

**RETAIL SALES TAX
THE QUARTER IN REVIEW**

**COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING MARCH 31, 1999**

Computed tax during the first quarter of 1999 amounted to \$306,628,622, an increase of 7.6% from the same quarter in 1998. The number of businesses filing returns declined from 91,884 to 91,208 or -0.74% during the same period.

Computed Tax By Business Group

During the first quarter of 1999, the General Merchandise and Home Furnishings Groups showed the largest increase in computed tax with 17.18% and 12.02% respectively. The Building Materials Group followed with a 11.9% increase. The General Merchandise and Utilities showed 6.2% and 3.93% growth in number of returns filed. The Food Dealers Group showed a 2.73% growth in number of returns filed. The Apparel and Home Furnishings Groups showed the largest declines in the number of returns filed.

Business Group	# Bus	# Bus	% Change	Computed	Computed	% Change
	Mar. 98	Mar. 99	Bus	Mar. 98	Mar. 99	Computed
				Tax	Tax	Computed
						Tax
Nonresidents	55	16	-70.91%	\$7,836	\$8,811	12.44%
Utilities	2,974	3,091	3.93%	\$50,203,996	\$51,291,770	2.17%
Building Materials	1,856	1,821	-1.89%	\$14,853,636	\$16,621,840	11.90%
General Merchandise	1,952	2,073	6.20%	\$37,084,886	\$43,456,229	17.18%
Food Dealers	1,504	1,545	2.73%	\$14,364,879	\$15,014,177	4.52%
Motor Vehicle	3,834	3,758	-1.98%	\$13,806,097	\$15,348,254	11.17%
Apparel	1,707	1,583	-7.26%	\$6,478,277	\$6,802,826	5.01%
Home Furnishings	2,499	2,401	-3.92%	\$12,126,109	\$13,583,395	12.02%
Eating and Drinking	6,845	6,626	-3.20%	\$25,783,795	\$26,688,008	3.51%
Specialty Retail	14,698	14,256	-3.01%	\$20,589,605	\$21,879,860	6.27%
Services	27,558	26,908	-2.36%	\$40,065,507	\$41,493,295	3.56%
Wholesale Goods	6,693	6,539	-2.30%	\$26,281,199	\$28,885,418	9.91%
Miscellaneous	12,322	12,296	-0.21%	\$18,848,022	\$19,543,260	3.69%
Late Filers	7,387	8,295	12.29%	\$4,442,159	\$6,011,479	35.33%
TOTAL	91,884	91,208	-0.74%	\$284,936,003	\$306,628,622	7.61%

**USE TAX
THE QUARTER IN REVIEW**

**RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending March 31, 1999**

<u>Business Group</u>	<u>No. of Returns</u>	<u>% of Returns</u>	<u>Computed Tax</u>	<u>% of Tax</u>
Utilities	413	3.78%	4,274,815	10.99%
Building Materials	235	2.15%	785,501	2.02%
General Merchandise	31	0.28%	938,354	2.41%
Food Dealers	53	0.49%	427,790	1.10%
Motor Vehicle	156	1.43%	414,496	1.07%
Apparel	74	0.68%	214,618	0.55%
Home Furnishings	325	2.98%	1,256,631	3.23%
Eating and Drinking	57	0.52%	156,107	0.40%
Specialty Retail	1,127	10.33%	3,527,065	9.07%
Services	1,933	17.71%	6,857,640	17.64%
Wholesale Goods	2,886	26.45%	10,051,897	25.85%
Miscellaneous	2,982	27.33%	9,601,325	24.69%
Late Filers	640	5.87%	379,215	0.98%
TOTAL	10,912	100.00%	38,885,454	100.00%

**Comparison of Use Taxes for the Quarter Ending
March 31, 1998 and 1999**

USE TAX	March 1998	March 1999	% Change
Retailers			
Number of Returns	10,947	10,912	-0.32%
Computed Tax	\$39,564,833	\$38,885,454	-1.72%
Motor Vehicle			
Number of Returns	159,953	166,124	3.86%
Computed Tax	\$50,954,520	\$56,564,814	11.01%
Consumers			
Number of Returns	6,517	6,526	0.14%
Computed Tax	\$10,657,190	\$9,694,418	-9.03%

GLOSSARY

TAXABLE SALES	<p>Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include:</p> <ul style="list-style-type: none">a) Sales in interstate commerce,b) Sales to government units,c) Sales for resale or processing,d) Sales of gasoline or diesel fuel,e) Sales of vehicles subject to registration <p>And</p> <ul style="list-style-type: none">f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen.
COMPUTED TAX DUE	<p>The amount of tax computed to be due based on taxable sales or taxable DUE purchases.</p>
NON-PERMIT	<p>Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.</p>
OTHERS	<ul style="list-style-type: none">a) County and Town Section – Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report).b) County and Selected Cities Section – All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFIED	<p>Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.</p>
BUSINESS GROUP	<p>Consolidation of related business classes into twelve business groups.</p>
NUMBER OF BUSINESSES	<p>The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.</p>

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING MARCH 31, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
ADAIR	NON-RESIDENT	16	176,053	8,811	0
	GREENFIELD*	120	5,974,127	298,704	0.1
	ADAIR	58	1,789,785	89,391	0.03
	STUART	37	1,522,453	76,122	0.02
	BRIDGEWATER	15	196,518	9,825	0
	FONTANELLE	34	447,377	22,368	0.01
	ORIENT	17	166,603	8,330	0
	NON-PERMIT	5	15,579	779	0
	OTHER	32	748,769	37,379	0.01
	* TOTAL COUNTY *	318	10,861,211	542,898	0.18
ADAMS	CORNING*	141	14,182,865	709,078	0.23
	PRESCOTT	13	101,365	5,069	0
	NON-PERMIT	3	4,429	221	0
	OTHER	23	256,668	12,833	0
	* TOTAL COUNTY *	180	14,545,327	727,201	0.24
ALLAMAKEE	WAUKON*	223	10,670,096	533,505	0.17
	LANSING	80	1,608,300	80,417	0.03
	POSTVILLE	103	6,043,523	302,178	0.1
	NEWALBIN	33	348,424	17,420	0.01
	HARPERS FERRY	18	150,837	7,542	0
	WATERVILLE	11	84,282	4,215	0
	NON-PERMIT	11	22,517	1,133	0
	OTHER	36	333,939	16,699	0.01
	* TOTAL COUNTY *	515	19,261,918	963,109	0.31
APPANOOSE	CENTERVILLE*	263	15,261,083	763,003	0.25
	MORAVIA	37	309,958	15,469	0.01
	MOULTON	32	402,224	20,114	0.01
	MYSTIC	16	113,859	5,683	0
	NON-PERMIT	7	2,638	132	0
	OTHER	90	580,516	28,986	0.01
	* TOTAL COUNTY *	445	16,670,278	833,387	0.27
AUDUBON	AUDUBON*	144	3,599,308	179,903	0.06
	EXIRA	52	772,574	38,538	0.01
	KIMBALLTON	18	188,103	9,386	0
	NON-PERMIT	1	261	14	0
	OTHER	30	227,027	11,350	0
	* TOTAL COUNTY *	245	4,787,273	239,191	0.08
BENTON	BELLE PLAINE	110	4,482,440	224,081	0.07
	VINTON*	246	10,718,958	535,930	0.17
	BLAIRSTOWN	54	1,360,844	68,043	0.02
	SHELLSBURG	39	1,260,872	63,045	0.02
	VAN HORNE	36	673,618	33,682	0.01
	ATKINS	22	954,773	47,740	0.02
	GARRISON	19	114,772	5,741	0
	KEYSTONE	35	797,580	39,879	0.01
	LUZERNE	13	51,525	2,576	0

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING MARCH 31, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	MTAUBURN	10	102,477	5,125	0
	NEWHALL	39	677,106	33,856	0.01
	NORWAY	19	896,371	44,816	0.01
	URBANA	15	3,266,530	163,327	0.05
	WALFORD	19	385,111	19,256	0.01
	NON-PERMIT	7	25,935	1,296	0
	OTHER	58	444,783	22,241	0.01
	* TOTAL COUNTY *	741	26,213,695	1,310,634	0.43
BLACK HAWK	WATERLOO*	1,713	202,221,628	10,111,128	3.3
	CEDAR FALLS	860	72,577,326	3,628,879	1.18
	EVANSDALE	99	4,561,632	228,088	0.07
	ELK RUN HTS	16	983,185	49,161	0.02
	HUDSON	68	2,302,760	115,141	0.04
	LA PORTE CITY	91	2,386,721	119,340	0.04
	DUNKERTON	33	1,483,285	74,165	0.02
	JANESVILLE	25	313,553	15,677	0.01
	GILBERTVILLE	20	341,681	17,083	0.01
	RAYMOND	14	159,090	7,955	0
	NON-PERMIT	28	157,262	7,863	0
	OTHER	53	618,027	30,903	0.01
	* TOTAL COUNTY *	3,020	288,106,150	14,405,383	4.7
BOONE	BOONE*	418	29,461,487	1,473,090	0.48
	MADRID	72	2,992,272	149,614	0.05
	OGDEN	86	2,249,222	112,464	0.04
	NON-PERMIT	5	5,921	296	0
	OTHER	61	1,189,735	59,490	0.02
	* TOTAL COUNTY *	642	35,898,637	1,794,954	0.59
BREMER	WAVERLY*	310	18,463,340	923,167	0.3
	SUMNER	118	2,917,166	145,859	0.05
	TRIPOLI	68	1,446,747	72,335	0.02
	DENVER	92	2,866,860	143,339	0.05
	JANESVILLE	21	765,377	38,269	0.01
	READLYN	35	1,068,635	53,431	0.02
	FREDERIKA	10	89,869	4,493	0
	PLAINFIELD	28	775,595	38,777	0.01
	NON-PERMIT	10	35,482	1,774	0
	OTHER	20	431,725	21,586	0.01
	* TOTAL COUNTY *	712	28,860,796	1,443,030	0.47
BUCHANAN	INDEPENDENCE*	263	13,635,643	681,786	0.22
	JESUP	86	3,088,576	154,428	0.05
	FAIRBANK	55	1,926,964	96,348	0.03
	HAZLETON	50	646,707	32,335	0.01
	LAMONT	30	433,427	21,672	0.01
	WINTHROP	48	1,156,538	57,831	0.02
	AURORA	19	207,094	10,355	0
	BRANDON	20	135,598	6,779	0
	QUASQUETON	13	262,236	13,112	0

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING MARCH 31, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	ROWLEY	20	609,827	30,491	0.01
	STANLEY	10	206,630	10,332	0
	NON-PERMIT	2	5,653	283	0
	OTHER	42	357,980	17,897	0.01
	* TOTAL COUNTY *	658	22,672,873	1,133,649	0.37
BUENA VISTA	STORM LAKE*	394	27,225,753	1,361,287	0.44
	ALTA	79	2,140,670	107,030	0.03
	ALBERT CITY	37	515,941	25,799	0.01
	MARATHON	12	219,320	10,966	0
	NEWELL	34	677,908	33,897	0.01
	SIOUX RAPIDS	55	2,475,562	123,778	0.04
	REMBRANDT	17	185,646	9,284	0
	LINN GROVE	17	107,485	5,373	0
	NON-PERMIT	5	35,566	1,778	0
	OTHER	42	145,050	7,254	0
	* TOTAL COUNTY *	692	33,728,901	1,686,446	0.55
BUTLER	CLARKSVILLE	70	989,315	49,473	0.02
	GREENE	77	1,520,285	76,017	0.02
	PARKERSBURG	77	3,905,306	195,268	0.06
	SHELL ROCK	59	954,541	47,730	0.02
	ALLISON*	54	3,115,503	155,779	0.05
	APLINGTON	47	1,090,007	54,494	0.02
	DUMONT	36	1,014,514	50,724	0.02
	NEW HARTFORD	28	436,491	21,823	0.01
	BRISTOW	13	63,633	3,182	0
	NON-PERMIT	5	30,726	1,537	0
	OTHER	49	906,659	45,337	0.01
	* TOTAL COUNTY *	515	14,026,980	701,364	0.23
CALHOUN	LAKE CITY	97	2,117,108	105,835	0.03
	MANSON	79	1,784,113	89,207	0.03
	ROCKWELL CITY*	110	4,514,992	225,688	0.07
	LOHRVILLE	26	344,534	17,228	0.01
	POMEROY	29	453,556	22,678	0.01
	FARNHAMVILLE	21	434,379	21,720	0.01
	NON-PERMIT	5	2,265	114	0
	OTHER	52	320,012	15,981	0.01
	* TOTAL COUNTY *	419	9,970,959	498,451	0.16
CARROLL	CARROLL*	454	35,503,205	1,774,878	0.58
	COON RAPIDS	67	1,657,345	82,874	0.03
	MANNING	77	2,319,276	115,942	0.04
	BREDA	43	1,232,693	61,637	0.02
	GLIDDEN	40	1,936,360	96,820	0.03
	ARCADIA	23	938,519	46,926	0.02
	DEDHAM	11	273,480	13,674	0
	HALBUR	15	590,888	29,545	0.01
	TEMPLETON	29	631,368	31,563	0.01
	NON-PERMIT	6	22,388	1,120	0

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING MARCH 31, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	OTHER	47	475,189	23,760	0.01
	* TOTAL COUNTY *	812	45,580,711	2,278,739	0.74
CASS	ATLANTIC*	298	18,623,649	931,191	0.3
	ANITA	43	1,044,052	52,204	0.02
	GRISWOLD	56	1,692,518	84,625	0.03
	LEWIS	14	49,446	2,471	0
	CUMBERLAND	12	194,718	9,735	0
	MARNE	10	200,762	10,039	0
	MASSENA	29	473,480	23,675	0.01
	NON-PERMIT	3	9,063	454	0
	OTHER	91	1,067,530	53,379	0.02
	* TOTAL COUNTY *	556	23,355,218	1,167,773	0.38
CEDAR	TIPTON*	180	7,276,559	363,772	0.12
	DURANT	73	2,541,750	127,087	0.04
	MECHANICSVILLE	50	839,075	41,947	0.01
	WEST BRANCH	93	1,831,891	91,600	0.03
	CLARENCE	53	1,117,826	55,879	0.02
	LOWDEN	50	1,117,672	55,886	0.02
	STANWOOD	37	700,368	35,021	0.01
	BENNETT	19	277,766	13,888	0
	NON-PERMIT	3	20,510	1,025	0
	OTHER	33	733,872	36,696	0.01
	* TOTAL COUNTY *	591	16,457,289	822,801	0.27
CERRO GORDO	MASON CITY*	969	102,781,995	5,139,124	1.68
	CLEAR LAKE	339	16,830,879	841,563	0.27
	VENTURA	32	520,867	26,044	0.01
	ROCKWELL	35	758,271	37,912	0.01
	MESERVEY	12	50,451	2,524	0
	ROCK FALLS	11	94,335	4,719	0
	SWALEDALE	11	206,687	10,335	0
	THORNTON	25	371,627	18,582	0.01
	NON-PERMIT	20	53,623	2,681	0
	OTHER	54	379,668	18,983	0.01
	* TOTAL COUNTY *	1,508	122,048,403	6,102,467	1.99
CHEROKEE	CHEROKEE*	308	14,608,696	730,403	0.24
	MARCUS	59	2,086,410	104,324	0.03
	AURELIA	49	996,499	49,825	0.02
	CLEGHORN	19	302,226	15,113	0
	MERIDEN	12	160,892	8,045	0
	QUIMBY	23	485,653	24,284	0.01
	WASHTA	15	111,296	5,567	0
	NON-PERMIT	2	1,289	64	0
	OTHER	27	351,957	17,599	0.01
	* TOTAL COUNTY *	514	19,104,918	955,224	0.31
CHICKASAW	NEW HAMPTON*	225	10,912,959	545,648	0.18
	NASHUA	67	1,820,885	91,046	0.03

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	FREDERICKSBURG	58	1,280,821	64,043	0.02
	LAWLER	30	585,853	29,294	0.01
	ALTAVISTA	15	251,243	12,563	0
	IONIA	30	235,787	11,788	0
	NON-PERMIT	5	19,011	950	0
	OTHER	55	578,757	28,936	0.01
	* TOTAL COUNTY *	485	15,685,316	784,268	0.26
CLARKE	OSCEOLA*	213	9,051,255	452,574	0.15
	MURRAY	24	1,785,206	89,260	0.03
	NON-PERMIT	5	154,929	7,746	0
	OTHER	31	250,504	12,525	0
	* TOTAL COUNTY *	273	11,241,894	562,105	0.18
CLAY	SPENCER*	492	37,354,275	1,867,720	0.61
	EVERLY	30	991,555	49,579	0.02
	PETERSON	30	241,965	12,098	0
	DICKENS	11	254,843	12,743	0
	FOSTORIA	11	291,288	14,564	0
	GREENVILLE	10	45,586	2,279	0
	ROYAL	26	296,093	14,806	0
	WEBB	13	151,116	7,556	0
	NON-PERMIT	11	22,040	1,104	0
	OTHER	30	190,004	9,504	0
* TOTAL COUNTY *	664	39,838,765	1,991,953	0.65	
CLAYTON	ELKADER*	122	5,128,253	256,419	0.08
	GUTTENBERG	117	3,295,644	164,787	0.05
	MONONA	83	2,404,943	120,249	0.04
	STRAWBERRY PT	80	1,570,250	78,515	0.03
	EDGEWOOD	43	1,450,691	72,534	0.02
	GARNAVILLO	48	823,113	41,156	0.01
	MARQUETTE	20	780,163	39,008	0.01
	MCGREGOR	80	1,081,499	54,075	0.02
	FARMERSBURG	13	105,835	5,292	0
	LUANA	25	243,023	12,151	0
	VOLGA CITY	15	175,366	8,768	0
	NON-PERMIT	8	12,021	604	0
	OTHER	79	598,026	29,901	0.01
* TOTAL COUNTY *	733	17,668,827	883,459	0.29	
CLINTON	CLINTON*	768	65,370,571	3,270,913	1.07
	DE WITT	204	10,987,531	549,376	0.18
	CAMANCHE	82	2,265,884	113,295	0.04
	DELMAR	19	182,705	9,135	0
	GRAND MOUND	33	517,131	25,859	0.01
	LOST NATION	16	387,689	19,385	0.01
	WHEATLAND	32	737,385	36,868	0.01
	CALAMUS	18	416,416	20,821	0.01
	CHARLOTTE	21	641,617	32,082	0.01
	GOOSE LAKE	19	154,174	7,709	0

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COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	LOW MOOR	23	332,682	16,635	0.01
	NON-PERMIT	7	13,586	680	0
	OTHER	77	1,245,448	62,274	0.02
	* TOTAL COUNTY *	1,319	83,252,819	4,165,032	1.36
CRAWFORD	DENISON*	301	18,190,312	909,525	0.3
	CHARTER OAK	31	859,773	42,989	0.01
	DOW CITY	27	431,719	21,585	0.01
	MANILLA	46	708,837	35,446	0.01
	SCHLESWIG	39	512,351	25,621	0.01
	VAIL	21	203,789	10,189	0
	KIRON	23	418,741	20,937	0.01
	WESTSIDE	18	227,417	11,372	0
	NON-PERMIT	4	8,876	445	0
	OTHER	55	1,176,152	58,809	0.02
	* TOTAL COUNTY *	565	22,737,967	1,136,918	0.37
DALLAS	PERRY	229	18,653,166	932,665	0.3
	ADEL*	174	5,654,284	282,715	0.09
	DALLAS CENTER	56	1,191,938	59,578	0.02
	DEXTER	32	699,753	34,953	0.01
	REDFIELD	30	372,512	18,627	0.01
	WAUKEE	133	6,978,278	348,828	0.11
	WOODWARD	58	1,837,972	91,891	0.03
	BOUTON	19	225,563	11,278	0
	DE SOTO	19	508,362	25,418	0.01
	GRANGER	27	1,776,282	88,813	0.03
	LINDEN	11	49,112	2,456	0
	MINBURN	20	288,867	14,444	0
	VAN METER	40	915,666	45,781	0.01
	CLIVE	19	3,271,272	163,564	0.05
	NON-PERMIT	14	25,174	1,259	0
	OTHER	50	509,075	25,425	0.01
	* TOTAL COUNTY *	931	42,957,276	2,147,695	0.7
DAVIS	BLOOMFIELD*	169	7,248,195	362,414	0.12
	DRAKESVILLE	12	77,518	3,875	0
	PULASKI	12	354,850	17,744	0.01
	NON-PERMIT	6	29,237	1,463	0
	OTHER	90	545,539	27,281	0.01
	* TOTAL COUNTY *	289	8,255,339	412,777	0.13
DECATUR	LAMONI	69	2,306,923	115,348	0.04
	LEON*	86	2,668,019	133,403	0.04
	DECATUR CITY	12	157,595	7,879	0
	NON-PERMIT	4	19,237	962	0
	OTHER	87	598,080	29,908	0.01
	* TOTAL COUNTY *	258	5,749,854	287,500	0.09
DELAWARE	MANCHESTER*	274	15,892,504	794,630	0.26
	EARLVILLE	42	1,016,444	50,823	0.02

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING MARCH 31, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	EDGEWOOD	20	229,222	11,461	0
	HOPKINTON	45	956,504	47,829	0.02
	COLESBURG	26	496,710	24,834	0.01
	DELHI	37	582,858	29,144	0.01
	DUNDEE	13	152,558	7,628	0
	DYERSVILLE	18	393,253	19,664	0.01
	GREELEY	16	94,904	4,746	0
	RYAN	18	207,975	10,398	0
	NON-PERMIT	3	23,034	1,152	0
	OTHER	60	1,019,627	50,981	0.02
	* TOTAL COUNTY *	572	21,065,593	1,053,290	0.34
DES MOINES	BURLINGTON*	790	61,261,240	3,063,080	1
	MEDIAPOLIS	83	2,761,831	138,095	0.05
	WEST BURLINGTON	183	31,110,363	1,555,531	0.51
	DANVILLE	37	540,467	27,023	0.01
	NON-PERMIT	10	7,435	373	0
	OTHER	79	1,508,398	75,416	0.02
	* TOTAL COUNTY *	1,182	97,189,734	4,859,518	1.58
DICKINSON	MILFORD	184	4,920,165	245,987	0.08
	SPIRIT LAKE*	343	19,772,834	988,650	0.32
	ARNOLDS PARK	123	1,752,560	87,631	0.03
	LAKE PARK	47	1,184,564	59,229	0.02
	OKOBOJI	54	4,226,639	211,333	0.07
	TERRIL	16	373,091	18,654	0.01
	NON-PERMIT	9	42,445	2,126	0
	OTHER	75	1,362,902	68,146	0.02
	* TOTAL COUNTY *	851	33,635,200	1,681,756	0.55
DUBUQUE	DUBUQUE*	1,780	171,396,319	8,569,874	2.79
	CASCADE	92	3,422,967	171,151	0.06
	DYERSVILLE	189	12,756,966	637,846	0.21
	EPWORTH	47	655,289	32,765	0.01
	FARLEY	49	834,824	41,740	0.01
	BERNARD	18	163,389	8,171	0
	DURANGO	18	371,083	18,556	0.01
	HOLY CROSS	22	488,172	24,409	0.01
	LUXEMBURG	10	111,917	5,594	0
	NEW VIENNA	32	910,757	45,538	0.01
	PEOSTA	51	2,062,828	103,141	0.03
	SHERRILL	18	171,508	8,578	0
	WORTHINGTON	21	727,074	36,357	0.01
	NON-PERMIT	37	171,197	8,561	0
	OTHER	66	3,967,238	198,361	0.06
	* TOTAL COUNTY *	2,450	198,211,528	9,910,642	3.23
EMMET	ESTHERVILLE*	255	17,545,992	877,304	0.29
	ARMSTRONG	68	1,623,739	81,190	0.03
	RINGSTED	22	405,491	20,274	0.01
	WALLINGFORD	13	119,619	5,934	0

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING MARCH 31, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	NON-PERMIT	3	2,331	117	0
	OTHER	22	293,668	14,685	0
	* TOTAL COUNTY *	383	19,990,840	999,504	0.33
FAYETTE	OELWEIN	248	12,982,770	649,137	0.21
	FAYETTE	74	1,263,909	63,199	0.02
	WEST UNION*	149	7,440,472	372,028	0.12
	ARLINGTON	28	654,209	32,711	0.01
	CLERMONT	38	973,795	48,690	0.02
	ELGIN	46	795,071	39,754	0.01
	HAWKEYE	39	561,804	28,088	0.01
	MAYNARD	23	441,722	22,086	0.01
	RANDALIA	10	38,755	1,937	0
	WADENA	14	106,145	5,307	0
	WAUCOMA	26	308,426	15,421	0.01
	WESTGATE	10	69,633	3,481	0
	NON-PERMIT	9	129,574	6,479	0
	OTHER	56	2,506,567	125,331	0.04
	* TOTAL COUNTY *	770	28,272,852	1,413,649	0.46
FLOYD	CHARLES CITY*	340	17,703,052	885,166	0.29
	NORA SPRINGS	56	923,914	46,195	0.02
	ROCKFORD	42	1,013,563	50,678	0.02
	FLOYD	28	413,132	20,659	0.01
	MARBLE ROCK	20	242,440	12,125	0
	RUDD	25	156,382	7,819	0
	NON-PERMIT	6	18,270	914	0
	OTHER	52	310,435	15,522	0.01
	* TOTAL COUNTY *	569	20,781,188	1,039,078	0.34
FRANKLIN	HAMPTON*	226	9,885,358	494,278	0.16
	ACKLEY	20	606,880	30,342	0.01
	SHEFFIELD	49	611,682	30,583	0.01
	DOWS	14	39,102	1,955	0
	ALEXANDER	12	36,690	1,835	0
	COULTER	10	138,097	6,905	0
	GENEVA	13	85,680	4,284	0
	LATIMER	27	862,614	43,132	0.01
	NON-PERMIT	2	2,463	123	0
	OTHER	41	211,913	10,596	0
	* TOTAL COUNTY *	414	12,480,479	624,033	0.2
FREMONT	HAMBURG	57	2,708,947	135,448	0.04
	SIDNEY*	43	995,806	49,791	0.02
	TABOR	36	601,148	30,058	0.01
	FARRAGUT	18	240,178	12,010	0
	RIVERTON	13	144,309	7,216	0
	NON-PERMIT	6	18,667	932	0
	OTHER	97	6,217,514	310,877	0.1
	* TOTAL COUNTY *	270	10,926,569	546,332	0.18

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING MARCH 31, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
GREENE	JEFFERSON*	188	12,202,218	609,913	0.2
	CHURDAN	24	302,638	15,133	0
	GRAND JCT	32	1,344,939	67,230	0.02
	SCRANTON	28	495,431	24,773	0.01
	PATON	20	270,231	13,511	0
	RIPPEY	15	214,395	10,719	0
	NON-PERMIT	4	2,168	109	0
	OTHER	26	85,274	4,264	0
	* TOTAL COUNTY *	337	14,917,294	745,652	0.24
GRUNDY	GRUNDY CENTER*	123	5,565,366	278,266	0.09
	REINBECK	87	2,732,293	136,623	0.04
	CONRAD	62	1,334,985	66,747	0.02
	DIKE	42	1,428,191	71,411	0.02
	WELLSBURG	34	484,616	24,228	0.01
	BEAMAN	17	169,841	8,493	0
	NON-PERMIT	6	23,674	1,183	0
	OTHER	35	385,513	19,275	0.01
	* TOTAL COUNTY *	406	12,124,479	606,226	0.2
GUTHRIE	GUTHRIE CENTER*	92	4,611,738	230,590	0.08
	PANORA	95	3,051,548	152,578	0.05
	STUART	52	2,139,799	106,992	0.03
	ADAIR	12	240,422	12,022	0
	BAYARD	21	573,066	28,656	0.01
	CASEY	27	331,714	16,550	0.01
	BAGLEY	13	135,634	6,782	0
	MENLO	17	224,704	11,235	0
	YALE	16	241,143	12,056	0
	NON-PERMIT	8	23,895	1,195	0
	OTHER	31	169,342	8,468	0
	* TOTAL COUNTY *	384	11,743,005	587,124	0.19
HAMILTON	WEBSTER CITY*	287	13,675,114	683,708	0.22
	JEWELL	44	1,758,596	87,934	0.03
	STRATFORD	53	1,107,105	55,357	0.02
	WILLIAMS	33	1,160,795	58,040	0.02
	BLAIRSBURG	11	237,620	11,881	0
	ELLSWORTH	29	734,477	36,725	0.01
	KAMRAR	10	72,698	3,635	0
	RANDALL	13	145,621	7,283	0
	STANHOPE	15	408,709	20,434	0.01
	NON-PERMIT	5	3,985	200	0
	OTHER	20	609,088	30,454	0.01
* TOTAL COUNTY *	520	19,913,808	995,651	0.32	
HANCOCK	BRITT	113	3,471,730	173,592	0.06
	GARNER*	127	6,900,110	345,005	0.11
	KANAWHA	36	876,311	43,817	0.01
	KLEMME	18	514,638	25,733	0.01
	CORWITH	20	247,300	12,365	0

**RETAIL SALES TAX BY COUNTY AND TOWN
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COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	CRYSTAL LAKE	13	100,860	5,044	0
	WODEN	15	120,010	6,002	0
	FOREST CITY	26	675,172	33,757	0.01
	NON-PERMIT	4	5,973	299	0
	OTHER	38	308,231	15,413	0.01
	* TOTAL COUNTY *	410	13,220,335	661,027	0.22
HARDIN	IOWA FALLS	281	22,932,192	1,146,620	0.37
	ACKLEY	62	1,964,414	98,224	0.03
	ELDORA*	135	5,234,813	261,743	0.09
	ALDEN	36	695,231	34,763	0.01
	HUBBARD	39	958,017	47,902	0.02
	RADCLIFFE	31	372,857	18,643	0.01
	NEW PROVIDENCE	13	69,312	3,466	0
	STEAMBOAT ROCK	17	225,676	11,284	0
	UNION	32	735,448	36,774	0.01
	NON-PERMIT	3	2,316	116	0
	OTHER	47	751,094	37,553	0.01
	* TOTAL COUNTY *	696	33,941,370	1,697,088	0.55
HARRISON	DUNLAP	51	1,669,551	83,478	0.03
	LOGAN*	62	1,500,702	75,037	0.02
	MISSOURI VALLEY	133	7,289,316	364,470	0.12
	WOODBINE	67	2,683,386	134,171	0.04
	MODALE	11	132,001	6,599	0
	MONDAMIN	20	409,495	20,476	0.01
	PERSIA	10	59,816	2,991	0
	PISGAH	10	68,934	3,446	0
	NON-PERMIT	1	503	25	0
	OTHER	43	517,611	25,884	0.01
	* TOTAL COUNTY *	408	14,331,315	716,577	0.23
HENRY	MT PLEASANT*	320	19,992,534	999,633	0.33
	NEW LONDON	68	1,381,410	69,074	0.02
	WAYLAND	47	974,640	48,733	0.02
	WINFIELD	54	1,034,730	51,738	0.02
	MT UNION	14	305,655	15,283	0
	OLDS	17	109,589	5,479	0
	SALEM	12	160,345	8,019	0
	NON-PERMIT	9	97,029	4,887	0
	OTHER	70	2,430,058	121,501	0.04
	* TOTAL COUNTY *	611	26,485,990	1,324,347	0.43
HOWARD	CRESCO*	185	10,246,482	512,334	0.17
	ELMA	33	408,766	20,440	0.01
	LIME SPRINGS	37	577,800	28,895	0.01
	RICEVILLE	24	318,713	15,938	0.01
	CHESTER	18	371,283	18,564	0.01
	PROTIVIN	21	528,455	26,424	0.01
	NON-PERMIT	3	16,474	824	0

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING MARCH 31, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	OTHER	36	386,449	19,322	0.01
	* TOTAL COUNTY *	357	12,854,422	642,741	0.21
HUMBOLDT	HUMBOLDT	246	12,818,073	640,903	0.21
	DAKOTA CITY*	28	440,020	22,003	0.01
	GILMORE CITY	18	168,580	8,429	0
	LIVERMORE	21	356,346	17,807	0.01
	BODE	17	188,590	9,428	0
	RENWICK	20	404,533	20,227	0.01
	NON-PERMIT	2	1,876	93	0
	OTHER	63	1,077,567	53,880	0.02
	* TOTAL COUNTY *	415	15,455,585	772,770	0.25
IDA	HOLSTEIN	84	1,843,716	92,186	0.03
	IDA GROVE*	136	6,485,438	324,203	0.11
	BATTLE CREEK	40	563,353	28,169	0.01
	ARTHUR	17	144,882	7,244	0
	GALVA	14	200,917	10,046	0
	NON-PERMIT	5	10,613	531	0
	OTHER	16	53,913	2,695	0
	* TOTAL COUNTY *	312	9,302,832	465,074	0.15
IOWA	MARENGO*	110	4,859,395	242,974	0.08
	NORTH ENGLISH	48	1,001,395	50,073	0.02
	WILLIAMSBURG	207	18,333,880	916,702	0.3
	VICTOR	50	1,225,025	61,255	0.02
	LADORA	20	151,523	7,577	0
	MILLERSBURG	11	169,567	8,479	0
	NON-PERMIT	6	28,157	1,408	0
	OTHER	188	7,208,300	360,419	0.12
	* TOTAL COUNTY *	640	32,977,242	1,648,887	0.54
JACKSON	MAQUOKETA*	311	14,294,993	714,749	0.23
	BELLEVUE	150	3,215,072	160,754	0.05
	PRESTON	55	1,725,102	86,255	0.03
	SABULA	27	396,610	19,833	0.01
	BALDWIN	14	87,573	4,378	0
	LA MOTTE	31	415,225	20,763	0.01
	MILES	24	525,232	26,263	0.01
	SPRINGBROOK	11	147,181	7,359	0
	NON-PERMIT	7	8,602	429	0
	OTHER	81	1,180,466	59,023	0.02
	* TOTAL COUNTY *	711	21,996,056	1,099,806	0.36
JASPER	NEWTON*	536	34,461,868	1,722,937	0.56
	COLFAX	74	3,989,838	199,508	0.07
	MONROE	79	2,443,708	122,190	0.04
	BAXTER	40	660,003	32,996	0.01
	KELLOGG	36	682,796	33,892	0.01
	PRAIRIE CITY	52	2,062,751	103,135	0.03
	LYNNVILLE	26	435,493	21,776	0.01

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING MARCH 31, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	MINGO	13	86,040	4,303	0
	REASNOR	14	133,219	6,662	0
	SULLY	55	2,576,170	128,809	0.04
	NON-PERMIT	12	18,169	903	0
	OTHER	48	410,858	20,541	0.01
	* TOTAL COUNTY *	985	47,960,913	2,397,652	0.78
JEFFERSON	FAIRFIELD*	433	25,803,788	1,290,087	0.42
	BATAVA	22	5,921,970	296,100	0.1
	LIBERTYVILLE	19	418,694	20,935	0.01
	LOCKRIDGE	14	148,938	7,447	0
	PACKWOOD	19	220,736	11,037	0
	NON-PERMIT	11	10,059	503	0
	OTHER	47	425,427	21,271	0.01
	* TOTAL COUNTY *	565	32,949,612	1,647,380	0.54
JOHNSON	IOWA CITY*	1,287	168,287,376	8,414,096	2.74
	CORALVILLE	468	74,247,777	3,712,388	1.21
	LONE TREE	38	355,799	17,792	0.01
	OXFORD	62	599,973	29,983	0.01
	SOLOM	105	1,617,388	80,867	0.03
	HILLS	17	499,428	24,973	0.01
	NORTH LIBERTY	113	6,246,283	312,320	0.1
	SWISHER	53	1,642,119	82,072	0.03
	TIFFIN	23	770,415	38,425	0.01
	NON-PERMIT	21	61,016	3,053	0
	OTHER	76	883,664	44,185	0.01
	* TOTAL COUNTY *	2,263	255,211,238	12,760,154	4.16
JONES	ANAMOSA*	186	13,428,084	671,412	0.22
	MONTICELLO	254	10,265,617	513,294	0.17
	OLIN	44	419,950	21,000	0.01
	OXFORD JCT	33	213,043	10,649	0
	WYOMING	46	807,504	40,375	0.01
	MARTELLE	20	396,272	19,815	0.01
	ONSLow	15	116,465	5,824	0
	NON-PERMIT	16	32,445	1,624	0
	OTHER	79	851,452	42,576	0.01
	* TOTAL COUNTY *	693	26,530,832	1,326,569	0.43
KEOKUK	KEOTA	55	952,922	47,649	0.02
	SIGOURNEY*	106	2,895,511	144,780	0.05
	DELTA	11	73,617	3,658	0
	HEDRICK	28	517,019	25,837	0.01
	RICHLAND	24	337,149	16,857	0.01
	WHAT CHEER	35	329,853	16,493	0.01
	KESWICK	14	349,763	17,489	0.01
	OLLIE	12	65,463	3,273	0
	SOUTH ENGLISH	16	248,452	12,422	0
	NON-PERMIT	3	2,926	144	0

**RETAIL SALES TAX BY COUNTY AND TOWN
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COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	OTHER	74	912,797	45,643	0.01
	* TOTAL COUNTY *	378	6,685,472	334,245	0.11
KOSSUTH	ALGONA*	311	17,744,552	887,239	0.29
	BANCROFT	55	1,407,842	70,392	0.02
	BURT	27	501,375	25,069	0.01
	LU VERNE	13	146,016	7,299	0
	SWEA CITY	33	389,799	19,493	0.01
	TITONKA	30	531,956	26,596	0.01
	WESLEY	23	739,604	36,980	0.01
	WEST BEND	19	560,557	28,027	0.01
	WHITTEMORE	29	700,355	35,018	0.01
	FENTON	20	298,656	14,934	0
	LAKOTA	18	156,634	7,832	0
	LEDYARD	14	149,280	7,464	0
	LONE ROCK	15	182,787	9,140	0
	NON-PERMIT	6	10,252	512	0
	OTHER	36	268,786	13,443	0
	* TOTAL COUNTY *	649	23,788,451	1,189,438	0.39
LEE	FT MADISON*	357	22,817,393	1,140,871	0.37
	KEOKUK	408	34,604,505	1,730,240	0.56
	DONNELLSON	73	1,900,048	95,003	0.03
	MONTROSE	32	372,625	18,633	0.01
	WEST POINT	61	1,270,043	63,504	0.02
	ST PAUL	15	750,157	37,508	0.01
	HOUGHTON	16	946,577	47,328	0.02
	NON-PERMIT	13	152,251	7,614	0
	OTHER	99	2,049,791	102,488	0.03
	* TOTAL COUNTY *	1,074	64,863,390	3,243,189	1.06
LINN	CEDAR RAPIDS*	3,144	528,393,018	26,419,221	8.62
	MARION	634	54,631,670	2,731,434	0.89
	CENTER POINT	91	2,536,675	126,513	0.04
	CENTRAL CITY	78	776,497	38,831	0.01
	HIAWATHA	155	13,001,628	650,082	0.21
	LISBON	66	1,160,205	58,011	0.02
	MT VERNON	138	7,116,979	355,737	0.12
	COGGON	40	450,155	22,507	0.01
	FAIRFAX	43	1,175,380	58,770	0.02
	SPRINGVILLE	56	1,048,489	52,396	0.02
	WALKER	36	1,402,994	70,148	0.02
	ALBURNETTE	28	581,772	29,089	0.01
	ELY	31	889,094	44,454	0.01
	PALO	35	775,386	38,770	0.01
	PRAIRIEBURG	10	90,850	4,542	0
	ROBINS	23	481,433	24,070	0.01
	NON-PERMIT	96	427,986	21,405	0.01
	OTHER	85	1,092,028	54,602	0.02
	* TOTAL COUNTY *	4,789	616,032,239	30,800,582	10.04

**RETAIL SALES TAX BY COUNTY AND TOWN
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COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
LOUISA	COLUMBUS JCT	90	1,678,724	83,946	0.03
	WAPELLO*	86	1,672,955	83,650	0.03
	MORNING SUN	37	847,167	42,360	0.01
	GRANDVIEW	12	195,305	9,765	0
	LETTS	14	67,767	3,389	0
	OAKVILLE	14	122,252	6,114	0
	NON-PERMIT	1	250	13	0
	OTHER	36	746,096	37,306	0.01
	* TOTAL COUNTY *	290	5,330,516	266,543	0.09
LUCAS	CHARITON*	186	7,630,621	381,540	0.12
	RUSSELL	22	203,991	10,200	0
	NON-PERMIT	3	579	29	0
	OTHER	70	609,678	30,483	0.01
	* TOTAL COUNTY *	281	8,444,869	422,252	0.14
LYON	ROCK RAPIDS*	118	5,213,744	260,689	0.09
	GEORGE	57	1,516,554	75,831	0.02
	DOON	41	920,124	46,005	0.02
	INWOOD	57	1,407,462	70,372	0.02
	LARCHWOOD	37	832,857	41,643	0.01
	LITTLE ROCK	18	359,600	17,980	0.01
	LESTER	18	450,719	22,535	0.01
	NON-PERMIT	2	6,977	349	0
	OTHER	41	217,118	10,858	0
* TOTAL COUNTY *	389	10,925,155	546,262	0.18	
MADISON	WINTERSET*	215	12,518,383	625,845	0.2
	EARLHAM	50	1,506,241	75,313	0.02
	ST CHARLES	35	301,348	15,067	0
	TRURO	23	449,283	22,464	0.01
	NON-PERMIT	4	14,093	705	0
	OTHER	65	671,097	33,555	0.01
	* TOTAL COUNTY *	392	15,460,445	772,949	0.25
MAHASKA	OSKALOOSA*	474	33,123,775	1,656,198	0.54
	EDDYVILLE	13	878,348	43,917	0.01
	NEW SHARON	69	1,171,537	58,582	0.02
	FREMONT	34	233,690	11,683	0
	LEIGHTON	13	153,821	7,693	0
	ROSE HILL	11	43,586	2,179	0
	NON-PERMIT	13	10,126	507	0
	OTHER	64	739,357	36,972	0.01
	* TOTAL COUNTY *	691	36,354,240	1,817,731	0.59
MARION	KNOXVILLE*	285	16,623,372	831,055	0.27
	PELLA	369	24,406,205	1,220,288	0.4
	PLEASANTVILLE	60	1,368,863	68,445	0.02
	BUSSEY	18	140,631	7,012	0
	MELCHER	29	298,072	14,904	0
	DALLAS	13	110,235	5,486	0

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING MARCH 31, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	NON-PERMIT	17	25,270	1,262	0
	OTHER	83	949,274	47,468	0.02
	* TOTAL COUNTY *	874	43,921,922	2,195,920	0.72
MARSHALL	MARSHALLTOWN*	815	73,056,248	3,652,614	1.19
	STATE CENTER	55	1,166,147	58,306	0.02
	ALBION	22	250,486	12,525	0
	GILMAN	24	781,635	38,963	0.01
	MELBOURNE	24	214,573	10,728	0
	CLEMONS	10	81,163	4,058	0
	LAUREL	11	275,168	13,759	0
	LE GRAND	20	481,805	24,065	0.01
	RHODES	10	38,771	1,939	0
	NON-PERMIT	8	7,217	361	0
	OTHER	51	1,139,649	56,985	0.02
	* TOTAL COUNTY *	1,050	77,492,862	3,874,303	1.26
MILLS	GLENWOOD*	180	8,907,459	445,353	0.15
	MALVERN	45	807,800	40,390	0.01
	EMERSON	29	340,121	17,006	0.01
	PACIFIC JCT	14	138,941	6,716	0
	HASTINGS	14	26,871	1,344	0
	SILVER CITY	13	213,682	10,685	0
	NON-PERMIT	4	6,461	323	0
	OTHER	40	354,751	17,736	0.01
	* TOTAL COUNTY *	339	10,796,086	539,553	0.18
MITCHELL	OSAGE*	177	6,081,401	304,079	0.1
	STANS GAR	81	2,583,106	129,158	0.04
	RICEVILLE	42	928,261	46,416	0.02
	STACYVILLE	42	798,045	39,902	0.01
	MCINTIRE	11	215,443	10,771	0
	NON-PERMIT	6	4,666	234	0
	OTHER	53	633,233	31,663	0.01
	* TOTAL COUNTY *	412	11,244,155	562,223	0.18
MONONA	ONAWA*	144	6,598,065	329,907	0.11
	MAPLETON	79	2,331,386	116,571	0.04
	UTE	31	492,781	24,639	0.01
	WHITING	31	878,426	43,926	0.01
	BLENCOE	13	141,090	7,056	0
	CASTANA	12	49,947	2,496	0
	MOORHEAD	19	112,167	5,610	0
	SOLDIER	20	132,046	6,604	0
	NON-PERMIT	7	4,606	230	0
	OTHER	35	703,003	35,150	0.01
	* TOTAL COUNTY *	391	11,443,517	572,189	0.19
MONROE	ALBIA*	155	7,558,687	377,821	0.12
	LOVILIA	28	459,405	22,970	0.01
	NON-PERMIT	2	725	36	0

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING MARCH 31, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	OTHER	69	860,503	43,024	0.01
	* TOTAL COUNTY *	254	8,879,320	443,851	0.14
MONTGOMERY	RED OAK*	250	16,350,205	817,490	0.27
	VILLISCA	60	1,038,834	51,946	0.02
	STANTON	50	9,762,998	488,154	0.16
	ELLIOTT	20	90,641	4,533	
	NON-PERMIT	3	3,380	169	0
	OTHER	37	361,889	18,094	0.01
	* TOTAL COUNTY *	420	27,607,947	1,380,386	0.45
MUSCATINE	MUSCATINE*	664	64,505,056	3,225,260	1.05
	WEST LIBERTY	110	3,106,777	155,342	0.05
	WILTON	109	13,020,634	651,032	0.21
	ATALISSA	12	97,351	4,869	0
	NICHOLS	21	554,957	27,751	0.01
	STOCKTON	10	271,891	13,593	0
	NON-PERMIT	5	11,702	585	0
	OTHER	82	1,589,134	79,458	0.03
	* TOTAL COUNTY *	1,013	83,157,502	4,157,890	1.36
OBRIEN	SHELDON	248	11,857,932	592,907	0.19
	HARTLEY	85	2,508,508	125,426	0.04
	PAULLINA	65	1,410,917	70,549	0.02
	PRIMGHAR*	40	934,358	46,722	0.02
	SANBORN	62	1,790,379	89,520	0.03
	SUTHERLAND	39	707,134	35,357	0.01
	ARCHER	11	137,547	6,877	0
	NON-PERMIT	4	1,373	69	0
	OTHER	43	282,357	14,119	0
	* TOTAL COUNTY *	597	19,630,505	981,546	0.32
OSCEOLA	SIBLEY*	115	5,190,850	259,544	0.08
	ASHTON	23	422,418	21,121	0.01
	OCHEYEDAN	36	539,233	26,962	0.01
	HARRIS	11	79,997	4,001	0
	MELVIN	18	632,515	31,627	0.01
	NON-PERMIT	2	340	17	0
	OTHER	19	342,204	17,111	0.01
	* TOTAL COUNTY *	224	7,207,557	360,383	0.12
PAGE	CLARINDA*	204	9,162,539	458,137	0.15
	SHENANDOAH	222	9,947,062	497,358	0.16
	ESSEX	31	756,079	37,806	0.01
	COIN	15	72,197	3,609	0
	NON-PERMIT	4	64,099	3,205	0
	OTHER	80	746,212	37,313	0.01
	* TOTAL COUNTY *	556	20,748,188	1,037,428	0.34

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING MARCH 31, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
PALO ALTO	EMMETSBURG*	153	6,492,783	324,611	0.11
	GRAETTINGER	40	1,581,118	79,057	0.03
	RUTHVEN	31	656,775	32,838	0.01
	WEST BEND	55	1,403,438	70,170	0.02
	CYLINDER	15	112,353	5,618	0
	MALLARD	23	398,156	19,907	0.01
	NON-PERMIT	4	28,830	1,441	0
	OTHER	26	553,094	27,656	0.01
	* TOTAL COUNTY *	347	11,226,547	561,298	0.18
PLYMOUTH	LE MARS*	386	24,536,347	1,226,762	0.4
	AKRON	61	1,518,279	75,917	0.02
	KINGSLEY	64	1,444,974	72,248	0.02
	REMSEN	92	2,564,530	128,178	0.04
	MERRILL	41	612,144	30,605	0.01
	HINTON	35	499,124	24,957	0.01
	NON-PERMIT	5	3,694	186	0
	OTHER	57	466,681	23,333	0.01
	* TOTAL COUNTY *	741	31,645,773	1,582,186	0.52
POCAHONTAS	FONDA	30	452,304	22,618	0.01
	LAURENS	90	2,130,926	106,551	0.03
	POCAHONTAS*	129	3,533,836	176,695	0.06
	GILMORE CITY	13	512,685	25,635	0.01
	ROLFE	39	1,271,136	62,010	0.02
	PALMER	18	179,152	8,958	0
	NON-PERMIT	1	1,137	57	0
	OTHER	45	835,710	41,786	0.01
	* TOTAL COUNTY *	365	8,916,886	444,310	0.14
POLK	DES MOINES*	5,567	927,610,528	46,379,597	15.13
	WEST DES MOINES	1,177	182,510,227	9,125,230	2.98
	URBANDALE	502	65,216,011	3,260,485	1.06
	ALTOONA	235	15,976,923	798,627	0.26
	ANKENY	604	53,798,760	2,689,942	0.88
	WINDSOR HTS	33	3,367,166	168,358	0.05
	CLIVE	231	43,811,056	2,190,519	0.71
	GRIMES	111	7,147,657	357,383	0.12
	MITCHELLVILLE	38	840,417	42,022	0.01
	POLK CITY	63	1,386,473	69,328	0.02
	BONDURANT	57	1,549,288	77,463	0.03
	ELKHART	19	1,709,497	85,477	0.03
	PLEASANT HILL	50	2,780,656	139,033	0.05
	RUNNELLS	51	574,022	28,702	0.01
	JOHNSTON	194	12,837,282	641,775	0.21
	ALLEMAN	19	210,960	10,547	0
	NON-PERMIT	245	563,539	28,191	0.01
	OTHER	35	2,724,673	136,232	0.04
* TOTAL COUNTY *	9,231	1,324,615,135	66,228,911	21.6	

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING MARCH 31, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX	
POTTAWATTAMIE	COUNCIL BLUFFS*	1,211	164,898,133	8,244,948	2.69	
	AVOCA	74	2,366,695	118,334	0.04	
	CARTER LAKE	51	1,988,108	99,407	0.03	
	OAKLAND	63	1,483,535	74,179	0.02	
	CARSON	39	446,107	22,309	0.01	
	NEOLA	40	783,292	39,163	0.01	
	WALNUT	66	1,115,622	55,778	0.02	
	CRESCENT	32	868,229	43,411	0.01	
	HANCOCK	13	370,289	18,514	0.01	
	MACEDONIA	14	177,545	8,878	0	
	MINDEN	24	409,257	20,462	0.01	
	TREYNOR	29	624,384	31,219	0.01	
	UNDERWOOD	41	1,110,311	55,518	0.02	
	NON-PERMIT	27	149,104	7,456	0	
	OTHER	75	2,055,734	102,788	0.03	
	* TOTAL COUNTY *	1,799	178,846,345	8,942,364	2.92	
POWESHIEK	GRINNELL	289	14,643,189	731,773	0.24	
	BROOKLYN	98	5,790,278	289,511	0.09	
	MONTEZUMA*	126	3,786,772	189,315	0.06	
	VICTOR	13	458,741	22,938	0.01	
	DEEP RIVER	18	127,833	6,390	0	
	MALCOM	30	338,515	16,926	0.01	
	NON-PERMIT	9	34,269	1,714	0	
	OTHER	44	1,145,891	57,298	0.02	
		* TOTAL COUNTY *	627	26,325,488	1,315,865	0.43
	RINGGOLD	MOUNT AYR*	91	3,781,829	189,026	0.06
DIAGONAL		18	209,731	10,485	0	
KELLERTON		13	108,421	5,421	0	
NON-PERMIT		2	85	4	0	
OTHER		61	412,003	20,601	0.01	
		* TOTAL COUNTY *	185	4,512,069	225,537	0.07
SAC	SAC CITY*	125	5,216,131	260,804	0.09	
	LAKE VIEW	66	1,406,340	70,300	0.02	
	ODEBOLT	51	1,207,194	60,363	0.02	
	EARLY	28	583,475	29,173	0.01	
	SCHALLER	46	1,353,079	67,598	0.02	
	WALL LAKE	44	1,580,809	79,039	0.03	
	AUBURN	15	217,763	10,890	0	
	LYTTON	19	228,648	11,433	0	
	NEMAHA	11	79,728	3,985	0	
	NON-PERMIT	2	7,936	397	0	
	OTHER	40	618,675	30,933	0.01	
		* TOTAL COUNTY *	447	12,499,778	624,915	0.2
	SCOTT	DAVENPORT*	2,404	344,688,501	17,234,485	5.62
BETTENDORF		725	59,832,565	2,991,652	0.98	
BUFFALO		36	1,618,409	80,920	0.03	
LE CLAIRE		85	1,898,861	94,947	0.03	

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING MARCH 31, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	BLUE GRASS	79	1,672,220	83,614	0.03
	ELDRIDGE	161	9,611,930	480,603	0.16
	PRINCETON	26	439,557	21,979	0.01
	WALCOTT	74	6,258,870	312,945	0.1
	DIXON	14	179,916	8,998	0
	DONAHUE	23	215,764	10,787	0
	LONG GROVE	35	236,590	11,828	0
	MCCAUSLAND	15	226,390	11,319	0
	NEW LIBERTY	10	26,469	1,324	0
	RIVERDALE	12	231,090	11,556	0
	NON-PERMIT	33	297,759	14,887	0
	OTHER	64	1,097,095	54,862	0.02
	* TOTAL COUNTY *	3,796	428,531,986	21,426,706	6.99
SHELBY	HARLAN*	288	13,683,079	684,166	0.22
	ELK HORN	40	1,563,953	78,202	0.03
	SHELBY	30	237,627	11,881	0
	DEFIANCE	26	362,821	18,141	0.01
	EARLING	26	187,610	9,381	0
	IRWIN	23	404,627	20,234	0.01
	PANAMA	20	186,005	9,301	0
	PORTSMOUTH	17	236,308	11,816	0
	NON-PERMIT	5	4,065	203	0
	OTHER	34	519,464	25,973	0.01
	* TOTAL COUNTY *	509	17,385,559	869,298	0.28
SIOUX	HAWARDEN	126	4,302,057	215,107	0.07
	ALTON	40	1,349,744	67,489	0.02
	HULL	91	1,759,301	87,966	0.03
	ORANGE CITY*	201	11,500,880	575,049	0.19
	ROCK VALLEY	154	6,978,213	348,915	0.11
	SIOUX CENTER	280	15,552,032	777,613	0.25
	BOYDEN	38	570,310	28,517	0.01
	HOSPERS	45	940,198	47,012	0.02
	IRETON	35	1,372,140	68,609	0.02
	GRANVILLE	17	212,508	10,626	0
	MAURICE	19	58,112	2,906	0
	NON-PERMIT	7	6,996	349	0
	OTHER	67	673,321	33,671	0.01
	* TOTAL COUNTY *	1,120	45,275,812	2,263,829	0.74
STORY	AMES	1,090	128,377,667	6,418,755	2.09
	NEVADA*	196	10,158,907	507,950	0.17
	STORY CITY	157	8,349,186	417,464	0.14
	CAMBRIDGE	21	211,331	10,568	0
	COLO	30	564,590	28,228	0.01
	MAXWELL	27	359,049	17,953	0.01
	ROLAND	39	647,423	32,371	0.01
	SLATER	41	1,262,649	63,133	0.02
	ZEARING	31	536,699	26,836	0.01
	COLLINS	15	213,879	10,695	0

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING MARCH 31, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	GILBERT	30	422,215	21,115	0.01
	HUXLEY	59	1,676,131	83,808	0.03
	KELLEY	10	69,347	3,467	0
	MCCALLSBURG	11	223,407	11,170	0
	NON-PERMIT	20	136,780	6,838	0
	OTHER	64	825,322	41,270	0.01
	* TOTAL COUNTY *	1,841	154,034,582	7,701,621	2.51
TAMA	TAMA	114	2,819,615	140,979	0.05
	DYSART	54	1,423,492	71,127	0.02
	TOLEDO*	113	7,616,740	380,783	0.12
	TRAER	76	2,086,033	104,298	0.03
	GARWIN	20	196,817	9,841	0
	GLADBROOK	59	1,842,213	92,112	0.03
	CHELSEA	26	230,390	11,520	0
	CLUTIER	15	114,087	5,706	0
	ELBERON	15	103,654	5,183	0
	MONTOUR	13	276,492	13,827	0
	NON-PERMIT	10	23,680	1,183	0
	OTHER	47	437,873	21,894	0.01
	* TOTAL COUNTY *	562	17,171,086	858,453	0.28
TAYLOR	BEDFORD*	102	2,804,948	140,249	0.05
	LENOX	70	1,708,044	85,402	0.03
	CLEARFIELD	26	226,247	11,313	0
	NEW MARKET	19	108,426	5,421	0
	BLOCKTON	11	85,998	4,301	0
	NON-PERMIT	2	6,326	317	0
	OTHER	20	75,847	3,793	0
	* TOTAL COUNTY *	250	5,015,836	250,796	0.08
UNION	CRESTON*	286	23,835,415	1,191,761	0.39
	AFTON	45	971,016	48,544	0.02
	LORIMOR	17	181,279	9,064	0
	NON-PERMIT	7	2,771	139	0
	OTHER	32	498,978	24,922	0.01
	* TOTAL COUNTY *	387	25,489,459	1,274,430	0.42
VAN BUREN	KEOSAUQUA*	59	1,487,489	74,373	0.02
	BONAPARTE	23	301,954	15,100	0
	FARMINGTON	36	476,838	23,831	0.01
	MILTON	10	166,275	8,314	0
	BIRMINGHAM	18	189,272	9,466	0
	CANTRIL	13	332,191	16,609	0.01
	STOCKPORT	16	342,844	17,143	0.01
	NON-PERMIT	3	834	42	0
	OTHER	101	952,103	47,607	0.02
	* TOTAL COUNTY *	279	4,249,800	212,485	0.07
WAPELLO	OTTUMWA*	837	62,036,386	3,101,840	1.01
	ELDON	52	789,874	39,494	0.01

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING MARCH 31, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	EDDYVILLE	32	705,496	35,273	0.01
	AGENCY	30	384,449	19,223	0.01
	BLAKESBURG	24	174,180	8,707	0
	NON-PERMIT	28	305,419	15,283	0
	OTHER	38	951,963	47,600	0.02
	* TOTAL COUNTY *	1,041	65,347,767	3,267,420	1.07
WARREN	INDIANOLA*	405	22,616,178	1,130,713	0.37
	CARLISLE	103	2,892,927	144,650	0.05
	NORWALK	127	7,813,385	390,672	0.13
	MILO	40	552,843	27,639	0.01
	CUMMING	26	372,202	18,612	0.01
	HARTFORD	12	137,482	6,876	0
	LACONA	19	417,182	20,858	0.01
	MARTENSDALE	14	618,745	30,936	0.01
	NEW VIRGINIA	26	159,238	7,964	0
	NON-PERMIT	14	5,946	297	0
	OTHER	58	1,265,253	63,263	0.02
	* TOTAL COUNTY *	844	36,851,381	1,842,480	0.6
WASHINGTON	WASHINGTON*	336	14,981,736	749,066	0.24
	KALONA	169	5,280,876	264,012	0.09
	BRIGHTON	33	356,438	17,824	0.01
	RIVERSIDE	63	998,993	49,951	0.02
	WELLMAN	78	2,095,463	104,776	0.03
	AINSWORTH	32	585,820	29,291	0.01
	CRAWFORDSVILLE	20	303,211	15,161	0
	NON-PERMIT	5	2,679	134	0
	OTHER	53	950,609	47,532	0.02
	* TOTAL COUNTY *	789	25,555,825	1,277,747	0.42
WAYNE	CORYDON*	90	2,574,720	128,724	0.04
	SEYMOUR	26	317,512	15,834	0.01
	ALLERTON	23	611,599	30,582	0.01
	HUMESTON	37	622,794	31,138	0.01
	LINEVILLE	12	179,942	8,991	0
	NON-PERMIT	3	4,955	247	0
	OTHER	72	600,320	30,015	0.01
	* TOTAL COUNTY *	263	4,911,842	245,531	0.08
WEBSTER	FT DODGE*	912	111,188,184	5,559,204	1.81
	GOWRIE	64	2,799,966	139,997	0.05
	DAYTON	45	678,089	33,907	0.01
	LEHIGH	22	437,211	21,861	0.01
	OTHO	16	103,443	5,172	0
	BADGER	16	127,258	6,363	0
	CALLENDER	16	130,056	6,503	0
	CLARE	14	103,323	5,166	0
	DUNCOMBE	20	172,526	8,627	0
	HARCOURT	19	447,963	22,397	0.01
	MOORLAND	16	44,949	2,249	0

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING MARCH 31, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	VINCENT	10	676,314	33,816	0.01
	NON-PERMIT	13	32,635	1,632	0
	OTHER	60	1,094,772	54,742	0.02
	* TOTAL COUNTY *	1,243	118,036,689	5,901,636	1.92
WINNEBAGO	FOREST CITY*	145	6,029,408	301,421	0.1
	BUFFALO CENTER	55	1,902,013	94,893	0.03
	LAKE MILLS	98	4,222,385	211,007	0.07
	THOMPSON	27	2,749,935	137,498	0.04
	LELAND	24	522,874	26,142	0.01
	RAKE	17	193,924	9,695	0
	NON-PERMIT	3	17,265	863	0
	OTHER	36	937,341	46,865	0.02
	* TOTAL COUNTY *	405	16,575,145	828,384	0.27
WINNESHIEK	DECORAH*	386	24,809,760	1,240,500	0.4
	CALMAR	43	2,033,516	101,676	0.03
	OSSIAN	57	1,270,615	63,534	0.02
	CASTALIA	10	32,261	1,612	0
	FT. ATKINSON	39	581,044	29,051	0.01
	RIDGEWAY	26	530,937	26,548	0.01
	SPILLVILLE	22	377,511	18,876	0.01
	NON-PERMIT	6	6,875	343	0
	OTHER	68	1,488,330	74,418	0.02
	* TOTAL COUNTY *	657	31,130,849	1,556,558	0.51
WOODBURY	SIOUX CITY*	2,043	227,212,296	11,360,676	3.71
	MOVILLE	61	2,308,110	115,404	0.04
	ANTHON	36	576,721	28,835	0.01
	CORRECTIONVILLE	48	1,024,340	51,219	0.02
	DANBURY	29	560,328	28,017	0.01
	SERGEANT BLUFF	77	3,332,981	166,652	0.05
	SLOAN	35	769,129	38,459	0.01
	HORNICK	22	267,703	13,385	0
	LAWTON	28	870,847	43,543	0.01
	OTO	10	102,825	5,141	0
	PIERSON	25	382,330	19,116	0.01
	SALIX	22	351,218	17,561	0.01
	SMITHLAND	17	93,983	4,699	0
	BRONSON	12	70,263	3,514	0
	NON-PERMIT	44	328,076	16,432	0.01
	OTHER	51	655,661	32,783	0.01
	* TOTAL COUNTY *	2,560	238,906,811	11,945,436	3.9
WORTH	MANLY	38	751,489	37,574	0.01
	NORTHWOOD*	111	4,099,553	204,978	0.07
	FERTILE	18	203,580	10,179	0
	GRAFTON	17	283,681	14,184	0
	HANLONTOWN	14	141,749	7,089	0
	KENSETT	16	101,225	5,063	0
	NON-PERMIT	2	2,429	122	0

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING MARCH 31, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	OTHER	34	213,952	10,701	0
	* TOTAL COUNTY *	250	5,797,658	289,890	0.09
WRIGHT	CLARION*	145	5,087,196	254,363	0.08
	EAGLE GROVE	118	6,070,163	303,493	0.1
	BELMOND	129	5,213,594	260,683	0.09
	DOWS	28	520,009	25,997	0.01
	GOLDFIELD	37	1,598,944	79,947	0.03
	WOOLSTOCK	15	525,767	26,289	0.01
	NON-PERMIT	4	1,849	92	0
	OTHER	46	391,620	19,584	0.01
	* TOTAL COUNTY *	522	19,409,142	970,448	0.32
	* LATE FILERS *	8,295	120,244,445	6,011,479	1.96
	** GRAND TOTAL **	91,208	6,132,709,991	306,628,622	100