

**IOWA DEPARTMENT OF REVENUE AND FINANCE
THE QUARTER IN REVIEW
COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING December 31, 2000**

Computed tax during the fourth quarter of 2000 amounted to \$376,768,236 which is 2.8% growth from the December 1999 quarter. The number of business filing returns grew from 106,890 to 108,440 or 1.5% during the same period.

Computed Tax by Business Group

The Utilities and Apparel Groups showed the largest increase in tax with a 20.9% and a 11.6% respectively. The General Merchandise Group followed with a 9.4% increase.

| Business Group | # Bus Dec-99 | # Bus Dec-00 | % Change Bus | Computed Tax Dec-99 | Computed Tax Dec-00 | % Change Computed Tax |
|---------------------|-----------------|-----------------|-----------------|---------------------------|---------------------------|-----------------------------|
| Nonresidents | 12 | 11 | -8.33% | \$16,226 | \$7,460 | -54.02% |
| Utilities | 3,276 | 3,432 | 4.76% | \$45,289,550 | \$54,749,032 | 20.89% |
| Building Materials | 2,055 | 2,077 | 1.07% | \$27,475,394 | \$22,033,434 | -19.81% |
| General Merchandise | 2,044 | 2,150 | 5.19% | \$62,347,023 | \$68,198,029 | 9.38% |
| Food Dealers | 1,757 | 1,773 | 0.91% | \$16,356,620 | \$15,318,138 | -6.35% |
| Motor Vehicle | 4,118 | 4,188 | 1.70% | \$16,734,412 | \$17,752,797 | 6.09% |
| Apparel | 1,576 | 1,643 | 4.25% | \$9,611,490 | \$10,725,332 | 11.59% |
| Home Furnishings | 2,712 | 2,662 | -1.84% | \$17,012,898 | \$16,815,147 | -1.16% |
| Eating and Drinking | 6,696 | 6,755 | 0.88% | \$28,808,787 | \$29,451,141 | 2.23% |
| Specialty Retail | 23,996 | 24,493 | 2.07% | \$32,580,187 | \$32,570,087 | -0.03% |
| Services | 30,888 | 30,836 | -0.17% | \$43,560,816 | \$44,525,493 | 2.21% |
| Wholesale Goods | 7,369 | 7,111 | -3.50% | \$34,922,872 | \$32,048,305 | -8.23% |
| Miscellaneous | 14,989 | 15,020 | 0.21% | \$28,435,036 | \$27,471,493 | -3.39% |
| Late Filers | 5,402 | 6,289 | 16.42% | \$3,436,540 | \$5,102,348 | 48.47% |
| TOTAL | 106,890 | 108,440 | 1.45% | \$366,587,851 | \$376,768,236 | 2.78% |

IOWA DEPARTMENT OF REVENUE AND FINANCE
USE TAX
QUARTER IN REVIEW
Quarter Ending December 31, 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 | 518 | 3.87% | \$4,135,263 | 9.46% |
| Building Materials | 261 | 1.95% | \$836,974 | 1.92% |
| General Merchandise | 55 | 0.41% | \$1,237,546 | 2.83% |
| Food Dealers | 78 | 0.58% | \$338,734 | 0.78% |
| Motor Vehicle | 196 | 1.46% | \$394,133 | 0.90% |
| Apparel | 129 | 0.96% | \$303,198 | 0.69% |
| Home Furnishings | 395 | 2.95% | \$1,285,639 | 2.94% |
| Eating and Drinking | 84 | 0.63% | \$109,971 | 0.25% |
| Specialty Retail | 2,311 | 17.25% | \$4,769,995 | 10.92% |
| Services | 2,482 | 18.53% | \$8,160,617 | 18.68% |
| Wholesale Goods | 3,090 | 23.06% | \$10,614,811 | 24.29% |
| Miscellaneous | 3,355 | 25.04% | \$11,058,386 | 25.31% |
| Late Filers | 444 | 3.31% | \$447,141 | 1.02% |
| TOTAL | 13,398 | 100.00% | \$43,692,408 | 100.00% |

Comparison of Use Taxes for the Quarter Ending
December 31, 1999 and 2000

| <u>USE TAX</u> | <u>Dec-99</u> | <u>Dec-00</u> | <u>% Change</u> |
|-------------------|---------------|---------------|-----------------|
| Retailers | 13,283 | 13,398 | 0.87% |
| Number of Returns | \$45,543,902 | \$43,692,408 | -4.07% |
| Computed Tax | | | |
| Motor Vehicle | | | |
| Number of Returns | 171,845 | 156,652 | -8.84% |
| Computed Tax | \$60,679,716 | \$57,203,179 | -5.73% |
| Consumers | | | |
| Number of Returns | 7,997 | 7,787 | -2.63% |
| Computed Tax | \$11,127,645 | \$10,916,070 | -1.90% |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|-----------|------------------|-----------|---------------|--------------|----------|
| | NON-RESIDENT | 11 | \$248,683 | \$7,460 | 0 |
| ADAIR | GREENFIELD* | 145 | \$6,717,317 | \$335,868 | 0.09 |
| ADAIR | ADAIR | 66 | \$2,267,154 | \$113,154 | 0.03 |
| ADAIR | STUART | 42 | \$1,664,886 | \$83,245 | 0.02 |
| ADAIR | BRIDGEWATER | 20 | \$346,394 | \$17,317 | 0 |
| ADAIR | FONTANELLE | 44 | \$526,170 | \$26,305 | 0.01 |
| ADAIR | ORIENT | 26 | \$469,977 | \$23,500 | 0.01 |
| ADAIR | NON-PERMIT | 37 | \$656,637 | \$30,839 | 0.01 |
| ADAIR | OTHER | 15 | \$803,890 | \$40,195 | 0.01 |
| ADAIR | * TOTAL COUNTY * | 395 | \$13,452,425 | \$670,423 | 0.18 |
| ADAMS | CORNING* | 176 | \$5,080,143 | \$253,925 | 0.07 |
| ADAMS | PRESCOTT | 18 | \$94,161 | \$4,708 | 0 |
| ADAMS | NON-PERMIT | 22 | \$260,166 | \$12,597 | 0 |
| ADAMS | OTHER | 14 | \$56,753 | \$2,838 | 0 |
| ADAMS | * TOTAL COUNTY * | 230 | \$5,491,223 | \$274,068 | 0.07 |
| ALLAMAKEE | WAUKON* | 264 | \$12,314,813 | \$615,751 | 0.16 |
| ALLAMAKEE | LANSING | 97 | \$2,409,867 | \$120,494 | 0.03 |
| ALLAMAKEE | POSTVILLE | 115 | \$6,380,256 | \$319,010 | 0.08 |
| ALLAMAKEE | NEW ALBIN | 36 | \$381,071 | \$19,055 | 0.01 |
| ALLAMAKEE | HARPERS FERRY | 26 | \$241,268 | \$12,063 | 0 |
| ALLAMAKEE | WATERVILLE | 17 | \$154,716 | \$7,735 | 0 |
| ALLAMAKEE | NON-PERMIT | 56 | \$400,971 | \$19,870 | 0.01 |
| ALLAMAKEE | OTHER | 4 | \$1,009,690 | \$50,485 | 0.01 |
| ALLAMAKEE | * TOTAL COUNTY * | 615 | \$23,292,652 | \$1,164,463 | 0.31 |
| APPANOOSE | CENTERVILLE* | 333 | \$18,621,459 | \$930,973 | 0.25 |
| APPANOOSE | CINCINNATI | 12 | \$74,997 | \$3,750 | 0 |
| APPANOOSE | MORAVIA | 55 | \$429,940 | \$21,483 | 0.01 |
| APPANOOSE | MOULTON | 35 | \$369,891 | \$18,495 | 0 |
| APPANOOSE | MYSTIC | 27 | \$95,866 | \$4,794 | 0 |
| APPANOOSE | NON-PERMIT | 75 | \$376,973 | \$18,123 | 0 |
| APPANOOSE | OTHER | 31 | \$89,936 | \$4,498 | 0 |
| APPANOOSE | * TOTAL COUNTY * | 568 | \$20,059,062 | \$1,002,116 | 0.27 |
| AUDUBON | AUDUBON* | 187 | \$5,781,761 | \$289,092 | 0.08 |
| AUDUBON | EXIRA | 60 | \$937,498 | \$46,821 | 0.01 |
| AUDUBON | KIMBALLTON | 23 | \$196,492 | \$9,805 | 0 |
| AUDUBON | NON-PERMIT | 25 | \$207,761 | \$10,103 | 0 |
| AUDUBON | OTHER | 17 | \$231,688 | \$11,586 | 0 |
| AUDUBON | * TOTAL COUNTY * | 312 | \$7,355,200 | \$367,407 | 0.1 |
| BENTON | BELLE PLAINE | 140 | \$5,592,224 | \$279,578 | 0.07 |
| BENTON | VINTON* | 293 | \$14,690,533 | \$734,518 | 0.19 |
| BENTON | BLAIRSTOWN | 68 | \$1,886,893 | \$94,347 | 0.03 |
| BENTON | SHELLSBURG | 59 | \$1,645,410 | \$82,269 | 0.02 |
| BENTON | VAN HORNE | 43 | \$796,658 | \$39,834 | 0.01 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|------------|------------------|-----------|---------------|--------------|----------|
| BENTON | ATKINS | 48 | \$1,179,592 | \$58,981 | 0.02 |
| BENTON | GARRISON | 26 | \$139,367 | \$6,970 | 0 |
| BENTON | KEYSTONE | 41 | \$992,095 | \$49,609 | 0.01 |
| BENTON | LUZERNE | 12 | \$77,737 | \$3,887 | 0 |
| BENTON | MT AUBURN | 10 | \$91,965 | \$4,599 | 0 |
| BENTON | NEWHALL | 49 | \$760,155 | \$38,009 | 0.01 |
| BENTON | NORWAY | 34 | \$1,587,878 | \$79,394 | 0.02 |
| BENTON | URBANA | 19 | \$3,294,056 | \$164,704 | 0.04 |
| BENTON | WALFORD | 29 | \$365,704 | \$18,288 | 0 |
| BENTON | NON-PERMIT | 94 | \$362,830 | \$17,664 | 0 |
| BENTON | OTHER | 2 | \$2,335 | \$117 | 0 |
| BENTON | * TOTAL COUNTY * | 967 | \$33,465,432 | \$1,672,768 | 0.44 |
| BLACK HAWK | WATERLOO* | 2,081 | \$256,550,359 | \$12,827,568 | 3.4 |
| BLACK HAWK | CEDAR FALLS | 1,135 | \$97,047,295 | \$4,852,392 | 1.29 |
| BLACK HAWK | EVANSDALE | 146 | \$4,838,643 | \$241,930 | 0.06 |
| BLACK HAWK | ELK RUN HTS | 21 | \$1,757,837 | \$87,890 | 0.02 |
| BLACK HAWK | HUDSON | 104 | \$2,728,980 | \$136,456 | 0.04 |
| BLACK HAWK | LA PORTE CITY | 121 | \$2,598,226 | \$129,919 | 0.03 |
| BLACK HAWK | DUNKERTON | 49 | \$1,963,869 | \$98,194 | 0.03 |
| BLACK HAWK | JANESVILLE | 30 | \$85,417 | \$4,270 | 0 |
| BLACK HAWK | GILBERTVILLE | 29 | \$364,698 | \$18,234 | 0 |
| BLACK HAWK | RAYMOND | 16 | \$185,528 | \$9,276 | 0 |
| BLACK HAWK | NON-PERMIT | 92 | \$1,068,336 | \$47,752 | 0.01 |
| BLACK HAWK | OTHER | 3 | \$2,289,008 | \$114,451 | 0.03 |
| BLACK HAWK | * TOTAL COUNTY * | 3,827 | \$371,478,196 | \$18,568,332 | 4.93 |
| BOONE | BOONE* | 557 | \$36,158,478 | \$1,807,939 | 0.48 |
| BOONE | MADRID | 99 | \$2,865,398 | \$143,267 | 0.04 |
| BOONE | OGDEN | 116 | \$2,171,334 | \$108,575 | 0.03 |
| BOONE | BOXHOLM | 15 | \$204,320 | \$10,216 | 0 |
| BOONE | PILOT MOUND | 11 | \$58,809 | \$2,940 | 0 |
| BOONE | NON-PERMIT | 63 | \$310,212 | \$15,139 | 0 |
| BOONE | OTHER | 19 | \$122,555 | \$6,129 | 0 |
| BOONE | * TOTAL COUNTY * | 880 | \$41,891,106 | \$2,094,205 | 0.56 |
| BREMER | WAVERLY* | 395 | \$24,570,263 | \$1,228,512 | 0.33 |
| BREMER | SUMNER | 154 | \$3,872,593 | \$193,635 | 0.05 |
| BREMER | TRIPOLI | 89 | \$1,569,741 | \$78,486 | 0.02 |
| BREMER | DENVER | 117 | \$3,190,484 | \$159,524 | 0.04 |
| BREMER | JANESVILLE | 30 | \$751,800 | \$37,590 | 0.01 |
| BREMER | READLYN | 39 | \$1,325,248 | \$66,261 | 0.02 |
| BREMER | FREDERIKA | 17 | \$88,954 | \$4,449 | 0 |
| BREMER | PLAINFIELD | 38 | \$971,668 | \$48,585 | 0.01 |
| BREMER | NON-PERMIT | 35 | \$186,388 | \$8,772 | 0 |
| BREMER | OTHER | 2 | \$100,846 | \$5,042 | 0 |
| BREMER | * TOTAL COUNTY * | 916 | \$36,627,985 | \$1,830,856 | 0.49 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|-------------|------------------|-----------|---------------|--------------|----------|
| BUCHANAN | INDEPENDENCE* | 309 | \$17,504,254 | \$875,219 | 0.23 |
| BUCHANAN | JESUP | 104 | \$4,329,355 | \$216,469 | 0.06 |
| BUCHANAN | FAIRBANK | 62 | \$2,564,653 | \$128,234 | 0.03 |
| BUCHANAN | HAZLETON | 71 | \$823,944 | \$41,199 | 0.01 |
| BUCHANAN | LAMONT | 28 | \$484,243 | \$24,213 | 0.01 |
| BUCHANAN | WINTHROP | 60 | \$1,194,285 | \$59,721 | 0.02 |
| BUCHANAN | AURORA | 22 | \$338,917 | \$16,945 | 0 |
| BUCHANAN | BRANDON | 25 | \$152,011 | \$7,602 | 0 |
| BUCHANAN | QUASQUETON | 21 | \$363,890 | \$18,183 | 0 |
| BUCHANAN | ROWLEY | 26 | \$409,343 | \$20,467 | 0.01 |
| BUCHANAN | STANLEY | 12 | \$554,140 | \$27,708 | 0.01 |
| BUCHANAN | NON-PERMIT | 50 | \$365,478 | \$18,189 | 0 |
| BUCHANAN | OTHER | 0 | \$0 | \$0 | 0 |
| BUCHANAN | * TOTAL COUNTY * | 790 | \$29,084,513 | \$1,454,149 | 0.39 |
| BUENA VISTA | STORM LAKE* | 444 | \$34,414,764 | \$1,720,746 | 0.46 |
| BUENA VISTA | ALTA | 83 | \$2,088,246 | \$104,412 | 0.03 |
| BUENA VISTA | ALBERT CITY | 58 | \$598,183 | \$29,911 | 0.01 |
| BUENA VISTA | MARATHON | 20 | \$367,762 | \$18,389 | 0 |
| BUENA VISTA | NEWELL | 38 | \$839,533 | \$41,977 | 0.01 |
| BUENA VISTA | SIOUX RAPIDS | 60 | \$1,959,350 | \$97,970 | 0.03 |
| BUENA VISTA | REMBRANDT | 16 | \$181,551 | \$9,077 | 0 |
| BUENA VISTA | LINN GROVE | 19 | \$129,660 | \$6,483 | 0 |
| BUENA VISTA | NON-PERMIT | 35 | \$64,373 | \$3,168 | 0 |
| BUENA VISTA | OTHER | 12 | \$73,576 | \$3,678 | 0 |
| BUENA VISTA | * TOTAL COUNTY * | 785 | \$40,716,998 | \$2,035,811 | 0.54 |
| BUTLER | CLARKSVILLE | 74 | \$942,863 | \$47,148 | 0.01 |
| BUTLER | GREENE | 100 | \$2,004,314 | \$100,218 | 0.03 |
| BUTLER | PARKERSBURG | 102 | \$3,782,669 | \$189,135 | 0.05 |
| BUTLER | SHELL ROCK | 69 | \$871,121 | \$43,557 | 0.01 |
| BUTLER | ALLISON* | 72 | \$3,761,894 | \$188,096 | 0.05 |
| BUTLER | APLINGTON | 63 | \$1,455,023 | \$72,754 | 0.02 |
| BUTLER | DUMONT | 36 | \$1,048,146 | \$52,410 | 0.01 |
| BUTLER | NEW HARTFORD | 38 | \$541,683 | \$27,084 | 0.01 |
| BUTLER | BRISTOW | 18 | \$146,391 | \$7,320 | 0 |
| BUTLER | NON-PERMIT | 51 | \$941,121 | \$46,963 | 0.01 |
| BUTLER | OTHER | 9 | \$76,558 | \$3,828 | 0 |
| BUTLER | * TOTAL COUNTY * | 632 | \$15,571,783 | \$778,513 | 0.21 |
| CALHOUN | LAKE CITY | 107 | \$1,937,557 | \$96,869 | 0.03 |
| CALHOUN | MANSON | 94 | \$1,990,838 | \$99,545 | 0.03 |
| CALHOUN | ROCKWELL CITY* | 134 | \$4,610,406 | \$230,492 | 0.06 |
| CALHOUN | LOHRVILLE | 37 | \$367,375 | \$18,374 | 0 |
| CALHOUN | POMEROY | 37 | \$319,537 | \$15,970 | 0 |
| CALHOUN | FARNHAMVILLE | 29 | \$404,750 | \$20,238 | 0.01 |
| CALHOUN | JOLLEY | 10 | \$30,074 | \$1,503 | 0 |
| CALHOUN | SOMERS | 13 | \$63,649 | \$3,184 | 0 |
| CALHOUN | NON-PERMIT | 31 | \$107,453 | \$5,341 | 0 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|-------------|------------------|-----------|---------------|--------------|----------|
| CALHOUN | OTHER | 19 | \$56,470 | \$2,825 | 0 |
| CALHOUN | * TOTAL COUNTY * | 511 | \$9,888,109 | \$494,341 | 0.13 |
| CARROLL | CARROLL* | 538 | \$44,800,905 | \$2,239,968 | 0.59 |
| CARROLL | COON RAPIDS | 80 | \$1,946,251 | \$97,319 | 0.03 |
| CARROLL | MANNING | 86 | \$2,503,613 | \$125,180 | 0.03 |
| CARROLL | BREDA | 48 | \$1,470,741 | \$73,540 | 0.02 |
| CARROLL | GLIDDEN | 44 | \$1,480,359 | \$74,019 | 0.02 |
| CARROLL | ARCADIA | 29 | \$713,212 | \$35,662 | 0.01 |
| CARROLL | DEDHAM | 16 | \$336,666 | \$16,835 | 0 |
| CARROLL | HALBUR | 19 | \$1,366,842 | \$68,345 | 0.02 |
| CARROLL | LIDDERDALE | 10 | \$124,057 | \$6,201 | 0 |
| CARROLL | TEMPLETON | 31 | \$568,643 | \$28,428 | 0.01 |
| CARROLL | NON-PERMIT | 43 | \$272,513 | \$13,556 | 0 |
| CARROLL | OTHER | 13 | \$249,516 | \$12,476 | 0 |
| CARROLL | * TOTAL COUNTY * | 957 | \$55,833,318 | \$2,791,529 | 0.74 |
| CASS | ATLANTIC* | 376 | \$20,726,166 | \$1,036,316 | 0.28 |
| CASS | ANITA | 56 | \$1,115,134 | \$55,762 | 0.01 |
| CASS | GRISWOLD | 78 | \$1,884,100 | \$94,208 | 0.03 |
| CASS | LEWIS | 20 | \$84,675 | \$4,237 | 0 |
| CASS | CUMBERLAND | 24 | \$139,723 | \$6,986 | 0 |
| CASS | MARNE | 12 | \$210,657 | \$10,533 | 0 |
| CASS | MASSENA | 35 | \$954,088 | \$47,702 | 0.01 |
| CASS | WIOTA | 17 | \$177,872 | \$8,894 | 0 |
| CASS | NON-PERMIT | 75 | \$1,610,916 | \$80,071 | 0.02 |
| CASS | OTHER | 2 | \$970,190 | \$48,509 | 0.01 |
| CASS | * TOTAL COUNTY * | 695 | \$27,873,521 | \$1,393,218 | 0.37 |
| CEDAR | TIPTON* | 227 | \$9,568,392 | \$478,392 | 0.13 |
| CEDAR | DURANT | 86 | \$2,948,314 | \$147,419 | 0.04 |
| CEDAR | MECHANICSVILLE | 67 | \$986,433 | \$49,309 | 0.01 |
| CEDAR | WEST BRANCH | 103 | \$2,349,534 | \$117,477 | 0.03 |
| CEDAR | CLARENCE | 73 | \$1,507,914 | \$75,383 | 0.02 |
| CEDAR | LOWDEN | 59 | \$1,199,188 | \$59,963 | 0.02 |
| CEDAR | STANWOOD | 49 | \$840,443 | \$42,022 | 0.01 |
| CEDAR | BENNETT | 27 | \$213,003 | \$10,651 | 0 |
| CEDAR | NON-PERMIT | 42 | \$884,168 | \$43,272 | 0.01 |
| CEDAR | OTHER | 5 | \$15,064 | \$754 | 0 |
| CEDAR | * TOTAL COUNTY * | 738 | \$20,512,453 | \$1,024,642 | 0.27 |
| CERRO GORDO | MASON CITY* | 1,128 | \$130,109,415 | \$6,505,515 | 1.73 |
| CERRO GORDO | CLEAR LAKE | 425 | \$19,832,204 | \$991,621 | 0.26 |
| CERRO GORDO | VENTURA | 49 | \$684,558 | \$34,231 | 0.01 |
| CERRO GORDO | ROCKWELL | 48 | \$800,337 | \$40,017 | 0.01 |
| CERRO GORDO | DOUGHERTY | 11 | \$79,765 | \$3,988 | 0 |
| CERRO GORDO | MESERVEY | 18 | \$240,245 | \$12,014 | 0 |
| CERRO GORDO | PLYMOUTH | 19 | \$163,384 | \$8,171 | 0 |
| CERRO GORDO | ROCK FALLS | 12 | \$57,997 | \$2,900 | 0 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|-------------|------------------|-----------|---------------|--------------|----------|
| CERRO GORDO | SWALEDALE | 17 | \$706,735 | \$35,337 | 0.01 |
| CERRO GORDO | THORNTON | 32 | \$717,830 | \$35,892 | 0.01 |
| CERRO GORDO | NON-PERMIT | 62 | \$412,944 | \$17,479 | 0 |
| CERRO GORDO | OTHER | 2 | \$0 | \$0 | 0 |
| CERRO GORDO | * TOTAL COUNTY * | 1,823 | \$153,805,414 | \$7,687,165 | 2.04 |
| CHEROKEE | CHEROKEE* | 356 | \$16,258,768 | \$812,886 | 0.22 |
| CHEROKEE | MARCUS | 72 | \$2,319,276 | \$115,966 | 0.03 |
| CHEROKEE | AURELIA | 61 | \$807,154 | \$40,360 | 0.01 |
| CHEROKEE | CLEGHORN | 18 | \$406,178 | \$20,310 | 0.01 |
| CHEROKEE | LARRABEE | 12 | \$46,671 | \$2,335 | 0 |
| CHEROKEE | MERIDEN | 10 | \$121,612 | \$6,081 | 0 |
| CHEROKEE | QUIMBY | 22 | \$413,594 | \$20,681 | 0.01 |
| CHEROKEE | WASHTA | 18 | \$300,382 | \$15,019 | 0 |
| CHEROKEE | NON-PERMIT | 28 | \$355,168 | \$17,580 | 0 |
| CHEROKEE | OTHER | 2 | \$130 | \$7 | 0 |
| CHEROKEE | * TOTAL COUNTY * | 599 | \$21,028,933 | \$1,051,225 | 0.28 |
| CHICKASAW | NEW HAMPTON* | 270 | \$12,336,983 | \$616,860 | 0.16 |
| CHICKASAW | NASHUA | 96 | \$2,255,222 | \$112,762 | 0.03 |
| CHICKASAW | FREDERICKSBURG | 81 | \$1,603,700 | \$80,188 | 0.02 |
| CHICKASAW | LAWLER | 46 | \$887,190 | \$44,359 | 0.01 |
| CHICKASAW | ALTA VISTA | 21 | \$323,087 | \$16,156 | 0 |
| CHICKASAW | IONIA | 43 | \$349,403 | \$17,472 | 0 |
| CHICKASAW | NON-PERMIT | 62 | \$692,296 | \$29,618 | 0.01 |
| CHICKASAW | OTHER | 12 | \$1,042,907 | \$52,145 | 0.01 |
| CHICKASAW | * TOTAL COUNTY * | 631 | \$19,490,788 | \$969,560 | 0.26 |
| CLARKE | OSCEOLA* | 241 | \$10,387,871 | \$519,756 | 0.14 |
| CLARKE | MURRAY | 29 | \$1,970,623 | \$98,533 | 0.03 |
| CLARKE | NON-PERMIT | 23 | \$380,740 | \$19,025 | 0.01 |
| CLARKE | OTHER | 22 | \$1,083,663 | \$54,184 | 0.01 |
| CLARKE | * TOTAL COUNTY * | 315 | \$13,822,897 | \$691,498 | 0.18 |
| CLAY | SPENCER* | 618 | \$55,518,761 | \$2,775,950 | 0.74 |
| CLAY | EVERLY | 38 | \$1,123,015 | \$56,152 | 0.01 |
| CLAY | PETERSON | 42 | \$257,141 | \$12,858 | 0 |
| CLAY | DICKENS | 20 | \$283,065 | \$14,153 | 0 |
| CLAY | FOSTORIA | 18 | \$456,790 | \$22,841 | 0.01 |
| CLAY | GREENVILLE | 13 | \$75,888 | \$3,795 | 0 |
| CLAY | ROYAL | 31 | \$337,759 | \$16,885 | 0 |
| CLAY | WEBB | 13 | \$158,925 | \$7,946 | 0 |
| CLAY | NON-PERMIT | 46 | \$1,265,621 | \$41,661 | 0.01 |
| CLAY | OTHER | 11 | \$113,418 | \$5,670 | 0 |
| CLAY | * TOTAL COUNTY * | 850 | \$59,590,383 | \$2,957,911 | 0.79 |
| CLAYTON | ELKADER* | 153 | \$5,538,426 | \$276,928 | 0.07 |
| CLAYTON | GUTTENBERG | 145 | \$4,006,321 | \$200,321 | 0.05 |
| CLAYTON | MONONA | 101 | \$3,275,231 | \$163,762 | 0.04 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|----------|------------------|-----------|---------------|--------------|----------|
| CLAYTON | STRAWBERRY PT | 97 | \$1,799,504 | \$89,979 | 0.02 |
| CLAYTON | EDGEWOOD | 57 | \$2,371,184 | \$118,560 | 0.03 |
| CLAYTON | GARNAVILLO | 58 | \$1,264,572 | \$63,230 | 0.02 |
| CLAYTON | MARQUETTE | 26 | \$1,023,960 | \$51,200 | 0.01 |
| CLAYTON | MCGREGOR | 91 | \$1,495,296 | \$74,767 | 0.02 |
| CLAYTON | FARMERSBURG | 19 | \$242,868 | \$12,144 | 0 |
| CLAYTON | LUANA | 29 | \$359,371 | \$17,969 | 0 |
| CLAYTON | N BUENA VISTA | 10 | \$119,128 | \$5,956 | 0 |
| CLAYTON | ST OLAF | 13 | \$107,085 | \$5,354 | 0 |
| CLAYTON | VOLGA CITY | 18 | \$341,171 | \$17,060 | 0 |
| CLAYTON | NON-PERMIT | 57 | \$334,743 | \$16,603 | 0 |
| CLAYTON | OTHER | 30 | \$834,932 | \$41,749 | 0.01 |
| CLAYTON | * TOTAL COUNTY * | 904 | \$23,113,792 | \$1,155,582 | 0.31 |
| CLINTON | CLINTON* | 885 | \$87,377,352 | \$4,368,890 | 1.16 |
| CLINTON | DE WITT | 222 | \$13,546,229 | \$677,321 | 0.18 |
| CLINTON | CAMANCHE | 105 | \$2,087,969 | \$104,405 | 0.03 |
| CLINTON | DELMAR | 33 | \$290,675 | \$14,533 | 0 |
| CLINTON | GRAND MOUND | 33 | \$391,148 | \$19,558 | 0.01 |
| CLINTON | LOST NATION | 32 | \$587,792 | \$29,390 | 0.01 |
| CLINTON | WHEATLAND | 37 | \$1,000,400 | \$50,018 | 0.01 |
| CLINTON | CALAMUS | 22 | \$691,101 | \$34,554 | 0.01 |
| CLINTON | CHARLOTTE | 27 | \$813,582 | \$40,680 | 0.01 |
| CLINTON | GOOSE LAKE | 22 | \$224,642 | \$11,232 | 0 |
| CLINTON | LOW MOOR | 19 | \$502,531 | \$25,126 | 0.01 |
| CLINTON | WELTON | 12 | \$202,187 | \$10,111 | 0 |
| CLINTON | NON-PERMIT | 81 | \$1,719,500 | \$85,642 | 0.02 |
| CLINTON | OTHER | 10 | \$566,238 | \$28,312 | 0.01 |
| CLINTON | * TOTAL COUNTY * | 1,540 | \$110,001,346 | \$5,499,772 | 1.46 |
| | | | | | |
| CRAWFORD | DENISON* | 345 | \$19,958,414 | \$997,923 | 0.26 |
| CRAWFORD | CHARTER OAK | 35 | \$1,032,488 | \$51,623 | 0.01 |
| CRAWFORD | DOW CITY | 31 | \$493,395 | \$24,672 | 0.01 |
| CRAWFORD | MANILLA | 50 | \$666,657 | \$33,335 | 0.01 |
| CRAWFORD | SCHLESWIG | 36 | \$592,813 | \$29,643 | 0.01 |
| CRAWFORD | VAIL | 31 | \$226,269 | \$11,315 | 0 |
| CRAWFORD | KIRON | 28 | \$555,494 | \$27,773 | 0.01 |
| CRAWFORD | WESTSIDE | 29 | \$242,354 | \$12,120 | 0 |
| CRAWFORD | NON-PERMIT | 40 | \$920,472 | \$44,010 | 0.01 |
| CRAWFORD | OTHER | 28 | \$218,017 | \$10,904 | 0 |
| CRAWFORD | * TOTAL COUNTY * | 653 | \$24,906,373 | \$1,243,318 | 0.33 |
| | | | | | |
| DALLAS | PERRY | 273 | \$21,039,419 | \$1,051,982 | 0.28 |
| DALLAS | ADEL* | 228 | \$7,240,944 | \$362,026 | 0.1 |
| DALLAS | DALLAS CENTER | 79 | \$1,428,398 | \$71,424 | 0.02 |
| DALLAS | DEXTER | 39 | \$596,950 | \$29,816 | 0.01 |
| DALLAS | REDFIELD | 30 | \$474,962 | \$23,749 | 0.01 |
| DALLAS | WAUKEE | 176 | \$16,785,498 | \$839,274 | 0.22 |
| DALLAS | WOODWARD | 85 | \$1,054,736 | \$52,735 | 0.01 |
| DALLAS | BOUTON | 23 | \$1,697,309 | \$84,865 | 0.02 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|------------|------------------|-----------|---------------|--------------|----------|
| DALLAS | DAWSON | 11 | \$92,848 | \$4,643 | 0 |
| DALLAS | DE SOTO | 28 | \$661,032 | \$33,051 | 0.01 |
| DALLAS | GRANGER | 41 | \$1,827,956 | \$91,400 | 0.02 |
| DALLAS | LINDEN | 14 | \$40,105 | \$2,005 | 0 |
| DALLAS | MINBURN | 25 | \$515,034 | \$25,751 | 0.01 |
| DALLAS | VAN METER | 42 | \$1,278,192 | \$63,800 | 0.02 |
| DALLAS | CLIVE | 27 | \$3,806,887 | \$190,344 | 0.05 |
| DALLAS | WEST DES MOINES | 20 | \$1,536,757 | \$76,840 | 0.02 |
| DALLAS | NON-PERMIT | 76 | \$918,585 | \$42,165 | 0.01 |
| DALLAS | OTHER | 1 | \$942,644 | \$47,132 | 0.01 |
| DALLAS | * TOTAL COUNTY * | 1,218 | \$61,938,256 | \$3,093,002 | 0.82 |
| DAVIS | BLOOMFIELD* | 254 | \$8,394,941 | \$419,703 | 0.11 |
| DAVIS | DRAKESVILLE | 22 | \$171,833 | \$8,592 | 0 |
| DAVIS | FLORIS | 10 | \$61,786 | \$3,088 | 0 |
| DAVIS | PULASKI | 19 | \$285,212 | \$14,261 | 0 |
| DAVIS | NON-PERMIT | 69 | \$803,130 | \$40,085 | 0.01 |
| DAVIS | OTHER | 0 | \$0 | \$0 | 0 |
| DAVIS | * TOTAL COUNTY * | 374 | \$9,716,902 | \$485,729 | 0.13 |
| DECATUR | LAMONI | 78 | \$2,948,321 | \$147,419 | 0.04 |
| DECATUR | LEON* | 97 | \$3,132,214 | \$156,612 | 0.04 |
| DECATUR | DAVIS CITY | 12 | \$86,222 | \$4,313 | 0 |
| DECATUR | DECATUR CITY | 14 | \$225,205 | \$11,260 | 0 |
| DECATUR | GRAND RIVER | 17 | \$134,731 | \$6,737 | 0 |
| DECATUR | NON-PERMIT | 78 | \$592,914 | \$29,471 | 0.01 |
| DECATUR | OTHER | 25 | \$1,273,399 | \$63,670 | 0.02 |
| DECATUR | * TOTAL COUNTY * | 321 | \$8,393,006 | \$419,482 | 0.11 |
| DELAWARE | MANCHESTER* | 329 | \$18,614,167 | \$930,716 | 0.25 |
| DELAWARE | EARLVILLE | 65 | \$1,154,761 | \$57,742 | 0.02 |
| DELAWARE | EDGEWOOD | 26 | \$499,651 | \$24,982 | 0.01 |
| DELAWARE | HOPKINTON | 49 | \$1,194,232 | \$59,709 | 0.02 |
| DELAWARE | COLESBURG | 32 | \$1,178,552 | \$58,927 | 0.02 |
| DELAWARE | DELHI | 46 | \$1,136,401 | \$56,818 | 0.02 |
| DELAWARE | DUNDEE | 24 | \$362,915 | \$18,147 | 0 |
| DELAWARE | DYERSVILLE | 28 | \$598,243 | \$29,913 | 0.01 |
| DELAWARE | GREELEY | 21 | \$335,243 | \$16,760 | 0 |
| DELAWARE | RYAN | 25 | \$228,593 | \$11,431 | 0 |
| DELAWARE | NON-PERMIT | 61 | \$1,486,089 | \$72,899 | 0.02 |
| DELAWARE | OTHER | 20 | \$198,557 | \$9,928 | 0 |
| DELAWARE | * TOTAL COUNTY * | 726 | \$26,987,404 | \$1,347,972 | 0.36 |
| DES MOINES | BURLINGTON* | 921 | \$69,602,403 | \$3,480,155 | 0.92 |
| DES MOINES | MEDIAPOLIS | 123 | \$3,186,738 | \$159,334 | 0.04 |
| DES MOINES | WEST BURLINGTON | 231 | \$46,358,936 | \$2,317,954 | 0.62 |
| DES MOINES | DANVILLE | 56 | \$753,244 | \$37,660 | 0.01 |
| DES MOINES | MIDDLETOWN | 14 | \$183,907 | \$9,196 | 0 |
| DES MOINES | NON-PERMIT | 85 | \$1,982,445 | \$98,597 | 0.03 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|------------|------------------|-----------|---------------|--------------|----------|
| DES MOINES | OTHER | 8 | \$67,111 | \$3,356 | 0 |
| DES MOINES | * TOTAL COUNTY * | 1,438 | \$122,134,784 | \$6,106,252 | 1.62 |
| DICKINSON | MILFORD | 190 | \$5,122,356 | \$256,125 | 0.07 |
| DICKINSON | SPIRIT LAKE* | 422 | \$27,538,515 | \$1,376,936 | 0.37 |
| DICKINSON | ARNOLDS PARK | 130 | \$3,124,205 | \$156,208 | 0.04 |
| DICKINSON | LAKE PARK | 51 | \$1,273,119 | \$63,655 | 0.02 |
| DICKINSON | OKOBOJI | 63 | \$3,984,957 | \$199,253 | 0.05 |
| DICKINSON | TERRIL | 28 | \$350,857 | \$17,544 | 0 |
| DICKINSON | NON-PERMIT | 82 | \$1,757,576 | \$86,028 | 0.02 |
| DICKINSON | OTHER | 21 | \$569,309 | \$28,466 | 0.01 |
| DICKINSON | * TOTAL COUNTY * | 987 | \$43,720,894 | \$2,184,215 | 0.58 |
| DUBUQUE | DUBUQUE* | 2,137 | \$218,682,313 | \$10,934,187 | 2.9 |
| DUBUQUE | CASCADE | 114 | \$4,420,727 | \$221,038 | 0.06 |
| DUBUQUE | DYERSVILLE | 219 | \$16,470,580 | \$823,538 | 0.22 |
| DUBUQUE | EPWORTH | 59 | \$1,092,374 | \$54,619 | 0.01 |
| DUBUQUE | FARLEY | 60 | \$930,953 | \$46,553 | 0.01 |
| DUBUQUE | BERNARD | 25 | \$186,743 | \$9,339 | 0 |
| DUBUQUE | DURANGO | 29 | \$458,205 | \$22,913 | 0.01 |
| DUBUQUE | HOLY CROSS | 30 | \$697,044 | \$34,855 | 0.01 |
| DUBUQUE | LUXEMBURG | 11 | \$159,649 | \$7,982 | 0 |
| DUBUQUE | NEW VIENNA | 37 | \$1,419,112 | \$70,957 | 0.02 |
| DUBUQUE | PEOSTA | 76 | \$2,648,184 | \$132,411 | 0.04 |
| DUBUQUE | SHERRILL | 34 | \$181,730 | \$9,085 | 0 |
| DUBUQUE | WORTHINGTON | 21 | \$752,324 | \$37,617 | 0.01 |
| DUBUQUE | ZWINGLE | 17 | \$72,198 | \$3,610 | 0 |
| DUBUQUE | NON-PERMIT | 79 | \$4,609,312 | \$216,143 | 0.06 |
| DUBUQUE | OTHER | 12 | \$1,363,471 | \$68,174 | 0.02 |
| DUBUQUE | * TOTAL COUNTY * | 2,960 | \$254,144,919 | \$12,693,021 | 3.37 |
| EMMET | ESTHERVILLE* | 309 | \$18,307,256 | \$915,371 | 0.24 |
| EMMET | ARMSTRONG | 81 | \$2,062,757 | \$103,136 | 0.03 |
| EMMET | RINGSTED | 34 | \$499,577 | \$24,979 | 0.01 |
| EMMET | DOLLIVER | 12 | \$134,905 | \$6,745 | 0 |
| EMMET | WALLINGFORD | 15 | \$115,671 | \$5,782 | 0 |
| EMMET | NON-PERMIT | 22 | \$124,708 | \$6,145 | 0 |
| EMMET | OTHER | 4 | \$934,996 | \$46,750 | 0.01 |
| EMMET | * TOTAL COUNTY * | 477 | \$22,179,870 | \$1,108,908 | 0.29 |
| FAYETTE | OELWEIN | 281 | \$15,116,037 | \$755,812 | 0.2 |
| FAYETTE | FAYETTE | 85 | \$1,523,884 | \$76,199 | 0.02 |
| FAYETTE | WEST UNION* | 189 | \$9,572,439 | \$478,622 | 0.13 |
| FAYETTE | ARLINGTON | 35 | \$668,273 | \$33,414 | 0.01 |
| FAYETTE | CLERMONT | 49 | \$1,415,867 | \$70,795 | 0.02 |
| FAYETTE | ELGIN | 40 | \$950,900 | \$47,544 | 0.01 |
| FAYETTE | FAIRBANK | 13 | \$304,853 | \$15,242 | 0 |
| FAYETTE | HAWKEYE | 43 | \$678,860 | \$33,943 | 0.01 |
| FAYETTE | MAYNARD | 37 | \$786,938 | \$39,349 | 0.01 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|----------|------------------|-----------|---------------|--------------|----------|
| FAYETTE | RANDALIA | 11 | \$28,681 | \$1,433 | 0 |
| FAYETTE | WADENA | 16 | \$115,644 | \$5,784 | 0 |
| FAYETTE | WAUCOMA | 31 | \$503,444 | \$25,173 | 0.01 |
| FAYETTE | WESTGATE | 12 | \$66,709 | \$3,336 | 0 |
| FAYETTE | NON-PERMIT | 60 | \$3,008,403 | \$150,144 | 0.04 |
| FAYETTE | OTHER | 10 | \$1,337,866 | \$66,893 | 0.02 |
| FAYETTE | * TOTAL COUNTY * | 912 | \$36,078,798 | \$1,803,683 | 0.48 |
| FLOYD | CHARLES CITY* | 422 | \$22,323,386 | \$1,116,183 | 0.3 |
| FLOYD | NORA SPRINGS | 86 | \$967,152 | \$48,358 | 0.01 |
| FLOYD | ROCKFORD | 58 | \$1,212,675 | \$60,634 | 0.02 |
| FLOYD | FLOYD | 36 | \$369,478 | \$18,474 | 0 |
| FLOYD | MARBLE ROCK | 20 | \$302,190 | \$15,110 | 0 |
| FLOYD | RUDD | 36 | \$320,221 | \$16,009 | 0 |
| FLOYD | NON-PERMIT | 59 | \$250,158 | \$12,000 | 0 |
| FLOYD | OTHER | 8 | \$176,393 | \$8,820 | 0 |
| FLOYD | * TOTAL COUNTY * | 725 | \$25,921,653 | \$1,295,588 | 0.34 |
| FRANKLIN | HAMPTON* | 262 | \$11,174,550 | \$558,734 | 0.15 |
| FRANKLIN | ACKLEY | 21 | \$571,890 | \$28,595 | 0.01 |
| FRANKLIN | SHEFFIELD | 73 | \$1,062,770 | \$53,136 | 0.01 |
| FRANKLIN | DOWS | 18 | \$168,295 | \$8,414 | 0 |
| FRANKLIN | ALEXANDER | 19 | \$389,424 | \$19,471 | 0.01 |
| FRANKLIN | COULTER | 14 | \$161,112 | \$8,057 | 0 |
| FRANKLIN | GENEVA | 19 | \$145,856 | \$7,293 | 0 |
| FRANKLIN | LATIMER | 36 | \$1,208,629 | \$60,433 | 0.02 |
| FRANKLIN | NON-PERMIT | 46 | \$243,616 | \$12,167 | 0 |
| FRANKLIN | OTHER | 6 | \$821,547 | \$41,078 | 0.01 |
| FRANKLIN | * TOTAL COUNTY * | 514 | \$15,947,689 | \$797,378 | 0.21 |
| FREMONT | HAMBURG | 61 | \$2,601,469 | \$130,072 | 0.03 |
| FREMONT | SIDNEY* | 58 | \$1,208,432 | \$60,424 | 0.02 |
| FREMONT | TABOR | 46 | \$725,477 | \$36,279 | 0.01 |
| FREMONT | FARRAGUT | 22 | \$405,689 | \$20,285 | 0.01 |
| FREMONT | RIVERTON | 12 | \$174,467 | \$8,724 | 0 |
| FREMONT | NON-PERMIT | 87 | \$7,823,900 | \$391,134 | 0.1 |
| FREMONT | OTHER | 31 | \$1,178,880 | \$58,946 | 0.02 |
| FREMONT | * TOTAL COUNTY * | 317 | \$14,118,314 | \$705,864 | 0.19 |
| GREENE | JEFFERSON* | 241 | \$12,126,020 | \$606,051 | 0.16 |
| GREENE | CHURDAN | 34 | \$294,557 | \$14,728 | 0 |
| GREENE | GRAND JCT | 41 | \$1,657,235 | \$82,862 | 0.02 |
| GREENE | SCRANTON | 42 | \$537,463 | \$26,874 | 0.01 |
| GREENE | PATON | 27 | \$226,086 | \$11,305 | 0 |
| GREENE | RIPPEY | 23 | \$313,098 | \$15,656 | 0 |
| GREENE | NON-PERMIT | 26 | \$62,932 | \$2,799 | 0 |
| GREENE | OTHER | 6 | \$986,650 | \$49,333 | 0.01 |
| GREENE | * TOTAL COUNTY * | 440 | \$16,204,041 | \$809,608 | 0.21 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|----------|------------------|-----------|---------------|--------------|----------|
| GRUNDY | GRUNDY CENTER* | 164 | \$7,401,607 | \$370,139 | 0.1 |
| GRUNDY | REINBECK | 118 | \$3,120,830 | \$156,044 | 0.04 |
| GRUNDY | CONRAD | 77 | \$1,675,914 | \$83,799 | 0.02 |
| GRUNDY | DIKE | 50 | \$1,550,652 | \$77,529 | 0.02 |
| GRUNDY | WELLSBURG | 42 | \$492,920 | \$24,648 | 0.01 |
| GRUNDY | BEAMAN | 16 | \$336,543 | \$16,828 | 0 |
| GRUNDY | HOLLAND | 13 | \$184,144 | \$9,207 | 0 |
| GRUNDY | NON-PERMIT | 38 | \$214,621 | \$10,683 | 0 |
| GRUNDY | OTHER | 13 | \$100,668 | \$5,034 | 0 |
| GRUNDY | * TOTAL COUNTY * | 531 | \$15,077,899 | \$753,911 | 0.2 |
| GUTHRIE | GUTHRIE CENTER* | 119 | \$5,184,236 | \$259,218 | 0.07 |
| GUTHRIE | PANORA | 127 | \$2,784,919 | \$139,256 | 0.04 |
| GUTHRIE | STUART | 56 | \$2,301,864 | \$115,093 | 0.03 |
| GUTHRIE | ADAIR | 19 | \$292,865 | \$14,644 | 0 |
| GUTHRIE | BAYARD | 33 | \$453,182 | \$22,660 | 0.01 |
| GUTHRIE | CASEY | 35 | \$480,183 | \$23,963 | 0.01 |
| GUTHRIE | BAGLEY | 18 | \$109,387 | \$5,470 | 0 |
| GUTHRIE | JAMAICA | 10 | \$44,708 | \$2,236 | 0 |
| GUTHRIE | MENLO | 19 | \$267,136 | \$13,357 | 0 |
| GUTHRIE | YALE | 23 | \$255,191 | \$12,762 | 0 |
| GUTHRIE | NON-PERMIT | 31 | \$108,594 | \$5,173 | 0 |
| GUTHRIE | OTHER | 2 | \$130 | \$7 | 0 |
| GUTHRIE | * TOTAL COUNTY * | 492 | \$12,282,395 | \$613,839 | 0.16 |
| HAMILTON | WEBSTER CITY* | 338 | \$16,293,101 | \$814,644 | 0.22 |
| HAMILTON | JEWELL | 67 | \$2,046,777 | \$102,344 | 0.03 |
| HAMILTON | STRATFORD | 65 | \$1,829,888 | \$91,498 | 0.02 |
| HAMILTON | WILLIAMS | 36 | \$1,478,132 | \$73,907 | 0.02 |
| HAMILTON | BLAIRSBURG | 16 | \$407,670 | \$20,384 | 0.01 |
| HAMILTON | ELLSWORTH | 34 | \$1,166,817 | \$58,342 | 0.02 |
| HAMILTON | KAMRAR | 14 | \$67,109 | \$3,355 | 0 |
| HAMILTON | RANDALL | 15 | \$214,176 | \$10,497 | 0 |
| HAMILTON | STANHOPE | 21 | \$405,641 | \$20,282 | 0.01 |
| HAMILTON | NON-PERMIT | 29 | \$584,503 | \$27,637 | 0.01 |
| HAMILTON | OTHER | 0 | \$0 | \$0 | 0 |
| HAMILTON | * TOTAL COUNTY * | 635 | \$24,493,814 | \$1,222,890 | 0.32 |
| HANCOCK | BRITT | 141 | \$3,723,675 | \$186,189 | 0.05 |
| HANCOCK | GARNER* | 161 | \$6,909,698 | \$345,490 | 0.09 |
| HANCOCK | KANAWHA | 48 | \$964,533 | \$48,228 | 0.01 |
| HANCOCK | KLEMME | 19 | \$330,536 | \$16,526 | 0 |
| HANCOCK | CORWITH | 25 | \$304,792 | \$15,238 | 0 |
| HANCOCK | CRYSTAL LAKE | 17 | \$105,419 | \$5,271 | 0 |
| HANCOCK | GOODELL | 16 | \$237,408 | \$11,870 | 0 |
| HANCOCK | WODEN | 22 | \$167,014 | \$8,350 | 0 |
| HANCOCK | FOREST CITY | 44 | \$2,704,721 | \$135,236 | 0.04 |
| HANCOCK | NON-PERMIT | 36 | \$110,444 | \$5,341 | 0 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|----------|------------------|-----------|---------------|--------------|----------|
| HANCOCK | OTHER | 0 | \$0 | \$0 | 0 |
| HANCOCK | * TOTAL COUNTY * | 529 | \$15,558,240 | \$777,739 | 0.21 |
| HARDIN | IOWA FALLS | 340 | \$25,123,917 | \$1,256,211 | 0.33 |
| HARDIN | ACKLEY | 72 | \$1,989,677 | \$99,485 | 0.03 |
| HARDIN | ELDORA* | 146 | \$5,074,401 | \$253,724 | 0.07 |
| HARDIN | ALDEN | 60 | \$1,277,991 | \$63,898 | 0.02 |
| HARDIN | HUBBARD | 63 | \$1,370,710 | \$68,535 | 0.02 |
| HARDIN | RADCLIFFE | 37 | \$247,274 | \$12,361 | 0 |
| HARDIN | NEW PROVIDENCE | 15 | \$105,683 | \$5,286 | 0 |
| HARDIN | STEAMBOAT ROCK | 22 | \$175,002 | \$8,749 | 0 |
| HARDIN | UNION | 30 | \$899,814 | \$44,991 | 0.01 |
| HARDIN | NON-PERMIT | 58 | \$1,301,703 | \$53,818 | 0.01 |
| HARDIN | OTHER | 9 | \$351,474 | \$17,573 | 0 |
| HARDIN | * TOTAL COUNTY * | 852 | \$37,917,646 | \$1,884,631 | 0.5 |
| HARRISON | DUNLAP | 58 | \$2,293,776 | \$114,691 | 0.03 |
| HARRISON | LOGAN* | 76 | \$1,649,678 | \$82,490 | 0.02 |
| HARRISON | MISSOURI VALLEY | 160 | \$8,484,030 | \$423,835 | 0.11 |
| HARRISON | WOODBINE | 82 | \$2,926,408 | \$146,326 | 0.04 |
| HARRISON | LITTLE SIOUX | 12 | \$263,549 | \$13,178 | 0 |
| HARRISON | MODALE | 11 | \$195,296 | \$9,765 | 0 |
| HARRISON | MONDAMIN | 23 | \$602,052 | \$30,102 | 0.01 |
| HARRISON | PERSIA | 14 | \$80,389 | \$4,020 | 0 |
| HARRISON | PISGAH | 14 | \$79,953 | \$3,999 | 0 |
| HARRISON | NON-PERMIT | 36 | \$444,722 | \$19,224 | 0.01 |
| HARRISON | OTHER | 8 | \$46,594 | \$2,329 | 0 |
| HARRISON | * TOTAL COUNTY * | 494 | \$17,066,447 | \$849,959 | 0.23 |
| HENRY | MT PLEASANT* | 396 | \$26,189,245 | \$1,309,466 | 0.35 |
| HENRY | NEW LONDON | 111 | \$1,567,354 | \$78,369 | 0.02 |
| HENRY | WAYLAND | 60 | \$1,219,719 | \$60,984 | 0.02 |
| HENRY | WINFIELD | 72 | \$1,138,467 | \$56,926 | 0.02 |
| HENRY | HILLSBORO | 11 | \$134,688 | \$6,733 | 0 |
| HENRY | MT UNION | 20 | \$405,795 | \$20,292 | 0.01 |
| HENRY | OLDS | 16 | \$323,870 | \$16,193 | 0 |
| HENRY | SALEM | 21 | \$249,306 | \$12,466 | 0 |
| HENRY | NON-PERMIT | 80 | \$2,168,642 | \$101,356 | 0.03 |
| HENRY | OTHER | 8 | \$420,390 | \$21,020 | 0.01 |
| HENRY | * TOTAL COUNTY * | 795 | \$33,817,476 | \$1,683,805 | 0.45 |
| HOWARD | CRESCO* | 226 | \$9,128,772 | \$456,447 | 0.12 |
| HOWARD | ELMA | 60 | \$675,930 | \$33,800 | 0.01 |
| HOWARD | LIME SPRINGS | 44 | \$527,709 | \$26,387 | 0.01 |
| HOWARD | RICEVILLE | 30 | \$432,810 | \$21,643 | 0.01 |
| HOWARD | CHESTER | 21 | \$215,210 | \$10,761 | 0 |
| HOWARD | PROTIVIN | 25 | \$877,461 | \$43,874 | 0.01 |
| HOWARD | NON-PERMIT | 42 | \$419,296 | \$20,510 | 0.01 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|----------|------------------|-----------|---------------|--------------|----------|
| HOWARD | OTHER | 1 | \$803,550 | \$40,178 | 0.01 |
| HOWARD | * TOTAL COUNTY * | 449 | \$13,080,738 | \$653,600 | 0.17 |
| HUMBOLDT | HUMBOLDT | 262 | \$13,336,911 | \$666,844 | 0.18 |
| HUMBOLDT | DAKOTA CITY* | 33 | \$330,373 | \$16,518 | 0 |
| HUMBOLDT | GILMORE CITY | 32 | \$256,044 | \$12,802 | 0 |
| HUMBOLDT | LIVERMORE | 33 | \$452,863 | \$22,632 | 0.01 |
| HUMBOLDT | BODE | 16 | \$66,920 | \$3,347 | 0 |
| HUMBOLDT | HARDY | 12 | \$94,540 | \$4,727 | 0 |
| HUMBOLDT | OTTOSEN | 14 | \$481,833 | \$24,092 | 0.01 |
| HUMBOLDT | RENWICK | 22 | \$383,217 | \$19,162 | 0.01 |
| HUMBOLDT | THOR | 12 | \$116,642 | \$5,832 | 0 |
| HUMBOLDT | NON-PERMIT | 23 | \$421,286 | \$16,567 | 0 |
| HUMBOLDT | OTHER | 22 | \$1,089,982 | \$54,500 | 0.01 |
| HUMBOLDT | * TOTAL COUNTY * | 481 | \$17,030,611 | \$847,023 | 0.22 |
| IDA | HOLSTEIN | 90 | \$1,803,088 | \$90,159 | 0.02 |
| IDA | IDA GROVE* | 168 | \$7,437,797 | \$371,844 | 0.1 |
| IDA | BATTLE CREEK | 47 | \$966,679 | \$48,336 | 0.01 |
| IDA | ARTHUR | 15 | \$154,444 | \$7,724 | 0 |
| IDA | GALVA | 25 | \$238,796 | \$11,939 | 0 |
| IDA | NON-PERMIT | 23 | \$85,531 | \$4,278 | 0 |
| IDA | OTHER | 2 | \$779,650 | \$38,983 | 0.01 |
| IDA | * TOTAL COUNTY * | 370 | \$11,465,985 | \$573,263 | 0.15 |
| IOWA | MARENGO* | 148 | \$5,721,940 | \$286,103 | 0.08 |
| IOWA | NORTH ENGLISH | 56 | \$1,186,948 | \$59,348 | 0.02 |
| IOWA | WILLIAMSBURG | 221 | \$24,524,404 | \$1,226,222 | 0.33 |
| IOWA | VICTOR | 56 | \$1,609,580 | \$80,472 | 0.02 |
| IOWA | LADORA | 21 | \$184,271 | \$9,215 | 0 |
| IOWA | MILLERSBURG | 12 | \$85,143 | \$4,258 | 0 |
| IOWA | PARNELL | 11 | \$50,243 | \$2,512 | 0 |
| IOWA | NON-PERMIT | 254 | \$10,839,245 | \$541,039 | 0.14 |
| IOWA | OTHER | 2 | \$22 | \$1 | 0 |
| IOWA | * TOTAL COUNTY * | 781 | \$44,201,796 | \$2,209,170 | 0.59 |
| JACKSON | MAQUOKETA* | 385 | \$18,195,623 | \$909,786 | 0.24 |
| JACKSON | BELLEVUE | 175 | \$4,483,556 | \$224,186 | 0.06 |
| JACKSON | PRESTON | 62 | \$2,798,590 | \$139,930 | 0.04 |
| JACKSON | SABULA | 40 | \$477,323 | \$23,866 | 0.01 |
| JACKSON | ANDREW | 15 | \$238,058 | \$11,902 | 0 |
| JACKSON | BALDWIN | 11 | \$124,662 | \$6,233 | 0 |
| JACKSON | LA MOTTE | 37 | \$502,030 | \$25,102 | 0.01 |
| JACKSON | MILES | 26 | \$862,383 | \$43,121 | 0.01 |
| JACKSON | MONMOUTH | 11 | \$10,969 | \$548 | 0 |
| JACKSON | SPRAGUEVILLE | 14 | \$158,476 | \$7,924 | 0 |
| JACKSON | SPRINGBROOK | 11 | \$140,605 | \$7,031 | 0 |
| JACKSON | ST DONATUS | 12 | \$250,960 | \$12,549 | 0 |
| JACKSON | NON-PERMIT | 56 | \$619,436 | \$30,514 | 0.01 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|-----------|------------------|-----------|---------------|--------------|----------|
| JACKSON | OTHER | 13 | \$131,478 | \$6,575 | 0 |
| JACKSON | * TOTAL COUNTY * | 868 | \$28,994,149 | \$1,449,267 | 0.38 |
| JASPER | NEWTON* | 658 | \$69,611,090 | \$3,480,439 | 0.92 |
| JASPER | COLFAX | 89 | \$3,802,205 | \$190,115 | 0.05 |
| JASPER | MONROE | 101 | \$2,791,678 | \$139,590 | 0.04 |
| JASPER | BAXTER | 50 | \$746,187 | \$37,254 | 0.01 |
| JASPER | KELLOGG | 43 | \$712,004 | \$35,595 | 0.01 |
| JASPER | PRAIRIE CITY | 75 | \$3,058,898 | \$152,944 | 0.04 |
| JASPER | LYNNVILLE | 34 | \$537,137 | \$26,859 | 0.01 |
| JASPER | MINGO | 29 | \$174,028 | \$8,703 | 0 |
| JASPER | REASNOR | 20 | \$235,722 | \$11,785 | 0 |
| JASPER | SULLY | 69 | \$3,633,592 | \$181,682 | 0.05 |
| JASPER | NON-PERMIT | 68 | \$639,879 | \$31,550 | 0.01 |
| JASPER | OTHER | 2 | \$1,428 | \$72 | 0 |
| JASPER | * TOTAL COUNTY * | 1,238 | \$85,943,848 | \$4,296,588 | 1.14 |
| JEFFERSON | FAIRFIELD* | 612 | \$30,994,085 | \$1,549,755 | 0.41 |
| JEFFERSON | BATAVIA | 33 | \$6,437,130 | \$321,857 | 0.09 |
| JEFFERSON | LIBERTYVILLE | 23 | \$503,785 | \$25,189 | 0.01 |
| JEFFERSON | LOCKRIDGE | 28 | \$171,334 | \$8,570 | 0 |
| JEFFERSON | PACKWOOD | 25 | \$306,221 | \$15,312 | 0 |
| JEFFERSON | NON-PERMIT | 39 | \$272,995 | \$13,576 | 0 |
| JEFFERSON | OTHER | 13 | \$34,328 | \$1,716 | 0 |
| JEFFERSON | * TOTAL COUNTY * | 773 | \$38,719,878 | \$1,935,975 | 0.51 |
| JOHNSON | IOWA CITY* | 1,673 | \$201,498,707 | \$10,075,371 | 2.67 |
| JOHNSON | CORALVILLE | 602 | \$124,132,946 | \$6,206,532 | 1.65 |
| JOHNSON | LONE TREE | 51 | \$518,752 | \$25,920 | 0.01 |
| JOHNSON | OXFORD | 86 | \$989,411 | \$49,468 | 0.01 |
| JOHNSON | SOLON | 173 | \$2,542,039 | \$127,106 | 0.03 |
| JOHNSON | HILLS | 20 | \$607,107 | \$30,355 | 0.01 |
| JOHNSON | NORTH LIBERTY | 147 | \$8,574,791 | \$428,740 | 0.11 |
| JOHNSON | SWISHER | 84 | \$2,408,988 | \$120,422 | 0.03 |
| JOHNSON | TIFFIN | 32 | \$443,348 | \$22,169 | 0.01 |
| JOHNSON | NON-PERMIT | 150 | \$1,252,238 | \$50,094 | 0.01 |
| JOHNSON | OTHER | 7 | \$2,398 | \$120 | 0 |
| JOHNSON | * TOTAL COUNTY * | 3,025 | \$342,970,725 | \$17,136,297 | 4.55 |
| JONES | ANAMOSA* | 258 | \$16,128,214 | \$806,424 | 0.21 |
| JONES | MONTICELLO | 302 | \$12,621,995 | \$631,110 | 0.17 |
| JONES | CASCADE | 15 | \$18,235 | \$913 | 0 |
| JONES | OLIN | 48 | \$683,139 | \$34,159 | 0.01 |
| JONES | OXFORD JCT | 37 | \$273,197 | \$13,660 | 0 |
| JONES | WYOMING | 48 | \$1,043,021 | \$52,153 | 0.01 |
| JONES | CENTER JCT | 11 | \$72,682 | \$3,634 | 0 |
| JONES | MARTELLE | 26 | \$490,781 | \$24,539 | 0.01 |
| JONES | ONSLow | 19 | \$325,015 | \$16,252 | 0 |
| JONES | NON-PERMIT | 109 | \$1,113,158 | \$54,721 | 0.01 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---------|------------------|-----------|---------------|--------------|----------|
| JONES | OTHER | 5 | \$14,544 | \$727 | 0 |
| JONES | * TOTAL COUNTY * | 878 | \$32,783,981 | \$1,638,292 | 0.43 |
| KEOKUK | KEOTA | 54 | \$1,209,805 | \$60,492 | 0.02 |
| KEOKUK | SIGOURNEY* | 133 | \$3,763,910 | \$188,202 | 0.05 |
| KEOKUK | DELTA | 20 | \$81,935 | \$4,097 | 0 |
| KEOKUK | HEDRICK | 33 | \$562,147 | \$28,107 | 0.01 |
| KEOKUK | RICHLAND | 32 | \$582,071 | \$29,106 | 0.01 |
| KEOKUK | WHAT CHEER | 42 | \$387,846 | \$19,394 | 0.01 |
| KEOKUK | HARPER | 14 | \$138,041 | \$6,903 | 0 |
| KEOKUK | KESWICK | 11 | \$288,770 | \$14,439 | 0 |
| KEOKUK | OLLIE | 21 | \$154,878 | \$7,744 | 0 |
| KEOKUK | SOUTH ENGLISH | 20 | \$220,889 | \$11,043 | 0 |
| KEOKUK | NON-PERMIT | 60 | \$876,619 | \$42,712 | 0.01 |
| KEOKUK | OTHER | 28 | \$548,251 | \$27,416 | 0.01 |
| KEOKUK | * TOTAL COUNTY * | 468 | \$8,815,162 | \$439,655 | 0.12 |
| KOSSUTH | ALGONA* | 382 | \$19,860,699 | \$993,051 | 0.26 |
| KOSSUTH | BANCROFT | 63 | \$1,644,623 | \$82,233 | 0.02 |
| KOSSUTH | BURT | 33 | \$419,974 | \$21,001 | 0.01 |
| KOSSUTH | LU VERNE | 28 | \$196,197 | \$9,808 | 0 |
| KOSSUTH | SWEA CITY | 48 | \$449,624 | \$22,483 | 0.01 |
| KOSSUTH | TITONKA | 44 | \$597,419 | \$29,872 | 0.01 |
| KOSSUTH | WESLEY | 29 | \$987,957 | \$49,399 | 0.01 |
| KOSSUTH | WEST BEND | 18 | \$599,311 | \$29,969 | 0.01 |
| KOSSUTH | WHITTEMORE | 34 | \$717,828 | \$35,893 | 0.01 |
| KOSSUTH | FENTON | 20 | \$318,662 | \$15,933 | 0 |
| KOSSUTH | LAKOTA | 25 | \$315,924 | \$15,797 | 0 |
| KOSSUTH | LEDYARD | 18 | \$433,747 | \$21,690 | 0.01 |
| KOSSUTH | LONE ROCK | 17 | \$240,351 | \$12,019 | 0 |
| KOSSUTH | NON-PERMIT | 44 | \$330,830 | \$16,462 | 0 |
| KOSSUTH | OTHER | 0 | \$0 | \$0 | 0 |
| KOSSUTH | * TOTAL COUNTY * | 803 | \$27,113,146 | \$1,355,610 | 0.36 |
| LEE | FT MADISON* | 419 | \$24,900,100 | \$1,245,013 | 0.33 |
| LEE | KEOKUK | 457 | \$40,400,690 | \$2,020,045 | 0.54 |
| LEE | DONNELLSON | 98 | \$1,459,226 | \$72,963 | 0.02 |
| LEE | MONTROSE | 42 | \$457,918 | \$22,899 | 0.01 |
| LEE | WEST POINT | 77 | \$1,505,740 | \$75,288 | 0.02 |
| LEE | ST PAUL | 16 | \$721,199 | \$36,060 | 0.01 |
| LEE | HOUGHTON | 19 | \$1,723,415 | \$86,172 | 0.02 |
| LEE | NON-PERMIT | 129 | \$2,089,746 | \$103,143 | 0.03 |
| LEE | OTHER | 4 | \$96,192 | \$4,810 | 0 |
| LEE | * TOTAL COUNTY * | 1,261 | \$73,354,226 | \$3,666,393 | 0.97 |
| LINN | CEDAR RAPIDS* | 3,949 | \$622,218,511 | \$31,110,249 | 8.26 |
| LINN | MARION | 815 | \$63,895,011 | \$3,194,599 | 0.85 |
| LINN | CENTER POINT | 121 | \$2,805,426 | \$139,980 | 0.04 |
| LINN | CENTRAL CITY | 107 | \$816,430 | \$40,824 | 0.01 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---------|------------------|-----------|---------------|--------------|----------|
| LINN | HIAWATHA | 211 | \$19,621,228 | \$981,068 | 0.26 |
| LINN | LISBON | 88 | \$1,219,020 | \$60,951 | 0.02 |
| LINN | MT VERNON | 171 | \$7,794,666 | \$389,660 | 0.1 |
| LINN | COGGON | 54 | \$482,165 | \$24,110 | 0.01 |
| LINN | FAIRFAX | 63 | \$1,311,515 | \$65,577 | 0.02 |
| LINN | SPRINGVILLE | 67 | \$1,732,302 | \$86,578 | 0.02 |
| LINN | WALKER | 47 | \$1,598,111 | \$79,907 | 0.02 |
| LINN | ALBURNETTE | 38 | \$759,013 | \$37,954 | 0.01 |
| LINN | ELY | 48 | \$1,026,860 | \$51,333 | 0.01 |
| LINN | PALO | 54 | \$798,691 | \$39,933 | 0.01 |
| LINN | ROBINS | 37 | \$560,069 | \$28,003 | 0.01 |
| LINN | NON-PERMIT | 295 | \$1,523,736 | \$66,366 | 0.02 |
| LINN | OTHER | 26 | \$3,939,290 | \$196,965 | 0.05 |
| LINN | * TOTAL COUNTY * | 6,191 | \$732,102,044 | \$36,594,057 | 9.71 |
| LOUISA | COLUMBUS JCT | 102 | \$2,079,992 | \$104,003 | 0.03 |
| LOUISA | WAPELLO* | 120 | \$2,389,559 | \$119,452 | 0.03 |
| LOUISA | MORNING SUN | 50 | \$775,489 | \$38,775 | 0.01 |
| LOUISA | COLUMBUS CITY | 13 | \$117,730 | \$5,886 | 0 |
| LOUISA | GRANDVIEW | 15 | \$209,696 | \$10,485 | 0 |
| LOUISA | LETTS | 22 | \$54,800 | \$2,742 | 0 |
| LOUISA | OAKVILLE | 20 | \$764,458 | \$38,226 | 0.01 |
| LOUISA | NON-PERMIT | 34 | \$425,623 | \$21,177 | 0.01 |
| LOUISA | OTHER | 3 | \$147,562 | \$7,378 | 0 |
| LOUISA | * TOTAL COUNTY * | 379 | \$6,964,909 | \$348,124 | 0.09 |
| LUCAS | CHARITON* | 221 | \$8,127,380 | \$406,373 | 0.11 |
| LUCAS | RUSSELL | 23 | \$164,407 | \$8,220 | 0 |
| LUCAS | LUCAS | 14 | \$153,182 | \$7,660 | 0 |
| LUCAS | NON-PERMIT | 98 | \$545,217 | \$27,158 | 0.01 |
| LUCAS | OTHER | 13 | \$770,213 | \$38,510 | 0.01 |
| LUCAS | * TOTAL COUNTY * | 369 | \$9,760,399 | \$487,921 | 0.13 |
| LYON | ROCK RAPIDS* | 141 | \$6,481,923 | \$324,095 | 0.09 |
| LYON | GEORGE | 71 | \$1,811,151 | \$90,562 | 0.02 |
| LYON | DOON | 46 | \$1,117,425 | \$55,871 | 0.01 |
| LYON | INWOOD | 63 | \$1,673,817 | \$83,694 | 0.02 |
| LYON | LARCHWOOD | 47 | \$1,114,292 | \$55,713 | 0.01 |
| LYON | LITTLE ROCK | 29 | \$665,642 | \$33,281 | 0.01 |
| LYON | ALVORD | 14 | \$77,283 | \$3,865 | 0 |
| LYON | LESTER | 21 | \$547,965 | \$27,397 | 0.01 |
| LYON | NON-PERMIT | 48 | \$287,663 | \$14,382 | 0 |
| LYON | OTHER | 0 | \$0 | \$0 | 0 |
| LYON | * TOTAL COUNTY * | 480 | \$13,777,161 | \$688,860 | 0.18 |
| MADISON | WINTERSET* | 262 | \$14,982,737 | \$749,133 | 0.2 |
| MADISON | EARLHAM | 65 | \$2,562,721 | \$128,138 | 0.03 |
| MADISON | BEVINGTON | 12 | \$342,255 | \$17,113 | 0 |
| MADISON | ST CHARLES | 50 | \$815,406 | \$40,772 | 0.01 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|----------|------------------|-----------|---------------|--------------|----------|
| MADISON | TRURO | 24 | \$441,572 | \$22,079 | 0.01 |
| MADISON | NON-PERMIT | 55 | \$323,043 | \$15,345 | 0 |
| MADISON | OTHER | 30 | \$1,044,081 | \$52,206 | 0.01 |
| MADISON | * TOTAL COUNTY * | 498 | \$20,511,815 | \$1,024,786 | 0.27 |
| MAHASKA | OSKALOOSA* | 566 | \$37,666,547 | \$1,883,341 | 0.5 |
| MAHASKA | EDDYVILLE | 20 | \$745,087 | \$37,254 | 0.01 |
| MAHASKA | NEW SHARON | 86 | \$1,351,906 | \$67,595 | 0.02 |
| MAHASKA | BEACON | 15 | \$203,338 | \$10,168 | 0 |
| MAHASKA | BARNES CITY | 13 | \$615,060 | \$30,753 | 0.01 |
| MAHASKA | FREMONT | 32 | \$256,125 | \$12,808 | 0 |
| MAHASKA | LEIGHTON | 23 | \$444,440 | \$22,222 | 0.01 |
| MAHASKA | ROSE HILL | 13 | \$45,472 | \$2,273 | 0 |
| MAHASKA | NON-PERMIT | 54 | \$519,497 | \$25,745 | 0.01 |
| MAHASKA | OTHER | 8 | \$11,154 | \$558 | 0 |
| MAHASKA | * TOTAL COUNTY * | 830 | \$41,858,626 | \$2,092,717 | 0.56 |
| MARION | KNOXVILLE* | 344 | \$22,959,101 | \$1,147,714 | 0.3 |
| MARION | PELLA | 446 | \$29,521,651 | \$1,476,089 | 0.39 |
| MARION | PLEASANTVILLE | 81 | \$1,329,784 | \$66,493 | 0.02 |
| MARION | BUSSEY | 19 | \$275,151 | \$13,728 | 0 |
| MARION | MELCHER | 35 | \$402,190 | \$20,110 | 0.01 |
| MARION | DALLAS | 14 | \$111,566 | \$5,544 | 0 |
| MARION | HARVEY | 14 | \$79,267 | \$3,965 | 0 |
| MARION | NON-PERMIT | 99 | \$1,357,955 | \$63,821 | 0.02 |
| MARION | OTHER | 16 | \$774,019 | \$38,702 | 0.01 |
| MARION | * TOTAL COUNTY * | 1,068 | \$56,810,684 | \$2,836,166 | 0.75 |
| MARSHALL | MARSHALLTOWN* | 953 | \$88,932,487 | \$4,446,634 | 1.18 |
| MARSHALL | STATE CENTER | 72 | \$1,442,389 | \$72,120 | 0.02 |
| MARSHALL | ALBION | 30 | \$243,949 | \$12,197 | 0 |
| MARSHALL | GILMAN | 23 | \$426,142 | \$21,308 | 0.01 |
| MARSHALL | MELBOURNE | 26 | \$178,839 | \$8,944 | 0 |
| MARSHALL | CLEMONS | 13 | \$52,832 | \$2,642 | 0 |
| MARSHALL | LAUREL | 20 | \$117,965 | \$5,898 | 0 |
| MARSHALL | LE GRAND | 31 | \$683,240 | \$34,165 | 0.01 |
| MARSHALL | LISCOMB | 14 | \$58,541 | \$2,927 | 0 |
| MARSHALL | RHODES | 17 | \$211,198 | \$10,558 | 0 |
| MARSHALL | NON-PERMIT | 35 | \$1,047,222 | \$52,284 | 0.01 |
| MARSHALL | OTHER | 19 | \$336,765 | \$16,839 | 0 |
| MARSHALL | * TOTAL COUNTY * | 1,253 | \$93,731,569 | \$4,686,516 | 1.24 |
| MILLS | GLENWOOD* | 211 | \$9,468,985 | \$473,428 | 0.13 |
| MILLS | MALVERN | 60 | \$1,176,354 | \$58,820 | 0.02 |
| MILLS | EMERSON | 30 | \$310,959 | \$15,547 | 0 |
| MILLS | PACIFIC JCT | 16 | \$699,888 | \$34,995 | 0.01 |
| MILLS | HASTINGS | 14 | \$60,093 | \$3,004 | 0 |
| MILLS | HENDERSON | 13 | \$71,359 | \$3,569 | 0 |
| MILLS | SILVER CITY | 14 | \$278,623 | \$13,932 | 0 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|------------|------------------|-----------|---------------|--------------|----------|
| MILLS | NON-PERMIT | 34 | \$140,983 | \$6,887 | 0 |
| MILLS | OTHER | 7 | \$130,186 | \$6,510 | 0 |
| MILLS | * TOTAL COUNTY * | 399 | \$12,337,430 | \$616,692 | 0.16 |
| MITCHELL | OSAGE* | 232 | \$7,997,200 | \$399,861 | 0.11 |
| MITCHELL | ST ANSGAR | 106 | \$3,109,547 | \$155,479 | 0.04 |
| MITCHELL | RICEVILLE | 52 | \$1,093,078 | \$54,653 | 0.01 |
| MITCHELL | STACYVILLE | 50 | \$1,089,861 | \$54,492 | 0.01 |
| MITCHELL | MCINTIRE | 17 | \$935,125 | \$46,756 | 0.01 |
| MITCHELL | ORCHARD | 10 | \$88,673 | \$4,434 | 0 |
| MITCHELL | NON-PERMIT | 41 | \$317,622 | \$15,232 | 0 |
| MITCHELL | OTHER | 14 | \$366,420 | \$18,322 | 0 |
| MITCHELL | * TOTAL COUNTY * | 522 | \$14,997,526 | \$749,229 | 0.2 |
| MONONA | ONAWA* | 159 | \$7,055,970 | \$352,806 | 0.09 |
| MONONA | MAPLETON | 86 | \$2,900,613 | \$145,032 | 0.04 |
| MONONA | UTE | 35 | \$583,696 | \$29,186 | 0.01 |
| MONONA | WHITING | 33 | \$839,742 | \$41,987 | 0.01 |
| MONONA | BLENCOE | 15 | \$289,798 | \$14,491 | 0 |
| MONONA | CASTANA | 17 | \$55,956 | \$2,799 | 0 |
| MONONA | MOORHEAD | 24 | \$162,640 | \$8,134 | 0 |
| MONONA | SOLDIER | 24 | \$136,758 | \$6,838 | 0 |
| MONONA | TURIN | 11 | \$41,527 | \$2,076 | 0 |
| MONONA | NON-PERMIT | 33 | \$849,457 | \$42,143 | 0.01 |
| MONONA | OTHER | 9 | \$1,110,695 | \$55,534 | 0.01 |
| MONONA | * TOTAL COUNTY * | 446 | \$14,026,852 | \$701,026 | 0.19 |
| MONROE | ALBIA* | 241 | \$8,758,290 | \$437,696 | 0.12 |
| MONROE | LOVILIA | 37 | \$539,594 | \$26,981 | 0.01 |
| MONROE | MELROSE | 11 | \$70,106 | \$3,506 | 0 |
| MONROE | NON-PERMIT | 39 | \$511,983 | \$25,176 | 0.01 |
| MONROE | OTHER | 11 | \$728,521 | \$36,426 | 0.01 |
| MONROE | * TOTAL COUNTY * | 339 | \$10,608,494 | \$529,785 | 0.14 |
| MONTGOMERY | RED OAK* | 287 | \$18,340,966 | \$917,057 | 0.24 |
| MONTGOMERY | VILLISCA | 79 | \$1,187,555 | \$59,378 | 0.02 |
| MONTGOMERY | STANTON | 64 | \$1,617,136 | \$80,860 | 0.02 |
| MONTGOMERY | ELLIOTT | 24 | \$74,138 | \$3,707 | 0 |
| MONTGOMERY | NON-PERMIT | 39 | \$148,716 | \$7,261 | 0 |
| MONTGOMERY | OTHER | 7 | \$832,586 | \$41,630 | 0.01 |
| MONTGOMERY | * TOTAL COUNTY * | 500 | \$22,201,097 | \$1,109,893 | 0.29 |
| MUSCATINE | MUSCATINE* | 804 | \$78,267,106 | \$3,913,370 | 1.04 |
| MUSCATINE | WEST LIBERTY | 127 | \$3,707,625 | \$185,389 | 0.05 |
| MUSCATINE | WILTON | 116 | \$10,120,116 | \$506,005 | 0.13 |
| MUSCATINE | ATALISSA | 16 | \$220,809 | \$11,041 | 0 |
| MUSCATINE | CONESVILLE | 12 | \$50,503 | \$2,525 | 0 |
| MUSCATINE | NICHOLS | 28 | \$272,551 | \$13,628 | 0 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|-----------|------------------|-----------|---------------|--------------|----------|
| MUSCATINE | STOCKTON | 11 | \$193,561 | \$9,678 | 0 |
| MUSCATINE | DURANT | 12 | \$313,893 | \$15,694 | 0 |
| MUSCATINE | FRUITLAND | 12 | \$279,625 | \$13,982 | 0 |
| MUSCATINE | NON-PERMIT | 77 | \$2,204,979 | \$109,727 | 0.03 |
| MUSCATINE | OTHER | 5 | \$610,748 | \$30,539 | 0.01 |
| MUSCATINE | * TOTAL COUNTY * | 1,220 | \$96,241,516 | \$4,811,578 | 1.28 |
| OBRIEN | SHELDON | 284 | \$14,180,375 | \$709,022 | 0.19 |
| OBRIEN | HARTLEY | 92 | \$2,721,909 | \$136,101 | 0.04 |
| OBRIEN | PAULLINA | 79 | \$1,718,901 | \$85,950 | 0.02 |
| OBRIEN | PRIMGHAR* | 54 | \$1,163,325 | \$58,166 | 0.02 |
| OBRIEN | SANBORN | 82 | \$2,426,184 | \$121,310 | 0.03 |
| OBRIEN | SUTHERLAND | 41 | \$712,851 | \$35,646 | 0.01 |
| OBRIEN | ARCHER | 14 | \$204,698 | \$10,236 | 0 |
| OBRIEN | CALUMET | 12 | \$138,722 | \$6,937 | 0 |
| OBRIEN | NON-PERMIT | 45 | \$403,335 | \$19,672 | 0.01 |
| OBRIEN | OTHER | 6 | \$920,948 | \$46,048 | 0.01 |
| OBRIEN | * TOTAL COUNTY * | 709 | \$24,591,248 | \$1,229,088 | 0.33 |
| OSCEOLA | SIBLEY* | 135 | \$6,471,636 | \$323,586 | 0.09 |
| OSCEOLA | ASHTON | 30 | \$476,493 | \$23,826 | 0.01 |
| OSCEOLA | OCHEYEDAN | 43 | \$841,550 | \$42,079 | 0.01 |
| OSCEOLA | HARRIS | 14 | \$80,189 | \$4,010 | 0 |
| OSCEOLA | MELVIN | 21 | \$430,718 | \$21,537 | 0.01 |
| OSCEOLA | NON-PERMIT | 29 | \$405,357 | \$20,214 | 0.01 |
| OSCEOLA | OTHER | 0 | \$0 | \$0 | 0 |
| OSCEOLA | * TOTAL COUNTY * | 272 | \$8,705,943 | \$435,252 | 0.12 |
| PAGE | CLARINDA* | 258 | \$11,291,501 | \$564,673 | 0.15 |
| PAGE | SHENANDOAH | 256 | \$11,068,400 | \$553,431 | 0.15 |
| PAGE | ESSEX | 40 | \$859,290 | \$42,964 | 0.01 |
| PAGE | BRADDYVILLE | 12 | \$195,765 | \$9,789 | 0 |
| PAGE | COIN | 19 | \$84,506 | \$4,226 | 0 |
| PAGE | NON-PERMIT | 56 | \$263,963 | \$12,478 | 0 |
| PAGE | OTHER | 21 | \$879,327 | \$43,967 | 0.01 |
| PAGE | * TOTAL COUNTY * | 662 | \$24,642,752 | \$1,231,528 | 0.33 |
| PALO ALTO | EMMETSBURG* | 191 | \$7,112,597 | \$355,633 | 0.09 |
| PALO ALTO | GRAETTINGER | 47 | \$3,278,327 | \$163,915 | 0.04 |
| PALO ALTO | RUTHVEN | 44 | \$886,967 | \$44,349 | 0.01 |
| PALO ALTO | WEST BEND | 58 | \$1,658,119 | \$82,906 | 0.02 |
| PALO ALTO | AYRSHIRE | 11 | \$200,114 | \$10,007 | 0 |
| PALO ALTO | CYLINDER | 18 | \$181,739 | \$9,088 | 0 |
| PALO ALTO | MALLARD | 25 | \$487,604 | \$24,381 | 0.01 |
| PALO ALTO | NON-PERMIT | 27 | \$300,543 | \$14,934 | 0 |
| PALO ALTO | OTHER | 6 | \$68,330 | \$3,417 | 0 |
| PALO ALTO | * TOTAL COUNTY * | 427 | \$14,174,340 | \$708,630 | 0.19 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---------------|------------------|-----------|-----------------|--------------|----------|
| PLYMOUTH | LE MARS* | 431 | \$26,970,718 | \$1,348,442 | 0.36 |
| PLYMOUTH | AKRON | 71 | \$1,952,275 | \$97,604 | 0.03 |
| PLYMOUTH | KINGSLEY | 77 | \$1,923,611 | \$96,185 | 0.03 |
| PLYMOUTH | REMSSEN | 114 | \$2,848,499 | \$142,415 | 0.04 |
| PLYMOUTH | MERRILL | 46 | \$600,759 | \$30,036 | 0.01 |
| PLYMOUTH | BRUNSVILLE | 10 | \$83,540 | \$4,178 | 0 |
| PLYMOUTH | HINTON | 44 | \$632,954 | \$31,647 | 0.01 |
| PLYMOUTH | WESTFIELD | 13 | \$165,482 | \$8,274 | 0 |
| PLYMOUTH | NON-PERMIT | 49 | \$187,259 | \$9,229 | 0 |
| PLYMOUTH | OTHER | 14 | \$252,497 | \$12,622 | 0 |
| PLYMOUTH | * TOTAL COUNTY * | 869 | \$35,617,594 | \$1,780,632 | 0.47 |
| POCAHONTAS | FONDA | 35 | \$385,152 | \$19,254 | 0.01 |
| POCAHONTAS | LAURENS | 96 | \$2,176,714 | \$108,838 | 0.03 |
| POCAHONTAS | POCAHONTAS* | 148 | \$3,870,548 | \$193,536 | 0.05 |
| POCAHONTAS | GILMORE CITY | 15 | \$987,023 | \$49,350 | 0.01 |
| POCAHONTAS | ROLFE | 45 | \$1,242,486 | \$62,061 | 0.02 |
| POCAHONTAS | HAVELOCK | 14 | \$439,664 | \$21,982 | 0.01 |
| POCAHONTAS | PALMER | 22 | \$345,703 | \$17,285 | 0 |
| POCAHONTAS | NON-PERMIT | 37 | \$53,861 | \$2,535 | 0 |
| POCAHONTAS | OTHER | 14 | \$113,460 | \$5,673 | 0 |
| POCAHONTAS | * TOTAL COUNTY * | 426 | \$9,614,611 | \$480,514 | 0.13 |
| POLK | DES MOINES* | 6,464 | \$1,032,236,441 | \$51,611,951 | 13.7 |
| POLK | WEST DES MOINES | 1,439 | \$237,216,144 | \$11,860,847 | 3.15 |
| POLK | URBANDALE | 655 | \$76,243,506 | \$3,812,186 | 1.01 |
| POLK | ALTOONA | 315 | \$33,379,142 | \$1,668,965 | 0.44 |
| POLK | ANKENY | 787 | \$84,747,565 | \$4,237,397 | 1.12 |
| POLK | WINDSOR HTS | 54 | \$6,047,522 | \$302,378 | 0.08 |
| POLK | CLIVE | 322 | \$62,508,234 | \$3,125,417 | 0.83 |
| POLK | GRIMES | 159 | \$21,492,191 | \$1,074,612 | 0.29 |
| POLK | MITCHELLVILLE | 63 | \$604,576 | \$30,232 | 0.01 |
| POLK | POLK CITY | 90 | \$1,543,052 | \$77,154 | 0.02 |
| POLK | BONDURANT | 103 | \$2,428,129 | \$121,409 | 0.03 |
| POLK | ELKHART | 29 | \$796,299 | \$39,816 | 0.01 |
| POLK | PLEASANT HILL | 83 | \$4,216,114 | \$210,809 | 0.06 |
| POLK | RUNNELLS | 77 | \$786,452 | \$39,323 | 0.01 |
| POLK | JOHNSTON | 275 | \$17,875,217 | \$893,770 | 0.24 |
| POLK | ALLEMAN | 23 | \$534,880 | \$26,745 | 0.01 |
| POLK | NON-PERMIT | 490 | \$6,813,447 | \$267,966 | 0.07 |
| POLK | OTHER | 37 | \$15,578,047 | \$778,902 | 0.21 |
| POLK | * TOTAL COUNTY * | 11,465 | \$1,605,046,958 | \$80,179,879 | 21.28 |
| POTTAWATTAMIE | COUNCIL BLUFFS* | 1,433 | \$210,844,618 | \$10,542,269 | 2.8 |
| POTTAWATTAMIE | AVOCA | 92 | \$2,894,194 | \$144,708 | 0.04 |
| POTTAWATTAMIE | CARTER LAKE | 64 | \$2,603,838 | \$130,194 | 0.03 |
| POTTAWATTAMIE | OAKLAND | 77 | \$3,308,282 | \$165,413 | 0.04 |
| POTTAWATTAMIE | CARSON | 43 | \$604,210 | \$30,210 | 0.01 |
| POTTAWATTAMIE | NEOLA | 41 | \$1,340,448 | \$67,023 | 0.02 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---------------|------------------|-----------|---------------|--------------|----------|
| POTTAWATTAMIE | WALNUT | 72 | \$1,435,152 | \$71,759 | 0.02 |
| POTTAWATTAMIE | CRESCENT | 42 | \$943,415 | \$47,173 | 0.01 |
| POTTAWATTAMIE | HANCOCK | 17 | \$548,137 | \$27,406 | 0.01 |
| POTTAWATTAMIE | MACEDONIA | 13 | \$323,460 | \$16,174 | 0 |
| POTTAWATTAMIE | MCCLELLAND | 12 | \$91,655 | \$4,583 | 0 |
| POTTAWATTAMIE | MINDEN | 32 | \$499,972 | \$25,000 | 0.01 |
| POTTAWATTAMIE | TREYNOR | 29 | \$806,087 | \$40,305 | 0.01 |
| POTTAWATTAMIE | UNDERWOOD | 50 | \$2,042,511 | \$102,127 | 0.03 |
| POTTAWATTAMIE | NON-PERMIT | 120 | \$1,901,004 | \$91,426 | 0.02 |
| POTTAWATTAMIE | OTHER | 8 | \$273,411 | \$13,671 | 0 |
| POTTAWATTAMIE | * TOTAL COUNTY * | 2,145 | \$230,460,394 | \$11,519,441 | 3.06 |
| POWESHIEK | GRINNELL | 380 | \$19,021,986 | \$951,004 | 0.25 |
| POWESHIEK | BROOKLYN | 115 | \$6,569,159 | \$328,461 | 0.09 |
| POWESHIEK | MONTEZUMA* | 136 | \$4,950,081 | \$247,507 | 0.07 |
| POWESHIEK | VICTOR | 15 | \$442,608 | \$22,133 | 0.01 |
| POWESHIEK | DEEP RIVER | 26 | \$184,221 | \$9,214 | 0 |
| POWESHIEK | MALCOM | 32 | \$429,821 | \$21,491 | 0.01 |
| POWESHIEK | NON-PERMIT | 52 | \$1,122,556 | \$55,840 | 0.01 |
| POWESHIEK | OTHER | 17 | \$361,185 | \$18,042 | 0 |
| POWESHIEK | * TOTAL COUNTY * | 773 | \$33,081,617 | \$1,653,692 | 0.44 |
| RINGGOLD | MOUNT AYR* | 102 | \$4,604,220 | \$230,206 | 0.06 |
| RINGGOLD | DIAGONAL | 22 | \$278,047 | \$13,903 | 0 |
| RINGGOLD | ELLSTON | 10 | \$46,973 | \$2,349 | 0 |
| RINGGOLD | KELLERTON | 16 | \$161,492 | \$8,074 | 0 |
| RINGGOLD | NON-PERMIT | 73 | \$324,731 | \$16,189 | 0 |
| RINGGOLD | OTHER | 24 | \$220,788 | \$11,040 | 0 |
| RINGGOLD | * TOTAL COUNTY * | 247 | \$5,636,251 | \$281,761 | 0.07 |
| SAC | SAC CITY* | 143 | \$6,086,273 | \$304,316 | 0.08 |
| SAC | LAKE VIEW | 86 | \$1,897,436 | \$94,876 | 0.03 |
| SAC | ODEBOLT | 60 | \$1,366,568 | \$68,324 | 0.02 |
| SAC | EARLY | 33 | \$670,303 | \$33,518 | 0.01 |
| SAC | SCHALLER | 48 | \$1,093,596 | \$54,638 | 0.01 |
| SAC | WALL LAKE | 54 | \$1,753,555 | \$87,679 | 0.02 |
| SAC | AUBURN | 18 | \$445,468 | \$22,274 | 0.01 |
| SAC | LYTTON | 23 | \$236,501 | \$11,827 | 0 |
| SAC | NEMAHA | 18 | \$334,039 | \$16,702 | 0 |
| SAC | NON-PERMIT | 46 | \$787,735 | \$39,036 | 0.01 |
| SAC | OTHER | 2 | \$605 | \$30 | 0 |
| SAC | * TOTAL COUNTY * | 531 | \$14,672,079 | \$733,220 | 0.19 |
| SCOTT | DAVENPORT* | 2,678 | \$435,455,258 | \$21,772,823 | 5.72 |
| SCOTT | BETTENDORF | 823 | \$67,781,888 | \$3,411,668 | 0.91 |
| SCOTT | BUFFALO | 31 | \$1,899,966 | \$95,000 | 0.03 |
| SCOTT | LE CLAIRE | 102 | \$2,267,957 | \$113,406 | 0.03 |
| SCOTT | BLUE GRASS | 108 | \$1,984,813 | \$99,243 | 0.03 |
| SCOTT | ELDRIDGE | 189 | \$10,462,336 | \$523,117 | 0.14 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|--------|------------------|-----------|---------------|--------------|----------|
| SCOTT | PRINCETON | 40 | \$504,219 | \$25,211 | 0.01 |
| SCOTT | WALCOTT | 92 | \$8,061,789 | \$403,091 | 0.11 |
| SCOTT | DIXON | 20 | \$219,337 | \$10,967 | 0 |
| SCOTT | DONAHUE | 31 | \$320,782 | \$16,040 | 0 |
| SCOTT | LONG GROVE | 64 | \$452,674 | \$22,637 | 0.01 |
| SCOTT | MCCAUSLAND | 12 | \$270,796 | \$13,540 | 0 |
| SCOTT | NEW LIBERTY | 10 | \$2,844 | \$143 | 0 |
| SCOTT | NON-PERMIT | 88 | \$2,307,406 | \$105,934 | 0.03 |
| SCOTT | OTHER | 14 | \$1,105,008 | \$55,250 | 0.01 |
| SCOTT | * TOTAL COUNTY * | 4,302 | \$533,097,073 | \$26,668,070 | 7.02 |
| | | | | | |
| SHELBY | HARLAN* | 342 | \$13,542,598 | \$677,144 | 0.18 |
| SHELBY | ELK HORN | 52 | \$1,720,687 | \$86,033 | 0.02 |
| SHELBY | SHELBY | 28 | \$282,761 | \$14,138 | 0 |
| SHELBY | DEFIANCE | 37 | \$446,121 | \$22,305 | 0.01 |
| SHELBY | EARLING | 33 | \$211,306 | \$10,566 | 0 |
| SHELBY | IRWIN | 25 | \$592,212 | \$29,612 | 0.01 |
| SHELBY | KIRKMAN | 10 | \$59,749 | \$2,989 | 0 |
| SHELBY | PANAMA | 26 | \$398,576 | \$19,928 | 0.01 |
| SHELBY | PORTSMOUTH | 17 | \$241,327 | \$12,067 | 0 |
| SHELBY | WESTPHALIA | 10 | \$195,822 | \$9,791 | 0 |
| SHELBY | NON-PERMIT | 30 | \$379,296 | \$18,826 | 0 |
| SHELBY | OTHER | 4 | \$838,509 | \$41,925 | 0.01 |
| SHELBY | * TOTAL COUNTY * | 614 | \$18,908,964 | \$945,324 | 0.25 |
| | | | | | |
| SIOUX | HAWARDEN | 154 | \$5,061,465 | \$253,075 | 0.07 |
| SIOUX | ALTON | 51 | \$1,591,171 | \$79,562 | 0.02 |
| SIOUX | HULL | 111 | \$2,249,775 | \$112,496 | 0.03 |
| SIOUX | ORANGE CITY* | 248 | \$12,624,914 | \$631,248 | 0.17 |
| SIOUX | ROCK VALLEY | 182 | \$9,211,658 | \$460,591 | 0.12 |
| SIOUX | SIOUX CENTER | 317 | \$19,542,787 | \$977,143 | 0.26 |
| SIOUX | BOYDEN | 46 | \$682,694 | \$34,138 | 0.01 |
| SIOUX | HOSPERS | 50 | \$1,242,070 | \$62,101 | 0.02 |
| SIOUX | IRETON | 39 | \$1,581,795 | \$79,088 | 0.02 |
| SIOUX | GRANVILLE | 18 | \$266,580 | \$13,329 | 0 |
| SIOUX | MAURICE | 25 | \$169,647 | \$8,482 | 0 |
| SIOUX | SHELDON | 12 | \$45,122 | \$2,256 | 0 |
| SIOUX | NON-PERMIT | 68 | \$704,526 | \$34,747 | 0.01 |
| SIOUX | OTHER | 7 | \$975,037 | \$48,752 | 0.01 |
| SIOUX | * TOTAL COUNTY * | 1,328 | \$55,949,241 | \$2,797,008 | 0.74 |
| | | | | | |
| STORY | AMES | 1,337 | \$157,276,101 | \$7,863,868 | 2.15 |
| STORY | NEVADA* | 242 | \$11,610,496 | \$580,521 | 0.15 |
| STORY | STORY CITY | 161 | \$10,199,900 | \$510,003 | 0.14 |
| STORY | CAMBRIDGE | 29 | \$353,903 | \$17,696 | 0 |
| STORY | COLO | 34 | \$703,698 | \$35,185 | 0.01 |
| STORY | MAXWELL | 39 | \$451,566 | \$22,580 | 0.01 |
| STORY | ROLAND | 51 | \$698,598 | \$34,931 | 0.01 |
| STORY | SLATER | 52 | \$2,093,426 | \$104,669 | 0.03 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|-----------|------------------|-----------|---------------|--------------|----------|
| STORY | ZEARING | 34 | \$537,950 | \$26,897 | 0.01 |
| STORY | COLLINS | 16 | \$214,971 | \$10,749 | 0 |
| STORY | GILBERT | 42 | \$697,145 | \$34,856 | 0.01 |
| STORY | HUXLEY | 76 | \$2,086,623 | \$104,334 | 0.03 |
| STORY | KELLEY | 19 | \$212,593 | \$10,631 | 0 |
| STORY | MCCALLSBURG | 13 | \$216,808 | \$10,841 | 0 |
| STORY | NON-PERMIT | 99 | \$1,418,631 | \$61,847 | 0.02 |
| STORY | OTHER | 7 | \$5,485 | \$275 | 0 |
| STORY | * TOTAL COUNTY * | 2,251 | \$193,293,589 | \$9,655,668 | 2.56 |
| TAMA | TAMA | 140 | \$3,301,500 | \$165,080 | 0.04 |
| TAMA | DYSART | 83 | \$1,450,423 | \$72,430 | 0.02 |
| TAMA | TOLEDO* | 136 | \$7,759,805 | \$387,946 | 0.1 |
| TAMA | TRAER | 107 | \$6,193,695 | \$309,666 | 0.08 |
| TAMA | GARWIN | 36 | \$287,953 | \$14,384 | 0 |
| TAMA | GLADBROOK | 66 | \$2,099,680 | \$104,986 | 0.03 |
| TAMA | CHELSEA | 28 | \$229,963 | \$11,498 | 0 |
| TAMA | CLUTIER | 24 | \$227,951 | \$11,397 | 0 |
| TAMA | ELBERON | 15 | \$185,734 | \$9,288 | 0 |
| TAMA | MONTOUR | 12 | \$313,722 | \$15,685 | 0 |
| TAMA | NON-PERMIT | 62 | \$1,688,377 | \$84,276 | 0.02 |
| TAMA | OTHER | 18 | \$902,420 | \$45,122 | 0.01 |
| TAMA | * TOTAL COUNTY * | 727 | \$24,641,223 | \$1,231,758 | 0.33 |
| TAYLOR | BEDFORD* | 131 | \$3,608,614 | \$180,434 | 0.05 |
| TAYLOR | LENOX | 77 | \$2,183,059 | \$109,159 | 0.03 |
| TAYLOR | CLEARFIELD | 25 | \$306,922 | \$15,346 | 0 |
| TAYLOR | NEW MARKET | 24 | \$130,906 | \$6,544 | 0 |
| TAYLOR | BLOCKTON | 14 | \$103,827 | \$5,192 | 0 |
| TAYLOR | GRAVITY | 12 | \$10,901 | \$547 | 0 |
| TAYLOR | NON-PERMIT | 25 | \$61,406 | \$3,008 | 0 |
| TAYLOR | OTHER | 8 | \$181,077 | \$9,054 | 0 |
| TAYLOR | * TOTAL COUNTY * | 316 | \$6,586,712 | \$329,284 | 0.09 |
| UNION | CRESTON* | 355 | \$28,808,906 | \$1,440,390 | 0.38 |
| UNION | AFTON | 54 | \$1,366,864 | \$68,342 | 0.02 |
| UNION | LORIMOR | 23 | \$161,805 | \$8,090 | 0 |
| UNION | NON-PERMIT | 28 | \$193,770 | \$9,668 | 0 |
| UNION | OTHER | 19 | \$236,748 | \$11,782 | 0 |
| UNION | * TOTAL COUNTY * | 479 | \$30,768,093 | \$1,538,272 | 0.41 |
| VAN BUREN | KEOSAUQUA* | 77 | \$1,605,689 | \$80,284 | 0.02 |
| VAN BUREN | BONAPARTE | 31 | \$398,376 | \$19,921 | 0.01 |
| VAN BUREN | FARMINGTON | 51 | \$1,097,668 | \$54,879 | 0.01 |
| VAN BUREN | MILTON | 21 | \$180,775 | \$9,038 | 0 |
| VAN BUREN | BIRMINGHAM | 21 | \$251,210 | \$12,561 | 0 |
| VAN BUREN | CANTRIL | 18 | \$536,315 | \$26,817 | 0.01 |
| VAN BUREN | STOCKPORT | 26 | \$745,404 | \$37,272 | 0.01 |
| VAN BUREN | NON-PERMIT | 153 | \$1,911,111 | \$94,961 | 0.03 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|------------|------------------|-----------|---------------|--------------|----------|
| VAN BUREN | OTHER | 5 | \$35,043 | \$1,753 | 0 |
| VAN BUREN | * TOTAL COUNTY * | 403 | \$6,761,591 | \$337,486 | 0.09 |
| WAPELLO | OTTUMWA* | 1,024 | \$81,974,280 | \$4,098,736 | 1.09 |
| WAPELLO | ELDON | 62 | \$668,887 | \$33,443 | 0.01 |
| WAPELLO | EDDYVILLE | 41 | \$773,336 | \$38,668 | 0.01 |
| WAPELLO | AGENCY | 34 | \$546,404 | \$27,318 | 0.01 |
| WAPELLO | BLAKESBURG | 27 | \$354,244 | \$17,712 | 0 |
| WAPELLO | NON-PERMIT | 76 | \$1,240,401 | \$61,229 | 0.02 |
| WAPELLO | OTHER | 8 | \$45,439 | \$2,271 | 0 |
| WAPELLO | * TOTAL COUNTY * | 1,272 | \$85,602,991 | \$4,279,377 | 1.14 |
| WARREN | INDIANOLA* | 534 | \$32,468,922 | \$1,623,264 | 0.43 |
| WARREN | CARLISLE | 146 | \$3,256,891 | \$162,843 | 0.04 |
| WARREN | NORWALK | 184 | \$9,057,573 | \$452,850 | 0.12 |
| WARREN | MILO | 48 | \$895,891 | \$44,798 | 0.01 |
| WARREN | ACKWORTH | 11 | \$24,489 | \$1,226 | 0 |
| WARREN | CUMMING | 46 | \$327,873 | \$16,393 | 0 |
| WARREN | HARTFORD | 26 | \$210,776 | \$10,483 | 0 |
| WARREN | LACONA | 29 | \$595,233 | \$29,762 | 0.01 |
| WARREN | MARTENSDALE | 16 | \$1,066,757 | \$53,338 | 0.01 |
| WARREN | NEW VIRGINIA | 38 | \$386,996 | \$19,350 | 0.01 |
| WARREN | NON-PERMIT | 98 | \$1,309,538 | \$64,962 | 0.02 |
| WARREN | OTHER | 11 | \$417,411 | \$20,870 | 0.01 |
| WARREN | * TOTAL COUNTY * | 1,187 | \$50,018,350 | \$2,500,139 | 0.66 |
| WASHINGTON | WASHINGTON* | 434 | \$18,144,156 | \$907,191 | 0.24 |
| WASHINGTON | KALONA | 202 | \$6,319,558 | \$315,931 | 0.08 |
| WASHINGTON | BRIGHTON | 44 | \$382,285 | \$19,116 | 0.01 |
| WASHINGTON | RIVERSIDE | 76 | \$1,694,734 | \$84,735 | 0.02 |
| WASHINGTON | WELLMAN | 99 | \$2,609,413 | \$130,473 | 0.03 |
| WASHINGTON | AINSWORTH | 44 | \$840,944 | \$42,047 | 0.01 |
| WASHINGTON | CRAWFORDSVILLE | 26 | \$449,418 | \$22,472 | 0.01 |
| WASHINGTON | NON-PERMIT | 72 | \$635,053 | \$30,725 | 0.01 |
| WASHINGTON | OTHER | 11 | \$826,313 | \$41,315 | 0.01 |
| WASHINGTON | * TOTAL COUNTY * | 1,008 | \$31,901,874 | \$1,594,005 | 0.42 |
| WAYNE | CORYDON* | 116 | \$2,817,544 | \$140,867 | 0.04 |
| WAYNE | SEYMOUR | 32 | \$393,161 | \$19,615 | 0.01 |
| WAYNE | ALLERTON | 36 | \$655,857 | \$32,796 | 0.01 |
| WAYNE | HUMESTON | 45 | \$909,176 | \$45,459 | 0.01 |
| WAYNE | LINEVILLE | 18 | \$170,628 | \$8,534 | 0 |
| WAYNE | NON-PERMIT | 49 | \$102,926 | \$5,012 | 0 |
| WAYNE | OTHER | 17 | \$621,603 | \$31,083 | 0.01 |
| WAYNE | * TOTAL COUNTY * | 313 | \$5,670,895 | \$283,366 | 0.08 |
| WEBSTER | FT DODGE* | 1,038 | \$118,900,552 | \$5,945,044 | 1.58 |
| WEBSTER | GOWRIE | 66 | \$1,871,252 | \$93,563 | 0.02 |
| WEBSTER | DAYTON | 48 | \$672,692 | \$33,636 | 0.01 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|------------|------------------|-----------|---------------|--------------|----------|
| WEBSTER | LEHIGH | 29 | \$390,400 | \$19,520 | 0.01 |
| WEBSTER | OTHO | 23 | \$155,110 | \$7,754 | 0 |
| WEBSTER | BADGER | 23 | \$329,187 | \$16,460 | 0 |
| WEBSTER | CALLENDER | 27 | \$170,970 | \$8,548 | 0 |
| WEBSTER | CLARE | 19 | \$119,106 | \$5,956 | 0 |
| WEBSTER | DUNCOMBE | 23 | \$275,689 | \$13,785 | 0 |
| WEBSTER | HARCOURT | 28 | \$644,045 | \$32,204 | 0.01 |
| WEBSTER | MOORLAND | 14 | \$63,132 | \$3,159 | 0 |
| WEBSTER | VINCENT | 15 | \$664,458 | \$33,222 | 0.01 |
| WEBSTER | NON-PERMIT | 79 | \$867,140 | \$42,663 | 0.01 |
| WEBSTER | OTHER | 13 | \$112,171 | \$5,608 | 0 |
| WEBSTER | * TOTAL COUNTY * | 1,445 | \$125,235,904 | \$6,261,122 | 1.66 |
| WINNEBAGO | FOREST CITY* | 193 | \$6,098,316 | \$304,919 | 0.08 |
| WINNEBAGO | BUFFALO CENTER | 66 | \$2,771,971 | \$138,599 | 0.04 |
| WINNEBAGO | LAKE MILLS | 127 | \$5,253,240 | \$262,668 | 0.07 |
| WINNEBAGO | THOMPSON | 34 | \$3,051,233 | \$152,564 | 0.04 |
| WINNEBAGO | LELAND | 22 | \$387,874 | \$19,394 | 0.01 |
| WINNEBAGO | RAKE | 21 | \$352,835 | \$17,641 | 0 |
| WINNEBAGO | NON-PERMIT | 46 | \$1,326,609 | \$65,559 | 0.02 |
| WINNEBAGO | OTHER | 8 | \$53,839 | \$2,693 | 0 |
| WINNEBAGO | * TOTAL COUNTY * | 517 | \$19,295,917 | \$964,037 | 0.26 |
| WINNESHIEK | DECORAH* | 509 | \$34,371,897 | \$1,718,601 | 0.46 |
| WINNESHIEK | CALMAR | 53 | \$2,604,664 | \$130,235 | 0.03 |
| WINNESHIEK | OSSIAN | 69 | \$1,526,884 | \$76,344 | 0.02 |
| WINNESHIEK | CASTALIA | 14 | \$60,357 | \$3,017 | 0 |
| WINNESHIEK | FT. ATKINSON | 55 | \$740,474 | \$37,026 | 0.01 |
| WINNESHIEK | RIDGEWAY | 32 | \$804,885 | \$40,247 | 0.01 |
| WINNESHIEK | SPILLVILLE | 26 | \$543,746 | \$27,190 | 0.01 |
| WINNESHIEK | NON-PERMIT | 83 | \$863,096 | \$42,797 | 0.01 |
| WINNESHIEK | OTHER | 5 | \$44,771 | \$2,239 | 0 |
| WINNESHIEK | * TOTAL COUNTY * | 846 | \$41,560,774 | \$2,077,696 | 0.55 |
| WOODBURY | SIOUX CITY* | 2,286 | \$288,017,889 | \$14,400,966 | 3.82 |
| WOODBURY | MOVILLE | 69 | \$2,211,845 | \$110,593 | 0.03 |
| WOODBURY | ANTHON | 44 | \$609,790 | \$30,490 | 0.01 |
| WOODBURY | CORRECTIONVILLE | 61 | \$1,318,760 | \$65,940 | 0.02 |
| WOODBURY | DANBURY | 30 | \$488,400 | \$24,418 | 0.01 |
| WOODBURY | SERGEANT BLUFF | 93 | \$9,380,847 | \$469,045 | 0.12 |
| WOODBURY | SLOAN | 43 | \$813,391 | \$40,672 | 0.01 |
| WOODBURY | HORNICK | 22 | \$238,406 | \$11,922 | 0 |
| WOODBURY | LAWTON | 38 | \$1,011,670 | \$50,582 | 0.01 |
| WOODBURY | PIERSON | 29 | \$646,613 | \$32,333 | 0.01 |
| WOODBURY | SALIX | 24 | \$530,032 | \$26,501 | 0.01 |
| WOODBURY | SMITHLAND | 20 | \$152,444 | \$7,623 | 0 |
| WOODBURY | BRONSON | 13 | \$101,894 | \$5,093 | 0 |
| WOODBURY | NON-PERMIT | 87 | \$6,606,495 | \$307,266 | 0.08 |

**IOWA DEPARTMENT OF REVENUE AND FINANCE
RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING DECEMBER 31, 2000**

| COUNTY | TOWN | NO OF BUS | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|----------|-------------------|-----------|-----------------|---------------|----------|
| WOODBURY | OTHER | 18 | \$974,762 | \$48,739 | 0.01 |
| WOODBURY | * TOTAL COUNTY * | 2,877 | \$313,103,238 | \$15,632,183 | 4.15 |
| WORTH | MANLY | 54 | \$1,042,581 | \$52,131 | 0.01 |
| WORTH | NORTHWOOD* | 124 | \$4,968,776 | \$248,445 | 0.07 |
| WORTH | FERTILE | 24 | \$223,952 | \$11,199 | 0 |
| WORTH | GRAFTON | 21 | \$277,178 | \$13,860 | 0 |
| WORTH | HANLONTOWN | 16 | \$215,089 | \$10,755 | 0 |
| WORTH | JOICE | 12 | \$163,779 | \$8,190 | 0 |
| WORTH | KENSETT | 25 | \$107,354 | \$5,368 | 0 |
| WORTH | NON-PERMIT | 41 | \$105,867 | \$5,165 | 0 |
| WORTH | OTHER | 0 | \$0 | \$0 | 0 |
| WORTH | * TOTAL COUNTY * | 317 | \$7,104,576 | \$355,113 | 0.09 |
| WRIGHT | CLARION* | 169 | \$6,682,239 | \$334,111 | 0.09 |
| WRIGHT | EAGLE GROVE | 152 | \$7,538,343 | \$376,901 | 0.1 |
| WRIGHT | BELMOND | 172 | \$6,919,087 | \$345,965 | 0.09 |
| WRIGHT | DOWS | 38 | \$821,315 | \$41,067 | 0.01 |
| WRIGHT | GOLDFIELD | 43 | \$1,311,000 | \$65,550 | 0.02 |
| WRIGHT | ROWAN | 13 | \$346,793 | \$17,341 | 0 |
| WRIGHT | WOOLSTOCK | 16 | \$313,326 | \$15,666 | 0 |
| WRIGHT | NON-PERMIT | 41 | \$199,613 | \$9,635 | 0 |
| WRIGHT | OTHER | 9 | \$111,999 | \$5,601 | 0 |
| WRIGHT | * TOTAL COUNTY * | 653 | \$24,243,715 | \$1,211,837 | 0.32 |
| | * LATE FILERS * | 6,289 | \$102,048,260 | \$5,102,348 | 1.35 |
| | ** GRAND TOTAL ** | 108,440 | \$7,540,228,471 | \$376,768,236 | 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">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, andf) Sales of food, prescription drugs, medical devices and medically prescribed oxygen |
| 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">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 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> |