146,606	100.00%

There must be a minimum of five returns filed in a business group for the transaction data to be shown.

To protect the confidentiality of the businesses, if there are less than five returns filed an S (S=Suppressed) is displayed

If a county has only one business group suppressed than the next lowest return count is also suppressed.

Percentages may not sum to totals due to rounding