

IOWA DEPARTMENT OF REVENUE & FINANCE

THE QUARTER IN REVIEW  
 COMPUTED TAX BY BUSINESS GROUP  
 QUARTER ENDING September 30, 2000

Computed tax during the third quarter of 2000 amounted to \$362,043,228 which is an increase of 1.14% from the same quarter in 1999. The number of business filing returns declined from 89,606 to 89,295 or (0.4%) during the same period.

**Computed Tax by Business Group**

During the third quarter of 2000 the Utilities, Apparel, and Motor Vehicle Groups showed the largest increase in computed tax with a 13.9%, 5.09%, and 5.01% respectively. The General Merchandise Group followed with a 4.18% increase. The Utilities and Motor Vehicle Group had the largest gain in the number of filers.

Business Group	# Bus Sep-99	# Bus Sep-00	% Change Bus	Computed Tax Sep-99	Computed Tax Sep-00	% Change Computed Tax
Nonresidents	16	15	-6.25%	\$20,591	\$17,271	-16.12%
Utilities	3,090	3,222	4.27%	\$47,559,210	\$54,160,492	13.88%
Building Materials	1,827	1,843	0.88%	\$26,403,889	\$25,370,537	-3.91%
General Merchandise	1,971	2,052	4.11%	\$50,883,498	\$53,008,419	4.18%
Food Dealers	1,547	1,504	-2.78%	\$16,952,271	\$15,800,862	-6.79%
Motor Vehicle	3,721	3,811	2.42%	\$17,789,455	\$18,679,865	5.01%
Apparel	1,472	1,506	2.31%	\$8,421,562	\$8,849,931	5.09%
Home Furnishings	2,351	2,316	-1.49%	\$14,500,010	\$14,575,709	0.52%
Eating and Drinking	6,746	6,630	-1.72%	\$31,706,067	\$31,510,074	-0.62%
Specialty Retail	14,324	14,406	0.57%	\$24,610,558	\$25,015,535	1.65%
Services	27,158	26,728	-1.58%	\$49,119,430	\$47,785,715	-2.72%
Wholesale Goods	6,320	6,087	-3.69%	\$33,225,904	\$31,247,851	-5.95%
Miscellaneous	12,612	12,757	1.15%	\$31,918,967	\$30,676,159	-3.89%
Late Filers	6,451	6,418	-0.51%	\$4,857,240	\$5,344,808	10.04%
<b>TOTAL</b>	<b>89,606</b>	<b>89,295</b>	<b>-0.35%</b>	<b>\$357,968,652</b>	<b>\$362,043,228</b>	<b>1.14%</b>

USE TAX  
 QUARTER IN REVIEW  
 Quarter Ending September 30, 2000

RETAILERS USE TAX BY BUSINESS GROUP  
 Number of Returns and Computed Tax Quarter Ending

<u>Business Group</u>	<u>No. of Returns</u>	<u>% of Returns</u>	<u>Computed Tax</u>	<u>% of Tax</u>
Utilities	439	4.08%	\$3,879,944	9.30%
Building Materials	239	2.22%	\$1,028,051	2.46%
General Merchandise	36	0.33%	\$906,699	2.17%
Food Dealers	57	0.53%	\$294,056	0.71%
Motor Vehicle	160	1.49%	\$368,969	0.88%
Apparel	88	0.82%	\$253,769	0.61%
Home Furnishings	341	3.17%	\$1,279,364	3.07%
Eating and Drinking	63	0.59%	\$128,775	0.31%
Specialty Retail	1,211	11.26%	\$3,784,276	9.07%
Services	2,054	19.10%	\$8,140,798	19.52%
Wholesale Goods	2,729	25.38%	\$9,571,776	22.95%
Miscellaneous	2,867	26.66%	\$11,394,376	27.32%
Late Filers	469	4.36%	\$677,996	1.63%
<b>TOTAL</b>	<b>10,753</b>	<b>100.00%</b>	<b>\$41,708,849</b>	<b>100.00%</b>

Comparison of Use Taxes for the Quarter Ending  
 September 30, 1999 and 2000

USE TAX	Sep-99	Sep-00	% Change
Retailers	10,910	10,753	-1.44%
Number of Returns	\$41,629,294	\$41,708,849	0.19%
Computed Tax			
Motor Vehicle			
Number of Returns	204,137	194,002	-4.96%
Computed Tax	\$71,349,634	\$68,921,014	-3.40%
Consumers			
Number of Returns	6,232	6,072	-2.57%
Computed Tax	\$9,575,656	\$10,537,383	10.04%

**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	NON-RESIDENT	15	\$575,616	\$17,271	0
ADAIR	GREENFIELD*	119	\$6,126,743	\$306,331	0.08
ADAIR	ADAIR	56	\$2,371,773	\$118,393	0.03
ADAIR	STUART	35	\$1,776,517	\$88,826	0.02
ADAIR	BRIDGEWATER	16	\$170,514	\$8,527	0
ADAIR	FONTANELLE	34	\$497,746	\$24,889	0.01
ADAIR	ORIENT	21	\$315,587	\$15,781	0
ADAIR	NON-PERMIT	19	\$758,196	\$37,882	0.01
ADAIR	OTHER	10	\$1,402,090	\$70,105	0.02
ADAIR	* TOTAL COUNTY *	310	\$13,419,166	\$670,734	0.19
ADAMS	CORNING*	146	\$5,264,269	\$263,115	0.07
ADAMS	PRESCOTT	12	\$77,419	\$3,874	0
ADAMS	NON-PERMIT	10	\$182,234	\$9,111	0
ADAMS	OTHER	11	\$52,356	\$2,620	0
ADAMS	* TOTAL COUNTY *	179	\$5,576,278	\$278,720	0.08
ALLAMAKEY	WAUKON*	224	\$12,887,614	\$644,388	0.18
ALLAMAKEY	LANSING	78	\$2,952,538	\$147,630	0.04
ALLAMAKEY	POSTVILLE	99	\$5,522,946	\$276,146	0.08
ALLAMAKEY	NEW ALBIN	32	\$325,364	\$16,271	0
ALLAMAKEY	HARPERS FERRY	20	\$306,594	\$15,331	0
ALLAMAKEY	WATERVILLE	13	\$155,747	\$7,788	0
ALLAMAKEY	NON-PERMIT	37	\$447,404	\$21,263	0.01
ALLAMAKEY	OTHER	2	\$32,224	\$1,605	0
ALLAMAKEY	* TOTAL COUNTY *	505	\$22,630,431	\$1,130,422	0.31
APPANOOSE	CENTERVILLE*	270	\$17,877,908	\$893,889	0.25
APPANOOSE	CINCINNATI	10	\$88,419	\$4,421	0
APPANOOSE	MORAVIA	43	\$630,549	\$31,511	0.01
APPANOOSE	MOULTON	32	\$348,454	\$17,424	0
APPANOOSE	MYSTIC	21	\$143,641	\$7,185	0
APPANOOSE	NON-PERMIT	52	\$355,505	\$17,452	0
APPANOOSE	OTHER	22	\$109,856	\$5,493	0
APPANOOSE	* TOTAL COUNTY *	450	\$19,554,332	\$977,375	0.27
AUDUBON	AUDUBON*	133	\$5,364,183	\$268,204	0.07
AUDUBON	EXIRA	51	\$1,168,916	\$58,351	0.02
AUDUBON	KIMBALLTON	18	\$212,995	\$10,650	0
AUDUBON	NON-PERMIT	21	\$268,919	\$12,471	0
AUDUBON	OTHER	15	\$62,455	\$3,123	0
AUDUBON	* TOTAL COUNTY *	238	\$7,077,468	\$352,799	0.1
BENTON	BELLE PLAINE	115	\$3,384,276	\$169,191	0.05
BENTON	VINTON*	247	\$11,463,693	\$573,048	0.16
BENTON	BLAIRSTOWN	60	\$1,864,193	\$93,210	0.03
BENTON	SHELLSBURG	43	\$1,611,734	\$80,587	0.02
BENTON	VAN HORNE	33	\$643,641	\$32,181	0.01
BENTON	ATKINS	27	\$1,150,006	\$57,502	0.02
BENTON	GARRISON	16	\$126,116	\$6,306	0
BENTON	KEYSTONE	36	\$918,077	\$45,905	0.01

**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
BENTON	LUZERNE	11	\$52,322	\$2,617	0
BENTON	MT AUBURN	10	\$85,438	\$4,272	0
BENTON	NEWHALL	37	\$760,959	\$38,048	0.01
BENTON	NORWAY	26	\$1,533,468	\$76,677	0.02
BENTON	URBANA	15	\$3,285,184	\$164,195	0.05
BENTON	WALFORD	16	\$527,731	\$26,386	0.01
BENTON	NON-PERMIT	53	\$432,511	\$21,628	0.01
BENTON	OTHER	3	\$2,881,684	\$144,085	0.04
BENTON	* TOTAL COUNTY *	748	\$30,721,033	\$1,535,838	0.42
BLACK HAWK	WATERLOO*	1,714	\$240,040,278	\$12,002,065	3.32
BLACK HAWK	CEDAR FALLS	860	\$89,609,890	\$4,480,506	1.24
BLACK HAWK	EVANSDALE	92	\$4,444,493	\$222,223	0.06
BLACK HAWK	ELK RUN HTS	14	\$991,150	\$49,558	0.01
BLACK HAWK	HUDSON	75	\$2,637,863	\$131,897	0.04
BLACK HAWK	LA PORTE CITY	88	\$2,560,484	\$128,022	0.04
BLACK HAWK	DUNKERTON	34	\$1,374,358	\$68,717	0.02
BLACK HAWK	JANESVILLE	21	\$31,746	\$1,588	0
BLACK HAWK	GILBERTVILLE	21	\$386,317	\$19,316	0.01
BLACK HAWK	RAYMOND	12	\$120,523	\$6,026	0
BLACK HAWK	NON-PERMIT	99	\$1,260,299	\$53,121	0.01
BLACK HAWK	OTHER	3	\$56,654	\$2,833	0
BLACK HAWK	* TOTAL COUNTY *	3,033	\$343,514,055	\$17,165,872	4.74
BOONE	BOONE*	421	\$32,214,940	\$1,610,753	0.44
BOONE	MADRID	71	\$1,420,944	\$71,048	0.02
BOONE	OGDEN	81	\$2,019,043	\$100,949	0.03
BOONE	NON-PERMIT	35	\$174,013	\$8,292	0
BOONE	OTHER	33	\$5,293,759	\$264,688	0.07
BOONE	* TOTAL COUNTY *	641	\$41,122,699	\$2,055,730	0.57
BREMER	WAVERLY*	300	\$23,321,318	\$1,165,841	0.32
BREMER	SUMNER	120	\$3,945,930	\$197,301	0.05
BREMER	TRIPOLI	72	\$1,621,831	\$81,032	0.02
BREMER	DENVER	94	\$3,163,537	\$158,174	0.04
BREMER	JANESVILLE	19	\$865,212	\$43,259	0.01
BREMER	READLYN	36	\$1,392,607	\$69,631	0.02
BREMER	FREDERIKA	12	\$121,128	\$6,057	0
BREMER	PLAINFIELD	24	\$836,357	\$41,817	0.01
BREMER	NON-PERMIT	25	\$195,361	\$9,636	0
BREMER	OTHER	1	\$68,630	\$3,432	0
BREMER	* TOTAL COUNTY *	703	\$35,531,911	\$1,776,180	0.49
BUCHANAN	INDEPENDENCE*	251	\$16,214,678	\$810,734	0.22
BUCHANAN	JESUP	84	\$4,733,986	\$236,703	0.07
BUCHANAN	FAIRBANK	53	\$2,052,023	\$102,603	0.03
BUCHANAN	HAZLETON	56	\$820,325	\$41,016	0.01
BUCHANAN	LAMONT	29	\$484,471	\$24,224	0.01
BUCHANAN	WINTHROP	43	\$1,336,154	\$66,812	0.02
BUCHANAN	AURORA	18	\$367,077	\$18,354	0.01

**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN	BRANDON	19	\$193,625	\$9,681	0
BUCHANAN	QUASQUETON	17	\$360,892	\$18,032	0
BUCHANAN	ROWLEY	16	\$537,301	\$26,865	0.01
BUCHANAN	STANLEY	10	\$254,154	\$12,708	0
BUCHANAN	NON-PERMIT	49	\$442,750	\$20,375	0.01
BUCHANAN	OTHER	0	\$0	\$0	0
BUCHANAN	* TOTAL COUNTY *	645	\$27,797,436	\$1,388,107	0.38
BUENA VISTA	STORM LAKE*	393	\$29,845,458	\$1,492,282	0.41
BUENA VISTA	ALTA	66	\$1,847,988	\$92,403	0.03
BUENA VISTA	ALBERT CITY	34	\$637,351	\$31,869	0.01
BUENA VISTA	MARATHON	15	\$267,025	\$13,351	0
BUENA VISTA	NEWELL	31	\$601,767	\$30,089	0.01
BUENA VISTA	SIOUX RAPIDS	51	\$1,680,046	\$83,999	0.02
BUENA VISTA	REMBRANDT	14	\$172,320	\$8,616	0
BUENA VISTA	LINN GROVE	18	\$104,581	\$5,229	0
BUENA VISTA	NON-PERMIT	29	\$106,003	\$5,155	0
BUENA VISTA	OTHER	13	\$1,021,601	\$51,079	0.01
BUENA VISTA	* TOTAL COUNTY *	664	\$36,284,140	\$1,814,072	0.5
BUTLER	CLARKSVILLE	62	\$1,154,970	\$57,752	0.02
BUTLER	GREENE	73	\$1,966,887	\$98,347	0.03
BUTLER	PARKERSBURG	74	\$3,430,025	\$171,506	0.05
BUTLER	SHELL ROCK	57	\$865,415	\$43,272	0.01
BUTLER	ALLISON*	57	\$3,214,025	\$160,704	0.04
BUTLER	APLINGTON	44	\$1,315,772	\$65,792	0.02
BUTLER	DUMONT	32	\$1,070,172	\$53,511	0.01
BUTLER	NEW HARTFORD	25	\$471,331	\$23,567	0.01
BUTLER	BRISTOW	14	\$84,166	\$4,210	0
BUTLER	NON-PERMIT	43	\$1,024,911	\$50,884	0.01
BUTLER	OTHER	7	\$57,688	\$2,884	0
BUTLER	* TOTAL COUNTY *	488	\$14,655,362	\$732,429	0.2
CALHOUN	LAKE CITY	95	\$2,109,766	\$105,473	0.03
CALHOUN	MANSON	73	\$2,134,310	\$106,719	0.03
CALHOUN	ROCKWELL CITY*	106	\$4,452,960	\$222,626	0.06
CALHOUN	LOHRVILLE	28	\$377,434	\$18,873	0.01
CALHOUN	POMEROY	32	\$356,168	\$17,809	0
CALHOUN	FARNHAMVILLE	21	\$381,169	\$19,059	0.01
CALHOUN	NON-PERMIT	22	\$117,404	\$5,819	0
CALHOUN	OTHER	27	\$225,923	\$11,297	0
CALHOUN	* TOTAL COUNTY *	404	\$10,155,134	\$507,675	0.14
CARROLL	CARROLL*	461	\$40,486,707	\$2,024,098	0.56
CARROLL	COON RAPIDS	64	\$1,849,161	\$92,463	0.03
CARROLL	MANNING	72	\$2,627,930	\$131,382	0.04
CARROLL	BREDA	39	\$1,513,674	\$75,685	0.02
CARROLL	GLIDDEN	38	\$1,564,697	\$78,232	0.02
CARROLL	ARCADIA	23	\$833,127	\$41,656	0.01
CARROLL	DEDHAM	12	\$252,419	\$12,621	0

**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
CARROLL	HALBUR	18	\$871,754	\$43,588	0.01
CARROLL	TEMPLETON	27	\$683,449	\$34,169	0.01
CARROLL	NON-PERMIT	35	\$549,436	\$24,005	0.01
CARROLL	OTHER	18	\$587,310	\$29,366	0.01
CARROLL	* TOTAL COUNTY *	807	\$51,819,664	\$2,587,265	0.71
CASS	ATLANTIC*	320	\$19,341,436	\$967,084	0.27
CASS	ANITA	52	\$1,245,095	\$62,256	0.02
CASS	GRISWOLD	61	\$1,859,180	\$92,962	0.03
CASS	LEWIS	15	\$91,754	\$4,587	0
CASS	CUMBERLAND	15	\$120,501	\$6,026	0
CASS	MARNE	11	\$188,024	\$9,401	0
CASS	MASSENA	24	\$457,984	\$22,900	0.01
CASS	WIOTA	14	\$178,945	\$8,947	0
CASS	NON-PERMIT	53	\$1,121,555	\$55,886	0.02
CASS	OTHER	1	\$251,621	\$12,581	0
CASS	* TOTAL COUNTY *	566	\$24,856,095	\$1,242,630	0.34
CEDAR	TIPTON*	181	\$9,034,457	\$451,686	0.12
CEDAR	DURANT	80	\$3,414,251	\$170,718	0.05
CEDAR	MECHANICSVILLE	43	\$930,149	\$46,498	0.01
CEDAR	WEST BRANCH	88	\$2,376,300	\$118,820	0.03
CEDAR	CLARENCE	55	\$1,482,572	\$74,117	0.02
CEDAR	LOWDEN	50	\$1,348,393	\$67,421	0.02
CEDAR	STANWOOD	40	\$701,146	\$35,013	0.01
CEDAR	BENNETT	21	\$219,228	\$10,936	0
CEDAR	NON-PERMIT	32	\$568,719	\$27,859	0.01
CEDAR	OTHER	5	\$24,098	\$1,205	0
CEDAR	* TOTAL COUNTY *	595	\$20,099,313	\$1,004,273	0.28
CERRO GORDO	MASON CITY*	972	\$118,099,694	\$5,905,013	1.63
CERRO GORDO	CLEAR LAKE	340	\$21,894,176	\$1,094,716	0.3
CERRO GORDO	VENTURA	33	\$906,320	\$45,316	0.01
CERRO GORDO	ROCKWELL	41	\$740,543	\$37,030	0.01
CERRO GORDO	MESERVEY	14	\$217,122	\$10,856	0
CERRO GORDO	PLYMOUTH	10	\$119,195	\$5,960	0
CERRO GORDO	ROCK FALLS	11	\$54,045	\$2,703	0
CERRO GORDO	SWALEDALE	12	\$477,534	\$23,877	0.01
CERRO GORDO	THORNTON	25	\$606,744	\$30,335	0.01
CERRO GORDO	NON-PERMIT	60	\$557,226	\$22,559	0.01
CERRO GORDO	OTHER	11	\$34,046	\$1,704	0
CERRO GORDO	* TOTAL COUNTY *	1,529	\$143,706,645	\$7,180,069	1.98
CHEROKEE	CHEROKEE*	295	\$14,263,444	\$713,142	0.2
CHEROKEE	MARCUS	59	\$2,843,701	\$142,192	0.04
CHEROKEE	AURELIA	48	\$824,675	\$41,234	0.01
CHEROKEE	CLEGHORN	14	\$311,950	\$15,598	0
CHEROKEE	QUIMBY	20	\$363,079	\$18,155	0.01
CHEROKEE	WASHTA	15	\$304,225	\$15,211	0
CHEROKEE	NON-PERMIT	25	\$340,624	\$16,414	0

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COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE	OTHER	17	\$616,611	\$30,832	0.01
CHEROKEE	* TOTAL COUNTY *	493	\$19,868,309	\$992,778	0.27
CHICKASAW	NEW HAMPTON*	228	\$13,084,271	\$654,215	0.18
CHICKASAW	NASHUA	66	\$2,151,407	\$107,572	0.03
CHICKASAW	FREDERICKSBURG	58	\$1,570,404	\$78,524	0.02
CHICKASAW	LAWLER	35	\$867,159	\$43,359	0.01
CHICKASAW	ALTA VISTA	19	\$315,385	\$15,768	0
CHICKASAW	IONIA	31	\$438,838	\$21,942	0.01
CHICKASAW	NON-PERMIT	46	\$479,612	\$23,656	0.01
CHICKASAW	OTHER	8	\$269,195	\$13,459	0
CHICKASAW	* TOTAL COUNTY *	491	\$19,176,271	\$958,495	0.26
CLARKE	OSCEOLA*	213	\$12,735,123	\$637,200	0.18
CLARKE	MURRAY	22	\$1,832,881	\$91,642	0.03
CLARKE	NON-PERMIT	14	\$473,087	\$23,615	0.01
CLARKE	OTHER	11	\$159,481	\$7,974	0
CLARKE	* TOTAL COUNTY *	260	\$15,200,572	\$760,431	0.21
CLAY	SPENCER*	524	\$50,523,712	\$2,526,204	0.7
CLAY	EVERLY	30	\$1,197,373	\$59,870	0.02
CLAY	PETERSON	31	\$465,439	\$23,271	0.01
CLAY	DICKENS	11	\$382,266	\$19,114	0.01
CLAY	FOSTORIA	11	\$413,862	\$20,694	0.01
CLAY	ROYAL	25	\$251,611	\$12,582	0
CLAY	WEBB	10	\$122,055	\$6,103	0
CLAY	NON-PERMIT	24	\$891,186	\$31,879	0.01
CLAY	OTHER	21	\$180,839	\$9,043	0
CLAY	* TOTAL COUNTY *	687	\$54,428,343	\$2,708,760	0.75
CLAYTON	ELKADER*	123	\$5,419,476	\$270,973	0.07
CLAYTON	GUTTENBERG	119	\$4,266,545	\$213,333	0.06
CLAYTON	MONONA	89	\$3,303,758	\$165,187	0.05
CLAYTON	STRAWBERRY PT	86	\$2,201,127	\$110,055	0.03
CLAYTON	EDGEWOOD	50	\$2,037,281	\$101,868	0.03
CLAYTON	GARNAVILLO	50	\$1,075,782	\$53,791	0.01
CLAYTON	MARQUETTE	21	\$1,387,050	\$69,353	0.02
CLAYTON	MCGREGOR	82	\$1,957,816	\$97,897	0.03
CLAYTON	FARMERSBURG	15	\$108,281	\$5,415	0
CLAYTON	LUANA	26	\$248,437	\$12,422	0
CLAYTON	VOLGA CITY	16	\$409,445	\$20,474	0.01
CLAYTON	NON-PERMIT	40	\$370,725	\$16,422	0
CLAYTON	OTHER	32	\$629,563	\$31,481	0.01
CLAYTON	* TOTAL COUNTY *	749	\$23,415,286	\$1,168,671	0.32
CLINTON	CLINTON*	766	\$77,148,420	\$3,857,433	1.07
CLINTON	DE WITT	208	\$9,943,667	\$497,189	0.14
CLINTON	CAMANCHE	85	\$2,227,299	\$111,365	0.03
CLINTON	DELMAR	19	\$257,123	\$12,858	0
CLINTON	GRAND MOUND	27	\$423,665	\$21,187	0.01

**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON	LOST NATION	21	\$490,062	\$24,504	0.01
CLINTON	WHEATLAND	29	\$873,220	\$43,661	0.01
CLINTON	CALAMUS	18	\$676,737	\$33,837	0.01
CLINTON	CHARLOTTE	17	\$915,833	\$45,792	0.01
CLINTON	GOOSE LAKE	19	\$232,082	\$11,605	0
CLINTON	LOW MOOR	19	\$569,550	\$28,480	0.01
CLINTON	NON-PERMIT	56	\$1,849,973	\$91,884	0.03
CLINTON	OTHER	19	\$3,955,964	\$197,799	0.05
CLINTON	* TOTAL COUNTY *	1,303	\$99,563,595	\$4,977,594	1.37
CRAWFORD	DENISON*	315	\$18,516,460	\$925,838	0.26
CRAWFORD	CHARTER OAK	28	\$1,168,185	\$58,408	0.02
CRAWFORD	DOW CITY	29	\$557,388	\$27,869	0.01
CRAWFORD	MANILLA	43	\$576,558	\$28,829	0.01
CRAWFORD	SCHLESWIG	33	\$818,155	\$40,907	0.01
CRAWFORD	VAIL	20	\$170,440	\$8,524	0
CRAWFORD	KIRON	21	\$506,081	\$25,303	0.01
CRAWFORD	WESTSIDE	22	\$293,118	\$14,658	0
CRAWFORD	NON-PERMIT	31	\$830,982	\$41,255	0.01
CRAWFORD	OTHER	25	\$150,728	\$7,539	0
CRAWFORD	* TOTAL COUNTY *	567	\$23,588,095	\$1,179,130	0.33
DALLAS	PERRY	229	\$23,263,793	\$1,163,195	0.32
DALLAS	ADEL*	186	\$11,947,839	\$597,348	0.16
DALLAS	DALLAS CENTER	60	\$1,545,147	\$77,261	0.02
DALLAS	DEXTER	29	\$852,723	\$42,603	0.01
DALLAS	REDFIELD	25	\$579,695	\$28,989	0.01
DALLAS	WAUKEE	144	\$19,958,872	\$997,952	0.28
DALLAS	WOODWARD	58	\$1,099,425	\$54,966	0.02
DALLAS	BOUTON	19	\$1,996,221	\$99,812	0.03
DALLAS	DE SOTO	17	\$749,350	\$37,470	0.01
DALLAS	GRANGER	33	\$1,807,227	\$90,364	0.02
DALLAS	MINBURN	19	\$309,222	\$15,460	0
DALLAS	VAN METER	38	\$1,122,920	\$56,148	0.02
DALLAS	CLIVE	22	\$4,868,019	\$243,402	0.07
DALLAS	WEST DES MOINES	10	\$1,113,038	\$55,653	0.02
DALLAS	NON-PERMIT	61	\$1,627,595	\$79,628	0.02
DALLAS	OTHER	15	\$2,124,976	\$106,247	0.03
DALLAS	* TOTAL COUNTY *	965	\$74,966,062	\$3,746,498	1.03
DAVIS	BLOOMFIELD*	198	\$8,783,706	\$439,190	0.12
DAVIS	DRAKESVILLE	15	\$105,826	\$5,290	0
DAVIS	PULASKI	13	\$359,193	\$17,960	0
DAVIS	NON-PERMIT	53	\$758,320	\$37,352	0.01
DAVIS	OTHER	8	\$57,626	\$2,882	0
DAVIS	* TOTAL COUNTY *	287	\$10,064,671	\$502,674	0.14
DECATUR	LAMONI	66	\$2,741,165	\$137,061	0.04
DECATUR	LEON*	76	\$3,389,995	\$169,502	0.05
DECATUR	DECATUR CITY	10	\$260,667	\$13,034	0
DECATUR	NON-PERMIT	52	\$846,314	\$42,311	0.01



**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
DECATUR	OTHER	36	\$257,326	\$12,867	0
DECATUR	* TOTAL COUNTY *	240	\$7,495,467	\$374,775	0.1
DELAWARE	MANCHESTER*	276	\$16,423,653	\$821,189	0.23
DELAWARE	EARLVILLE	47	\$1,297,409	\$64,870	0.02
DELAWARE	EDGEWOOD	21	\$857,864	\$42,895	0.01
DELAWARE	HOPKINTON	43	\$911,178	\$45,564	0.01
DELAWARE	COLESBURG	26	\$959,097	\$47,957	0.01
DELAWARE	DELHI	32	\$1,328,226	\$66,411	0.02
DELAWARE	DUNDEE	17	\$564,781	\$28,239	0.01
DELAWARE	DYERSVILLE	18	\$552,890	\$27,645	0.01
DELAWARE	GREELEY	16	\$267,538	\$13,376	0
DELAWARE	RYAN	18	\$178,000	\$8,898	0
DELAWARE	NON-PERMIT	46	\$1,893,656	\$94,501	0.03
DELAWARE	OTHER	16	\$2,511,618	\$125,580	0.03
DELAWARE	* TOTAL COUNTY *	576	\$27,745,910	\$1,387,125	0.38
DES MOINES	BURLINGTON*	771	\$67,689,609	\$3,386,937	0.94
DES MOINES	MEDIAPOLIS	91	\$3,679,653	\$183,987	0.05
DES MOINES	WEST BURLINGTON	193	\$38,022,657	\$1,901,142	0.53
DES MOINES	DANVILLE	35	\$731,701	\$36,584	0.01
DES MOINES	NON-PERMIT	78	\$2,749,593	\$131,000	0.04
DES MOINES	OTHER	13	\$222,820	\$11,141	0
DES MOINES	* TOTAL COUNTY *	1,181	\$113,096,033	\$5,650,791	1.56
DICKINSON	MILFORD	176	\$8,090,170	\$404,514	0.11
DICKINSON	SPIRIT LAKE*	351	\$29,902,988	\$1,497,068	0.41
DICKINSON	ARNOLDS PARK	122	\$11,354,302	\$567,716	0.16
DICKINSON	LAKE PARK	38	\$1,364,851	\$68,242	0.02
DICKINSON	OKOBOJI	58	\$13,601,654	\$680,083	0.19
DICKINSON	TERRIL	17	\$319,501	\$15,976	0
DICKINSON	NON-PERMIT	69	\$3,884,602	\$191,635	0.05
DICKINSON	OTHER	22	\$4,193,155	\$209,659	0.06
DICKINSON	* TOTAL COUNTY *	853	\$72,711,223	\$3,634,893	1
DUBUQUE	DUBUQUE*	1,785	\$201,394,747	\$10,069,796	2.78
DUBUQUE	CASCADE	95	\$4,378,828	\$218,946	0.06
DUBUQUE	DYERSVILLE	188	\$17,814,267	\$890,725	0.25
DUBUQUE	EPWORTH	46	\$918,798	\$45,942	0.01
DUBUQUE	FARLEY	48	\$985,865	\$49,295	0.01
DUBUQUE	BERNARD	18	\$119,349	\$5,967	0
DUBUQUE	DURANGO	21	\$477,785	\$23,891	0.01
DUBUQUE	HOLY CROSS	29	\$930,040	\$46,503	0.01
DUBUQUE	NEW VIENNA	32	\$1,377,921	\$68,896	0.02
DUBUQUE	PEOSTA	58	\$3,381,287	\$169,066	0.05
DUBUQUE	SHERRILL	19	\$178,140	\$8,908	0
DUBUQUE	WORTHINGTON	21	\$1,020,022	\$51,003	0.01
DUBUQUE	ZWINGLE	12	\$80,304	\$4,017	0
DUBUQUE	NON-PERMIT	69	\$4,434,981	\$214,131	0.06
DUBUQUE	OTHER	22	\$590,505	\$29,527	0.01
DUBUQUE	* TOTAL COUNTY *	2,463	\$238,082,839	\$11,896,613	3.29

**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
EMMET	ESTHERVILLE*	253	\$18,891,701	\$944,586	0.26
EMMET	ARMSTRONG	70	\$1,371,700	\$68,584	0.02
EMMET	RINGSTED	25	\$399,140	\$19,958	0.01
EMMET	WALLINGFORD	15	\$81,921	\$4,097	0
EMMET	NON-PERMIT	13	\$94,494	\$4,713	0
EMMET	OTHER	12	\$838,500	\$41,925	0.01
EMMET	* TOTAL COUNTY *	388	\$21,677,456	\$1,083,863	0.3
FAYETTE	OELWEIN	245	\$14,591,700	\$729,586	0.2
FAYETTE	FAYETTE	71	\$1,465,874	\$73,299	0.02
FAYETTE	WEST UNION*	153	\$9,337,874	\$466,902	0.13
FAYETTE	ARLINGTON	28	\$492,932	\$24,647	0.01
FAYETTE	CLERMONT	39	\$885,521	\$44,280	0.01
FAYETTE	ELGIN	39	\$1,666,611	\$83,335	0.02
FAYETTE	HAWKEYE	35	\$508,942	\$25,448	0.01
FAYETTE	MAYNARD	25	\$649,393	\$32,470	0.01
FAYETTE	WADENA	12	\$112,572	\$5,629	0
FAYETTE	WAUCOMA	26	\$523,949	\$26,197	0.01
FAYETTE	NON-PERMIT	37	\$2,248,164	\$112,332	0.03
FAYETTE	OTHER	33	\$922,013	\$46,101	0.01
FAYETTE	* TOTAL COUNTY *	743	\$33,405,545	\$1,670,226	0.46
FLOYD	CHARLES CITY*	347	\$23,168,840	\$1,158,458	0.32
FLOYD	NORA SPRINGS	64	\$944,277	\$47,213	0.01
FLOYD	ROCKFORD	43	\$1,028,950	\$51,450	0.01
FLOYD	FLOYD	25	\$203,105	\$10,155	0
FLOYD	MARBLE ROCK	14	\$227,258	\$11,363	0
FLOYD	RUDD	29	\$280,713	\$14,035	0
FLOYD	NON-PERMIT	41	\$167,188	\$8,257	0
FLOYD	OTHER	6	\$108,295	\$5,414	0
FLOYD	* TOTAL COUNTY *	569	\$26,128,626	\$1,306,345	0.36
FRANKLIN	HAMPTON*	224	\$11,218,383	\$560,919	0.15
FRANKLIN	ACKLEY	15	\$427,081	\$21,355	0.01
FRANKLIN	SHEFFIELD	55	\$938,824	\$46,941	0.01
FRANKLIN	DOWS	14	\$114,958	\$5,749	0
FRANKLIN	ALEXANDER	12	\$204,272	\$10,215	0
FRANKLIN	COULTER	12	\$101,888	\$5,095	0
FRANKLIN	GENEVA	12	\$98,215	\$4,912	0
FRANKLIN	LATIMER	27	\$1,299,061	\$64,953	0.02
FRANKLIN	NON-PERMIT	39	\$339,794	\$16,227	0
FRANKLIN	OTHER	5	\$14,455	\$724	0
FRANKLIN	* TOTAL COUNTY *	415	\$14,756,931	\$737,090	0.2
FREMONT	HAMBURG	59	\$3,200,429	\$160,020	0.04
FREMONT	SIDNEY*	46	\$1,115,756	\$55,790	0.02
FREMONT	TABOR	39	\$664,967	\$33,250	0.01
FREMONT	FARRAGUT	14	\$167,800	\$8,389	0
FREMONT	RIVERTON	12	\$164,931	\$8,247	0
FREMONT	NON-PERMIT	68	\$6,171,797	\$307,793	0.09
FREMONT	OTHER	20	\$1,219,448	\$60,973	0.02

**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT	* TOTAL COUNTY *	258	\$12,705,128	\$634,462	0.18
GREENE	JEFFERSON*	187	\$11,401,900	\$570,073	0.16
GREENE	CHURDAN	21	\$258,395	\$12,922	0
GREENE	GRAND JCT	31	\$1,590,665	\$79,511	0.02
GREENE	SCRANTON	27	\$448,812	\$22,442	0.01
GREENE	PATON	24	\$381,833	\$19,084	0.01
GREENE	RIPPEY	17	\$211,749	\$10,587	0
GREENE	NON-PERMIT	21	\$110,403	\$5,178	0
GREENE	OTHER	5	\$24,775	\$1,239	0
GREENE	* TOTAL COUNTY *	333	\$14,428,532	\$721,036	0.2
GRUNDY	GRUNDY CENTER*	125	\$6,510,725	\$325,616	0.09
GRUNDY	REINBECK	90	\$2,345,972	\$117,300	0.03
GRUNDY	CONRAD	65	\$1,853,075	\$92,450	0.03
GRUNDY	DIKE	40	\$1,749,497	\$87,477	0.02
GRUNDY	WELLSBURG	30	\$452,114	\$22,607	0.01
GRUNDY	BEAMAN	16	\$83,665	\$4,184	0
GRUNDY	NON-PERMIT	26	\$472,155	\$23,364	0.01
GRUNDY	OTHER	19	\$820,631	\$41,033	0.01
GRUNDY	* TOTAL COUNTY *	411	\$14,287,834	\$714,031	0.2
GUTHRIE	GUTHRIE CENTER*	92	\$4,080,480	\$204,027	0.06
GUTHRIE	PANORA	97	\$4,908,735	\$245,416	0.07
GUTHRIE	STUART	50	\$2,329,215	\$116,463	0.03
GUTHRIE	ADAIR	13	\$311,334	\$15,566	0
GUTHRIE	BAYARD	23	\$601,954	\$30,097	0.01
GUTHRIE	CASEY	27	\$534,322	\$26,716	0.01
GUTHRIE	BAGLEY	14	\$110,405	\$5,521	0
GUTHRIE	MENLO	16	\$224,413	\$11,221	0
GUTHRIE	YALE	19	\$248,545	\$12,427	0
GUTHRIE	NON-PERMIT	27	\$141,533	\$7,064	0
GUTHRIE	OTHER	8	\$1,533,069	\$76,654	0.02
GUTHRIE	* TOTAL COUNTY *	386	\$15,024,005	\$751,172	0.21
HAMILTON	WEBSTER CITY*	274	\$16,505,081	\$825,232	0.23
HAMILTON	JEWELL	50	\$1,092,406	\$54,624	0.02
HAMILTON	STRATFORD	52	\$2,158,120	\$107,907	0.03
HAMILTON	WILLIAMS	31	\$1,438,469	\$71,924	0.02
HAMILTON	BLAIRSBURG	11	\$390,569	\$19,528	0.01
HAMILTON	ELLSWORTH	28	\$737,913	\$36,899	0.01
HAMILTON	KAMRAR	11	\$57,819	\$2,891	0
HAMILTON	RANDALL	13	\$180,751	\$9,037	0
HAMILTON	STANHOPE	16	\$349,667	\$17,484	0
HAMILTON	NON-PERMIT	20	\$481,529	\$20,055	0.01
HAMILTON	OTHER	1	\$625,934	\$31,297	0.01
HAMILTON	* TOTAL COUNTY *	507	\$24,018,258	\$1,196,878	0.33
HANCOCK	BRITT	115	\$3,053,131	\$152,661	0.04
HANCOCK	GARNER*	120	\$6,319,209	\$315,961	0.09
HANCOCK	KANAWHA	42	\$989,690	\$49,489	0.01

**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
HANCOCK	KLEMME	19	\$362,645	\$18,132	0.01
HANCOCK	CORWITH	19	\$220,327	\$11,016	0
HANCOCK	CRYSTAL LAKE	15	\$120,011	\$6,003	0
HANCOCK	GOODELL	11	\$241,060	\$12,054	0
HANCOCK	WODEN	16	\$213,673	\$10,684	0
HANCOCK	FOREST CITY	32	\$1,983,348	\$99,169	0.03
HANCOCK	NON-PERMIT	26	\$204,130	\$10,205	0
HANCOCK	OTHER	2	\$1,989,727	\$99,486	0.03
HANCOCK	* TOTAL COUNTY *	417	\$15,696,951	\$784,860	0.22
HARDIN	IOWA FALLS	295	\$24,229,651	\$1,211,491	0.33
HARDIN	ACKLEY	64	\$1,755,463	\$87,773	0.02
HARDIN	ELDORA*	129	\$3,781,713	\$189,088	0.05
HARDIN	ALDEN	43	\$1,421,207	\$71,064	0.02
HARDIN	HUBBARD	45	\$1,675,735	\$83,788	0.02
HARDIN	RADCLIFFE	26	\$672,151	\$33,606	0.01
HARDIN	NEW PROVIDENCE	12	\$96,187	\$4,810	0
HARDIN	STEAMBOAT ROCK	18	\$264,825	\$13,240	0
HARDIN	UNION	30	\$890,389	\$44,520	0.01
HARDIN	NON-PERMIT	36	\$583,849	\$29,033	0.01
HARDIN	OTHER	8	\$3,956,391	\$197,819	0.05
HARDIN	* TOTAL COUNTY *	706	\$39,327,561	\$1,966,232	0.54
HARRISON	DUNLAP	52	\$2,251,764	\$112,588	0.03
HARRISON	LOGAN*	66	\$1,828,382	\$91,424	0.03
HARRISON	MISSOURI VALLEY	134	\$6,737,678	\$336,891	0.09
HARRISON	WOODBINE	72	\$2,896,885	\$144,846	0.04
HARRISON	MODALE	11	\$161,664	\$8,083	0
HARRISON	MONDAMIN	21	\$361,422	\$18,071	0
HARRISON	PERSIA	14	\$85,060	\$4,253	0
HARRISON	PISGAH	10	\$66,460	\$3,324	0
HARRISON	NON-PERMIT	26	\$442,817	\$21,948	0.01
HARRISON	OTHER	17	\$153,375	\$7,669	0
HARRISON	* TOTAL COUNTY *	423	\$14,985,507	\$749,097	0.21
HENRY	MT PLEASANT*	320	\$26,003,430	\$1,300,176	0.36
HENRY	NEW LONDON	76	\$1,667,759	\$83,391	0.02
HENRY	WAYLAND	52	\$1,171,682	\$58,587	0.02
HENRY	WINFIELD	59	\$1,117,033	\$55,851	0.02
HENRY	MT UNION	17	\$313,670	\$15,683	0
HENRY	OLDS	17	\$376,151	\$18,807	0.01
HENRY	SALEM	13	\$224,360	\$11,217	0
HENRY	NON-PERMIT	60	\$1,820,120	\$90,637	0.03
HENRY	OTHER	12	\$509,138	\$25,456	0.01
HENRY	* TOTAL COUNTY *	626	\$33,203,343	\$1,659,805	0.46
HOWARD	CRESCO*	198	\$12,062,274	\$603,121	0.17
HOWARD	ELMA	37	\$762,500	\$38,126	0.01
HOWARD	LIME SPRINGS	42	\$421,066	\$21,056	0.01
HOWARD	RICEVILLE	22	\$448,279	\$22,414	0.01

**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD	CHESTER	17	\$238,617	\$11,931	0
HOWARD	PROTIVIN	21	\$726,856	\$36,344	0.01
HOWARD	NON-PERMIT	31	\$474,611	\$22,534	0.01
HOWARD	OTHER	0	\$0	\$0	0
HOWARD	* TOTAL COUNTY *	368	\$15,134,203	\$755,526	0.21
HUMBOLDT	HUMBOLDT	232	\$14,144,236	\$707,193	0.2
HUMBOLDT	DAKOTA CITY*	23	\$439,677	\$21,985	0.01
HUMBOLDT	GILMORE CITY	21	\$264,690	\$13,234	0
HUMBOLDT	LIVERMORE	21	\$352,042	\$17,587	0
HUMBOLDT	BODE	17	\$108,633	\$5,433	0
HUMBOLDT	OTTOSEN	10	\$299,745	\$14,988	0
HUMBOLDT	RENWICK	18	\$336,476	\$16,824	0
HUMBOLDT	NON-PERMIT	21	\$337,870	\$15,994	0
HUMBOLDT	OTHER	36	\$667,767	\$33,390	0.01
HUMBOLDT	* TOTAL COUNTY *	399	\$16,951,136	\$846,628	0.23
IDA	HOLSTEIN	76	\$2,081,627	\$104,081	0.03
IDA	IDA GROVE*	136	\$7,493,143	\$374,647	0.1
IDA	BATTLE CREEK	39	\$780,554	\$39,027	0.01
IDA	ARTHUR	12	\$151,597	\$7,582	0
IDA	GALVA	19	\$289,059	\$14,453	0
IDA	NON-PERMIT	13	\$82,243	\$4,010	0
IDA	OTHER	1	\$7,947	\$397	0
IDA	* TOTAL COUNTY *	296	\$10,886,170	\$544,197	0.15
IOWA	MARENGO*	117	\$3,857,621	\$192,888	0.05
IOWA	NORTH ENGLISH	43	\$1,219,867	\$60,995	0.02
IOWA	WILLIAMSBURG	197	\$24,780,743	\$1,239,049	0.34
IOWA	VICTOR	51	\$1,603,674	\$80,187	0.02
IOWA	LADORA	18	\$105,638	\$5,281	0
IOWA	MILLERSBURG	10	\$54,702	\$2,735	0
IOWA	NON-PERMIT	196	\$14,532,375	\$726,432	0.2
IOWA	OTHER	8	\$2,918,096	\$145,905	0.04
IOWA	* TOTAL COUNTY *	640	\$49,072,716	\$2,453,472	0.68
JACKSON	MAQUOKETA*	319	\$15,882,609	\$794,134	0.22
JACKSON	BELLEVUE	139	\$4,540,624	\$227,038	0.06
JACKSON	PRESTON	57	\$2,592,407	\$129,623	0.04
JACKSON	SABULA	32	\$546,010	\$27,302	0.01
JACKSON	ANDREW	10	\$234,805	\$11,741	0
JACKSON	BALDWIN	11	\$323,972	\$16,198	0
JACKSON	LA MOTTE	31	\$447,431	\$22,373	0.01
JACKSON	MILES	22	\$643,508	\$32,176	0.01
JACKSON	SPRAGUEVILLE	10	\$152,077	\$7,605	0
JACKSON	SPRINGBROOK	10	\$151,547	\$7,577	0
JACKSON	NON-PERMIT	43	\$809,467	\$40,380	0.01
JACKSON	OTHER	26	\$1,222,019	\$61,100	0.02
JACKSON	* TOTAL COUNTY *	710	\$27,546,476	\$1,377,247	0.38

**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
JASPER	NEWTON*	542	\$62,489,496	\$3,124,352	0.86
JASPER	COLFAX	77	\$3,897,894	\$194,901	0.05
JASPER	MONROE	75	\$2,753,538	\$137,682	0.04
JASPER	BAXTER	42	\$676,821	\$33,799	0.01
JASPER	KELLOGG	34	\$740,020	\$37,002	0.01
JASPER	PRAIRIE CITY	55	\$4,308,384	\$215,404	0.06
JASPER	LYNNVILLE	30	\$531,450	\$26,571	0.01
JASPER	MINGO	17	\$136,372	\$6,818	0
JASPER	REASNOR	16	\$315,442	\$15,773	0
JASPER	SULLY	57	\$3,254,626	\$162,735	0.04
JASPER	NON-PERMIT	48	\$478,947	\$23,773	0.01
JASPER	OTHER	1	\$67	\$3	0
JASPER	* TOTAL COUNTY *	994	\$79,583,057	\$3,978,813	1.1
JEFFERSON	FAIRFIELD*	441	\$23,954,106	\$1,197,712	0.33
JEFFERSON	BATAVIA	25	\$6,691,780	\$334,589	0.09
JEFFERSON	LIBERTYVILLE	14	\$365,831	\$18,292	0.01
JEFFERSON	LOCKRIDGE	20	\$170,478	\$8,524	0
JEFFERSON	PACKWOOD	21	\$267,514	\$13,376	0
JEFFERSON	NON-PERMIT	26	\$364,906	\$17,870	0
JEFFERSON	OTHER	11	\$3,660,577	\$183,027	0.05
JEFFERSON	* TOTAL COUNTY *	558	\$35,475,192	\$1,773,390	0.49
JOHNSON	IOWA CITY*	1,300	\$200,664,111	\$10,033,028	2.77
JOHNSON	CORALVILLE	508	\$107,356,819	\$5,367,690	1.48
JOHNSON	LONE TREE	40	\$516,791	\$25,836	0.01
JOHNSON	OXFORD	61	\$912,966	\$45,649	0.01
JOHNSON	SOLON	106	\$2,608,291	\$130,391	0.04
JOHNSON	HILLS	14	\$735,676	\$36,785	0.01
JOHNSON	NORTH LIBERTY	112	\$10,043,102	\$501,991	0.14
JOHNSON	SWISHER	52	\$2,001,440	\$100,026	0.03
JOHNSON	TIFFIN	23	\$570,490	\$28,526	0.01
JOHNSON	NON-PERMIT	109	\$951,913	\$41,715	0.01
JOHNSON	OTHER	5	\$1,269,547	\$63,478	0.02
JOHNSON	* TOTAL COUNTY *	2,330	\$327,631,146	\$16,375,115	4.52
JONES	ANAMOSA*	188	\$14,849,382	\$742,471	0.21
JONES	MONTICELLO	249	\$11,593,913	\$579,701	0.16
JONES	CASCADE	11	\$12,686	\$635	0
JONES	OLIN	41	\$1,028,256	\$51,414	0.01
JONES	OXFORD JCT	25	\$236,595	\$11,832	0
JONES	WYOMING	42	\$925,212	\$46,260	0.01
JONES	MARTELLE	21	\$443,398	\$22,170	0.01
JONES	ONslow	15	\$168,375	\$8,418	0
JONES	NON-PERMIT	74	\$1,355,026	\$66,116	0.02
JONES	OTHER	15	\$2,954,604	\$147,731	0.04
JONES	* TOTAL COUNTY *	681	\$33,567,447	\$1,676,748	0.46
KEOKUK	KEOTA	49	\$1,156,263	\$57,815	0.02
KEOKUK	SIGOURNEY*	110	\$3,698,178	\$184,917	0.05

**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK	DELTA	15	\$88,511	\$4,426	0
KEOKUK	HEDRICK	27	\$550,442	\$27,525	0.01
KEOKUK	RICHLAND	24	\$507,296	\$25,366	0.01
KEOKUK	WHAT CHEER	36	\$385,527	\$19,277	0.01
KEOKUK	KESWICK	10	\$317,992	\$15,899	0
KEOKUK	OLLIE	10	\$185,426	\$9,271	0
KEOKUK	SOUTH ENGLISH	16	\$447,443	\$22,371	0.01
KEOKUK	NON-PERMIT	42	\$734,525	\$35,462	0.01
KEOKUK	OTHER	33	\$744,340	\$37,219	0.01
KEOKUK	* TOTAL COUNTY *	372	\$8,815,943	\$439,548	0.12
KOSSUTH	ALGONA*	310	\$19,287,040	\$964,357	0.27
KOSSUTH	BANCROFT	49	\$1,567,453	\$78,374	0.02
KOSSUTH	BURT	26	\$780,447	\$39,023	0.01
KOSSUTH	LU VERNE	17	\$353,641	\$17,682	0
KOSSUTH	SWEA CITY	35	\$460,067	\$23,005	0.01
KOSSUTH	TITONKA	32	\$771,032	\$38,556	0.01
KOSSUTH	WESLEY	22	\$1,078,276	\$53,915	0.01
KOSSUTH	WEST BEND	16	\$798,918	\$39,947	0.01
KOSSUTH	WHITTEMORE	31	\$678,742	\$33,937	0.01
KOSSUTH	FENTON	16	\$247,323	\$12,366	0
KOSSUTH	LAKOTA	18	\$292,456	\$14,625	0
KOSSUTH	LEDYARD	13	\$158,660	\$7,933	0
KOSSUTH	LONE ROCK	11	\$146,829	\$7,340	0
KOSSUTH	NON-PERMIT	33	\$453,501	\$22,617	0.01
KOSSUTH	OTHER	0	\$0	\$0	0
KOSSUTH	* TOTAL COUNTY *	629	\$27,074,385	\$1,353,677	0.37
LEE	FT MADISON*	350	\$22,356,848	\$1,117,850	0.31
LEE	KEOKUK	408	\$32,754,417	\$1,637,735	0.45
LEE	DONNELLSON	73	\$2,683,135	\$134,159	0.04
LEE	MONTROSE	35	\$480,595	\$24,033	0.01
LEE	WEST POINT	67	\$1,616,248	\$80,813	0.02
LEE	ST PAUL	15	\$919,564	\$45,979	0.01
LEE	HOUGHTON	17	\$1,492,399	\$74,619	0.02
LEE	NON-PERMIT	112	\$2,437,373	\$120,878	0.03
LEE	OTHER	5	\$7,818,948	\$390,948	0.11
LEE	* TOTAL COUNTY *	1,082	\$72,559,527	\$3,627,014	1
LINN	CEDAR RAPIDS*	3,174	\$516,804,587	\$25,838,820	7.14
LINN	MARION	618	\$59,852,350	\$2,992,496	0.83
LINN	CENTER POINT	97	\$2,999,382	\$149,590	0.04
LINN	CENTRAL CITY	73	\$959,197	\$47,960	0.01
LINN	HIAWATHA	171	\$18,175,129	\$908,758	0.25
LINN	LISBON	66	\$1,348,092	\$67,402	0.02
LINN	MT VERNON	131	\$4,899,102	\$244,704	0.07
LINN	COGGON	40	\$572,531	\$28,627	0.01
LINN	FAIRFAX	50	\$1,592,824	\$79,642	0.02
LINN	SPRINGVILLE	54	\$1,822,680	\$91,089	0.03
LINN	WALKER	40	\$2,474,657	\$123,734	0.03

**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN	ALBURNETTE	30	\$620,033	\$31,001	0.01
LINN	ELY	34	\$1,538,881	\$76,946	0.02
LINN	PALO	39	\$978,498	\$48,925	0.01
LINN	ROBINS	17	\$709,721	\$35,484	0.01
LINN	NON-PERMIT	236	\$2,296,895	\$99,174	0.03
LINN	OTHER	24	\$111,936,612	\$5,596,830	1.55
LINN	* TOTAL COUNTY *	4,894	\$729,581,171	\$36,461,182	10.07
LOUISA	COLUMBUS JCT	91	\$2,371,086	\$118,559	0.03
LOUISA	WAPELLO*	91	\$2,122,159	\$106,114	0.03
LOUISA	MORNING SUN	37	\$836,868	\$41,844	0.01
LOUISA	COLUMBUS CITY	10	\$105,243	\$5,263	0
LOUISA	GRANDVIEW	11	\$222,641	\$11,132	0
LOUISA	LETTS	13	\$45,089	\$2,255	0
LOUISA	OAKVILLE	15	\$217,961	\$10,898	0
LOUISA	NON-PERMIT	23	\$492,359	\$24,488	0.01
LOUISA	OTHER	3	\$130,416	\$6,521	0
LOUISA	* TOTAL COUNTY *	294	\$6,543,822	\$327,074	0.09
LUCAS	CHARITON*	180	\$8,536,377	\$426,827	0.12
LUCAS	RUSSELL	18	\$164,824	\$8,243	0
LUCAS	NON-PERMIT	64	\$545,797	\$26,925	0.01
LUCAS	OTHER	19	\$220,157	\$11,006	0
LUCAS	* TOTAL COUNTY *	281	\$9,467,155	\$473,001	0.13
LYON	ROCK RAPIDS*	116	\$5,998,066	\$299,907	0.08
LYON	GEORGE	59	\$1,822,647	\$91,137	0.03
LYON	DOON	37	\$1,148,015	\$57,404	0.02
LYON	INWOOD	59	\$1,555,652	\$77,786	0.02
LYON	LARCHWOOD	35	\$1,370,177	\$68,507	0.02
LYON	LITTLE ROCK	20	\$720,432	\$36,021	0.01
LYON	ALVORD	11	\$75,249	\$3,762	0
LYON	LESTER	20	\$433,188	\$21,660	0.01
LYON	NON-PERMIT	35	\$251,366	\$12,531	0
LYON	OTHER	0	\$0	\$0	0
LYON	* TOTAL COUNTY *	392	\$13,374,792	\$668,715	0.18
MADISON	WINTERSET*	223	\$15,822,747	\$791,126	0.22
MADISON	EARLHAM	49	\$2,980,608	\$149,001	0.04
MADISON	ST CHARLES	36	\$717,953	\$35,897	0.01
MADISON	TRURO	19	\$494,164	\$24,705	0.01
MADISON	NON-PERMIT	36	\$323,555	\$15,579	0
MADISON	OTHER	34	\$628,203	\$31,409	0.01
MADISON	* TOTAL COUNTY *	397	\$20,967,230	\$1,047,717	0.29
MAHASKA	OSKALOOSA*	483	\$35,337,699	\$1,766,897	0.49
MAHASKA	EDDYVILLE	14	\$802,425	\$40,121	0.01
MAHASKA	NEW SHARON	71	\$1,366,931	\$68,350	0.02
MAHASKA	BEACON	11	\$324,818	\$16,242	0
MAHASKA	FREMONT	31	\$290,595	\$14,532	0



**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
MAHASKA	LEIGHTON	14	\$506,628	\$25,331	0.01
MAHASKA	NON-PERMIT	53	\$638,321	\$30,419	0.01
MAHASKA	OTHER	19	\$291,853	\$14,595	0
MAHASKA	* TOTAL COUNTY *	696	\$39,559,270	\$1,976,487	0.55
MARION	KNOXVILLE*	278	\$21,276,002	\$1,060,682	0.29
MARION	PELLA	384	\$31,513,978	\$1,575,615	0.44
MARION	PLEASANTVILLE	61	\$1,434,633	\$71,710	0.02
MARION	BUSSEY	14	\$156,881	\$7,808	0
MARION	MELCHER	29	\$396,213	\$19,811	0.01
MARION	DALLAS	12	\$112,353	\$5,604	0
MARION	HARVEY	10	\$92,023	\$4,601	0
MARION	NON-PERMIT	74	\$1,267,254	\$59,314	0.02
MARION	OTHER	15	\$705,462	\$35,274	0.01
MARION	* TOTAL COUNTY *	877	\$56,954,799	\$2,840,419	0.78
MARSHALL	MARSHALLTOWN*	781	\$71,724,435	\$3,586,256	0.99
MARSHALL	STATE CENTER	54	\$1,049,697	\$52,486	0.01
MARSHALL	ALBION	19	\$331,777	\$16,589	0
MARSHALL	GILMAN	22	\$503,284	\$25,165	0.01
MARSHALL	MELBOURNE	22	\$168,738	\$8,438	0
MARSHALL	LAUREL	13	\$93,505	\$4,674	0
MARSHALL	LE GRAND	21	\$573,836	\$28,694	0.01
MARSHALL	RHODES	11	\$303,698	\$15,187	0
MARSHALL	NON-PERMIT	32	\$1,220,842	\$60,359	0.02
MARSHALL	OTHER	29	\$8,778,784	\$438,939	0.12
MARSHALL	* TOTAL COUNTY *	1,004	\$84,748,596	\$4,236,787	1.17
MILLS	GLENWOOD*	167	\$11,296,831	\$564,817	0.16
MILLS	MALVERN	47	\$1,128,734	\$56,438	0.02
MILLS	EMERSON	26	\$316,644	\$15,833	0
MILLS	PACIFIC JCT	13	\$227,815	\$11,390	0
MILLS	HASTINGS	10	\$42,550	\$2,128	0
MILLS	SILVER CITY	14	\$141,665	\$7,086	0
MILLS	NON-PERMIT	25	\$115,869	\$5,774	0
MILLS	OTHER	13	\$92,401	\$4,620	0
MILLS	* TOTAL COUNTY *	315	\$13,362,509	\$668,086	0.18
MITCHELL	OSAGE*	203	\$7,851,924	\$392,598	0.11
MITCHELL	ST ANSGAR	86	\$3,445,790	\$172,291	0.05
MITCHELL	RICEVILLE	41	\$897,551	\$44,879	0.01
MITCHELL	STACYVILLE	40	\$791,578	\$39,580	0.01
MITCHELL	MCINTIRE	12	\$350,230	\$17,512	0
MITCHELL	NON-PERMIT	32	\$273,259	\$13,532	0
MITCHELL	OTHER	21	\$359,569	\$17,980	0
MITCHELL	* TOTAL COUNTY *	435	\$13,969,901	\$698,372	0.19
MONONA	ONAWA*	143	\$7,673,835	\$383,697	0.11
MONONA	MAPLETON	80	\$2,905,902	\$145,296	0.04
MONONA	UTE	29	\$481,271	\$24,063	0.01

**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
MONONA	WHITING	32	\$462,362	\$23,117	0.01
MONONA	BLENCOE	11	\$172,712	\$8,637	0
MONONA	CASTANA	14	\$60,255	\$3,013	0
MONONA	MOORHEAD	21	\$175,439	\$8,774	0
MONONA	SOLDIER	21	\$130,344	\$6,516	0
MONONA	NON-PERMIT	24	\$950,021	\$47,342	0.01
MONONA	OTHER	14	\$79,804	\$3,990	0
MONONA	* TOTAL COUNTY *	389	\$13,091,945	\$654,445	0.18
MONROE	ALBIA*	189	\$9,047,720	\$452,293	0.12
MONROE	LOVILIA	32	\$433,892	\$21,696	0.01
MONROE	MELROSE	12	\$78,492	\$3,925	0
MONROE	NON-PERMIT	29	\$523,859	\$26,150	0.01
MONROE	OTHER	5	\$13,328	\$666	0
MONROE	* TOTAL COUNTY *	267	\$10,097,291	\$504,730	0.14
MONTGOMERY	RED OAK*	244	\$16,149,442	\$807,483	0.22
MONTGOMERY	VILLISCA	60	\$1,098,455	\$54,929	0.02
MONTGOMERY	STANTON	50	\$1,338,868	\$66,945	0.02
MONTGOMERY	ELLIOTT	17	\$88,592	\$4,430	0
MONTGOMERY	NON-PERMIT	29	\$178,727	\$8,843	0
MONTGOMERY	OTHER	5	\$33,409	\$1,670	0
MONTGOMERY	* TOTAL COUNTY *	405	\$18,887,493	\$944,300	0.26
MUSCATINE	MUSCATINE*	658	\$70,270,918	\$3,513,568	0.97
MUSCATINE	WEST LIBERTY	108	\$3,896,914	\$194,849	0.05
MUSCATINE	WILTON	99	\$11,393,311	\$569,669	0.16
MUSCATINE	ATALISSA	12	\$168,114	\$8,405	0
MUSCATINE	NICHOLS	23	\$405,356	\$20,268	0.01
MUSCATINE	STOCKTON	11	\$147,283	\$7,364	0
MUSCATINE	NON-PERMIT	59	\$3,309,716	\$163,576	0.05
MUSCATINE	OTHER	27	\$3,575,815	\$178,790	0.05
MUSCATINE	* TOTAL COUNTY *	997	\$93,167,427	\$4,656,489	1.29
OBRIEN	SHELDON	249	\$15,213,982	\$760,703	0.21
OBRIEN	HARTLEY	74	\$2,760,848	\$138,044	0.04
OBRIEN	PAULLINA	64	\$1,603,123	\$80,156	0.02
OBRIEN	PRIMGHAR*	46	\$1,183,589	\$59,179	0.02
OBRIEN	SANBORN	62	\$1,555,357	\$77,771	0.02
OBRIEN	SUTHERLAND	37	\$821,674	\$41,083	0.01
OBRIEN	ARCHER	10	\$180,163	\$9,010	0
OBRIEN	NON-PERMIT	30	\$441,283	\$22,064	0.01
OBRIEN	OTHER	11	\$416,605	\$20,830	0.01
OBRIEN	* TOTAL COUNTY *	583	\$24,176,624	\$1,208,840	0.33
OSCEOLA	SIBLEY*	123	\$6,026,027	\$301,304	0.08
OSCEOLA	ASHTON	22	\$477,739	\$23,885	0.01
OSCEOLA	OCHEYEDAN	36	\$1,404,115	\$70,207	0.02
OSCEOLA	HARRIS	11	\$124,966	\$6,248	0
OSCEOLA	MELVIN	15	\$372,779	\$18,640	0.01

**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
OSCEOLA	NON-PERMIT	21	\$403,522	\$20,158	0.01
OSCEOLA	OTHER	1	\$856,579	\$42,829	0.01
OSCEOLA	* TOTAL COUNTY *	229	\$9,665,727	\$483,271	0.13
PAGE	CLARINDA*	229	\$11,346,745	\$567,345	0.16
PAGE	SHENANDOAH	217	\$9,816,447	\$490,822	0.14
PAGE	ESSEX	34	\$688,709	\$34,433	0.01
PAGE	BRADDYVILLE	10	\$149,777	\$7,490	0
PAGE	COIN	14	\$80,037	\$4,003	0
PAGE	NON-PERMIT	35	\$265,615	\$13,211	0
PAGE	OTHER	16	\$578,552	\$28,929	0.01
PAGE	* TOTAL COUNTY *	555	\$22,925,882	\$1,146,233	0.32
PALO ALTO	EMMETSBURG*	153	\$7,229,884	\$361,496	0.1
PALO ALTO	GRAETTINGER	40	\$3,765,822	\$188,295	0.05
PALO ALTO	RUTHVEN	35	\$1,014,514	\$50,724	0.01
PALO ALTO	WEST BEND	48	\$1,761,262	\$88,065	0.02
PALO ALTO	CYLINDER	12	\$149,069	\$7,454	0
PALO ALTO	MALLARD	25	\$473,784	\$23,690	0.01
PALO ALTO	NON-PERMIT	16	\$197,239	\$9,784	0
PALO ALTO	OTHER	13	\$182,276	\$9,113	0
PALO ALTO	* TOTAL COUNTY *	342	\$14,773,850	\$738,621	0.2
PLYMOUTH	LE MARS*	381	\$29,878,480	\$1,493,922	0.41
PLYMOUTH	AKRON	62	\$2,080,377	\$104,002	0.03
PLYMOUTH	KINGSLEY	63	\$2,033,528	\$101,679	0.03
PLYMOUTH	REMSEN	100	\$2,733,307	\$136,653	0.04
PLYMOUTH	MERRILL	35	\$751,615	\$37,583	0.01
PLYMOUTH	HINTON	36	\$729,203	\$36,458	0.01
PLYMOUTH	WESTFIELD	10	\$118,965	\$5,948	0
PLYMOUTH	NON-PERMIT	32	\$429,012	\$17,505	0
PLYMOUTH	OTHER	21	\$289,467	\$14,471	0
PLYMOUTH	* TOTAL COUNTY *	740	\$39,043,954	\$1,948,221	0.54
POCAHONTAS	FONDA	31	\$493,211	\$24,663	0.01
POCAHONTAS	LAURENS	77	\$2,182,775	\$109,144	0.03
POCAHONTAS	POCAHONTAS*	134	\$3,496,606	\$174,831	0.05
POCAHONTAS	GILMORE CITY	12	\$1,540,521	\$77,027	0.02
POCAHONTAS	ROLFE	31	\$675,334	\$33,712	0.01
POCAHONTAS	HAVELOCK	10	\$452,402	\$22,620	0.01
POCAHONTAS	PALMER	23	\$409,327	\$20,467	0.01
POCAHONTAS	NON-PERMIT	21	\$114,252	\$4,913	0
POCAHONTAS	OTHER	13	\$563,785	\$28,189	0.01
POCAHONTAS	* TOTAL COUNTY *	352	\$9,928,213	\$495,566	0.14
POLK	DES MOINES*	5,367	\$978,251,227	\$49,085,061	13.56
POLK	WEST DES MOINES	1,201	\$211,380,182	\$10,579,815	2.92
POLK	URBANDALE	542	\$80,762,626	\$4,038,149	1.12
POLK	ALTOONA	235	\$40,457,362	\$2,022,868	0.56
POLK	ANKENY	612	\$77,917,004	\$3,895,870	1.08

**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
POLK	WINDSOR HTS	41	\$3,313,308	\$165,666	0.05
POLK	CLIVE	279	\$58,496,279	\$2,924,824	0.81
POLK	GRIMES	125	\$18,845,269	\$942,267	0.26
POLK	MITCHELLVILLE	41	\$715,634	\$35,787	0.01
POLK	POLK CITY	71	\$1,636,436	\$81,825	0.02
POLK	BONDURANT	69	\$2,265,112	\$113,258	0.03
POLK	ELKHART	17	\$714,728	\$35,737	0.01
POLK	PLEASANT HILL	72	\$5,411,847	\$270,595	0.07
POLK	RUNNELLS	50	\$906,918	\$45,346	0.01
POLK	JOHNSTON	199	\$19,997,555	\$999,892	0.28
POLK	ALLEMAN	17	\$366,045	\$18,302	0.01
POLK	NON-PERMIT	480	\$10,983,649	\$388,481	0.11
POLK	OTHER	35	\$19,417,675	\$970,886	0.27
POLK	* TOTAL COUNTY *	9,453	\$1,531,838,856	\$76,614,629	21.16
POTTAWATTAMIE	COUNCIL BLUFFS*	1,202	\$192,468,838	\$9,623,478	2.66
POTTAWATTAMIE	AVOCA	73	\$3,074,332	\$153,719	0.04
POTTAWATTAMIE	CARTER LAKE	54	\$2,738,394	\$136,920	0.04
POTTAWATTAMIE	OAKLAND	65	\$2,111,752	\$105,591	0.03
POTTAWATTAMIE	CARSON	40	\$742,924	\$37,148	0.01
POTTAWATTAMIE	NEOLA	35	\$1,131,491	\$56,574	0.02
POTTAWATTAMIE	WALNUT	60	\$2,011,854	\$100,598	0.03
POTTAWATTAMIE	CRESCENT	33	\$1,241,299	\$62,064	0.02
POTTAWATTAMIE	HANCOCK	16	\$254,143	\$12,707	0
POTTAWATTAMIE	MACEDONIA	11	\$438,020	\$21,901	0.01
POTTAWATTAMIE	MINDEN	23	\$581,547	\$29,078	0.01
POTTAWATTAMIE	TREYNOR	25	\$879,975	\$44,000	0.01
POTTAWATTAMIE	UNDERWOOD	42	\$1,738,116	\$86,906	0.02
POTTAWATTAMIE	NON-PERMIT	106	\$2,729,044	\$123,281	0.03
POTTAWATTAMIE	OTHER	15	\$459,013	\$22,951	0.01
POTTAWATTAMIE	* TOTAL COUNTY *	1,800	\$212,600,742	\$10,616,916	2.93
POWESHIEK	GRINNELL	302	\$17,113,576	\$855,107	0.24
POWESHIEK	BROOKLYN	96	\$6,850,886	\$342,545	0.09
POWESHIEK	MONTEZUMA*	123	\$5,120,067	\$256,009	0.07
POWESHIEK	VICTOR	14	\$460,676	\$23,035	0.01
POWESHIEK	DEEP RIVER	22	\$177,343	\$8,867	0
POWESHIEK	MALCOM	25	\$357,767	\$17,890	0
POWESHIEK	NON-PERMIT	33	\$1,131,987	\$56,572	0.02
POWESHIEK	OTHER	13	\$462,054	\$23,076	0.01
POWESHIEK	* TOTAL COUNTY *	628	\$31,674,356	\$1,583,101	0.44
RINGGOLD	MOUNT AYR*	90	\$4,617,241	\$230,813	0.06
RINGGOLD	DIAGONAL	18	\$317,491	\$15,876	0
RINGGOLD	ELLSTON	10	\$100,389	\$5,020	0
RINGGOLD	KELLERTON	12	\$138,142	\$6,908	0
RINGGOLD	NON-PERMIT	40	\$314,255	\$15,715	0
RINGGOLD	OTHER	17	\$211,374	\$10,569	0
RINGGOLD	* TOTAL COUNTY *	187	\$5,698,892	\$284,901	0.08

**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC	SAC CITY*	129	\$6,740,440	\$336,990	0.09
SAC	LAKE VIEW	70	\$2,724,533	\$136,229	0.04
SAC	ODEBOLT	53	\$1,581,496	\$79,074	0.02
SAC	EARLY	30	\$742,162	\$37,108	0.01
SAC	SCHALLER	44	\$1,126,705	\$56,283	0.02
SAC	WALL LAKE	47	\$1,764,646	\$88,234	0.02
SAC	AUBURN	14	\$287,052	\$14,351	0
SAC	LYTTON	16	\$240,347	\$12,013	0
SAC	NEMAHA	15	\$332,665	\$16,635	0
SAC	NON-PERMIT	41	\$759,826	\$36,396	0.01
SAC	OTHER	1	\$0	\$0	0
SAC	* TOTAL COUNTY *	460	\$16,299,872	\$813,313	0.22
SCOTT	DAVENPORT*	2,381	\$401,416,199	\$20,070,876	5.54
SCOTT	BETTENDORF	709	\$61,628,522	\$3,105,858	0.86
SCOTT	BUFFALO	24	\$1,589,323	\$79,469	0.02
SCOTT	LE CLAIRE	87	\$2,757,559	\$137,879	0.04
SCOTT	BLUE GRASS	76	\$2,047,450	\$102,375	0.03
SCOTT	ELDRIDGE	158	\$12,185,740	\$609,287	0.17
SCOTT	PRINCETON	33	\$597,600	\$29,882	0.01
SCOTT	WALCOTT	76	\$9,393,380	\$469,671	0.13
SCOTT	DIXON	14	\$223,743	\$11,188	0
SCOTT	DONAHUE	22	\$159,190	\$7,962	0
SCOTT	LONG GROVE	41	\$828,959	\$41,449	0.01
SCOTT	MCCAUSLAND	13	\$229,741	\$11,486	0
SCOTT	NON-PERMIT	88	\$5,044,691	\$205,683	0.06
SCOTT	OTHER	22	\$597,980	\$29,898	0.01
SCOTT	* TOTAL COUNTY *	3,744	\$498,700,077	\$24,912,963	6.88
SHELBY	HARLAN*	287	\$15,083,899	\$754,230	0.21
SHELBY	ELK HORN	39	\$1,437,721	\$71,884	0.02
SHELBY	SHELBY	23	\$283,834	\$14,192	0
SHELBY	DEFIANCE	23	\$415,474	\$20,775	0.01
SHELBY	EARLING	27	\$254,395	\$12,718	0
SHELBY	IRWIN	25	\$464,215	\$23,209	0.01
SHELBY	PANAMA	21	\$415,901	\$20,796	0.01
SHELBY	PORTSMOUTH	17	\$374,206	\$18,710	0.01
SHELBY	NON-PERMIT	21	\$317,148	\$15,688	0
SHELBY	OTHER	17	\$117,299	\$5,862	0
SHELBY	* TOTAL COUNTY *	500	\$19,164,092	\$958,064	0.26
SIOUX	HAWARDEN	127	\$4,818,209	\$240,912	0.07
SIOUX	ALTON	45	\$2,017,411	\$100,871	0.03
SIOUX	HULL	90	\$2,361,091	\$118,056	0.03
SIOUX	ORANGE CITY*	201	\$14,181,424	\$709,072	0.2
SIOUX	ROCK VALLEY	147	\$9,160,348	\$458,021	0.13
SIOUX	SIOUX CENTER	276	\$19,104,570	\$955,232	0.26
SIOUX	BOYDEN	35	\$611,487	\$30,574	0.01
SIOUX	HOSPERS	44	\$1,187,811	\$59,391	0.02
SIOUX	IRETON	29	\$1,339,199	\$66,960	0.02

**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
SIoux	GRANVILLE	17	\$311,887	\$15,594	0
SIoux	MAURICE	18	\$103,526	\$5,177	0
SIoux	SHELDON	10	\$52,717	\$2,637	0
SIoux	NON-PERMIT	56	\$858,536	\$38,271	0.01
SIoux	OTHER	6	\$113,723	\$5,686	0
SIoux	* TOTAL COUNTY *	1,101	\$56,221,939	\$2,806,454	0.78
STORY	AMES	1,079	\$155,312,806	\$7,765,679	2.14
STORY	NEVADA*	191	\$8,369,008	\$418,458	0.12
STORY	STORY CITY	155	\$10,414,240	\$520,719	0.14
STORY	CAMBRIDGE	18	\$218,300	\$10,916	0
STORY	COLO	30	\$841,921	\$42,099	0.01
STORY	MAXWELL	30	\$425,930	\$21,296	0.01
STORY	ROLAND	39	\$626,501	\$31,323	0.01
STORY	SLATER	40	\$2,488,234	\$124,412	0.03
STORY	ZEARING	28	\$478,407	\$23,922	0.01
STORY	COLLINS	13	\$248,490	\$12,424	0
STORY	GILBERT	28	\$704,097	\$35,202	0.01
STORY	HUXLEY	56	\$2,196,425	\$109,821	0.03
STORY	KELLEY	15	\$127,006	\$6,349	0
STORY	MCCALLSBURG	11	\$179,132	\$8,957	0
STORY	NON-PERMIT	67	\$1,032,512	\$49,485	0.01
STORY	OTHER	7	\$4,980,288	\$249,015	0.07
STORY	* TOTAL COUNTY *	1,807	\$188,643,297	\$9,430,077	2.6
TAMA	TAMA	110	\$13,903,553	\$695,180	0.19
TAMA	DYSART	61	\$1,738,772	\$86,849	0.02
TAMA	TOLEDO*	110	\$6,563,296	\$328,165	0.09
TAMA	TRAER	75	\$2,452,354	\$122,610	0.03
TAMA	GARWIN	24	\$201,644	\$10,064	0
TAMA	GLADBROOK	59	\$1,291,862	\$64,593	0.02
TAMA	CHELSEA	24	\$190,598	\$9,532	0
TAMA	CLUTIER	16	\$189,903	\$9,494	0
TAMA	ELBERON	13	\$110,404	\$5,521	0
TAMA	MONTOUR	10	\$321,702	\$16,084	0
TAMA	NON-PERMIT	33	\$4,771,947	\$238,169	0.07
TAMA	OTHER	18	\$2,480,140	\$124,006	0.03
TAMA	* TOTAL COUNTY *	553	\$34,216,175	\$1,710,267	0.47
TAYLOR	BEDFORD*	103	\$3,082,957	\$154,082	0.04
TAYLOR	LENOX	69	\$1,884,840	\$94,245	0.03
TAYLOR	CLEARFIELD	25	\$204,166	\$10,208	0
TAYLOR	NEW MARKET	16	\$148,027	\$7,403	0
TAYLOR	BLOCKTON	10	\$79,542	\$3,978	0
TAYLOR	NON-PERMIT	15	\$74,692	\$3,677	0
TAYLOR	OTHER	12	\$176,872	\$8,845	0
TAYLOR	* TOTAL COUNTY *	250	\$5,651,096	\$282,438	0.08
UNION	CRESTON*	298	\$21,360,509	\$1,067,955	0.29
UNION	AFTON	46	\$1,285,857	\$64,296	0.02
UNION	LORIMOR	16	\$104,665	\$5,233	0

**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
UNION	NON-PERMIT	23	\$146,807	\$7,146	0
UNION	OTHER	15	\$4,927,196	\$246,327	0.07
UNION	* TOTAL COUNTY *	398	\$27,825,034	\$1,390,957	0.38
VAN BUREN	KEOSAUQUA*	59	\$1,569,937	\$78,498	0.02
VAN BUREN	BONAPARTE	24	\$396,665	\$19,834	0.01
VAN BUREN	FARMINGTON	35	\$612,225	\$30,606	0.01
VAN BUREN	MILTON	13	\$242,799	\$12,140	0
VAN BUREN	BIRMINGHAM	18	\$278,428	\$13,921	0
VAN BUREN	CANTRIL	12	\$433,054	\$21,653	0.01
VAN BUREN	STOCKPORT	18	\$688,595	\$34,431	0.01
VAN BUREN	NON-PERMIT	105	\$2,838,663	\$141,526	0.04
VAN BUREN	OTHER	3	\$33,658	\$1,683	0
VAN BUREN	* TOTAL COUNTY *	287	\$7,094,024	\$354,292	0.1
WAPELLO	OTTUMWA*	819	\$70,799,328	\$3,539,996	0.98
WAPELLO	ELDON	48	\$673,857	\$33,694	0.01
WAPELLO	EDDYVILLE	31	\$805,454	\$40,275	0.01
WAPELLO	AGENCY	28	\$581,720	\$29,087	0.01
WAPELLO	BLAKESBURG	25	\$209,332	\$10,468	0
WAPELLO	NON-PERMIT	43	\$1,634,828	\$79,622	0.02
WAPELLO	OTHER	6	\$44,716	\$2,237	0
WAPELLO	* TOTAL COUNTY *	1,000	\$74,749,235	\$3,735,379	1.03
WARREN	INDIANOLA*	399	\$31,668,067	\$1,583,326	0.44
WARREN	CARLISLE	102	\$3,930,870	\$196,549	0.05
WARREN	NORWALK	125	\$9,038,683	\$451,909	0.12
WARREN	MILO	42	\$754,758	\$37,739	0.01
WARREN	ACKWORTH	10	\$33,588	\$1,679	0
WARREN	CUMMING	28	\$267,031	\$13,351	0
WARREN	HARTFORD	13	\$221,525	\$11,075	0
WARREN	LACONA	18	\$484,186	\$24,210	0.01
WARREN	MARTENSDALE	12	\$441,607	\$22,080	0.01
WARREN	NEW VIRGINIA	27	\$412,457	\$20,622	0.01
WARREN	NON-PERMIT	54	\$1,599,933	\$78,184	0.02
WARREN	OTHER	9	\$146,942	\$7,347	0
WARREN	* TOTAL COUNTY *	839	\$48,999,647	\$2,448,071	0.68
WASHINGTON	WASHINGTON*	336	\$18,508,217	\$925,298	0.26
WASHINGTON	KALONA	178	\$6,960,572	\$347,914	0.1
WASHINGTON	BRIGHTON	35	\$355,067	\$17,754	0
WASHINGTON	RIVERSIDE	62	\$1,655,269	\$82,762	0.02
WASHINGTON	WELLMAN	77	\$2,897,108	\$144,858	0.04
WASHINGTON	AINSWORTH	36	\$861,767	\$43,090	0.01
WASHINGTON	CRAWFORDSVILLE	22	\$354,719	\$17,737	0
WASHINGTON	NON-PERMIT	49	\$544,689	\$26,577	0.01
WASHINGTON	OTHER	8	\$54,252	\$2,712	0
WASHINGTON	* TOTAL COUNTY *	803	\$32,191,660	\$1,608,702	0.44
WAYNE	CORYDON*	92	\$2,498,975	\$124,932	0.03

**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE	SEYMOUR	29	\$395,406	\$19,735	0.01
WAYNE	ALLERTON	26	\$600,914	\$30,046	0.01
WAYNE	HUMESTON	41	\$862,425	\$43,120	0.01
WAYNE	LINEVILLE	12	\$140,466	\$7,024	0
WAYNE	NON-PERMIT	34	\$127,138	\$5,897	0
WAYNE	OTHER	13	\$842,920	\$42,147	0.01
WAYNE	* TOTAL COUNTY *	247	\$5,468,244	\$272,901	0.08
WEBSTER	FT DODGE*	897	\$110,917,199	\$5,545,886	1.53
WEBSTER	GOWRIE	56	\$2,154,430	\$107,727	0.03
WEBSTER	DAYTON	44	\$644,895	\$32,245	0.01
WEBSTER	LEHIGH	22	\$425,840	\$21,290	0.01
WEBSTER	OTHO	15	\$159,702	\$7,985	0
WEBSTER	BADGER	15	\$161,181	\$8,060	0
WEBSTER	CALLENDER	17	\$130,882	\$6,545	0
WEBSTER	CLARE	15	\$98,847	\$4,943	0
WEBSTER	DUNCOMBE	18	\$281,911	\$14,095	0
WEBSTER	HARCOURT	17	\$831,161	\$41,557	0.01
WEBSTER	MOORLAND	14	\$63,693	\$3,184	0
WEBSTER	NON-PERMIT	49	\$1,348,468	\$63,833	0.02
WEBSTER	OTHER	17	\$439,594	\$21,980	0.01
WEBSTER	* TOTAL COUNTY *	1,196	\$117,657,803	\$5,879,330	1.62
WINNEBAGO	FOREST CITY*	141	\$5,837,779	\$291,891	0.08
WINNEBAGO	BUFFALO CENTER	52	\$2,030,896	\$101,547	0.03
WINNEBAGO	LAKE MILLS	101	\$5,524,112	\$276,205	0.08
WINNEBAGO	THOMPSON	23	\$2,723,223	\$136,162	0.04
WINNEBAGO	LELAND	22	\$398,282	\$19,916	0.01
WINNEBAGO	RAKE	17	\$347,579	\$17,380	0
WINNEBAGO	NON-PERMIT	27	\$1,453,196	\$71,793	0.02
WINNEBAGO	OTHER	3	\$44,350	\$2,218	0
WINNEBAGO	* TOTAL COUNTY *	386	\$18,359,417	\$917,112	0.25
WINNESHIEK	DECORAH*	399	\$32,939,740	\$1,646,994	0.45
WINNESHIEK	CALMAR	47	\$2,637,407	\$131,873	0.04
WINNESHIEK	OSSIAN	54	\$1,505,417	\$75,272	0.02
WINNESHIEK	FT. ATKINSON	42	\$669,746	\$33,487	0.01
WINNESHIEK	RIDGEWAY	26	\$878,046	\$43,901	0.01
WINNESHIEK	SPILLVILLE	19	\$510,181	\$25,509	0.01
WINNESHIEK	NON-PERMIT	66	\$1,356,944	\$67,536	0.02
WINNESHIEK	OTHER	14	\$189,946	\$9,497	0
WINNESHIEK	* TOTAL COUNTY *	667	\$40,687,427	\$2,034,069	0.56
WOODBURY	SIOUX CITY*	2,002	\$242,651,108	\$12,132,603	3.35
WOODBURY	MOVILLE	57	\$2,371,278	\$118,566	0.03
WOODBURY	ANTHON	37	\$688,690	\$34,433	0.01
WOODBURY	CORRECTIONVILLE	49	\$1,493,091	\$74,654	0.02
WOODBURY	DANBURY	29	\$527,771	\$26,391	0.01
WOODBURY	SERGEANT BLUFF	77	\$3,941,995	\$197,103	0.05
WOODBURY	SLOAN	37	\$860,797	\$43,041	0.01



**IOWA DEPARTMENT OF REVENUE AND FINANCE  
RETAIL SALES TAX BY COUNTY AND TOWN  
QUARTER ENDING SEPTEMBER 30, 2000**

COUNTY	TOWN	NO OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
WOODBURY	HORNICK	17	\$250,152	\$12,508	0
WOODBURY	LAWTON	33	\$977,091	\$48,854	0.01
WOODBURY	PIERSON	27	\$564,747	\$28,238	0.01
WOODBURY	SALIX	19	\$575,651	\$28,783	0.01
WOODBURY	SMITHLAND	15	\$582,531	\$29,127	0.01
WOODBURY	NON-PERMIT	79	\$1,607,728	\$60,245	0.02
WOODBURY	OTHER	28	\$301,830	\$15,091	0
WOODBURY	* TOTAL COUNTY *	2,506	\$257,394,460	\$12,849,637	3.55
WORTH	MANLY	42	\$1,096,817	\$54,842	0.02
WORTH	NORTHWOOD*	102	\$4,767,668	\$238,387	0.07
WORTH	FERTILE	19	\$201,316	\$10,065	0
WORTH	GRAFTON	18	\$327,022	\$16,353	0
WORTH	HANLONTOWN	14	\$219,674	\$10,984	0
WORTH	KENSETT	17	\$137,562	\$6,879	0
WORTH	NON-PERMIT	22	\$170,087	\$8,505	0
WORTH	OTHER	6	\$79,502	\$3,975	0
WORTH	* TOTAL COUNTY *	240	\$6,999,648	\$349,990	0.1
WRIGHT	CLARION*	133	\$6,364,573	\$318,234	0.09
WRIGHT	EAGLE GROVE	115	\$7,077,739	\$353,887	0.1
WRIGHT	BELMOND	126	\$5,466,594	\$273,333	0.08
WRIGHT	DOWS	28	\$665,716	\$33,285	0.01
WRIGHT	GOLDFIELD	39	\$1,022,251	\$51,112	0.01
WRIGHT	WOOLSTOCK	15	\$322,824	\$16,142	0
WRIGHT	NON-PERMIT	34	\$536,636	\$22,214	0.01
WRIGHT	OTHER	15	\$1,298,612	\$64,933	0.02
WRIGHT	* TOTAL COUNTY *	505	\$22,754,945	\$1,133,140	0.31
	* LATE FILERS *	6,418	\$106,905,258	\$5,344,808	1.48
	** GRAND TOTAL **	89,295	\$7,244,526,376	\$362,043,228	100

## 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"><li>a) Sales in interstate commerce,</li><li>b) Sales to government units,</li><li>c) Sales for resale or processing,</li><li>d) Sales of gasoline or diesel fuel,</li><li>e) Sales of vehicles subject to registration, and</li><li>f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen</li></ul>
COMPUTED TAX DUE	<p>The amount to be due based on taxable sales or taxable 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"><li>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).</li><li>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).</li></ul>
BUSINESS CLASSIFICATION	<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. A break down of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification."</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>