# Retail Sales and Use Tax Quarterly Report June 2014 

This report covers retail sales and use tax data for taxable sales based on tax returns filed with the Department for the quarter ending June 30 which is the fourth quarter in fiscal year 2014. The report includes four tables covering retail sales tax collections by business group compared to the prior year, use tax collections by business group and comparisons to the prior year, retail sales and tax collections by county and business group, and retail sales and tax collections by county and city.

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

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

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

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

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

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

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

|  | Table 1. Iowa Retail Sales Tax by Business Group Quarter Ending June 30, 2014 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Business Group | Number of Returns June 2013 | Number of Returns June 2014 | Percent Change of Returns | Computed Tax June 2013 | Computed Tax June 2014 | Percent Change Of tax |
| Apparel | 1,548 | 1,491 | -3.68\% | \$14,850,046 | \$15,303,864 | 3.06\% |
| Building Materials | 1,485 | 1,506 | 1.41\% | \$45,899,270 | \$47,383,999 | 3.23\% |
| Eating and Drinking | 7,507 | 7,453 | -0.72\% | \$58,375,008 | \$60,689,453 | 3.96\% |
| Food Dealers | 3,196 | 3,159 | -1.16\% | \$46,958,063 | \$49,034,775 | 4.42\% |
| General Merchandise | 774 | 762 | -1.55\% | \$66,875,943 | \$68,309,483 | 2.14\% |
| Home Furnishings | 1,537 | 1,484 | -3.45\% | \$17,856,465 | \$16,992,349 | -4.84\% |
| Miscellaneous | 11,679 | 11,548 | -1.12\% | \$42,282,737 | \$46,489,339 | 9.95\% |
| Motor Vehicle | 2,305 | 2,262 | -1.87\% | \$26,795,820 | \$28,173,181 | 5.14\% |
| Services | 30,280 | 29,867 | -1.36\% | \$73,143,711 | \$77,457,306 | 5.90\% |
| Specialty Retail | 11,977 | 11,592 | -3.21\% | \$39,791,287 | \$41,947,493 | 5.42\% |
| Utilities and Transportation | 3,643 | 3,536 | -2.94\% | \$47,248,325 | \$51,902,936 | 9.85\% |
| Wholesale | 4,395 | 4,260 | -3.07\% | \$56,831,485 | \$60,371,303 | 6.23\% |
| State Totals | 80,326 | 78,920 | -1.75\% | \$536,908,160 | \$564,055,479 | 5.06\% |

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

Table 2. lowa Use Taxes

## Retailer's Use Tax by Business Group

| Business Group | Number of <br> Returns |
| :--- | ---: |
| Apparel | 126 |
| Building Materials | 264 |
| Eating and Drinking | 66 |
| Food Dealers | 79 |
| General Merchandise | 32 |
| Home Furnishings | 292 |
| Miscellaneous | 3,181 |
| Motor Vehicle | 143 |
| Services | 3,050 |
| Specialty Retail | 2,154 |
| Utilities and Transportation | 639 |
| Wholesale | 2,126 |
|  |  |
| State Totals | 12,152 |

## Comparison of Use Taxes for the Quarter Ending

June 30, 2013 and 2014

| Use Tax | June 2013 | June 2014 | Percent Change |
| :--- | ---: | ---: | ---: |
| Retailer's |  |  |  |
| Number of Returns | 11,883 | 12,152 | $2.26 \%$ |
| Taxable Sales | $\$ 1,329,005,063$ | $\$ 1,530,053,799$ | $15.13 \%$ |
| Computed Tax | $\$ 79,710,581$ | $\$ 91,771,506$ | $15.13 \%$ |
| Motor Vehicle |  |  |  |
| Number of Registrations | 260,174 | 261,061 | $0.34 \%$ |
| Computed Tax | $\$ 77,292,690$ | $\$ 80,822,272$ | $4.57 \%$ |
| Consumer's |  |  |  |
| Number of Returns | 5,725 | 5,691 | $-0.59 \%$ |
| Taxable Sales | $\$ 271,815,143$ | $\$ 290,164,505$ | $6.75 \%$ |
| Computed Tax | $\$ 16,298,803$ | $\$ 17,398,175$ | $6.75 \%$ |

Percentages may not sum to totals due to rounding.

Table 3. Iowa Retail Sales Tax

## by County and City

Quarter Ending June 30, 2014

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Adair | Greenfield | 106 | \$6,467,071 | \$387,179 | 0.07\% |
| Adair | Adair | 53 | \$2,850,057 | \$169,393 | 0.03\% |
| Adair | Fontanelle | 36 | \$1,071,489 | \$64,289 | 0.01\% |
| Adair | Stuart | 30 | \$3,162,819 | \$184,466 | 0.03\% |
| Adair | Orient | 16 | \$224,782 | \$13,482 | 0.00\% |
| Adair | Bridgewater | 12 | \$307,698 | \$18,462 | 0.00\% |
| Adair | Other | 11 | \$690,433 | \$41,426 | 0.01\% |
| Adair | County Totals | 264 | \$14,774,349 | \$878,698 | 0.16\% |
| Adams | Corning | 122 | \$8,532,088 | \$511,416 | 0.09\% |
| Adams | Other | 20 | \$197,654 | \$11,859 | 0.00\% |
| Adams | County Totals | 142 | \$8,729,742 | \$523,276 | 0.09\% |
| Allamakee | Waukon | 230 | \$17,342,249 | \$1,038,238 | 0.18\% |
| Allamakee | Lansing | 79 | \$3,573,806 | \$213,653 | 0.04\% |
| Allamakee | Postville | 78 | \$4,280,467 | \$256,750 | 0.05\% |
| Allamakee | Harpers Ferry | 30 | \$635,025 | \$37,918 | 0.01\% |
| Allamakee | New Albin | 29 | \$444,696 | \$26,682 | 0.00\% |
| Allamakee | Waterville | 15 | \$238,547 | \$14,313 | 0.00\% |
| Allamakee | Other | 35 | \$532,291 | \$31,937 | 0.01\% |
| Allamakee | County Totals | 496 | \$27,047,081 | \$1,619,491 | 0.29\% |
| Appanoose | Centerville | 259 | \$24,053,748 | \$1,440,125 | 0.26\% |
| Appanoose | Moravia | 47 | \$3,012,638 | \$170,056 | 0.03\% |
| Appanoose | Moulton | 23 | \$366,071 | \$21,964 | 0.00\% |
| Appanoose | Cincinnati | 17 | \$186,128 | \$11,168 | 0.00\% |
| Appanoose | Other | 27 | \$222,393 | \$13,326 | 0.00\% |
| Appanoose | County Totals | 373 | \$27,840,978 | \$1,656,638 | 0.29\% |
| Audubon | Audubon | 152 | \$7,362,227 | \$441,615 | 0.08\% |
| Audubon | Exira | 38 | \$1,079,130 | \$64,748 | 0.01\% |
| Audubon | Other | 26 | \$581,714 | \$34,903 | 0.01\% |
| Audubon | County Totals | 216 | \$9,023,071 | \$541,266 | 0.10\% |
| Benton | Vinton | 225 | \$13,025,153 | \$780,179 | 0.14\% |
| Benton | Belle Plaine | 106 | \$5,128,871 | \$307,732 | 0.05\% |
| Benton | Atkins | 47 | \$2,094,040 | \$125,642 | 0.02\% |
| Benton | Blairstown | 47 | \$2,763,032 | \$165,649 | 0.03\% |
| Benton | Shellsburg | 44 | \$1,803,572 | \$108,214 | 0.02\% |
| Benton | Van Horne | 30 | \$1,142,777 | \$68,567 | 0.01\% |
| Benton | Keystone | 27 | \$1,345,335 | \$80,720 | 0.01\% |
| Benton | Newhall | 26 | \$977,807 | \$58,668 | 0.01\% |
| Benton | Urbana | 26 | \$3,134,483 | \$187,461 | 0.03\% |
| Benton | Norway | 21 | \$667,891 | \$40,073 | 0.01\% |
| Benton | Walford | 20 | \$225,437 | \$13,526 | 0.00\% |
| Benton | Garrison | 11 | \$176,344 | \$10,581 | 0.00\% |
| Benton | Other | 35 | \$501,178 | \$30,071 | 0.01\% |
| Benton | County Totals | 665 | \$32,985,920 | \$1,977,083 | 0.35\% |
| Black Hawk | Waterloo | 1,599 | \$290,965,180 | \$17,401,222 | 3.09\% |
| Black Hawk | Cedar Falls | 932 | \$156,503,814 | \$9,355,928 | 1.66\% |
| Black Hawk | Evansdale | 89 | \$6,656,932 | \$397,507 | 0.07\% |
| Black Hawk | Hudson | 78 | \$2,996,228 | \$179,774 | 0.03\% |
| Black Hawk | Laporte City | 78 | \$2,591,680 | \$155,473 | 0.03\% |
| Black Hawk | Dunkerton | 32 | \$2,481,226 | \$148,874 | 0.03\% |
| Black Hawk | Janesville | 21 | \$421,649 | \$25,299 | 0.00\% |
| Black Hawk | Raymond | 20 | \$849,085 | \$50,945 | 0.01\% |
| Black Hawk | Gilbertville | 17 | \$342,216 | \$20,533 | 0.00\% |
| Black Hawk | Elk Run Heights | 15 | \$6,556,554 | \$393,393 | 0.07\% |
| Black Hawk | Other | 33 | \$712,111 | \$42,727 | 0.01\% |
| Black Hawk | County Totals | 2,914 | \$471,076,675 | \$28,171,675 | 4.99\% |

Table 3. Iowa Retail Sales Tax

## by County and City

Quarter Ending June 30, 2014

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Boone | Boone | 421 | \$40,211,480 | \$2,406,800 | 0.43\% |
| Boone | Ogden | 85 | \$1,894,776 | \$113,569 | 0.02\% |
| Boone | Madrid | 75 | \$2,943,995 | \$176,592 | 0.03\% |
| Boone | Other | 51 | \$1,603,533 | \$96,212 | 0.02\% |
| Boone | County Totals | 632 | \$46,653,784 | \$2,793,174 | 0.50\% |
| Bremer | Waverly | 302 | \$34,689,706 | \$2,074,985 | 0.37\% |
| Bremer | Sumner | 109 | \$4,695,468 | \$281,662 | 0.05\% |
| Bremer | Denver | 76 | \$3,871,865 | \$232,312 | 0.04\% |
| Bremer | Tripoli | 48 | \$1,484,171 | \$89,050 | 0.02\% |
| Bremer | Readlyn | 35 | \$1,627,233 | \$97,634 | 0.02\% |
| Bremer | Janesville | 26 | \$1,447,457 | \$86,847 | 0.02\% |
| Bremer | Plainfield | 24 | \$844,269 | \$50,656 | 0.01\% |
| Bremer | Other | 15 | \$173,502 | \$10,410 | 0.00\% |
| Bremer | County Totals | 635 | \$48,833,671 | \$2,923,556 | 0.52\% |
| Buchanan | Independence | 246 | \$24,386,990 | \$1,458,959 | 0.26\% |
| Buchanan | Jesup | 80 | \$7,276,682 | \$436,580 | 0.08\% |
| Buchanan | Hazleton | 54 | \$1,363,224 | \$81,793 | 0.01\% |
| Buchanan | Winthrop | 49 | \$1,969,979 | \$118,199 | 0.02\% |
| Buchanan | Fairbank | 48 | \$3,497,389 | \$209,843 | 0.04\% |
| Buchanan | Rowley | 20 | \$1,256,832 | \$75,410 | 0.01\% |
| Buchanan | Lamont | 17 | \$536,752 | \$32,205 | 0.01\% |
| Buchanan | Quasqueton | 16 | \$475,243 | \$28,515 | 0.01\% |
| Buchanan | Brandon | 15 | \$110,847 | \$6,651 | 0.00\% |
| Buchanan | Aurora | 12 | \$207,480 | \$12,449 | 0.00\% |
| Buchanan | Other | 16 | \$288,039 | \$17,282 | 0.00\% |
| Buchanan | County Totals | 573 | \$41,369,457 | \$2,477,886 | 0.44\% |
| Buena Vista | Storm Lake | 366 | \$42,433,342 | \$2,533,724 | 0.45\% |
| Buena Vista | Alta | 68 | \$2,109,491 | \$126,569 | 0.02\% |
| Buena Vista | Sioux Rapids | 45 | \$2,512,935 | \$150,697 | 0.03\% |
| Buena Vista | Albert City | 33 | \$744,445 | \$44,667 | 0.01\% |
| Buena Vista | Newell | 27 | \$667,271 | \$40,036 | 0.01\% |
| Buena Vista | Linn Grove | 19 | \$168,379 | \$9,965 | 0.00\% |
| Buena Vista | Marathon | 14 | \$151,777 | \$9,107 | 0.00\% |
| Buena Vista | Rembrandt | 10 | \$157,283 | \$9,437 | 0.00\% |
| Buena Vista | Other | 12 | \$244,006 | \$14,640 | 0.00\% |
| Buena Vista | County Totals | 594 | \$49,188,929 | \$2,938,843 | 0.52\% |
| Butler | Parkersburg | 84 | \$3,183,868 | \$191,032 | 0.03\% |
| Butler | Clarksville | 63 | \$1,200,721 | \$72,043 | 0.01\% |
| Butler | Greene | 58 | \$2,622,700 | \$157,362 | 0.03\% |
| Butler | Allison | 54 | \$1,805,729 | \$108,248 | 0.02\% |
| Butler | Shell Rock | 45 | \$2,252,067 | \$135,124 | 0.02\% |
| Butler | Aplington | 36 | \$1,040,462 | \$62,428 | 0.01\% |
| Butler | Dumont | 34 | \$1,458,575 | \$87,515 | 0.02\% |
| Butler | New Hartford | 25 | \$516,271 | \$30,976 | 0.01\% |
| Butler | Other | 28 | \$1,204,857 | \$72,291 | 0.01\% |
| Butler | County Totals | 427 | \$15,285,250 | \$917,019 | 0.16\% |
| Calhoun | Rockwell City | 83 | \$4,925,939 | \$295,450 | 0.05\% |
| Calhoun | Manson | 77 | \$3,879,398 | \$232,762 | 0.04\% |
| Calhoun | Lake City | 71 | \$2,516,322 | \$150,893 | 0.03\% |
| Calhoun | Lohrville | 17 | \$542,162 | \$32,530 | 0.01\% |
| Calhoun | Pomeroy | 17 | \$548,684 | \$32,921 | 0.01\% |
| Calhoun | Farnhamville | 16 | \$170,313 | \$10,219 | 0.00\% |
| Calhoun | Other | 32 | \$256,887 | \$15,413 | 0.00\% |
| Calhoun | County Totals | 313 | \$12,839,705 | \$770,187 | 0.14\% |

Table 3. Iowa Retail Sales Tax

## by County and City

Quarter Ending June 30, 2014

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Carroll | Carroll | 482 | \$59,658,542 | \$3,571,745 | 0.63\% |
| Carroll | Manning | 71 | \$3,342,009 | \$200,521 | 0.04\% |
| Carroll | Coon Rapids | 62 | \$2,593,629 | \$155,611 | 0.03\% |
| Carroll | Glidden | 49 | \$2,063,750 | \$123,825 | 0.02\% |
| Carroll | Breda | 36 | \$2,447,429 | \$146,846 | 0.03\% |
| Carroll | Templeton | 32 | \$886,601 | \$53,196 | 0.01\% |
| Carroll | Arcadia | 25 | \$1,627,265 | \$97,636 | 0.02\% |
| Carroll | Dedham | 19 | \$277,882 | \$16,673 | 0.00\% |
| Carroll | Halbur | 19 | \$735,582 | \$44,135 | 0.01\% |
| Carroll | Other | 24 | \$718,555 | \$43,113 | 0.01\% |
| Carroll | County Totals | 819 | \$74,351,244 | \$4,453,301 | 0.79\% |
| Cass | Atlantic | 331 | \$30,857,646 | \$1,846,613 | 0.33\% |
| Cass | Griswold | 55 | \$1,871,795 | \$112,308 | 0.02\% |
| Cass | Anita | 52 | \$1,838,720 | \$110,314 | 0.02\% |
| Cass | Massena | 25 | \$1,308,579 | \$78,515 | 0.01\% |
| Cass | Cumberland | 13 | \$133,708 | \$8,022 | 0.00\% |
| Cass | Lewis | 13 | \$274,868 | \$16,492 | 0.00\% |
| Cass | Wiota | 11 | \$222,978 | \$13,337 | 0.00\% |
| Cass | Marne | 10 | \$385,187 | \$23,111 | 0.00\% |
| Cass | Other | 10 | \$249,110 | \$14,947 | 0.00\% |
| Cass | County Totals | 520 | \$37,142,591 | \$2,223,659 | 0.39\% |
| Cedar | Tipton | 181 | \$11,786,725 | \$706,935 | 0.13\% |
| Cedar | West Branch | 88 | \$3,457,203 | \$206,805 | 0.04\% |
| Cedar | Durant | 67 | \$4,512,877 | \$270,773 | 0.05\% |
| Cedar | Clarence | 46 | \$1,379,349 | \$82,761 | 0.01\% |
| Cedar | Lowden | 42 | \$1,909,350 | \$114,514 | 0.02\% |
| Cedar | Mechanicsville | 30 | \$1,033,426 | \$62,006 | 0.01\% |
| Cedar | Stanwood | 17 | \$519,513 | \$31,171 | 0.01\% |
| Cedar | Bennett | 10 | \$254,803 | \$15,288 | 0.00\% |
| Cedar | Other | 26 | \$1,000,490 | \$60,029 | 0.01\% |
| Cedar | County Totals | 507 | \$25,853,736 | \$1,550,281 | 0.27\% |
| Cerro Gordo | Mason City | 883 | \$145,528,443 | \$8,705,454 | 1.54\% |
| Cerro Gordo | Clear Lake | 367 | \$30,577,629 | \$1,821,080 | 0.32\% |
| Cerro Gordo | Rockwell | 39 | \$868,181 | \$52,091 | 0.01\% |
| Cerro Gordo | Ventura | 32 | \$3,036,048 | \$182,116 | 0.03\% |
| Cerro Gordo | Thornton | 17 | \$332,320 | \$19,939 | 0.00\% |
| Cerro Gordo | Meservey | 10 | \$48,956 | \$2,937 | 0.00\% |
| Cerro Gordo | Plymouth | 10 | \$96,548 | \$5,793 | 0.00\% |
| Cerro Gordo | Swaledale | 10 | \$508,691 | \$30,521 | 0.01\% |
| Cerro Gordo | Other | 27 | \$1,114,183 | \$66,833 | 0.01\% |
| Cerro Gordo | County Totals | 1,395 | \$182,110,999 | \$10,886,766 | 1.93\% |
| Cherokee | Cherokee | 256 | \$19,361,072 | \$1,157,737 | 0.21\% |
| Cherokee | Marcus | 53 | \$4,887,511 | \$292,762 | 0.05\% |
| Cherokee | Aurelia | 35 | \$1,650,024 | \$99,001 | 0.02\% |
| Cherokee | Cleghorn | 14 | \$134,512 | \$8,071 | 0.00\% |
| Cherokee | Quimby | 14 | \$617,955 | \$37,077 | 0.01\% |
| Cherokee | Washta | 10 | \$82,568 | \$4,954 | 0.00\% |
| Cherokee | Other | 22 | \$711,593 | \$42,696 | 0.01\% |
| Cherokee | County Totals | 404 | \$27,445,235 | \$1,642,298 | 0.29\% |
| Chickasaw | New Hampton | 202 | \$16,681,066 | \$997,635 | 0.18\% |
| Chickasaw | Nashua | 69 | \$2,641,280 | \$158,438 | 0.03\% |
| Chickasaw | Fredericksburg | 46 | \$1,642,567 | \$98,462 | 0.02\% |
| Chickasaw | Ionia | 32 | \$844,015 | \$50,626 | 0.01\% |
| Chickasaw | Lawler | 30 | \$1,026,361 | \$61,582 | 0.01\% |
| Chickasaw | Alta Vista | 15 | \$451,205 | \$27,072 | 0.00\% |
| Chickasaw | Other | 20 | \$496,735 | \$29,804 | 0.01\% |
| Chickasaw | County Totals | 414 | \$23,783,229 | \$1,423,619 | 0.25\% |
| Clarke | Osceola | 190 | \$18,188,960 | \$1,080,012 | 0.19\% |
| Clarke | Murray | 15 | \$406,424 | \$24,385 | 0.00\% |
| Clarke | Other | 19 | \$501,130 | \$30,036 | 0.01\% |
| Clarke | County Totals | 224 | \$19,096,514 | \$1,134,434 | 0.20\% |

Table 3. Iowa Retail Sales Tax

## by County and City

Quarter Ending June 30, 2014

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Clay | Spencer | 520 | \$71,549,168 | \$4,284,492 | 0.76\% |
| Clay | Everly | 33 | \$1,335,847 | \$80,059 | 0.01\% |
| Clay | Peterson | 18 | \$299,812 | \$17,989 | 0.00\% |
| Clay | Royal | 14 | \$152,129 | \$9,128 | 0.00\% |
| Clay | Dickens | 12 | \$384,249 | \$23,055 | 0.00\% |
| Clay | Webb | 11 | \$132,770 | \$7,966 | 0.00\% |
| Clay | Fostoria | 10 | \$187,796 | \$11,268 | 0.00\% |
| Clay | Other | 25 | \$184,340 | \$11,060 | 0.00\% |
| Clay | County Totals | 643 | \$74,226,111 | \$4,445,018 | 0.79\% |
| Clayton | Elkader | 119 | \$11,426,353 | \$673,115 | 0.12\% |
| Clayton | Guttenberg | 107 | \$5,507,830 | \$329,477 | 0.06\% |
| Clayton | Strawberry Point | 82 | \$3,182,825 | \$190,907 | 0.03\% |
| Clayton | Monona | 79 | \$5,073,988 | \$304,375 | 0.05\% |
| Clayton | Mcgregor | 75 | \$1,524,970 | \$90,457 | 0.02\% |
| Clayton | Edgewood | 50 | \$4,040,724 | \$242,388 | 0.04\% |
| Clayton | Garnavillo | 37 | \$1,151,552 | \$69,093 | 0.01\% |
| Clayton | Marquette | 22 | \$1,364,894 | \$80,077 | 0.01\% |
| Clayton | Luana | 15 | \$307,542 | \$18,453 | 0.00\% |
| Clayton | Volga | 12 | \$284,305 | \$17,058 | 0.00\% |
| Clayton | St. Olaf | 10 | \$93,780 | \$5,627 | 0.00\% |
| Clayton | Other | 49 | \$908,652 | \$54,472 | 0.01\% |
| Clayton | County Totals | 657 | \$34,867,415 | \$2,075,499 | 0.37\% |
| Clinton | Clinton | 671 | \$92,640,869 | \$5,541,799 | 0.98\% |
| Clinton | Dewitt | 199 | \$15,669,097 | \$939,420 | 0.17\% |
| Clinton | Camanche | 79 | \$2,997,192 | \$179,832 | 0.03\% |
| Clinton | Wheatland | 35 | \$1,573,746 | \$94,425 | 0.02\% |
| Clinton | Grand Mound | 28 | \$681,967 | \$40,867 | 0.01\% |
| Clinton | Delmar | 24 | \$428,554 | \$25,713 | 0.00\% |
| Clinton | Goose Lake | 20 | \$511,073 | \$30,664 | 0.01\% |
| Clinton | Low Moor | 18 | \$483,556 | \$29,013 | 0.01\% |
| Clinton | Calamus | 17 | \$424,296 | \$25,458 | 0.00\% |
| Clinton | Charlotte | 15 | \$1,004,666 | \$60,280 | 0.01\% |
| Clinton | Lost Nation | 15 | \$379,430 | \$22,766 | 0.00\% |
| Clinton | Other | 27 | \$698,853 | \$41,931 | 0.01\% |
| Clinton | County Totals | 1,148 | \$117,493,299 | \$7,032,168 | 1.25\% |
| Crawford | Denison | 279 | \$26,383,127 | \$1,579,073 | 0.28\% |
| Crawford | Manilla | 44 | \$671,612 | \$40,297 | 0.01\% |
| Crawford | Schleswig | 29 | \$659,304 | \$39,558 | 0.01\% |
| Crawford | Dow City | 25 | \$638,349 | \$38,301 | 0.01\% |
| Crawford | Charter Oak | 24 | \$617,784 | \$37,067 | 0.01\% |
| Crawford | Vail | 20 | \$510,767 | \$30,646 | 0.01\% |
| Crawford | Westside | 18 | \$361,614 | \$21,697 | 0.00\% |
| Crawford | Kiron | 17 | \$804,359 | \$48,262 | 0.01\% |
| Crawford | Other | 25 | \$734,915 | \$44,095 | 0.01\% |
| Crawford | County Totals | 481 | \$31,381,831 | \$1,878,995 | 0.33\% |
| Dallas | West Des Moines | 328 | \$166,603,546 | \$9,892,728 | 1.75\% |
| Dallas | Waukee | 240 | \$51,706,062 | \$3,102,241 | 0.55\% |
| Dallas | Perry | 205 | \$24,172,591 | \$1,447,220 | 0.26\% |
| Dallas | Adel | 196 | \$14,963,074 | \$896,798 | 0.16\% |
| Dallas | Dallas Center | 62 | \$3,207,025 | \$192,422 | 0.03\% |
| Dallas | Clive | 55 | \$4,978,641 | \$298,718 | 0.05\% |
| Dallas | Woodward | 52 | \$1,251,475 | \$75,089 | 0.01\% |
| Dallas | Urbandale | 34 | \$629,464 | \$37,768 | 0.01\% |
| Dallas | Van Meter | 31 | \$1,745,671 | \$104,740 | 0.02\% |
| Dallas | Desoto | 28 | \$1,186,254 | \$70,802 | 0.01\% |
| Dallas | Granger | 27 | \$2,190,668 | \$131,440 | 0.02\% |
| Dallas | Redfield | 27 | \$878,884 | \$52,733 | 0.01\% |
| Dallas | Dexter | 26 | \$809,145 | \$48,549 | 0.01\% |
| Dallas | Minburn | 20 | \$553,225 | \$33,194 | 0.01\% |
| Dallas | Bouton | 11 | \$2,441,044 | \$146,463 | 0.03\% |
| Dallas | Other | 36 | \$581,734 | \$34,904 | 0.01\% |
| Dallas | County Totals | 1,378 | \$277,898,503 | \$16,565,808 | 2.94\% |

Table 3. Iowa Retail Sales Tax

## by County and City

Quarter Ending June 30, 2014

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Davis | Bloomfield | 244 | \$14,052,703 | \$842,460 | 0.15\% |
| Davis | Drakesville | 21 | \$401,746 | \$24,105 | 0.00\% |
| Davis | Pulaski | 19 | \$515,405 | \$30,924 | 0.01\% |
| Davis | Other | 18 | \$309,956 | \$18,347 | 0.00\% |
| Davis | County Totals | 302 | \$15,279,810 | \$915,836 | 0.16\% |
| Decatur | Lamoni | 87 | \$3,242,422 | \$193,217 | 0.03\% |
| Decatur | Leon | 81 | \$4,984,997 | \$298,625 | 0.05\% |
| Decatur | Davis City | 18 | \$142,517 | \$8,520 | 0.00\% |
| Decatur | Decatur City | 16 | \$462,065 | \$27,724 | 0.00\% |
| Decatur | Grand River | 13 | \$94,162 | \$5,650 | 0.00\% |
| Decatur | Weldon | 10 | \$168,032 | \$10,082 | 0.00\% |
| Decatur | Other | 23 | \$346,940 | \$20,816 | 0.00\% |
| Decatur | County Totals | 248 | \$9,441,135 | \$564,634 | 0.10\% |
| Delaware | Manchester | 284 | \$21,237,597 | \$1,272,459 | 0.23\% |
| Delaware | Hopkinton | 40 | \$762,525 | \$45,752 | 0.01\% |
| Delaware | Delhi | 37 | \$2,604,483 | \$156,269 | 0.03\% |
| Delaware | Dyersville | 36 | \$1,332,772 | \$79,966 | 0.01\% |
| Delaware | Earlville | 34 | \$473,297 | \$28,290 | 0.01\% |
| Delaware | Colesburg | 25 | \$660,239 | \$39,614 | 0.01\% |
| Delaware | Ryan | 25 | \$216,963 | \$13,018 | 0.00\% |
| Delaware | Edgewood | 24 | \$1,315,180 | \$78,911 | 0.01\% |
| Delaware | Dundee | 14 | \$471,299 | \$28,278 | 0.01\% |
| Delaware | Greeley | 12 | \$219,275 | \$13,157 | 0.00\% |
| Delaware | Other | 23 | \$3,913,088 | \$234,005 | 0.04\% |
| Delaware | County Totals | 554 | \$33,206,718 | \$1,989,718 | 0.35\% |
| Des Moines | Burlington | 679 | \$87,138,851 | \$5,193,796 | 0.92\% |
| Des Moines | West Burlington | 208 | \$51,812,070 | \$3,106,252 | 0.55\% |
| Des Moines | Mediapolis | 74 | \$4,701,279 | \$282,077 | 0.05\% |
| Des Moines | Danville | 36 | \$920,505 | \$55,230 | 0.01\% |
| Des Moines | Other | 49 | \$1,632,416 | \$97,945 | 0.02\% |
| Des Moines | County Totals | 1,046 | \$146,205,121 | \$8,735,300 | 1.55\% |
| Dickinson | Spirit Lake | 379 | \$42,897,574 | \$2,561,846 | 0.45\% |
| Dickinson | Milford | 191 | \$10,719,245 | \$639,664 | 0.11\% |
| Dickinson | Arnolds Park | 157 | \$11,627,231 | \$684,982 | 0.12\% |
| Dickinson | Okoboji | 63 | \$17,879,824 | \$1,061,034 | 0.19\% |
| Dickinson | Lake Park | 51 | \$2,548,345 | \$152,901 | 0.03\% |
| Dickinson | Terril | 16 | \$416,631 | \$24,998 | 0.00\% |
| Dickinson | Other | 28 | \$1,282,667 | \$76,401 | 0.01\% |
| Dickinson | County Totals | 885 | \$87,371,517 | \$5,201,825 | 0.92\% |
| Dubuque | Dubuque | 1,907 | \$277,510,838 | \$16,572,571 | 2.94\% |
| Dubuque | Dyersville | 204 | \$20,165,306 | \$1,206,569 | 0.21\% |
| Dubuque | Cascade | 102 | \$7,189,910 | \$431,395 | 0.08\% |
| Dubuque | Peosta | 79 | \$5,234,461 | \$313,013 | 0.06\% |
| Dubuque | Farley | 56 | \$2,240,732 | \$132,774 | 0.02\% |
| Dubuque | Epworth | 52 | \$1,940,339 | \$116,251 | 0.02\% |
| Dubuque | New Vienna | 29 | \$1,701,043 | \$102,063 | 0.02\% |
| Dubuque | Holy Cross | 27 | \$658,899 | \$39,534 | 0.01\% |
| Dubuque | Worthington | 23 | \$2,744,679 | \$164,681 | 0.03\% |
| Dubuque | Durango | 21 | \$726,621 | \$43,382 | 0.01\% |
| Dubuque | Bernard | 20 | \$299,083 | \$17,945 | 0.00\% |
| Dubuque | Sherrill | 17 | \$665,144 | \$39,748 | 0.01\% |
| Dubuque | Other | 48 | \$3,082,688 | \$184,961 | 0.03\% |
| Dubuque | County Totals | 2,585 | \$324,159,743 | \$19,364,886 | 3.43\% |
| Emmet | Estherville | 232 | \$19,046,503 | \$1,139,791 | 0.20\% |
| Emmet | Armstrong | 59 | \$2,022,096 | \$121,326 | 0.02\% |
| Emmet | Ringsted | 22 | \$502,426 | \$30,146 | 0.01\% |
| Emmet | Wallingford | 15 | \$184,841 | \$11,090 | 0.00\% |
| Emmet | Other | 13 | \$593,595 | \$35,616 | 0.01\% |
| Emmet | County Totals | 341 | \$22,349,461 | \$1,337,968 | 0.24\% |


|  |  | wa Retail ounty and nding June | es Tax y 0, 2014 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| Fayette | Oelwein | 190 | \$16,829,435 | \$1,008,319 | 0.18\% |
| Fayette | West Union | 139 | \$8,644,279 | \$516,984 | 0.09\% |
| Fayette | Fayette | 57 | \$1,769,109 | \$104,652 | 0.02\% |
| Fayette | Elgin | 38 | \$2,007,109 | \$120,427 | 0.02\% |
| Fayette | Clermont | 35 | \$1,339,821 | \$80,389 | 0.01\% |
| Fayette | Hawkeye | 31 | \$598,657 | \$35,919 | 0.01\% |
| Fayette | Maynard | 23 | \$574,535 | \$34,472 | 0.01\% |
| Fayette | Waucoma | 21 | \$896,799 | \$53,808 | 0.01\% |
| Fayette | Arlington | 18 | \$240,811 | \$14,449 | 0.00\% |
| Fayette | Wadena | 13 | \$198,290 | \$11,897 | 0.00\% |
| Fayette | Other | 48 | \$1,193,095 | \$71,345 | 0.01\% |
| Fayette | County Totals | 613 | \$34,291,940 | \$2,052,660 | 0.36\% |
| Floyd | Charles City | 299 | \$25,442,071 | \$1,522,061 | 0.27\% |
| Floyd | Nora Springs | 55 | \$1,488,490 | \$89,255 | 0.02\% |
| Floyd | Floyd | 31 | \$2,662,886 | \$159,773 | 0.03\% |
| Floyd | Rockford | 27 | \$729,331 | \$43,760 | 0.01\% |
| Floyd | Rudd | 25 | \$400,566 | \$24,034 | 0.00\% |
| Floyd | Marble Rock | 11 | \$422,597 | \$25,356 | 0.00\% |
| Floyd | Other | 33 | \$792,032 | \$47,437 | 0.01\% |
| Floyd | County Totals | 481 | \$31,937,973 | \$1,911,675 | 0.34\% |
| Franklin | Hampton | 213 | \$13,636,301 | \$815,433 | 0.14\% |
| Franklin | Sheffield | 45 | \$2,203,480 | \$132,209 | 0.02\% |
| Franklin | Ackley | 18 | \$163,618 | \$9,817 | 0.00\% |
| Franklin | Latimer | 16 | \$977,558 | \$58,653 | 0.01\% |
| Franklin | Alexander | 13 | \$84,067 | \$5,044 | 0.00\% |
| Franklin | Geneva | 13 | \$239,590 | \$14,375 | 0.00\% |
| Franklin | Dows | 12 | \$641,216 | \$38,473 | 0.01\% |
| Franklin | Other | 31 | \$478,152 | \$27,771 | 0.00\% |
| Franklin | County Totals | 361 | \$18,423,982 | \$1,101,776 | 0.20\% |
| Fremont | Sidney | 52 | \$1,130,046 | \$67,803 | 0.01\% |
| Fremont | Hamburg | 45 | \$1,955,581 | \$117,195 | 0.02\% |
| Fremont | Tabor | 35 | \$777,122 | \$46,619 | 0.01\% |
| Fremont | Shenandoah | 22 | \$5,672,060 | \$339,554 | 0.06\% |
| Fremont | Farragut | 18 | \$215,488 | \$12,929 | 0.00\% |
| Fremont | Other | 60 | \$7,862,482 | \$467,698 | 0.08\% |
| Fremont | County Totals | 232 | \$17,612,779 | \$1,051,799 | 0.19\% |
| Greene | Jefferson | 189 | \$13,226,729 | \$791,980 | 0.14\% |
| Greene | Grand Junction | 29 | \$2,058,851 | \$121,678 | 0.02\% |
| Greene | Scranton | 28 | \$998,020 | \$59,881 | 0.01\% |
| Greene | Churdan | 20 | \$293,725 | \$17,624 | 0.00\% |
| Greene | Paton | 18 | \$1,074,417 | \$64,465 | 0.01\% |
| Greene | Rippey | 14 | \$188,095 | \$11,286 | 0.00\% |
| Greene | Other | 13 | \$201,427 | \$12,086 | 0.00\% |
| Greene | County Totals | 311 | \$18,041,264 | \$1,078,999 | 0.19\% |
| Grundy | Grundy Center | 112 | \$7,767,124 | \$464,365 | 0.08\% |
| Grundy | Reinbeck | 64 | \$3,505,144 | \$210,309 | 0.04\% |
| Grundy | Conrad | 60 | \$2,233,455 | \$134,007 | 0.02\% |
| Grundy | Dike | 36 | \$1,912,219 | \$114,733 | 0.02\% |
| Grundy | Wellsburg | 29 | \$814,394 | \$48,864 | 0.01\% |
| Grundy | Beaman | 12 | \$211,732 | \$12,704 | 0.00\% |
| Grundy | Holland | 10 | \$737,496 | \$44,250 | 0.01\% |
| Grundy | Other | 20 | \$242,013 | \$14,521 | 0.00\% |
| Grundy | County Totals | 343 | \$17,423,577 | \$1,043,752 | 0.19\% |

Table 3. Iowa Retail Sales Tax

## by County and City

Quarter Ending June 30, 2014

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Guthrie | Guthrie Center | 109 | \$3,774,566 | \$226,229 | 0.04\% |
| Guthrie | Panora | 102 | \$7,045,700 | \$421,221 | 0.07\% |
| Guthrie | Stuart | 41 | \$2,228,298 | \$133,698 | 0.02\% |
| Guthrie | Bayard | 30 | \$722,190 | \$43,331 | 0.01\% |
| Guthrie | Casey | 22 | \$486,950 | \$29,217 | 0.01\% |
| Guthrie | Yale | 21 | \$270,729 | \$16,244 | 0.00\% |
| Guthrie | Menlo | 20 | \$1,072,607 | \$64,356 | 0.01\% |
| Guthrie | Adair | 10 | \$742,425 | \$44,546 | 0.01\% |
| Guthrie | Other | 23 | \$281,114 | \$16,633 | 0.00\% |
| Guthrie | County Totals | 378 | \$16,624,579 | \$995,475 | 0.18\% |
| Hamilton | Webster City | 249 | \$18,894,898 | \$1,129,123 | 0.20\% |
| Hamilton | Jewell Junction | 43 | \$1,297,083 | \$77,825 | 0.01\% |
| Hamilton | Stratford | 31 | \$1,281,167 | \$76,870 | 0.01\% |
| Hamilton | Ellsworth | 23 | \$1,200,573 | \$72,034 | 0.01\% |
| Hamilton | Williams | 19 | \$1,731,287 | \$102,644 | 0.02\% |
| Hamilton | Stanhope | 16 | \$523,812 | \$31,429 | 0.01\% |
| Hamilton | Blairsburg | 12 | \$276,081 | \$16,565 | 0.00\% |
| Hamilton | Other | 22 | \$871,864 | \$52,112 | 0.01\% |
| Hamilton | County Totals | 415 | \$26,076,765 | \$1,558,602 | 0.28\% |
| Hancock | Garner | 148 | \$10,756,101 | \$643,631 | 0.11\% |
| Hancock | Britt | 93 | \$3,815,900 | \$228,954 | 0.04\% |
| Hancock | Forest City | 36 | \$4,385,468 | \$261,448 | 0.05\% |
| Hancock | Kanawha | 28 | \$1,569,541 | \$94,159 | 0.02\% |
| Hancock | Klemme | 16 | \$238,535 | \$14,312 | 0.00\% |
| Hancock | Woden | 13 | \$84,438 | \$5,066 | 0.00\% |
| Hancock | Corwith | 12 | \$275,566 | \$16,534 | 0.00\% |
| Hancock | Other | 21 | \$616,614 | \$36,997 | 0.01\% |
| Hancock | County Totals | 367 | \$21,742,163 | \$1,301,101 | 0.23\% |
| Hardin | Iowa Falls | 247 | \$25,468,978 | \$1,523,565 | 0.27\% |
| Hardin | Eldora | 128 | \$4,853,691 | \$290,824 | 0.05\% |
| Hardin | Ackley | 71 | \$2,142,754 | \$128,565 | 0.02\% |
| Hardin | Alden | 46 | \$1,996,986 | \$119,819 | 0.02\% |
| Hardin | Hubbard | 34 | \$3,215,429 | \$192,926 | 0.03\% |
| Hardin | Radcliffe | 25 | \$1,122,361 | \$67,342 | 0.01\% |
| Hardin | Union | 23 | \$1,432,683 | \$85,961 | 0.02\% |
| Hardin | New Providence | 12 | \$184,586 | \$11,075 | 0.00\% |
| Hardin | Steamboat Rock | 12 | \$335,523 | \$20,131 | 0.00\% |
| Hardin | Other | 18 | \$781,883 | \$46,864 | 0.01\% |
| Hardin | County Totals | 616 | \$41,534,874 | \$2,487,072 | 0.44\% |
| Harrison | Missouri Valley | 127 | \$9,444,397 | \$562,769 | 0.10\% |
| Harrison | Woodbine | 74 | \$2,729,022 | \$163,465 | 0.03\% |
| Harrison | Logan | 69 | \$1,826,957 | \$109,525 | 0.02\% |
| Harrison | Dunlap | 67 | \$2,949,596 | \$176,962 | 0.03\% |
| Harrison | Mondamin | 14 | \$321,529 | \$19,292 | 0.00\% |
| Harrison | Modale | 13 | \$192,934 | \$11,576 | 0.00\% |
| Harrison | Persia | 12 | \$104,341 | \$6,260 | 0.00\% |
| Harrison | Pisgah | 12 | \$203,499 | \$12,210 | 0.00\% |
| Harrison | Other | 22 | \$122,607 | \$6,979 | 0.00\% |
| Harrison | County Totals | 410 | \$17,894,882 | \$1,069,037 | 0.19\% |
| Henry | Mount Pleasant | 364 | \$36,020,002 | \$2,153,583 | 0.38\% |
| Henry | New London | 62 | \$2,613,564 | \$156,814 | 0.03\% |
| Henry | Wayland | 48 | \$1,794,248 | \$107,655 | 0.02\% |
| Henry | Winfield | 36 | \$1,723,016 | \$103,381 | 0.02\% |
| Henry | Salem | 20 | \$583,242 | \$34,995 | 0.01\% |
| Henry | Mount Union | 13 | \$368,756 | \$22,125 | 0.00\% |
| Henry | Olds | 12 | \$342,575 | \$20,555 | 0.00\% |
| Henry | Other | 16 | \$93,030 | \$5,582 | 0.00\% |
| Henry | County Totals | 571 | \$43,538,433 | \$2,604,689 | 0.46\% |

Table 3. Iowa Retail Sales Tax

## by County and City

Quarter Ending June 30, 2014

|  |  |  | Number of <br> Returns | Taxable Sales | Computed Tax |
| :--- | :--- | ---: | ---: | ---: | ---: | Percent of Tax

Table 3. Iowa Retail Sales Tax by County and City Quarter Ending June 30, 2014

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Johnson | Iowa City | 1,366 | \$214,422,582 | \$12,826,618 | 2.27\% |
| Johnson | Coralville | 662 | \$188,058,202 | \$11,190,439 | 1.98\% |
| Johnson | North Liberty | 275 | \$25,465,881 | \$1,525,248 | 0.27\% |
| Johnson | Solon | 123 | \$5,424,275 | \$325,457 | 0.06\% |
| Johnson | Oxford | 69 | \$1,583,503 | \$95,010 | 0.02\% |
| Johnson | Swisher | 68 | \$2,451,749 | \$147,105 | 0.03\% |
| Johnson | Tiffin | 38 | \$2,551,222 | \$153,073 | 0.03\% |
| Johnson | Lone Tree | 37 | \$645,490 | \$38,729 | 0.01\% |
| Johnson | Hills | 19 | \$1,070,525 | \$64,232 | 0.01\% |
| Johnson | Other | 56 | \$2,437,919 | \$143,986 | 0.03\% |
| Johnson | County Totals | 2,713 | \$444,111,348 | \$26,509,896 | 4.70\% |
| Jones | Monticello | 229 | \$15,271,566 | \$914,946 | 0.16\% |
| Jones | Anamosa | 191 | \$19,483,842 | \$1,165,575 | 0.21\% |
| Jones | Wyoming | 36 | \$942,108 | \$56,526 | 0.01\% |
| Jones | Olin | 31 | \$451,912 | \$27,115 | 0.00\% |
| Jones | Oxford Junction | 21 | \$258,663 | \$15,520 | 0.00\% |
| Jones | Cascade | 19 | \$100,564 | \$6,034 | 0.00\% |
| Jones | Onslow | 13 | \$51,655 | \$3,099 | 0.00\% |
| Jones | Martelle | 11 | \$492,894 | \$29,574 | 0.01\% |
| Jones | Other | 34 | \$1,585,378 | \$95,123 | 0.02\% |
| Jones | County Totals | 585 | \$38,638,582 | \$2,313,511 | 0.41\% |
| Keokuk | Sigourney | 121 | \$5,902,845 | \$353,463 | 0.06\% |
| Keokuk | Keota | 47 | \$1,441,030 | \$86,462 | 0.02\% |
| Keokuk | Hedrick | 29 | \$926,026 | \$55,562 | 0.01\% |
| Keokuk | Richland | 22 | \$431,983 | \$25,919 | 0.00\% |
| Keokuk | What Cheer | 17 | \$419,887 | \$25,193 | 0.00\% |
| Keokuk | Keswick | 12 | \$467,884 | \$28,073 | 0.00\% |
| Keokuk | South English | 12 | \$176,650 | \$10,599 | 0.00\% |
| Keokuk | Delta | 10 | \$251,438 | \$15,086 | 0.00\% |
| Keokuk | Harper | 10 | \$358,106 | \$21,486 | 0.00\% |
| Keokuk | Ollie | 10 | \$212,304 | \$12,738 | 0.00\% |
| Keokuk | Other | 23 | \$490,575 | \$29,435 | 0.01\% |
| Keokuk | County Totals | 313 | \$11,078,728 | \$664,016 | 0.12\% |
| Kossuth | Algona | 326 | \$29,857,865 | \$1,787,249 | 0.32\% |
| Kossuth | Bancroft | 53 | \$2,839,283 | \$170,278 | 0.03\% |
| Kossuth | Titonka | 30 | \$1,373,573 | \$82,414 | 0.01\% |
| Kossuth | Swea City | 29 | \$676,399 | \$40,584 | 0.01\% |
| Kossuth | Whittemore | 27 | \$661,483 | \$39,680 | 0.01\% |
| Kossuth | Wesley | 23 | \$622,921 | \$37,375 | 0.01\% |
| Kossuth | Fenton | 17 | \$211,498 | \$12,690 | 0.00\% |
| Kossuth | Luverne | 17 | \$410,619 | \$24,637 | 0.00\% |
| Kossuth | Burt | 16 | \$808,672 | \$48,520 | 0.01\% |
| Kossuth | West Bend | 15 | \$1,233,254 | \$73,995 | 0.01\% |
| Kossuth | Lakota | 12 | \$345,724 | \$20,743 | 0.00\% |
| Kossuth | Ledyard | 12 | \$130,652 | \$7,839 | 0.00\% |
| Kossuth | Lone Rock | 12 | \$132,926 | \$7,973 | 0.00\% |
| Kossuth | Other | 13 | \$169,388 | \$10,163 | 0.00\% |
| Kossuth | County Totals | 602 | \$39,474,257 | \$2,364,141 | 0.42\% |
| Lee | Keokuk | 343 | \$42,596,894 | \$2,543,809 | 0.45\% |
| Lee | Fort Madison | 301 | \$28,112,205 | \$1,679,854 | 0.30\% |
| Lee | Donnellson | 73 | \$3,545,809 | \$212,741 | 0.04\% |
| Lee | West Point | 70 | \$1,872,601 | \$112,356 | 0.02\% |
| Lee | Montrose | 46 | \$936,797 | \$56,091 | 0.01\% |
| Lee | Houghton | 17 | \$1,502,668 | \$90,160 | 0.02\% |
| Lee | St. Paul | 10 | \$755,995 | \$45,360 | 0.01\% |
| Lee | Other | 65 | \$4,244,740 | \$254,684 | 0.05\% |
| Lee | County Totals | 925 | \$83,567,709 | \$4,995,055 | 0.89\% |
| Linn | Cedar Rapids | 3,169 | \$778,453,705 | \$46,428,090 | 8.23\% |
| Linn | Marion | 720 | \$94,161,645 | \$5,647,646 | 1.00\% |
| Linn | Hiawatha | 230 | \$33,168,491 | \$1,990,109 | 0.35\% |
| Linn | Mount Vernon | 152 | \$9,467,659 | \$565,189 | 0.10\% |
| Linn | Center Point | 84 | \$5,354,719 | \$316,608 | 0.06\% |
| Linn | Lisbon | 73 | \$2,921,100 | \$175,266 | 0.03\% |
| Linn | Central City | 63 | \$1,575,088 | \$94,498 | 0.02\% |
| Linn | Fairfax | 63 | \$3,153,917 | \$189,235 | 0.03\% |
| Linn | Ely | 48 | \$1,987,612 | \$119,257 | 0.02\% |
| Linn | Palo | 46 | \$10,532,575 | \$631,911 | 0.11\% |
| Linn | Springville | 41 | \$2,131,855 | \$127,911 | 0.02\% |
| Linn | Robins | 32 | \$1,500,497 | \$90,030 | 0.02\% |
| Linn | Coggon | 26 | \$1,070,573 | \$64,234 | 0.01\% |
| Linn | Alburnett | 25 | \$705,710 | \$42,343 | 0.01\% |
| Linn | Walker | 24 | \$1,548,312 | \$92,899 | 0.02\% |
| Linn | Other | 72 | \$3,378,539 | \$199,498 | 0.04\% |
| Linn | County Totals | 4,868 | \$951,111,997 | \$56,774,724 | 10.07\% |

Table 3. Iowa Retail Sales Tax

## by County and City

Quarter Ending June 30, 2014

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Louisa | Wapello | 95 | \$3,388,596 | \$202,855 | 0.04\% |
| Louisa | Columbus Junction | 80 | \$2,931,557 | \$175,700 | 0.03\% |
| Louisa | Morning Sun | 32 | \$1,180,154 | \$70,809 | 0.01\% |
| Louisa | Letts | 10 | \$193,793 | \$11,628 | 0.00\% |
| Louisa | Other | 32 | \$1,138,417 | \$68,305 | 0.01\% |
| Louisa | County Totals | 249 | \$8,832,517 | \$529,297 | 0.09\% |
| Lucas | Chariton | 188 | \$11,960,798 | \$715,889 | 0.13\% |
| Lucas | Russell | 20 | \$167,239 | \$10,034 | 0.00\% |
| Lucas | Lucas | 15 | \$587,171 | \$35,230 | 0.01\% |
| Lucas | Other | 17 | \$225,928 | \$13,556 | 0.00\% |
| Lucas | County Totals | 240 | \$12,941,136 | \$774,710 | 0.14\% |
| Lyon | Rock Rapids | 118 | \$7,439,234 | \$445,705 | 0.08\% |
| Lyon | Inwood | 59 | \$1,873,035 | \$112,382 | 0.02\% |
| Lyon | Larchwood | 56 | \$6,228,317 | \$368,806 | 0.07\% |
| Lyon | George | 54 | \$2,279,011 | \$136,741 | 0.02\% |
| Lyon | Doon | 42 | \$2,544,289 | \$152,657 | 0.03\% |
| Lyon | Lester | 19 | \$950,313 | \$57,019 | 0.01\% |
| Lyon | Little Rock | 16 | \$286,054 | \$17,163 | 0.00\% |
| Lyon | Alvord | 13 | \$182,549 | \$10,953 | 0.00\% |
| Lyon | Other | 7 | \$607,331 | \$36,440 | 0.01\% |
| Lyon | County Totals | 384 | \$22,390,133 | \$1,337,866 | 0.24\% |
| Madison | Winterset | 245 | \$18,101,123 | \$1,084,931 | 0.19\% |
| Madison | Earlham | 47 | \$2,738,589 | \$164,315 | 0.03\% |
| Madison | St. Charles | 43 | \$955,716 | \$57,339 | 0.01\% |
| Madison | Truro | 17 | \$655,070 | \$39,304 | 0.01\% |
| Madison | Other | 52 | \$1,067,566 | \$64,054 | 0.01\% |
| Madison | County Totals | 404 | \$23,518,064 | \$1,409,943 | 0.25\% |
| Mahaska | Oskaloosa | 450 | \$43,874,777 | \$2,625,966 | 0.47\% |
| Mahaska | New Sharon | 75 | \$2,352,846 | \$141,126 | 0.03\% |
| Mahaska | Fremont | 24 | \$387,949 | \$23,277 | 0.00\% |
| Mahaska | Leighton | 14 | \$722,358 | \$43,341 | 0.01\% |
| Mahaska | Barnes City | 10 | \$144,049 | \$8,643 | 0.00\% |
| Mahaska | Other | 47 | \$1,239,917 | \$74,395 | 0.01\% |
| Mahaska | County Totals | 620 | \$48,721,896 | \$2,916,748 | 0.52\% |
| Marion | Pella | 420 | \$45,601,083 | \$2,721,319 | 0.48\% |
| Marion | Knoxville | 254 | \$24,330,232 | \$1,456,506 | 0.26\% |
| Marion | Pleasantville | 57 | \$1,476,784 | \$88,607 | 0.02\% |
| Marion | Harvey | 13 | \$319,721 | \$19,183 | 0.00\% |
| Marion | Melcher-Dallas | 13 | \$426,634 | \$25,598 | 0.00\% |
| Marion | Bussey | 12 | \$166,905 | \$10,014 | 0.00\% |
| Marion | Other | 68 | \$1,729,918 | \$103,795 | 0.02\% |
| Marion | County Totals | 837 | \$74,051,277 | \$4,425,022 | 0.78\% |
| Marshall | Marshalltown | 680 | \$85,994,320 | \$5,143,434 | 0.91\% |
| Marshall | State Center | 49 | \$2,018,717 | \$121,123 | 0.02\% |
| Marshall | Gilman | 18 | \$611,980 | \$36,719 | 0.01\% |
| Marshall | Legrand | 16 | \$490,233 | \$29,414 | 0.01\% |
| Marshall | Melbourne | 16 | \$500,990 | \$30,059 | 0.01\% |
| Marshall | Rhodes | 16 | \$333,454 | \$20,007 | 0.00\% |
| Marshall | Albion | 15 | \$390,362 | \$23,422 | 0.00\% |
| Marshall | Laurel | 15 | \$183,605 | \$11,016 | 0.00\% |
| Marshall | Haverhill | 10 | \$133,945 | \$8,037 | 0.00\% |
| Marshall | Other | 29 | \$1,797,874 | \$107,872 | 0.02\% |
| Marshall | County Totals | 864 | \$92,455,480 | \$5,531,104 | 0.98\% |
| Mills | Glenwood | 194 | \$11,765,979 | \$705,959 | 0.13\% |
| Mills | Malvern | 46 | \$1,217,402 | \$73,044 | 0.01\% |
| Mills | Emerson | 19 | \$3,148,369 | \$188,902 | 0.03\% |
| Mills | Pacific Junction | 19 | \$2,800,239 | \$167,464 | 0.03\% |
| Mills | Hastings | 10 | \$154,556 | \$9,273 | 0.00\% |
| Mills | Other | 27 | \$2,543,776 | \$139,652 | 0.02\% |
| Mills | County Totals | 315 | \$21,630,321 | \$1,284,294 | 0.23\% |

Table 3. Iowa Retail Sales Tax

## by County and City

Quarter Ending June 30, 2014

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Mitchell | Osage | 185 | \$11,101,317 | \$662,551 | 0.12\% |
| Mitchell | St. Ansgar | 102 | \$2,854,233 | \$171,142 | 0.03\% |
| Mitchell | Stacyville | 33 | \$943,679 | \$56,621 | 0.01\% |
| Mitchell | Riceville | 24 | \$873,829 | \$52,430 | 0.01\% |
| Mitchell | Orchard | 12 | \$500,544 | \$30,033 | 0.01\% |
| Mitchell | Mcintire | 10 | \$375,508 | \$22,530 | 0.00\% |
| Mitchell | Other | 23 | \$413,796 | \$24,828 | 0.00\% |
| Mitchell | County Totals | 389 | \$17,062,906 | \$1,020,134 | 0.18\% |
| Monona | Onawa | 122 | \$8,212,423 | \$489,714 | 0.09\% |
| Monona | Mapleton | 65 | \$2,790,420 | \$167,425 | 0.03\% |
| Monona | Whiting | 26 | \$418,187 | \$25,091 | 0.00\% |
| Monona | Ute | 20 | \$647,225 | \$38,834 | 0.01\% |
| Monona | Moorhead | 18 | \$156,859 | \$9,412 | 0.00\% |
| Monona | Soldier | 11 | \$292,426 | \$17,546 | 0.00\% |
| Monona | Blencoe | 10 | \$91,285 | \$5,477 | 0.00\% |
| Monona | Castana | 10 | \$88,202 | \$5,290 | 0.00\% |
| Monona | Other | 13 | \$144,118 | \$8,647 | 0.00\% |
| Monona | County Totals | 295 | \$12,841,145 | \$767,435 | 0.14\% |
| Monroe | Albia | 167 | \$9,390,868 | \$562,036 | 0.10\% |
| Monroe | Lovilia | 17 | \$551,448 | \$33,087 | 0.01\% |
| Monroe | Other | 19 | \$652,594 | \$39,148 | 0.01\% |
| Monroe | County Totals | 203 | \$10,594,910 | \$634,271 | 0.11\% |
| Montgomery | Red Oak | 238 | \$18,935,635 | \$1,131,816 | 0.20\% |
| Montgomery | Villisca | 44 | \$1,330,738 | \$79,844 | 0.01\% |
| Montgomery | Stanton | 31 | \$598,526 | \$35,760 | 0.01\% |
| Montgomery | Elliott | 10 | \$85,623 | \$5,137 | 0.00\% |
| Montgomery | Other | 10 | \$270,298 | \$16,218 | 0.00\% |
| Montgomery | County Totals | 333 | \$21,220,820 | \$1,268,775 | 0.22\% |
| Muscatine | Muscatine | 669 | \$97,773,681 | \$5,850,097 | 1.04\% |
| Muscatine | West Liberty | 106 | \$4,577,806 | \$274,185 | 0.05\% |
| Muscatine | Wilton | 83 | \$8,998,619 | \$539,807 | 0.10\% |
| Muscatine | Nichols | 28 | \$834,741 | \$50,084 | 0.01\% |
| Muscatine | Atalissa | 12 | \$93,267 | \$5,596 | 0.00\% |
| Muscatine | Durant | 12 | \$911,922 | \$54,715 | 0.01\% |
| Muscatine | Other | 56 | \$1,766,649 | \$105,999 | 0.02\% |
| Muscatine | County Totals | 966 | \$114,956,685 | \$6,880,485 | 1.22\% |
| O'Brien | Sheldon | 221 | \$18,861,325 | \$1,125,704 | 0.20\% |
| O'Brien | Hartley | 74 | \$3,707,106 | \$222,426 | 0.04\% |
| O'Brien | Sanborn | 57 | \$3,169,581 | \$190,175 | 0.03\% |
| O'Brien | Paullina | 50 | \$1,832,513 | \$109,906 | 0.02\% |
| O'Brien | Primghar | 44 | \$1,162,319 | \$69,620 | 0.01\% |
| O'Brien | Sutherland | 30 | \$1,326,724 | \$79,585 | 0.01\% |
| O'Brien | Calumet | 10 | \$272,047 | \$16,323 | 0.00\% |
| O'Brien | Other | 17 | \$536,085 | \$32,165 | 0.01\% |
| O'Brien | County Totals | 503 | \$30,867,700 | \$1,845,903 | 0.33\% |
| Osceola | Sibley | 104 | \$6,986,684 | \$418,607 | 0.07\% |
| Osceola | Ocheyedan | 30 | \$2,094,102 | \$125,646 | 0.02\% |
| Osceola | Ashton | 18 | \$203,387 | \$12,203 | 0.00\% |
| Osceola | Melvin | 12 | \$631,259 | \$37,876 | 0.01\% |
| Osceola | Harris | 11 | \$118,916 | \$7,135 | 0.00\% |
| Osceola | Other | 6 | \$519,228 | \$31,154 | 0.01\% |
| Osceola | County Totals | 181 | \$10,553,576 | \$632,620 | 0.11\% |
| Page | Clarinda | 200 | \$16,285,197 | \$975,032 | 0.17\% |
| Page | Shenandoah | 169 | \$13,245,413 | \$793,153 | 0.14\% |
| Page | Essex | 34 | \$734,795 | \$44,088 | 0.01\% |
| Page | Braddyville | 16 | \$263,640 | \$15,818 | 0.00\% |
| Page | Coin | 13 | \$79,694 | \$4,782 | 0.00\% |
| Page | Other | 14 | \$316,637 | \$18,943 | 0.00\% |
| Page | County Totals | 446 | \$30,925,376 | \$1,851,816 | 0.33\% |

Table 3. Iowa Retail Sales Tax by County and City Quarter Ending June 30, 2014

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Palo Alto | Emmetsburg | 163 | \$10,803,174 | \$642,312 | 0.11\% |
| Palo Alto | West Bend | 54 | \$2,496,676 | \$149,420 | 0.03\% |
| Palo Alto | Graettinger | 34 | \$7,736,526 | \$464,192 | 0.08\% |
| Palo Alto | Ruthven | 33 | \$477,616 | \$28,569 | 0.01\% |
| Palo Alto | Mallard | 14 | \$497,219 | \$29,833 | 0.01\% |
| Palo Alto | Cylinder | 12 | \$398,055 | \$23,883 | 0.00\% |
| Palo Alto | Other | 16 | \$366,808 | \$22,008 | 0.00\% |
| Palo Alto | County Totals | 326 | \$22,776,074 | \$1,360,219 | 0.24\% |
| Plymouth | Lemars | 377 | \$38,777,690 | \$2,318,428 | 0.41\% |
| Plymouth | Remsen | 86 | \$3,482,190 | \$208,926 | 0.04\% |
| Plymouth | Kingsley | 69 | \$1,998,344 | \$119,881 | 0.02\% |
| Plymouth | Akron | 63 | \$2,497,089 | \$149,825 | 0.03\% |
| Plymouth | Hinton | 54 | \$1,567,141 | \$94,018 | 0.02\% |
| Plymouth | Merrill | 43 | \$1,077,939 | \$64,676 | 0.01\% |
| Plymouth | Westfield | 12 | \$214,770 | \$12,886 | 0.00\% |
| Plymouth | Other | 30 | \$213,675 | \$12,821 | 0.00\% |
| Plymouth | County Totals | 734 | \$49,828,838 | \$2,981,462 | 0.53\% |
| Pocahontas | Pocahontas | 92 | \$4,957,263 | \$296,421 | 0.05\% |
| Pocahontas | Laurens | 68 | \$2,823,866 | \$169,359 | 0.03\% |
| Pocahontas | Rolfe | 27 | \$761,418 | \$45,685 | 0.01\% |
| Pocahontas | Fonda | 22 | \$621,528 | \$37,292 | 0.01\% |
| Pocahontas | Havelock | 14 | \$614,545 | \$36,873 | 0.01\% |
| Pocahontas | Palmer | 12 | \$496,789 | \$29,807 | 0.01\% |
| Pocahontas | Other | 23 | \$621,872 | \$37,312 | 0.01\% |
| Pocahontas | County Totals | 258 | \$10,897,281 | \$652,749 | 0.12\% |
| Polk | Des Moines | 4,611 | \$901,341,101 | \$53,799,367 | 9.54\% |
| Polk | West Des Moines | 1,279 | \$245,471,158 | \$14,686,676 | 2.60\% |
| Polk | Ankeny | 1,036 | \$208,362,122 | \$12,445,752 | 2.21\% |
| Polk | Urbandale | 940 | \$178,112,959 | \$10,632,332 | 1.88\% |
| Polk | Clive | 421 | \$108,753,940 | \$6,482,757 | 1.15\% |
| Polk | Johnston | 354 | \$39,850,698 | \$2,372,450 | 0.42\% |
| Polk | Altoona | 343 | \$129,876,457 | \$7,678,049 | 1.36\% |
| Polk | Grimes | 235 | \$61,609,582 | \$3,670,423 | 0.65\% |
| Polk | Pleasant Hill | 160 | \$16,008,434 | \$953,750 | 0.17\% |
| Polk | Polk City | 100 | \$4,767,688 | \$284,738 | 0.05\% |
| Polk | Windsor Heights | 96 | \$9,308,581 | \$558,509 | 0.10\% |
| Polk | Bondurant | 94 | \$4,115,053 | \$246,693 | 0.04\% |
| Polk | Runnells | 60 | \$2,065,123 | \$123,907 | 0.02\% |
| Polk | Mitchellville | 46 | \$1,456,209 | \$87,373 | 0.02\% |
| Polk | Elkhart | 24 | \$1,097,206 | \$65,832 | 0.01\% |
| Polk | Carlisle | 18 | \$1,393,690 | \$83,621 | 0.01\% |
| Polk | Alleman | 13 | \$311,953 | \$18,717 | 0.00\% |
| Polk | Other | 44 | \$6,388,441 | \$383,306 | 0.07\% |
| Polk | County Totals | 9,874 | \$1,920,290,395 | \$114,574,253 | 20.31\% |
| Pottawattamie | Council Bluffs | 1,250 | \$275,807,834 | \$16,422,224 | 2.91\% |
| Pottawattamie | Avoca | 72 | \$7,601,347 | \$452,466 | 0.08\% |
| Pottawattamie | Oakland | 57 | \$2,403,646 | \$144,185 | 0.03\% |
| Pottawattamie | Carter Lake | 51 | \$7,368,792 | \$421,751 | 0.07\% |
| Pottawattamie | Walnut | 48 | \$2,179,744 | \$127,844 | 0.02\% |
| Pottawattamie | Underwood | 43 | \$1,307,670 | \$78,315 | 0.01\% |
| Pottawattamie | Neola | 38 | \$1,238,759 | \$74,326 | 0.01\% |
| Pottawattamie | Crescent | 37 | \$1,821,059 | \$109,198 | 0.02\% |
| Pottawattamie | Treynor | 35 | \$801,871 | \$48,112 | 0.01\% |
| Pottawattamie | Carson | 31 | \$599,157 | \$35,949 | 0.01\% |
| Pottawattamie | Minden | 19 | \$499,938 | \$29,843 | 0.01\% |
| Pottawattamie | Hancock | 16 | \$464,226 | \$27,854 | 0.00\% |
| Pottawattamie | Other | 53 | \$2,378,952 | \$142,582 | 0.03\% |
| Pottawattamie | County Totals | 1,750 | \$304,472,995 | \$18,114,649 | 3.21\% |
| Poweshiek | Grinnell | 316 | \$25,801,072 | \$1,536,315 | 0.27\% |
| Poweshiek | Montezuma | 120 | \$6,029,862 | \$361,787 | 0.06\% |
| Poweshiek | Brooklyn | 90 | \$7,039,576 | \$421,355 | 0.07\% |
| Poweshiek | Malcom | 23 | \$295,133 | \$17,708 | 0.00\% |
| Poweshiek | Deep River | 16 | \$192,642 | \$11,559 | 0.00\% |
| Poweshiek | Victor | 10 | \$501,391 | \$30,083 | 0.01\% |
| Poweshiek | Other | 25 | \$584,628 | \$35,078 | 0.01\% |
| Poweshiek | County Totals | 600 | \$40,444,304 | \$2,413,885 | 0.43\% |
| Ringgold | Mount Ayr | 113 | \$15,549,052 | \$931,720 | 0.17\% |
| Ringgold | Diagonal | 20 | \$1,028,224 | \$61,657 | 0.01\% |
| Ringgold | Ellston | 12 | \$239,515 | \$14,371 | 0.00\% |
| Ringgold | Other | 34 | \$566,618 | \$33,997 | 0.01\% |
| Ringgold | County Totals | 179 | \$17,383,409 | \$1,041,745 | 0.18\% |

Table 3. Iowa Retail Sales Tax by County and City
Quarter Ending June 30, 2014

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Sac | Sac City | 101 | \$5,856,806 | \$351,072 | 0.06\% |
| Sac | Lake View | 72 | \$2,660,431 | \$158,156 | 0.03\% |
| Sac | Odebolt | 45 | \$1,984,993 | \$119,089 | 0.02\% |
| Sac | Schaller | 40 | \$1,042,883 | \$62,573 | 0.01\% |
| Sac | Wall Lake | 37 | \$1,575,941 | \$94,556 | 0.02\% |
| Sac | Early | 25 | \$662,250 | \$39,735 | 0.01\% |
| Sac | Auburn | 21 | \$598,569 | \$35,914 | 0.01\% |
| Sac | Lytton | 11 | \$253,901 | \$15,234 | 0.00\% |
| Sac | Other | 22 | \$998,575 | \$59,915 | 0.01\% |
| Sac | County Totals | 374 | \$15,634,349 | \$936,244 | 0.17\% |
| Scott | Davenport | 2,288 | \$520,783,040 | \$31,138,283 | 5.52\% |
| Scott | Bettendorf | 729 | \$94,029,405 | \$5,611,835 | 0.99\% |
| Scott | Eldridge | 196 | \$18,283,140 | \$1,095,294 | 0.19\% |
| Scott | Leclaire | 108 | \$6,526,373 | \$381,381 | 0.07\% |
| Scott | Blue Grass | 75 | \$2,983,639 | \$179,018 | 0.03\% |
| Scott | Walcott | 72 | \$13,991,296 | \$836,156 | 0.15\% |
| Scott | Long Grove | 34 | \$652,076 | \$39,125 | 0.01\% |
| Scott | Princeton | 22 | \$725,211 | \$43,513 | 0.01\% |
| Scott | Buffalo | 21 | \$1,028,681 | \$61,721 | 0.01\% |
| Scott | Donahue | 19 | \$405,738 | \$24,344 | 0.00\% |
| Scott | Mccausland | 18 | \$524,975 | \$31,499 | 0.01\% |
| Scott | Dixon | 15 | \$237,007 | \$14,220 | 0.00\% |
| Scott | Other | 41 | \$2,592,356 | \$155,541 | 0.03\% |
| Scott | County Totals | 3,638 | \$662,762,937 | \$39,611,929 | 7.02\% |
| Shelby | Harlan | 261 | \$16,215,954 | \$970,954 | 0.17\% |
| Shelby | Elk Horn | 31 | \$1,491,068 | \$88,881 | 0.02\% |
| Shelby | Earling | 24 | \$282,745 | \$16,965 | 0.00\% |
| Shelby | Irwin | 23 | \$523,775 | \$31,427 | 0.01\% |
| Shelby | Panama | 22 | \$1,026,292 | \$61,578 | 0.01\% |
| Shelby | Defiance | 20 | \$648,149 | \$38,889 | 0.01\% |
| Shelby | Shelby | 16 | \$193,084 | \$11,552 | 0.00\% |
| Shelby | Portsmouth | 11 | \$402,781 | \$24,167 | 0.00\% |
| Shelby | Other | 19 | \$418,833 | \$25,130 | 0.00\% |
| Shelby | County Totals | 427 | \$21,202,681 | \$1,269,541 | 0.23\% |
| Sioux | Sioux Center | 294 | \$37,148,028 | \$2,221,146 | 0.39\% |
| Sioux | Orange City | 215 | \$20,770,122 | \$1,244,785 | 0.22\% |
| Sioux | Rock Valley | 174 | \$14,519,674 | \$870,448 | 0.15\% |
| Sioux | Hawarden | 104 | \$6,766,512 | \$405,340 | 0.07\% |
| Sioux | Hull | 102 | \$5,112,382 | \$306,743 | 0.05\% |
| Sioux | Alton | 56 | \$2,493,398 | \$149,604 | 0.03\% |
| Sioux | Boyden | 43 | \$929,282 | \$55,757 | 0.01\% |
| Sioux | Ireton | 37 | \$2,262,585 | \$135,755 | 0.02\% |
| Sioux | Hospers | 30 | \$2,315,423 | \$138,925 | 0.02\% |
| Sioux | Maurice | 24 | \$988,468 | \$59,308 | 0.01\% |
| Sioux | Granville | 22 | \$730,518 | \$43,831 | 0.01\% |
| Sioux | Sheldon | 10 | \$273,347 | \$16,285 | 0.00\% |
| Sioux | Other | 17 | \$392,789 | \$23,567 | 0.00\% |
| Sioux | County Totals | 1,128 | \$94,702,528 | \$5,671,495 | 1.01\% |
| Story | Ames | 1,102 | \$217,695,388 | \$12,981,673 | 2.30\% |
| Story | Nevada | 206 | \$13,877,297 | \$832,015 | 0.15\% |
| Story | Story City | 154 | \$8,764,909 | \$521,436 | 0.09\% |
| Story | Huxley | 79 | \$3,027,441 | \$181,646 | 0.03\% |
| Story | Slater | 40 | \$3,042,262 | \$176,125 | 0.03\% |
| Story | Maxwell | 39 | \$710,551 | \$42,633 | 0.01\% |
| Story | Colo | 32 | \$1,363,567 | \$81,701 | 0.01\% |
| Story | Gilbert | 31 | \$1,245,514 | \$74,731 | 0.01\% |
| Story | Roland | 28 | \$718,376 | \$43,103 | 0.01\% |
| Story | Cambridge | 25 | \$246,189 | \$14,771 | 0.00\% |
| Story | Zearing | 21 | \$489,454 | \$29,367 | 0.01\% |
| Story | Kelley | 13 | \$261,249 | \$15,675 | 0.00\% |
| Story | Collins | 10 | \$106,179 | \$6,371 | 0.00\% |
| Story | Other | 16 | \$519,132 | \$31,148 | 0.01\% |
| Story | County Totals | 1,796 | \$252,067,508 | \$15,032,396 | 2.67\% |
| Tama | Toledo | 93 | \$7,898,467 | \$471,478 | 0.08\% |
| Tama | Tama | 90 | \$4,107,203 | \$246,432 | 0.04\% |
| Tama | Traer | 72 | \$2,291,157 | \$137,389 | 0.02\% |
| Tama | Dysart | 67 | \$2,281,095 | \$136,866 | 0.02\% |
| Tama | Gladbrook | 44 | \$1,698,914 | \$101,890 | 0.02\% |
| Tama | Chelsea | 20 | \$307,567 | \$18,454 | 0.00\% |
| Tama | Garwin | 17 | \$292,692 | \$17,562 | 0.00\% |
| Tama | Clutier | 11 | \$164,079 | \$9,845 | 0.00\% |
| Tama | Elberon | 10 | \$102,259 | \$6,136 | 0.00\% |
| Tama | Other | 32 | \$780,502 | \$46,830 | 0.01\% |
| Tama | County Totals | 456 | \$19,923,935 | \$1,192,881 | 0.21\% |

Table 3. Iowa Retail Sales Tax by County and City Quarter Ending June 30, 2014

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Taylor | Bedford | 89 | \$3,407,176 | \$204,323 | 0.04\% |
| Taylor | Lenox | 60 | \$2,841,204 | \$170,472 | 0.03\% |
| Taylor | Clearfield | 15 | \$296,116 | \$17,767 | 0.00\% |
| Taylor | Other | 30 | \$288,346 | \$17,301 | 0.00\% |
| Taylor | County Totals | 194 | \$6,832,842 | \$409,863 | 0.07\% |
| Union | Creston | 271 | \$29,339,962 | \$1,754,677 | 0.31\% |
| Union | Afton | 49 | \$2,158,044 | \$129,483 | 0.02\% |
| Union | Lorimor | 10 | \$145,223 | \$8,713 | 0.00\% |
| Union | Other | 19 | \$496,803 | \$29,752 | 0.01\% |
| Union | County Totals | 349 | \$32,140,032 | \$1,922,625 | 0.34\% |
| Van Buren | Keosauqua | 110 | \$3,202,863 | \$191,058 | 0.03\% |
| Van Buren | Farmington | 28 | \$551,716 | \$33,103 | 0.01\% |
| Van Buren | Bonaparte | 25 | \$570,770 | \$34,230 | 0.01\% |
| Van Buren | Birmingham | 24 | \$510,261 | \$30,616 | 0.01\% |
| Van Buren | Milton | 21 | \$410,486 | \$24,629 | 0.00\% |
| Van Buren | Cantril | 18 | \$2,034,352 | \$122,061 | 0.02\% |
| Van Buren | Stockport | 11 | \$120,000 | \$7,200 | 0.00\% |
| Van Buren | Other | 34 | \$1,110,708 | \$66,621 | 0.01\% |
| Van Buren | County Totals | 271 | \$8,511,156 | \$509,518 | 0.09\% |
| Wapello | Ottumwa | 672 | \$100,727,350 | \$6,024,153 | 1.07\% |
| Wapello | Eldon | 36 | \$1,018,842 | \$61,131 | 0.01\% |
| Wapello | Eddyville | 21 | \$1,259,467 | \$75,258 | 0.01\% |
| Wapello | Agency | 17 | \$402,403 | \$24,144 | 0.00\% |
| Wapello | Blakesburg | 14 | \$172,515 | \$10,351 | 0.00\% |
| Wapello | Other | 23 | \$1,477,983 | \$88,679 | 0.02\% |
| Wapello | County Totals | 783 | \$105,058,560 | \$6,283,715 | 1.11\% |
| Warren | Indianola | 465 | \$48,382,374 | \$2,899,946 | 0.51\% |
| Warren | Norwalk | 160 | \$13,362,974 | \$801,778 | 0.14\% |
| Warren | Carlisle | 92 | \$4,823,149 | \$289,389 | 0.05\% |
| Warren | New Virginia | 42 | \$1,033,652 | \$62,019 | 0.01\% |
| Warren | Cumming | 29 | \$3,625,374 | \$217,522 | 0.04\% |
| Warren | Milo | 29 | \$952,108 | \$57,126 | 0.01\% |
| Warren | Lacona | 24 | \$385,324 | \$23,119 | 0.00\% |
| Warren | Hartford | 13 | \$648,218 | \$38,893 | 0.01\% |
| Warren | Martensdale | 13 | \$547,418 | \$32,845 | 0.01\% |
| Warren | Other | 48 | \$2,120,826 | \$127,250 | 0.02\% |
| Warren | County Totals | 915 | \$75,881,417 | \$4,549,888 | 0.81\% |
| Washington | Washington | 313 | \$24,904,254 | \$1,492,033 | 0.26\% |
| Washington | Kalona | 181 | \$12,134,355 | \$727,156 | 0.13\% |
| Washington | Wellman | 78 | \$3,378,456 | \$202,707 | 0.04\% |
| Washington | Riverside | 70 | \$5,969,210 | \$351,587 | 0.06\% |
| Washington | Ainsworth | 35 | \$1,234,462 | \$74,023 | 0.01\% |
| Washington | Brighton | 26 | \$613,698 | \$36,822 | 0.01\% |
| Washington | Crawfordsville | 18 | \$121,439 | \$7,286 | 0.00\% |
| Washington | Other | 27 | \$947,144 | \$56,829 | 0.01\% |
| Washington | County Totals | 748 | \$49,303,018 | \$2,948,444 | 0.52\% |
| Wayne | Corydon | 84 | \$3,535,664 | \$211,649 | 0.04\% |
| Wayne | Seymour | 38 | \$668,045 | \$40,083 | 0.01\% |
| Wayne | Humeston | 37 | \$1,155,865 | \$69,318 | 0.01\% |
| Wayne | Allerton | 21 | \$431,290 | \$25,860 | 0.00\% |
| Wayne | Other | 28 | \$1,566,102 | \$93,832 | 0.02\% |
| Wayne | County Totals | 208 | \$7,356,966 | \$440,740 | 0.08\% |
| Webster | Fort Dodge | 847 | \$123,849,921 | \$7,388,942 | 1.31\% |
| Webster | Gowrie | 58 | \$1,849,859 | \$110,992 | 0.02\% |
| Webster | Dayton | 31 | \$1,248,721 | \$74,923 | 0.01\% |
| Webster | Clare | 17 | \$101,195 | \$6,072 | 0.00\% |
| Webster | Badger | 15 | \$334,648 | \$20,079 | 0.00\% |
| Webster | Callender | 14 | \$476,615 | \$28,597 | 0.01\% |
| Webster | Harcourt | 12 | \$1,324,553 | \$79,473 | 0.01\% |
| Webster | Lehigh | 12 | \$480,286 | \$28,817 | 0.01\% |
| Webster | Duncombe | 11 | \$234,562 | \$14,074 | 0.00\% |
| Webster | Other | 48 | \$2,637,732 | \$158,259 | 0.03\% |
| Webster | County Totals | 1,065 | \$132,538,092 | \$7,910,227 | 1.40\% |
| Winnebago | Forest City | 142 | \$9,224,569 | \$553,416 | 0.10\% |
| Winnebago | Lake Mills | 96 | \$6,624,607 | \$397,344 | 0.07\% |
| Winnebago | Buffalo Center | 53 | \$2,339,203 | \$140,352 | 0.02\% |
| Winnebago | Thompson | 18 | \$1,917,701 | \$115,062 | 0.02\% |
| Winnebago | Leland | 14 | \$473,525 | \$28,412 | 0.01\% |
| Winnebago | Rake | 14 | \$253,293 | \$15,198 | 0.00\% |
| Winnebago | Other | 13 | \$285,263 | \$17,116 | 0.00\% |
| Winnebago | County Totals | 350 | \$21,118,161 | \$1,266,899 | 0.22\% |

Table 3. Iowa Retail Sales Tax

## by County and City

Quarter Ending June 30, 2014

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Winneshiek | Decorah | 477 | \$45,385,584 | \$2,711,532 | 0.48\% |
| Winneshiek | Calmar | 49 | \$2,847,453 | \$170,838 | 0.03\% |
| Winneshiek | Ossian | 44 | \$1,782,285 | \$106,937 | 0.02\% |
| Winneshiek | Fort Atkinson | 37 | \$1,323,004 | \$79,380 | 0.01\% |
| Winneshiek | Ridgeway | 29 | \$1,226,880 | \$73,613 | 0.01\% |
| Winneshiek | Spillville | 17 | \$478,082 | \$28,641 | 0.01\% |
| Winneshiek | Castalia | 10 | \$61,548 | \$3,693 | 0.00\% |
| Winneshiek | Other | 39 | \$1,715,433 | \$102,926 | 0.02\% |
| Winneshiek | County Totals | 702 | \$54,820,269 | \$3,277,560 | 0.58\% |
| Woodbury | Sioux City | 1,998 | \$399,956,694 | \$23,912,918 | 4.24\% |
| Woodbury | Sergeant Bluff | 104 | \$13,292,177 | \$796,574 | 0.14\% |
| Woodbury | Moville | 56 | \$2,065,792 | \$123,738 | 0.02\% |
| Woodbury | Lawton | 41 | \$2,376,100 | \$142,566 | 0.03\% |
| Woodbury | Anthon | 37 | \$952,770 | \$57,132 | 0.01\% |
| Woodbury | Correctionville | 35 | \$1,910,449 | \$114,627 | 0.02\% |
| Woodbury | Sloan | 33 | \$1,197,701 | \$71,738 | 0.01\% |
| Woodbury | Danbury | 25 | \$532,991 | \$31,979 | 0.01\% |
| Woodbury | Hornick | 17 | \$276,009 | \$16,561 | 0.00\% |
| Woodbury | Pierson | 17 | \$313,005 | \$18,780 | 0.00\% |
| Woodbury | Salix | 17 | \$873,614 | \$52,417 | 0.01\% |
| Woodbury | Bronson | 10 | \$43,268 | \$2,596 | 0.00\% |
| Woodbury | Cushing | 10 | \$62,006 | \$3,720 | 0.00\% |
| Woodbury | Other | 33 | \$608,592 | \$36,516 | 0.01\% |
| Woodbury | County Totals | 2,433 | \$424,461,168 | \$25,381,862 | 4.50\% |
| Worth | Northwood | 105 | \$7,370,550 | \$433,089 | 0.08\% |
| Worth | Manly | 33 | \$1,281,228 | \$76,874 | 0.01\% |
| Worth | Kensett | 17 | \$1,844,878 | \$110,693 | 0.02\% |
| Worth | Fertile | 16 | \$364,252 | \$21,855 | 0.00\% |
| Worth | Grafton | 14 | \$400,367 | \$24,022 | 0.00\% |
| Worth | Other | 20 | \$138,202 | \$8,292 | 0.00\% |
| Worth | County Totals | 205 | \$11,399,477 | \$674,825 | 0.12\% |
| Wright | Clarion | 132 | \$7,257,600 | \$434,800 | 0.08\% |
| Wright | Belmond | 118 | \$5,913,136 | \$354,567 | 0.06\% |
| Wright | Eagle Grove | 93 | \$7,364,040 | \$441,660 | 0.08\% |
| Wright | Goldfield | 33 | \$2,033,148 | \$121,989 | 0.02\% |
| Wright | Dows | 21 | \$697,242 | \$41,835 | 0.01\% |
| Wright | Woolstock | 10 | \$516,171 | \$30,970 | 0.01\% |
| Wright | Other | 17 | \$498,256 | \$29,895 | 0.01\% |
| Wright | County Totals | 424 | \$24,279,593 | \$1,455,716 | 0.26\% |
|  | State Totals | 78,920 | \$9,442,427,061 | \$564,055,479 | 100.00\% |

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

Percentages may not sum to totals due to rounding

Table 4. Iowa Retail Sales and Tax by County and Business Group Quarter Ending June 30, 2014

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Adair | Apparel | S | S | S | S |
| Adair | Building Materials | S | S | S | S |
| Adair | Eating and Drinking | 20 | \$2,065,776 | \$123,947 | 0.02\% |
| Adair | Food Dealers | 15 | \$3,172,542 | \$190,353 | 0.03\% |
| Adair | General Merchandise | S | S | S | S |
| Adair | Home Furnishings | S | S | S | S |
| Adair | Miscellaneous | 40 | \$710,381 | \$42,623 | 0.01\% |
| Adair | Motor Vehicle | 14 | \$1,250,455 | \$75,027 | 0.01\% |
| Adair | Service | 94 | \$2,508,878 | \$142,806 | 0.03\% |
| Adair | Specialty Retail | 46 | \$958,299 | \$57,498 | 0.01\% |
| Adair | Utilities and Transportation | 11 | \$1,182,415 | \$70,945 | 0.01\% |
| Adair | Wholesale | 15 | \$1,641,512 | \$98,455 | 0.02\% |
| Adair | County Totals | 264 | \$14,774,349 | \$878,698 | 0.16\% |
| Adams | Apparel | S | S | S | S |
| Adams | Building Materials | S | S | S | S |
| Adams | Eating and Drinking | 11 | \$494,296 | \$29,658 | 0.01\% |
| Adams | Food Dealers | 6 | \$876,180 | \$52,571 | 0.01\% |
| Adams | General Merchandise | S | S | S | S |
| Adams | Home Furnishings | S | S | S | S |
| Adams | Miscellaneous | 22 | \$540,854 | \$32,451 | 0.01\% |
| Adams | Motor Vehicle | 5 | \$184,762 | \$11,086 | 0.00\% |
| Adams | Service | 49 | \$1,161,218 | \$69,164 | 0.01\% |
| Adams | Specialty Retail | 22 | \$106,641 | \$6,398 | 0.00\% |
| Adams | Utilities and Transportation | 8 | \$3,436,130 | \$206,168 | 0.04\% |
| Adams | Wholesale | 12 | \$1,453,976 | \$87,239 | 0.02\% |
| Adams | County Totals | 142 | \$8,729,742 | \$523,276 | 0.09\% |
| Allamakee | Apparel | 5 | \$165,880 | \$9,953 | 0.00\% |
| Allamakee | Building Materials | 13 | \$1,295,516 | \$77,731 | 0.01\% |
| Allamakee | Eating and Drinking | 39 | \$2,459,627 | \$147,578 | 0.03\% |
| Allamakee | Food Dealers | 27 | \$4,044,321 | \$242,659 | 0.04\% |
| Allamakee | General Merchandise | 5 | \$1,867,083 | \$112,025 | 0.02\% |
| Allamakee | Home Furnishings | 9 | \$811,744 | \$48,705 | 0.01\% |
| Allamakee | Miscellaneous | 66 | \$1,815,811 | \$108,949 | 0.02\% |
| Allamakee | Motor Vehicle | 17 | \$2,204,538 | \$132,272 | 0.02\% |
| Allamakee | Service | 198 | \$3,808,563 | \$225,929 | 0.04\% |
| Allamakee | Specialty Retail | 65 | \$2,321,990 | \$139,319 | 0.02\% |
| Allamakee | Utilities and Transportation | 21 | \$1,252,551 | \$75,153 | 0.01\% |
| Allamakee | Wholesale | 31 | \$4,999,457 | \$299,219 | 0.05\% |
| Allamakee | County Totals | 496 | \$27,047,081 | \$1,619,491 | 0.29\% |
| Appanoose | Apparel | 10 | \$344,523 | \$20,671 | 0.00\% |
| Appanoose | Building Materials | S | S | S | S |
| Appanoose | Eating and Drinking | 26 | \$2,162,254 | \$129,735 | 0.02\% |
| Appanoose | Food Dealers | 18 | \$3,131,454 | \$187,887 | 0.03\% |
| Appanoose | General Merchandise | S | S | S | S |
| Appanoose | Home Furnishings | 10 | \$345,499 | \$20,730 | 0.00\% |
| Appanoose | Miscellaneous | 46 | \$1,311,388 | \$78,683 | 0.01\% |
| Appanoose | Motor Vehicle | 14 | \$1,443,996 | \$86,640 | 0.02\% |
| Appanoose | Service | 163 | \$4,700,823 | \$268,229 | 0.05\% |
| Appanoose | Specialty Retail | 45 | \$1,596,102 | \$95,766 | 0.02\% |
| Appanoose | Utilities and Transportation | 17 | \$3,088,055 | \$185,283 | 0.03\% |
| Appanoose | Wholesale | 13 | \$1,117,894 | \$67,074 | 0.01\% |
| Appanoose | County Totals | 373 | \$27,840,978 | \$1,656,638 | 0.29\% |
| Audubon | Apparel | S | S | S | S |
| Audubon | Building Materials | S | S | S | S |
| Audubon | Eating and Drinking | 15 | \$493,071 | \$29,584 | 0.01\% |
| Audubon | Food Dealers | 7 | \$1,190,423 | \$71,425 | 0.01\% |
| Audubon | General Merchandise | S | S | S | S |
| Audubon | Home Furnishings | S | S | S | S |
| Audubon | Miscellaneous | 36 | \$1,389,703 | \$83,382 | 0.01\% |
| Audubon | Motor Vehicle | 7 | \$396,367 | \$23,782 | 0.00\% |
| Audubon | Service | 85 | \$1,806,322 | \$108,261 | 0.02\% |
| Audubon | Specialty Retail | 27 | \$217,685 | \$13,061 | 0.00\% |
| Audubon | Utilities and Transportation | 15 | \$820,162 | \$49,210 | 0.01\% |
| Audubon | Wholesale | 15 | \$1,285,307 | \$77,118 | 0.01\% |
| Audubon | County Totals | 216 | \$9,023,071 | \$541,266 | 0.10\% |

Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending June 30, 2014

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Benton | Apparel | 5 | \$364,701 | \$21,882 | 0.00\% |
| Benton | Building Materials | 15 | \$2,168,310 | \$130,099 | 0.02\% |
| Benton | Eating and Drinking | 46 | \$3,271,637 | \$196,298 | 0.03\% |
| Benton | Food Dealers | 26 | \$4,803,044 | \$288,183 | 0.05\% |
| Benton | General Merchandise | 7 | \$1,703,937 | \$102,236 | 0.02\% |
| Benton | Home Furnishings | 10 | \$890,544 | \$53,433 | 0.01\% |
| Benton | Miscellaneous | 102 | \$2,653,256 | \$159,195 | 0.03\% |
| Benton | Motor Vehicle | 18 | \$2,337,153 | \$140,229 | 0.02\% |
| Benton | Service | 269 | \$4,850,717 | \$289,104 | 0.05\% |
| Benton | Specialty Retail | 88 | \$1,578,901 | \$94,734 | 0.02\% |
| Benton | Utilities and Transportation | 49 | \$3,534,426 | \$212,066 | 0.04\% |
| Benton | Wholesale | 30 | \$4,829,294 | \$289,624 | 0.05\% |
| Benton | County Totals | 665 | \$32,985,920 | \$1,977,083 | 0.35\% |
| Black Hawk | Apparel | 75 | \$12,646,135 | \$758,768 | 0.13\% |
| Black Hawk | Building Materials | 44 | \$63,336,382 | \$3,800,183 | 0.67\% |
| Black Hawk | Eating and Drinking | 311 | \$51,779,228 | \$3,106,754 | 0.55\% |
| Black Hawk | Food Dealers | 123 | \$32,136,018 | \$1,928,161 | 0.34\% |
| Black Hawk | General Merchandise | 35 | \$64,560,092 | \$3,873,606 | 0.69\% |
| Black Hawk | Home Furnishings | 70 | \$15,717,729 | \$943,064 | 0.17\% |
| Black Hawk | Miscellaneous | 363 | \$25,843,172 | \$1,550,479 | 0.27\% |
| Black Hawk | Motor Vehicle | 90 | \$22,571,605 | \$1,354,296 | 0.24\% |
| Black Hawk | Service | 1,126 | \$63,447,903 | \$3,722,619 | 0.66\% |
| Black Hawk | Specialty Retail | 445 | \$40,206,366 | \$2,412,382 | 0.43\% |
| Black Hawk | Utilities and Transportation | 94 | \$39,571,110 | \$2,374,267 | 0.42\% |
| Black Hawk | Wholesale | 138 | \$39,260,935 | \$2,347,096 | 0.42\% |
| Black Hawk | County Totals | 2,914 | \$471,076,675 | \$28,171,675 | 4.99\% |
| Boone | Apparel | S | S | S | S |
| Boone | Building Materials | 14 | \$1,663,810 | \$99,829 | 0.02\% |
| Boone | Eating and Drinking | 43 | \$4,524,081 | \$271,445 | 0.05\% |
| Boone | Food Dealers | 22 | \$6,720,561 | \$403,234 | 0.07\% |
| Boone | General Merchandise | S | S | S | S |
| Boone | Home Furnishings | 8 | \$3,648,979 | \$218,939 | 0.04\% |
| Boone | Miscellaneous | 115 | \$7,192,194 | \$431,532 | 0.08\% |
| Boone | Motor Vehicle | 17 | \$3,139,196 | \$188,352 | 0.03\% |
| Boone | Service | 224 | \$5,024,794 | \$295,434 | 0.05\% |
| Boone | Specialty Retail | 114 | \$1,990,059 | \$119,404 | 0.02\% |
| Boone | Utilities and Transportation | 35 | \$2,131,636 | \$127,898 | 0.02\% |
| Boone | Wholesale | 28 | \$3,079,558 | \$184,773 | 0.03\% |
| Boone | County Totals | 632 | \$46,653,784 | \$2,793,174 | 0.50\% |
| Bremer | Apparel | S | S | S | S |
| Bremer | Building Materials | 15 | \$2,120,061 | \$127,204 | 0.02\% |
| Bremer | Eating and Drinking | 52 | \$5,225,080 | \$313,505 | 0.06\% |
| Bremer | Food Dealers | 17 | \$5,957,564 | \$357,454 | 0.06\% |
| Bremer | General Merchandise | S | S | S | S |
| Bremer | Home Furnishings | 12 | \$825,367 | \$49,522 | 0.01\% |
| Bremer | Miscellaneous | 118 | \$4,496,058 | \$269,763 | 0.05\% |
| Bremer | Motor Vehicle | 15 | \$4,371,002 | \$262,260 | 0.05\% |
| Bremer | Service | 249 | \$8,025,675 | \$475,360 | 0.08\% |
| Bremer | Specialty Retail | 85 | \$2,144,974 | \$128,698 | 0.02\% |
| Bremer | Utilities and Transportation | 29 | \$3,358,911 | \$201,535 | 0.04\% |
| Bremer | Wholesale | 34 | \$3,213,233 | \$192,510 | 0.03\% |
| Bremer | County Totals | 635 | \$48,833,671 | \$2,923,556 | 0.52\% |
| Buchanan | Apparel | S | S | S | S |
| Buchanan | Building Materials | 17 | \$2,539,933 | \$152,396 | 0.03\% |
| Buchanan | Eating and Drinking | 44 | \$3,617,134 | \$217,028 | 0.04\% |
| Buchanan | Food Dealers | 22 | \$4,387,888 | \$263,273 | 0.05\% |
| Buchanan | General Merchandise | S | S | S | S |
| Buchanan | Home Furnishings | 12 | \$424,795 | \$25,488 | 0.00\% |
| Buchanan | Miscellaneous | 85 | \$4,421,557 | \$265,293 | 0.05\% |
| Buchanan | Motor Vehicle | 24 | \$3,727,330 | \$223,640 | 0.04\% |
| Buchanan | Service | 215 | \$3,472,794 | \$204,086 | 0.04\% |
| Buchanan | Specialty Retail | 85 | \$2,210,809 | \$132,649 | 0.02\% |
| Buchanan | Utilities and Transportation | 24 | \$2,946,474 | \$176,788 | 0.03\% |
| Buchanan | Wholesale | 36 | \$6,644,177 | \$398,651 | 0.07\% |
| Buchanan | County Totals | 573 | \$41,369,457 | \$2,477,886 | 0.44\% |

Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending June 30, 2014

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Buena Vista | Apparel | S | S | S | S |
| Buena Vista | Building Materials | 10 | \$2,295,365 | \$137,722 | 0.02\% |
| Buena Vista | Eating and Drinking | 49 | \$4,193,072 | \$251,584 | 0.04\% |
| Buena Vista | Food Dealers | 28 | \$5,688,968 | \$341,338 | 0.06\% |
| Buena Vista | General Merchandise | S | S | S | S |
| Buena Vista | Home Furnishings | 11 | \$1,463,414 | \$87,805 | 0.02\% |
| Buena Vista | Miscellaneous | 86 | \$3,391,864 | \$203,512 | 0.04\% |
| Buena Vista | Motor Vehicle | 19 | \$3,648,482 | \$218,909 | 0.04\% |
| Buena Vista | Service | 209 | \$6,837,547 | \$397,760 | 0.07\% |
| Buena Vista | Specialty Retail | 91 | \$3,774,206 | \$226,452 | 0.04\% |
| Buena Vista | Utilities and Transportation | 36 | \$2,928,380 | \$175,703 | 0.03\% |
| Buena Vista | Wholesale | 41 | \$5,291,435 | \$317,486 | 0.06\% |
| Buena Vista | County Totals | 594 | \$49,188,929 | \$2,938,843 | 0.52\% |
| Butler | Apparel | S | S | S | S |
| Butler | Building Materials | 9 | \$657,857 | \$39,471 | 0.01\% |
| Butler | Eating and Drinking | 23 | \$983,307 | \$58,998 | 0.01\% |
| Butler | Food Dealers | 23 | \$3,020,976 | \$181,259 | 0.03\% |
| Butler | General Merchandise | S | S | S | S |
| Butler | Home Furnishings | S | S | S | S |
| Butler | Miscellaneous | 81 | \$2,289,771 | \$137,386 | 0.02\% |
| Butler | Motor Vehicle | 7 | \$709,131 | \$42,548 | 0.01\% |
| Butler | Service | 151 | \$2,447,878 | \$146,777 | 0.03\% |
| Butler | Specialty Retail | 62 | \$589,971 | \$35,398 | 0.01\% |
| Butler | Utilities and Transportation | 24 | \$1,404,918 | \$84,295 | 0.01\% |
| Butler | Wholesale | 39 | \$2,588,863 | \$155,332 | 0.03\% |
| Butler | County Totals | 427 | \$15,285,250 | \$917,019 | 0.16\% |
| Calhoun | Apparel | S | S | S | S |
| Calhoun | Building Materials | 9 | \$678,012 | \$40,681 | 0.01\% |
| Calhoun | Eating and Drinking | 17 | \$1,046,287 | \$62,777 | 0.01\% |
| Calhoun | Food Dealers | 16 | \$2,307,032 | \$138,422 | 0.02\% |
| Calhoun | General Merchandise | S | S | S | S |
| Calhoun | Home Furnishings | S | S | S | S |
| Calhoun | Miscellaneous | 48 | \$921,240 | \$55,274 | 0.01\% |
| Calhoun | Motor Vehicle | 11 | \$1,096,017 | \$65,761 | 0.01\% |
| Calhoun | Service | 115 | \$1,889,550 | \$113,178 | 0.02\% |
| Calhoun | Specialty Retail | 43 | \$619,373 | \$37,162 | 0.01\% |
| Calhoun | Utilities and Transportation | 22 | \$783,473 | \$47,008 | 0.01\% |
| Calhoun | Wholesale | 24 | \$3,075,849 | \$184,551 | 0.03\% |
| Calhoun | County Totals | 313 | \$12,839,705 | \$770,187 | 0.14\% |
| Carroll | Apparel | 18 | \$2,014,566 | \$120,874 | 0.02\% |
| Carroll | Building Materials | 15 | \$7,424,686 | \$445,481 | 0.08\% |
| Carroll | Eating and Drinking | 57 | \$5,914,320 | \$354,859 | 0.06\% |
| Carroll | Food Dealers | 24 | \$5,968,613 | \$358,117 | 0.06\% |
| Carroll | General Merchandise | 11 | \$11,418,605 | \$685,116 | 0.12\% |
| Carroll | Home Furnishings | 12 | \$1,982,993 | \$118,980 | 0.02\% |
| Carroll | Miscellaneous | 121 | \$5,645,286 | \$338,717 | 0.06\% |
| Carroll | Motor Vehicle | 28 | \$4,038,530 | \$242,312 | 0.04\% |
| Carroll | Service | 312 | \$8,039,548 | \$474,628 | 0.08\% |
| Carroll | Specialty Retail | 110 | \$5,347,764 | \$320,866 | 0.06\% |
| Carroll | Utilities and Transportation | 46 | \$5,480,454 | \$328,827 | 0.06\% |
| Carroll | Wholesale | 65 | \$11,075,879 | \$664,523 | 0.12\% |
| Carroll | County Totals | 819 | \$74,351,244 | \$4,453,301 | 0.79\% |
| Cass | Apparel | 11 | \$525,991 | \$31,559 | 0.01\% |
| Cass | Building Materials | 10 | \$1,239,318 | \$74,359 | 0.01\% |
| Cass | Eating and Drinking | 43 | \$3,268,451 | \$196,107 | 0.03\% |
| Cass | Food Dealers | 15 | \$4,480,801 | \$268,848 | 0.05\% |
| Cass | General Merchandise | S | S | S | S |
| Cass | Home Furnishings | S | S | S | S |
| Cass | Miscellaneous | 82 | \$3,035,230 | \$182,114 | 0.03\% |
| Cass | Motor Vehicle | 20 | \$2,679,167 | \$160,750 | 0.03\% |
| Cass | Service | 200 | \$6,043,752 | \$357,729 | 0.06\% |
| Cass | Specialty Retail | 56 | \$983,935 | \$59,036 | 0.01\% |
| Cass | Utilities and Transportation | 30 | \$2,452,013 | \$147,121 | 0.03\% |
| Cass | Wholesale | 41 | \$4,611,931 | \$276,716 | 0.05\% |
| Cass | County Totals | 520 | \$37,142,591 | \$2,223,659 | 0.39\% |

Table 4. Iowa Retail Sales and Tax by County and Business Group Quarter Ending June 30, 2014

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Cedar | Apparel | S | S | S | S |
| Cedar | Building Materials | 6 | \$124,257 | \$7,455 | 0.00\% |
| Cedar | Eating and Drinking | 38 | \$3,119,141 | \$187,148 | 0.03\% |
| Cedar | Food Dealers | 23 | \$4,763,120 | \$285,787 | 0.05\% |
| Cedar | General Merchandise | S | S | S | S |
| Cedar | Home Furnishings | 6 | \$324,894 | \$19,494 | 0.00\% |
| Cedar | Miscellaneous | 103 | \$3,465,500 | \$207,930 | 0.04\% |
| Cedar | Motor Vehicle | 18 | \$2,333,355 | \$140,001 | 0.02\% |
| Cedar | Service | 190 | \$3,944,995 | \$235,767 | 0.04\% |
| Cedar | Specialty Retail | 64 | \$1,226,243 | \$73,564 | 0.01\% |
| Cedar | Utilities and Transportation | 25 | \$1,061,743 | \$63,705 | 0.01\% |
| Cedar | Wholesale | 30 | \$3,253,052 | \$195,183 | 0.03\% |
| Cedar | County Totals | 507 | \$25,853,736 | \$1,550,281 | 0.27\% |
| Cerro Gordo | Apparel | 23 | \$3,612,190 | \$216,731 | 0.04\% |
| Cerro Gordo | Building Materials | 22 | \$25,049,088 | \$1,502,945 | 0.27\% |
| Cerro Gordo | Eating and Drinking | 134 | \$19,681,480 | \$1,180,889 | 0.21\% |
| Cerro Gordo | Food Dealers | 49 | \$13,508,671 | \$810,520 | 0.14\% |
| Cerro Gordo | General Merchandise | 16 | \$30,361,065 | \$1,821,664 | 0.32\% |
| Cerro Gordo | Home Furnishings | 36 | \$8,172,396 | \$490,344 | 0.09\% |
| Cerro Gordo | Miscellaneous | 205 | \$10,642,888 | \$636,914 | 0.11\% |
| Cerro Gordo | Motor Vehicle | 49 | \$10,842,019 | \$650,521 | 0.12\% |
| Cerro Gordo | Service | 517 | \$21,326,999 | \$1,241,385 | 0.22\% |
| Cerro Gordo | Specialty Retail | 200 | \$14,548,089 | \$872,885 | 0.15\% |
| Cerro Gordo | Utilities and Transportation | 76 | \$9,950,245 | \$597,015 | 0.11\% |
| Cerro Gordo | Wholesale | 68 | \$14,415,869 | \$864,952 | 0.15\% |
| Cerro Gordo | County Totals | 1,395 | \$182,110,999 | \$10,886,766 | 1.93\% |
| Cherokee | Apparel | 5 | \$329,234 | \$19,754 | 0.00\% |
| Cherokee | Building Materials | 11 | \$4,727,584 | \$283,655 | 0.05\% |
| Cherokee | Eating and Drinking | 32 | \$2,591,367 | \$155,482 | 0.03\% |
| Cherokee | Food Dealers | 19 | \$3,526,414 | \$211,585 | 0.04\% |
| Cherokee | General Merchandise | 5 | \$1,526,269 | \$91,576 | 0.02\% |
| Cherokee | Home Furnishings | 5 | \$697,996 | \$41,880 | 0.01\% |
| Cherokee | Miscellaneous | 61 | \$2,226,744 | \$133,605 | 0.02\% |
| Cherokee | Motor Vehicle | 9 | \$1,459,413 | \$87,565 | 0.02\% |
| Cherokee | Service | 158 | \$3,348,808 | \$196,536 | 0.03\% |
| Cherokee | Specialty Retail | 57 | \$1,755,965 | \$105,358 | 0.02\% |
| Cherokee | Utilities and Transportation | 20 | \$2,002,267 | \$120,136 | 0.02\% |
| Cherokee | Wholesale | 22 | \$3,253,174 | \$195,167 | 0.03\% |
| Cherokee | County Totals | 404 | \$27,445,235 | \$1,642,298 | 0.29\% |
| Chickasaw | Apparel | S | S | S | S |
| Chickasaw | Building Materials | 8 | \$489,897 | \$29,394 | 0.01\% |
| Chickasaw | Eating and Drinking | 35 | \$2,100,413 | \$126,025 | 0.02\% |
| Chickasaw | Food Dealers | 16 | \$3,240,722 | \$194,443 | 0.03\% |
| Chickasaw | General Merchandise | S | S | S | S |
| Chickasaw | Home Furnishings | 6 | \$682,365 | \$40,942 | 0.01\% |
| Chickasaw | Miscellaneous | 76 | \$2,254,279 | \$135,257 | 0.02\% |
| Chickasaw | Motor Vehicle | 14 | \$2,241,115 | \$134,467 | 0.02\% |
| Chickasaw | Service | 142 | \$3,013,022 | \$178,339 | 0.03\% |
| Chickasaw | Specialty Retail | 61 | \$2,103,761 | \$125,775 | 0.02\% |
| Chickasaw | Utilities and Transportation | 16 | \$770,317 | \$46,219 | 0.01\% |
| Chickasaw | Wholesale | 36 | \$5,352,851 | \$320,690 | 0.06\% |
| Chickasaw | County Totals | 414 | \$23,783,229 | \$1,423,619 | 0.25\% |
| Clarke | Apparel | S | S | S | S |
| Clarke | Building Materials | S | S | S | S |
| Clarke | Eating and Drinking | 19 | \$2,244,283 | \$134,657 | 0.02\% |
| Clarke | Food Dealers | 13 | \$3,613,961 | \$216,838 | 0.04\% |
| Clarke | General Merchandise | S | S | S | S |
| Clarke | Home Furnishings | S | S | S | S |
| Clarke | Miscellaneous | 35 | \$1,140,860 | \$68,452 | 0.01\% |
| Clarke | Motor Vehicle | 7 | \$787,025 | \$47,222 | 0.01\% |
| Clarke | Service | 94 | \$3,230,793 | \$182,490 | 0.03\% |
| Clarke | Specialty Retail | 27 | \$257,099 | \$15,426 | 0.00\% |
| Clarke | Utilities and Transportation | 10 | \$976,870 | \$58,612 | 0.01\% |
| Clarke | Wholesale | 11 | \$1,067,495 | \$64,050 | 0.01\% |
| Clarke | County Totals | 224 | \$19,096,514 | \$1,134,434 | 0.20\% |

Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending June 30, 2014

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Clay | Apparel | 16 | \$1,877,822 | \$112,669 | 0.02\% |
| Clay | Building Materials | 14 | \$15,080,562 | \$904,834 | 0.16\% |
| Clay | Eating and Drinking | 57 | \$5,654,867 | \$339,292 | 0.06\% |
| Clay | Food Dealers | 20 | \$4,685,922 | \$281,155 | 0.05\% |
| Clay | General Merchandise | 5 | \$10,421,526 | \$625,292 | 0.11\% |
| Clay | Home Furnishings | 21 | \$2,823,416 | \$169,405 | 0.03\% |
| Clay | Miscellaneous | 91 | \$4,444,458 | \$266,667 | 0.05\% |
| Clay | Motor Vehicle | 16 | \$3,134,119 | \$188,047 | 0.03\% |
| Clay | Service | 221 | \$7,250,616 | \$426,488 | 0.08\% |
| Clay | Specialty Retail | 98 | \$6,112,516 | \$366,751 | 0.07\% |
| Clay | Utilities and Transportation | 41 | \$7,161,454 | \$429,687 | 0.08\% |
| Clay | Wholesale | 43 | \$5,578,833 | \$334,730 | 0.06\% |
| Clay | County Totals | 643 | \$74,226,111 | \$4,445,018 | 0.79\% |
| Clayton | Apparel | S | S | S | S |
| Clayton | Building Materials | 13 | \$1,996,991 | \$119,819 | 0.02\% |
| Clayton | Eating and Drinking | 57 | \$2,931,269 | \$175,876 | 0.03\% |
| Clayton | Food Dealers | 24 | \$3,958,893 | \$237,534 | 0.04\% |
| Clayton | General Merchandise | 8 | \$1,394,170 | \$83,650 | 0.01\% |
| Clayton | Home Furnishings | S | S | S | S |
| Clayton | Miscellaneous | 95 | \$3,405,990 | \$204,359 | 0.04\% |
| Clayton | Motor Vehicle | 22 | \$2,914,681 | \$174,881 | 0.03\% |
| Clayton | Service | 259 | \$5,732,937 | \$327,950 | 0.06\% |
| Clayton | Specialty Retail | 89 | \$1,517,331 | \$91,040 | 0.02\% |
| Clayton | Utilities and Transportation | 31 | \$2,267,897 | \$136,074 | 0.02\% |
| Clayton | Wholesale | 48 | \$8,521,028 | \$510,742 | 0.09\% |
| Clayton | County Totals | 657 | \$34,867,415 | \$2,075,499 | 0.37\% |
| Clinton | Apparel | 14 | \$1,020,570 | \$61,234 | 0.01\% |
| Clinton | Building Materials | 18 | \$9,997,568 | \$599,854 | 0.11\% |
| Clinton | Eating and Drinking | 128 | \$14,289,865 | \$857,392 | 0.15\% |
| Clinton | Food Dealers | 52 | \$13,976,198 | \$838,572 | 0.15\% |
| Clinton | General Merchandise | 12 | \$19,067,935 | \$1,144,076 | 0.20\% |
| Clinton | Home Furnishings | 26 | \$2,761,721 | \$165,703 | 0.03\% |
| Clinton | Miscellaneous | 172 | \$16,299,113 | \$977,947 | 0.17\% |
| Clinton | Motor Vehicle | 28 | \$5,494,174 | \$329,650 | 0.06\% |
| Clinton | Service | 443 | \$14,177,303 | \$833,208 | 0.15\% |
| Clinton | Specialty Retail | 152 | \$7,268,560 | \$436,114 | 0.08\% |
| Clinton | Utilities and Transportation | 48 | \$4,975,500 | \$298,530 | 0.05\% |
| Clinton | Wholesale | 55 | \$8,164,792 | \$489,888 | 0.09\% |
| Clinton | County Totals | 1,148 | \$117,493,299 | \$7,032,168 | 1.25\% |
| Crawford | Apparel | 12 | \$397,434 | \$23,846 | 0.00\% |
| Crawford | Building Materials | S | S | S | S |
| Crawford | Eating and Drinking | 44 | \$3,628,230 | \$217,694 | 0.04\% |
| Crawford | Food Dealers | 17 | \$4,737,941 | \$284,276 | 0.05\% |
| Crawford | General Merchandise | S | S | S | S |
| Crawford | Home Furnishings | 12 | \$392,179 | \$23,531 | 0.00\% |
| Crawford | Miscellaneous | 67 | \$2,426,364 | \$145,582 | 0.03\% |
| Crawford | Motor Vehicle | 14 | \$1,782,836 | \$106,970 | 0.02\% |
| Crawford | Service | 185 | \$4,569,053 | \$270,228 | 0.05\% |
| Crawford | Specialty Retail | 57 | \$1,627,309 | \$97,639 | 0.02\% |
| Crawford | Utilities and Transportation | 36 | \$2,373,023 | \$142,381 | 0.03\% |
| Crawford | Wholesale | 24 | \$1,287,758 | \$77,265 | 0.01\% |
| Crawford | County Totals | 481 | \$31,381,831 | \$1,878,995 | 0.33\% |
| Dallas | Apparel | 79 | \$30,134,884 | \$1,808,093 | 0.32\% |
| Dallas | Building Materials | 23 | \$11,073,616 | \$664,417 | 0.12\% |
| Dallas | Eating and Drinking | 133 | \$28,590,268 | \$1,715,416 | 0.30\% |
| Dallas | Food Dealers | 59 | \$20,319,844 | \$1,219,191 | 0.22\% |
| Dallas | General Merchandise | 15 | \$41,795,758 | \$2,507,745 | 0.44\% |
| Dallas | Home Furnishings | 29 | \$15,801,383 | \$948,083 | 0.17\% |
| Dallas | Miscellaneous | 193 | \$7,486,981 | \$449,219 | 0.08\% |
| Dallas | Motor Vehicle | 23 | \$6,229,699 | \$373,782 | 0.07\% |
| Dallas | Service | 494 | \$30,590,997 | \$1,727,358 | 0.31\% |
| Dallas | Specialty Retail | 213 | \$41,063,430 | \$2,463,806 | 0.44\% |
| Dallas | Utilities and Transportation | 66 | \$12,622,327 | \$757,340 | 0.13\% |
| Dallas | Wholesale | 51 | \$32,189,316 | \$1,931,359 | 0.34\% |
| Dallas | County Totals | 1,378 | \$277,898,503 | \$16,565,808 | 2.94\% |

Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending June 30, 2014

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Davis | Apparel | S | S | S | S |
| Davis | Building Materials | 9 | \$206,769 | \$12,406 | 0.00\% |
| Davis | Eating and Drinking | 16 | \$588,776 | \$35,327 | 0.01\% |
| Davis | Food Dealers | 17 | \$1,637,710 | \$98,263 | 0.02\% |
| Davis | General Merchandise | S | S | S | S |
| Davis | Home Furnishings | 7 | \$343,998 | \$20,640 | 0.00\% |
| Davis | Miscellaneous | 51 | \$3,060,361 | \$183,622 | 0.03\% |
| Davis | Motor Vehicle | 11 | \$909,435 | \$54,566 | 0.01\% |
| Davis | Service | 108 | \$1,605,436 | \$95,374 | 0.02\% |
| Davis | Specialty Retail | 53 | \$1,069,848 | \$64,191 | 0.01\% |
| Davis | Utilities and Transportation | 9 | \$1,396,770 | \$83,806 | 0.01\% |
| Davis | Wholesale | 16 | \$3,491,597 | \$209,496 | 0.04\% |
| Davis | County Totals | 302 | \$15,279,810 | \$915,836 | 0.16\% |
| Decatur | Apparel | S | S | S | S |
| Decatur | Building Materials | 6 | \$370,369 | \$22,222 | 0.00\% |
| Decatur | Eating and Drinking | 24 | \$769,628 | \$46,178 | 0.01\% |
| Decatur | Food Dealers | 10 | \$1,461,728 | \$87,704 | 0.02\% |
| Decatur | General Merchandise | S | S | S | S |
| Decatur | Home Furnishings | 7 | \$289,121 | \$17,347 | 0.00\% |
| Decatur | Miscellaneous | 44 | \$1,438,500 | \$86,310 | 0.02\% |
| Decatur | Motor Vehicle | 7 | \$231,674 | \$13,900 | 0.00\% |
| Decatur | Service | 75 | \$1,299,161 | \$76,116 | 0.01\% |
| Decatur | Specialty Retail | 45 | \$662,381 | \$39,743 | 0.01\% |
| Decatur | Utilities and Transportation | 17 | \$819,624 | \$49,177 | 0.01\% |
| Decatur | Wholesale | 8 | \$857,717 | \$51,463 | 0.01\% |
| Decatur | County Totals | 248 | \$9,441,135 | \$564,634 | 0.10\% |
| Delaware | Apparel | 5 | \$321,298 | \$19,278 | 0.00\% |
| Delaware | Building Materials | 12 | \$1,955,561 | \$117,334 | 0.02\% |
| Delaware | Eating and Drinking | 35 | \$2,685,044 | \$161,103 | 0.03\% |
| Delaware | Food Dealers | 22 | \$3,613,804 | \$216,828 | 0.04\% |
| Delaware | General Merchandise | 5 | \$5,160,266 | \$309,616 | 0.05\% |
| Delaware | Home Furnishings | 7 | \$945,837 | \$56,750 | 0.01\% |
| Delaware | Miscellaneous | 89 | \$4,533,062 | \$271,499 | 0.05\% |
| Delaware | Motor Vehicle | 19 | \$1,707,923 | \$102,475 | 0.02\% |
| Delaware | Service | 234 | \$4,766,744 | \$283,805 | 0.05\% |
| Delaware | Specialty Retail | 67 | \$1,789,552 | \$107,373 | 0.02\% |
| Delaware | Utilities and Transportation | 24 | \$768,873 | \$46,132 | 0.01\% |
| Delaware | Wholesale | 35 | \$4,958,754 | \$297,525 | 0.05\% |
| Delaware | County Totals | 554 | \$33,206,718 | \$1,989,718 | 0.35\% |
| Des Moines | Apparel | 25 | \$2,968,668 | \$178,120 | 0.03\% |
| Des Moines | Building Materials | 26 | \$23,868,745 | \$1,432,125 | 0.25\% |
| Des Moines | Eating and Drinking | 97 | \$16,541,593 | \$992,496 | 0.18\% |
| Des Moines | Food Dealers | 36 | \$10,910,335 | \$654,620 | 0.12\% |
| Des Moines | General Merchandise | 15 | \$24,973,694 | \$1,498,422 | 0.27\% |
| Des Moines | Home Furnishings | 24 | \$2,430,081 | \$145,805 | 0.03\% |
| Des Moines | Miscellaneous | 128 | \$11,824,726 | \$709,484 | 0.13\% |
| Des Moines | Motor Vehicle | 29 | \$7,615,839 | \$456,950 | 0.08\% |
| Des Moines | Service | 408 | \$20,062,825 | \$1,167,576 | 0.21\% |
| Des Moines | Specialty Retail | 166 | \$11,829,862 | \$709,792 | 0.13\% |
| Des Moines | Utilities and Transportation | 39 | \$4,613,436 | \$276,806 | 0.05\% |
| Des Moines | Wholesale | 53 | \$8,565,317 | \$513,105 | 0.09\% |
| Des Moines | County Totals | 1,046 | \$146,205,121 | \$8,735,300 | 1.55\% |
| Dickinson | Apparel | 18 | \$1,197,122 | \$71,827 | 0.01\% |
| Dickinson | Building Materials | S | S | S | S |
| Dickinson | Eating and Drinking | 90 | \$10,475,757 | \$628,545 | 0.11\% |
| Dickinson | Food Dealers | 28 | \$6,148,149 | \$368,889 | 0.07\% |
| Dickinson | General Merchandise | S | S | S | S |
| Dickinson | Home Furnishings | 10 | \$1,471,291 | \$88,277 | 0.02\% |
| Dickinson | Miscellaneous | 138 | \$6,876,395 | \$412,584 | 0.07\% |
| Dickinson | Motor Vehicle | 17 | \$16,719,719 | \$1,003,183 | 0.18\% |
| Dickinson | Service | 329 | \$13,303,369 | \$757,736 | 0.13\% |
| Dickinson | Specialty Retail | 168 | \$7,138,973 | \$428,338 | 0.08\% |
| Dickinson | Utilities and Transportation | 43 | \$2,447,496 | \$146,850 | 0.03\% |
| Dickinson | Wholesale | 30 | \$9,041,872 | \$542,512 | 0.10\% |
| Dickinson | County Totals | 885 | \$87,371,517 | \$5,201,825 | 0.92\% |

Table 4. Iowa Retail Sales and Tax by County and Business Group Quarter Ending June 30, 2014

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Dubuque | Apparel | 57 | \$8,434,032 | \$506,042 | 0.09\% |
| Dubuque | Building Materials | 43 | \$29,956,368 | \$1,797,382 | 0.32\% |
| Dubuque | Eating and Drinking | 260 | \$34,261,736 | \$2,055,704 | 0.36\% |
| Dubuque | Food Dealers | 94 | \$26,329,106 | \$1,579,746 | 0.28\% |
| Dubuque | General Merchandise | 23 | \$45,273,818 | \$2,716,429 | 0.48\% |
| Dubuque | Home Furnishings | 77 | \$12,605,576 | \$756,335 | 0.13\% |
| Dubuque | Miscellaneous | 329 | \$18,713,175 | \$1,122,791 | 0.20\% |
| Dubuque | Motor Vehicle | 71 | \$19,786,644 | \$1,187,199 | 0.21\% |
| Dubuque | Service | 1,022 | \$49,615,122 | \$2,893,890 | 0.51\% |
| Dubuque | Specialty Retail | 378 | \$25,624,831 | \$1,537,490 | 0.27\% |
| Dubuque | Utilities and Transportation | 79 | \$16,586,733 | \$995,204 | 0.18\% |
| Dubuque | Wholesale | 152 | \$36,972,602 | \$2,216,674 | 0.39\% |
| Dubuque | County Totals | 2,585 | \$324,159,743 | \$19,364,886 | 3.43\% |
| Emmet | Apparel | S | S | S | S |
| Emmet | Building Materials | 13 | \$3,599,387 | \$215,963 | 0.04\% |
| Emmet | Eating and Drinking | 21 | \$1,775,404 | \$106,524 | 0.02\% |
| Emmet | Food Dealers | 16 | \$4,627,560 | \$277,654 | 0.05\% |
| Emmet | General Merchandise | S | S | S | S |
| Emmet | Home Furnishings | 5 | \$335,552 | \$20,133 | 0.00\% |
| Emmet | Miscellaneous | 69 | \$2,561,787 | \$153,707 | 0.03\% |
| Emmet | Motor Vehicle | 8 | \$807,707 | \$48,462 | 0.01\% |
| Emmet | Service | 120 | \$2,241,633 | \$131,498 | 0.02\% |
| Emmet | Specialty Retail | 41 | \$501,029 | \$30,062 | 0.01\% |
| Emmet | Utilities and Transportation | 22 | \$3,777,306 | \$226,638 | 0.04\% |
| Emmet | Wholesale | 17 | \$1,057,457 | \$63,447 | 0.01\% |
| Emmet | County Totals | 341 | \$22,349,461 | \$1,337,968 | 0.24\% |
| Fayette | Apparel | 7 | \$262,377 | \$15,743 | 0.00\% |
| Fayette | Building Materials | 14 | \$2,115,640 | \$126,938 | 0.02\% |
| Fayette | Eating and Drinking | 49 | \$4,286,674 | \$257,200 | 0.05\% |
| Fayette | Food Dealers | 29 | \$3,957,322 | \$237,439 | 0.04\% |
| Fayette | General Merchandise | 8 | \$3,353,439 | \$201,206 | 0.04\% |
| Fayette | Home Furnishings | 14 | \$1,059,853 | \$63,591 | 0.01\% |
| Fayette | Miscellaneous | 88 | \$2,760,941 | \$165,656 | 0.03\% |
| Fayette | Motor Vehicle | 22 | \$3,216,567 | \$192,994 | 0.03\% |
| Fayette | Service | 222 | \$6,207,191 | \$367,816 | 0.07\% |
| Fayette | Specialty Retail | 91 | \$2,105,802 | \$126,348 | 0.02\% |
| Fayette | Utilities and Transportation | 26 | \$973,510 | \$58,411 | 0.01\% |
| Fayette | Wholesale | 43 | \$3,992,624 | \$239,317 | 0.04\% |
| Fayette | County Totals | 613 | \$34,291,940 | \$2,052,660 | 0.36\% |
| Floyd | Apparel | 9 | \$150,929 | \$9,056 | 0.00\% |
| Floyd | Building Materials | S | S | S | S |
| Floyd | Eating and Drinking | 29 | \$2,915,778 | \$174,947 | 0.03\% |
| Floyd | Food Dealers | 16 | \$5,094,492 | \$305,670 | 0.05\% |
| Floyd | General Merchandise | S | S | S | S |
| Floyd | Home Furnishings | 10 | \$588,202 | \$35,292 | 0.01\% |
| Floyd | Miscellaneous | 82 | \$3,705,703 | \$222,342 | 0.04\% |
| Floyd | Motor Vehicle | 17 | \$1,961,442 | \$117,687 | 0.02\% |
| Floyd | Service | 185 | \$4,106,294 | \$241,774 | 0.04\% |
| Floyd | Specialty Retail | 74 | \$1,991,877 | \$119,513 | 0.02\% |
| Floyd | Utilities and Transportation | 24 | \$3,749,514 | \$224,971 | 0.04\% |
| Floyd | Wholesale | 27 | \$4,771,087 | \$286,265 | 0.05\% |
| Floyd | County Totals | 481 | \$31,937,973 | \$1,911,675 | 0.34\% |
| Franklin | Apparel | S | S | S | S |
| Franklin | Building Materials | 7 | \$327,615 | \$19,657 | 0.00\% |
| Franklin | Eating and Drinking | 27 | \$1,905,999 | \$114,360 | 0.02\% |
| Franklin | Food Dealers | 15 | \$2,206,452 | \$132,387 | 0.02\% |
| Franklin | General Merchandise | S | S | S | S |
| Franklin | Home Furnishings | S | S | S | S |
| Franklin | Miscellaneous | 71 | \$4,051,580 | \$243,095 | 0.04\% |
| Franklin | Motor Vehicle | 7 | \$94,925 | \$5,696 | 0.00\% |
| Franklin | Service | 122 | \$2,335,971 | \$137,413 | 0.02\% |
| Franklin | Specialty Retail | 42 | \$899,938 | \$53,996 | 0.01\% |
| Franklin | Utilities and Transportation | 21 | \$2,074,942 | \$124,497 | 0.02\% |
| Franklin | Wholesale | 39 | \$3,151,819 | \$188,191 | 0.03\% |
| Franklin | County Totals | 361 | \$18,423,982 | \$1,101,776 | 0.20\% |

Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending June 30, 2014

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Fremont | Apparel | S | S | S | S |
| Fremont | Building Materials | S | S | S | S |
| Fremont | Eating and Drinking | 18 | \$1,474,674 | \$88,480 | 0.02\% |
| Fremont | Food Dealers | 9 | \$6,964,586 | \$417,875 | 0.07\% |
| Fremont | General Merchandise | S | S | S | S |
| Fremont | Home Furnishings | S | S | S | S |
| Fremont | Miscellaneous | 36 | \$568,252 | \$34,095 | 0.01\% |
| Fremont | Motor Vehicle | S | S | S | S |
| Fremont | Service | 82 | \$1,577,362 | \$89,674 | 0.02\% |
| Fremont | Specialty Retail | 37 | \$412,392 | \$24,744 | 0.00\% |
| Fremont | Utilities and Transportation | 23 | \$900,543 | \$54,033 | 0.01\% |
| Fremont | Wholesale | 12 | \$737,925 | \$44,276 | 0.01\% |
| Fremont | County Totals | 232 | \$17,612,779 | \$1,051,799 | 0.19\% |
| Greene | Apparel | S | S | S | S |
| Greene | Building Materials | 6 | \$1,060,122 | \$63,607 | 0.01\% |
| Greene | Eating and Drinking | 24 | \$1,702,369 | \$102,142 | 0.02\% |
| Greene | Food Dealers | 14 | \$2,634,896 | \$158,094 | 0.03\% |
| Greene | General Merchandise | S | S | S | S |
| Greene | Home Furnishings | S | S | S | S |
| Greene | Miscellaneous | 39 | \$2,362,560 | \$141,754 | 0.03\% |
| Greene | Motor Vehicle | 9 | \$640,498 | \$38,430 | 0.01\% |
| Greene | Service | 137 | \$2,611,468 | \$155,064 | 0.03\% |
| Greene | Specialty Retail | 45 | \$652,601 | \$39,156 | 0.01\% |
| Greene | Utilities and Transportation | 11 | \$2,763,667 | \$165,820 | 0.03\% |
| Greene | Wholesale | 17 | \$2,637,553 | \$156,400 | 0.03\% |
| Greene | County Totals | 311 | \$18,041,264 | \$1,078,999 | 0.19\% |
| Grundy | Apparel | S | S | S | S |
| Grundy | Building Materials | 7 | \$1,011,071 | \$60,664 | 0.01\% |
| Grundy | Eating and Drinking | 28 | \$1,107,243 | \$66,435 | 0.01\% |
| Grundy | Food Dealers | 12 | \$2,926,102 | \$175,566 | 0.03\% |
| Grundy | General Merchandise | S | S | S | S |
| Grundy | Home Furnishings | S | S | S | S |
| Grundy | Miscellaneous | 52 | \$1,309,437 | \$78,566 | 0.01\% |
| Grundy | Motor Vehicle | 12 | \$250,870 | \$15,052 | 0.00\% |
| Grundy | Service | 129 | \$2,860,262 | \$170,045 | 0.03\% |
| Grundy | Specialty Retail | 37 | \$404,255 | \$24,255 | 0.00\% |
| Grundy | Utilities and Transportation | 29 | \$1,724,150 | \$103,449 | 0.02\% |
| Grundy | Wholesale | 29 | \$5,135,711 | \$308,051 | 0.05\% |
| Grundy | County Totals | 343 | \$17,423,577 | \$1,043,752 | 0.19\% |
| Guthrie | Apparel | S | S | S | S |
| Guthrie | Building Materials | 12 | \$1,163,003 | \$69,780 | 0.01\% |
| Guthrie | Eating and Drinking | 29 | \$1,315,979 | \$78,959 | 0.01\% |
| Guthrie | Food Dealers | 12 | \$2,110,280 | \$126,617 | 0.02\% |
| Guthrie | General Merchandise | S | S | S | S |
| Guthrie | Home Furnishings | 5 | \$434,506 | \$26,070 | 0.00\% |
| Guthrie | Miscellaneous | 72 | \$1,996,898 | \$119,814 | 0.02\% |
| Guthrie | Motor Vehicle | 11 | \$480,732 | \$28,844 | 0.01\% |
| Guthrie | Service | 129 | \$2,488,484 | \$147,309 | 0.03\% |
| Guthrie | Specialty Retail | 49 | \$2,059,870 | \$123,592 | 0.02\% |
| Guthrie | Utilities and Transportation | 36 | \$1,866,608 | \$111,996 | 0.02\% |
| Guthrie | Wholesale | 18 | \$1,794,914 | \$107,695 | 0.02\% |
| Guthrie | County Totals | 378 | \$16,624,579 | \$995,475 | 0.18\% |
| Hamilton | Apparel | S | S | S | S |
| Hamilton | Building Materials | 11 | \$2,325,567 | \$139,534 | 0.02\% |
| Hamilton | Eating and Drinking | 30 | \$2,504,393 | \$150,264 | 0.03\% |
| Hamilton | Food Dealers | 22 | \$5,965,717 | \$357,943 | 0.06\% |
| Hamilton | General Merchandise | S | S | S | S |
| Hamilton | Home Furnishings | 9 | \$232,937 | \$13,976 | 0.00\% |
| Hamilton | Miscellaneous | 70 | \$2,022,574 | \$121,354 | 0.02\% |
| Hamilton | Motor Vehicle | 6 | \$1,298,793 | \$77,928 | 0.01\% |
| Hamilton | Service | 145 | \$3,717,283 | \$217,237 | 0.04\% |
| Hamilton | Specialty Retail | 61 | \$1,064,475 | \$63,665 | 0.01\% |
| Hamilton | Utilities and Transportation | 32 | \$2,706,615 | \$162,397 | 0.03\% |
| Hamilton | Wholesale | 22 | \$2,531,330 | \$151,880 | 0.03\% |
| Hamilton | County Totals | 415 | \$26,076,765 | \$1,558,602 | 0.28\% |

Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending June 30, 2014

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Hancock | Apparel | S | S | S | S |
| Hancock | Building Materials | 10 | \$526,353 | \$31,581 | 0.01\% |
| Hancock | Eating and Drinking | 20 | \$814,088 | \$48,845 | 0.01\% |
| Hancock | Food Dealers | 10 | \$2,078,458 | \$124,707 | 0.02\% |
| Hancock | General Merchandise | S | S | S | S |
| Hancock | Home Furnishings | S | S | S | S |
| Hancock | Miscellaneous | 70 | \$8,754,022 | \$525,241 | 0.09\% |
| Hancock | Motor Vehicle | 20 | \$2,365,931 | \$141,956 | 0.03\% |
| Hancock | Service | 127 | \$2,584,291 | \$151,629 | 0.03\% |
| Hancock | Specialty Retail | 50 | \$838,924 | \$50,335 | 0.01\% |
| Hancock | Utilities and Transportation | 22 | \$1,031,889 | \$61,913 | 0.01\% |
| Hancock | Wholesale | 27 | \$1,544,442 | \$92,667 | 0.02\% |
| Hancock | County Totals | 367 | \$21,742,163 | \$1,301,101 | 0.23\% |
| Hardin | Apparel | 8 | \$174,317 | \$10,459 | 0.00\% |
| Hardin | Building Materials | 13 | \$989,693 | \$59,382 | 0.01\% |
| Hardin | Eating and Drinking | 36 | \$2,880,914 | \$172,855 | 0.03\% |
| Hardin | Food Dealers | 20 | \$5,588,169 | \$335,290 | 0.06\% |
| Hardin | General Merchandise | 5 | \$5,174,762 | \$310,486 | 0.06\% |
| Hardin | Home Furnishings | 10 | \$881,204 | \$52,872 | 0.01\% |
| Hardin | Miscellaneous | 106 | \$5,721,997 | \$343,320 | 0.06\% |
| Hardin | Motor Vehicle | 21 | \$2,852,368 | \$171,142 | 0.03\% |
| Hardin | Service | 226 | \$5,672,747 | \$335,344 | 0.06\% |
| Hardin | Specialty Retail | 87 | \$922,233 | \$55,334 | 0.01\% |
| Hardin | Utilities and Transportation | 42 | \$2,550,259 | \$153,016 | 0.03\% |
| Hardin | Wholesale | 42 | \$8,126,211 | \$487,573 | 0.09\% |
| Hardin | County Totals | 616 | \$41,534,874 | \$2,487,072 | 0.44\% |
| Harrison | Apparel | S | S | S | S |
| Harrison | Building Materials | 6 | \$273,945 | \$16,437 | 0.00\% |
| Harrison | Eating and Drinking | 36 | \$3,373,811 | \$202,429 | 0.04\% |
| Harrison | Food Dealers | 26 | \$2,923,198 | \$175,392 | 0.03\% |
| Harrison | General Merchandise | S | S | S | S |
| Harrison | Home Furnishings | 6 | \$862,935 | \$51,776 | 0.01\% |
| Harrison | Miscellaneous | 66 | \$1,373,095 | \$82,386 | 0.01\% |
| Harrison | Motor Vehicle | 12 | \$1,204,088 | \$72,245 | 0.01\% |
| Harrison | Service | 137 | \$2,334,095 | \$135,390 | 0.02\% |
| Harrison | Specialty Retail | 57 | \$577,355 | \$34,641 | 0.01\% |
| Harrison | Utilities and Transportation | 23 | \$1,829,340 | \$109,760 | 0.02\% |
| Harrison | Wholesale | 34 | \$2,065,237 | \$123,914 | 0.02\% |
| Harrison | County Totals | 410 | \$17,894,882 | \$1,069,037 | 0.19\% |
| Henry | Apparel | S | S | S | S |
| Henry | Building Materials | 11 | \$1,527,657 | \$91,659 | 0.02\% |
| Henry | Eating and Drinking | 38 | \$4,231,541 | \$253,892 | 0.05\% |
| Henry | Food Dealers | 28 | \$5,119,247 | \$307,155 | 0.05\% |
| Henry | General Merchandise | S | S | S | S |
| Henry | Home Furnishings | 10 | \$640,482 | \$38,429 | 0.01\% |
| Henry | Miscellaneous | 109 | \$6,824,291 | \$409,457 | 0.07\% |
| Henry | Motor Vehicle | 21 | \$2,393,190 | \$143,591 | 0.03\% |
| Henry | Service | 212 | \$4,601,991 | \$268,502 | 0.05\% |
| Henry | Specialty Retail | 74 | \$780,389 | \$46,823 | 0.01\% |
| Henry | Utilities and Transportation | 28 | \$6,775,567 | \$406,534 | 0.07\% |
| Henry | Wholesale | 29 | \$2,477,805 | \$148,668 | 0.03\% |
| Henry | County Totals | 571 | \$43,538,433 | \$2,604,689 | 0.46\% |
| Howard | Apparel | S | S | S | S |
| Howard | Building Materials | 12 | \$2,420,347 | \$145,221 | 0.03\% |
| Howard | Eating and Drinking | 25 | \$1,285,264 | \$77,116 | 0.01\% |
| Howard | Food Dealers | 12 | \$2,524,987 | \$151,499 | 0.03\% |
| Howard | General Merchandise | S | S | S | S |
| Howard | Home Furnishings | 8 | \$631,488 | \$37,889 | 0.01\% |
| Howard | Miscellaneous | 68 | \$2,085,244 | \$125,115 | 0.02\% |
| Howard | Motor Vehicle | 11 | \$1,186,219 | \$71,173 | 0.01\% |
| Howard | Service | 105 | \$1,766,012 | \$104,402 | 0.02\% |
| Howard | Specialty Retail | 48 | \$1,332,308 | \$79,938 | 0.01\% |
| Howard | Utilities and Transportation | 15 | \$1,192,772 | \$71,566 | 0.01\% |
| Howard | Wholesale | 31 | \$3,152,778 | \$189,167 | 0.03\% |
| Howard | County Totals | 343 | \$18,672,550 | \$1,118,794 | 0.20\% |

Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending June 30, 2014

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Humboldt | Apparel | S | S | S | S |
| Humboldt | Building Materials | 9 | \$1,249,989 | \$74,999 | 0.01\% |
| Humboldt | Eating and Drinking | 28 | \$1,875,146 | \$112,509 | 0.02\% |
| Humboldt | Food Dealers | 15 | \$3,852,451 | \$231,147 | 0.04\% |
| Humboldt | General Merchandise | S | S | S | S |
| Humboldt | Home Furnishings | S | S | S | S |
| Humboldt | Miscellaneous | 53 | \$4,226,483 | \$253,589 | 0.04\% |
| Humboldt | Motor Vehicle | 19 | \$641,486 | \$38,489 | 0.01\% |
| Humboldt | Service | 114 | \$2,764,630 | \$164,038 | 0.03\% |
| Humboldt | Specialty Retail | 42 | \$354,394 | \$21,264 | 0.00\% |
| Humboldt | Utilities and Transportation | 25 | \$1,679,432 | \$100,766 | 0.02\% |
| Humboldt | Wholesale | 24 | \$2,312,376 | \$138,743 | 0.02\% |
| Humboldt | County Totals | 339 | \$20,538,811 | \$1,230,489 | 0.22\% |
| Ida | Apparel | S | S | S | S |
| Ida | Building Materials | 10 | \$1,303,987 | \$78,239 | 0.01\% |
| Ida | Eating and Drinking | 15 | \$772,561 | \$46,354 | 0.01\% |
| Ida | Food Dealers | 14 | \$1,630,977 | \$97,859 | 0.02\% |
| Ida | General Merchandise | 5 | \$1,291,723 | \$77,503 | 0.01\% |
| Ida | Home Furnishings | S | S | S | S |
| Ida | Miscellaneous | 39 | \$2,711,857 | \$152,889 | 0.03\% |
| Ida | Motor Vehicle | 10 | \$580,383 | \$34,823 | 0.01\% |
| Ida | Service | 76 | \$1,332,344 | \$77,570 | 0.01\% |
| Ida | Specialty Retail | 34 | \$539,489 | \$31,928 | 0.01\% |
| Ida | Utilities and Transportation | 21 | \$1,286,695 | \$77,202 | 0.01\% |
| Ida | Wholesale | 21 | \$1,092,115 | \$65,527 | 0.01\% |
| Ida | County Totals | 250 | \$12,582,428 | \$742,312 | 0.13\% |
| Iowa | Apparel | 48 | \$16,672,645 | \$1,000,359 | 0.18\% |
| lowa | Building Materials | S | S | S | S |
| lowa | Eating and Drinking | 43 | \$4,153,260 | \$249,196 | 0.04\% |
| lowa | Food Dealers | 33 | \$4,418,694 | \$265,122 | 0.05\% |
| lowa | General Merchandise | S | S | S | S |
| lowa | Home Furnishings | 16 | \$1,154,654 | \$69,279 | 0.01\% |
| lowa | Miscellaneous | 92 | \$5,500,789 | \$330,047 | 0.06\% |
| lowa | Motor Vehicle | 11 | \$1,233,462 | \$74,008 | 0.01\% |
| lowa | Service | 209 | \$6,342,542 | \$373,245 | 0.07\% |
| lowa | Specialty Retail | 112 | \$5,551,327 | \$333,080 | 0.06\% |
| lowa | Utilities and Transportation | 24 | \$1,866,206 | \$111,972 | 0.02\% |
| lowa | Wholesale | 28 | \$2,064,273 | \$123,856 | 0.02\% |
| lowa | County Totals | 628 | \$51,260,470 | \$3,068,321 | 0.54\% |
| Jackson | Apparel | S | S | S | S |
| Jackson | Building Materials | 8 | \$1,230,477 | \$73,829 | 0.01\% |
| Jackson | Eating and Drinking | 62 | \$4,413,178 | \$264,791 | 0.05\% |
| Jackson | Food Dealers | 20 | \$3,886,984 | \$233,219 | 0.04\% |
| Jackson | General Merchandise | S | S | S | S |
| Jackson | Home Furnishings | 8 | \$446,646 | \$26,799 | 0.00\% |
| Jackson | Miscellaneous | 117 | \$2,355,317 | \$141,319 | 0.03\% |
| Jackson | Motor Vehicle | 23 | \$1,518,529 | \$91,112 | 0.02\% |
| Jackson | Service | 255 | \$5,198,998 | \$307,778 | 0.05\% |
| Jackson | Specialty Retail | 80 | \$1,554,620 | \$93,277 | 0.02\% |
| Jackson | Utilities and Transportation | 28 | \$2,331,329 | \$139,880 | 0.02\% |
| Jackson | Wholesale | 31 | \$3,565,654 | \$213,528 | 0.04\% |
| Jackson | County Totals | 642 | \$32,160,547 | \$1,925,059 | 0.34\% |
| Jasper | Apparel | 8 | \$383,005 | \$22,980 | 0.00\% |
| Jasper | Building Materials | 17 | \$2,774,190 | \$166,451 | 0.03\% |
| Jasper | Eating and Drinking | 65 | \$7,293,702 | \$437,622 | 0.08\% |
| Jasper | Food Dealers | 41 | \$10,360,234 | \$621,614 | 0.11\% |
| Jasper | General Merchandise | 6 | \$7,586,559 | \$455,194 | 0.08\% |
| Jasper | Home Furnishings | 18 | \$1,149,092 | \$68,946 | 0.01\% |
| Jasper | Miscellaneous | 154 | \$6,658,437 | \$399,506 | 0.07\% |
| Jasper | Motor Vehicle | 24 | \$3,678,177 | \$220,691 | 0.04\% |
| Jasper | Service | 355 | \$12,303,230 | \$724,225 | 0.13\% |
| Jasper | Specialty Retail | 128 | \$3,446,824 | \$206,809 | 0.04\% |
| Jasper | Utilities and Transportation | 50 | \$20,774,928 | \$1,246,496 | 0.22\% |
| Jasper | Wholesale | 40 | \$9,077,001 | \$544,620 | 0.10\% |
| Jasper | County Totals | 906 | \$85,485,379 | \$5,115,154 | 0.91\% |

Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending June 30, 2014

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Jefferson | Apparel | 8 | \$234,163 | \$14,050 | 0.00\% |
| Jefferson | Building Materials | 14 | \$2,082,243 | \$124,935 | 0.02\% |
| Jefferson | Eating and Drinking | 39 | \$3,188,701 | \$191,322 | 0.03\% |
| Jefferson | Food Dealers | 24 | \$4,605,770 | \$276,346 | 0.05\% |
| Jefferson | General Merchandise | 7 | \$5,454,258 | \$327,255 | 0.06\% |
| Jefferson | Home Furnishings | 12 | \$86,086 | \$5,165 | 0.00\% |
| Jefferson | Miscellaneous | 82 | \$3,016,319 | \$180,979 | 0.03\% |
| Jefferson | Motor Vehicle | 11 | \$2,181,483 | \$130,889 | 0.02\% |
| Jefferson | Service | 161 | \$5,526,922 | \$324,253 | 0.06\% |
| Jefferson | Specialty Retail | 98 | \$1,981,193 | \$118,872 | 0.02\% |
| Jefferson | Utilities and Transportation | 21 | \$9,859,927 | \$591,596 | 0.10\% |
| Jefferson | Wholesale | 20 | \$1,419,228 | \$85,154 | 0.02\% |
| Jefferson | County Totals | 497 | \$39,636,293 | \$2,370,815 | 0.42\% |
| Johnson | Apparel | 90 | \$18,915,078 | \$1,134,905 | 0.20\% |
| Johnson | Building Materials | 44 | \$31,606,788 | \$1,896,407 | 0.34\% |
| Johnson | Eating and Drinking | 351 | \$68,969,468 | \$4,138,168 | 0.73\% |
| Johnson | Food Dealers | 112 | \$31,061,554 | \$1,863,693 | 0.33\% |
| Johnson | General Merchandise | 19 | \$60,961,884 | \$3,657,713 | 0.65\% |
| Johnson | Home Furnishings | 57 | \$19,346,917 | \$1,160,815 | 0.21\% |
| Johnson | Miscellaneous | 346 | \$24,467,550 | \$1,468,053 | 0.26\% |
| Johnson | Motor Vehicle | 63 | \$17,382,916 | \$1,042,975 | 0.18\% |
| Johnson | Service | 1,021 | \$73,356,548 | \$4,264,851 | 0.76\% |
| Johnson | Specialty Retail | 439 | \$48,420,873 | \$2,905,252 | 0.52\% |
| Johnson | Utilities and Transportation | 70 | \$20,762,288 | \$1,245,737 | 0.22\% |
| Johnson | Wholesale | 101 | \$28,859,484 | \$1,731,326 | 0.31\% |
| Johnson | County Totals | 2,713 | \$444,111,348 | \$26,509,896 | 4.70\% |
| Jones | Apparel | S | S | S | S |
| Jones | Building Materials | S | S | S | S |
| Jones | Eating and Drinking | 43 | \$3,547,757 | \$212,865 | 0.04\% |
| Jones | Food Dealers | 15 | \$4,184,619 | \$251,077 | 0.04\% |
| Jones | General Merchandise | 5 | \$5,342,502 | \$320,550 | 0.06\% |
| Jones | Home Furnishings | 13 | \$691,544 | \$41,493 | 0.01\% |
| Jones | Miscellaneous | 109 | \$4,819,882 | \$289,193 | 0.05\% |
| Jones | Motor Vehicle | 18 | \$4,067,450 | \$242,734 | 0.04\% |
| Jones | Service | 223 | \$4,314,213 | \$255,362 | 0.05\% |
| Jones | Specialty Retail | 87 | \$1,626,429 | \$97,586 | 0.02\% |
| Jones | Utilities and Transportation | 30 | \$3,794,621 | \$227,677 | 0.04\% |
| Jones | Wholesale | 33 | \$5,959,224 | \$357,553 | 0.06\% |
| Jones | County Totals | 585 | \$38,638,582 | \$2,313,511 | 0.41\% |
| Keokuk | Apparel | S | S | S | S |
| Keokuk | Building Materials | 7 | \$544,614 | \$32,677 | 0.01\% |
| Keokuk | Eating and Drinking | 22 | \$1,008,992 | \$60,540 | 0.01\% |
| Keokuk | Food Dealers | 16 | \$1,965,335 | \$117,920 | 0.02\% |
| Keokuk | General Merchandise | S | S | S | S |
| Keokuk | Home Furnishings | S | S | S | S |
| Keokuk | Miscellaneous | 55 | \$1,855,247 | \$111,315 | 0.02\% |
| Keokuk | Motor Vehicle | 9 | \$1,259,285 | \$75,557 | 0.01\% |
| Keokuk | Service | 120 | \$1,486,454 | \$88,480 | 0.02\% |
| Keokuk | Specialty Retail | 39 | \$666,948 | \$40,017 | 0.01\% |
| Keokuk | Utilities and Transportation | 18 | \$267,391 | \$16,043 | 0.00\% |
| Keokuk | Wholesale | 20 | \$1,272,779 | \$76,367 | 0.01\% |
| Keokuk | County Totals | 313 | \$11,078,728 | \$664,016 | 0.12\% |
| Kossuth | Apparel | S | S | S | S |
| Kossuth | Building Materials | 16 | \$946,136 | \$56,768 | 0.01\% |
| Kossuth | Eating and Drinking | 45 | \$3,642,397 | \$218,544 | 0.04\% |
| Kossuth | Food Dealers | 29 | \$5,015,836 | \$300,950 | 0.05\% |
| Kossuth | General Merchandise | S | S | S | S |
| Kossuth | Home Furnishings | 10 | \$935,937 | \$56,156 | 0.01\% |
| Kossuth | Miscellaneous | 104 | \$4,065,115 | \$243,907 | 0.04\% |
| Kossuth | Motor Vehicle | 27 | \$4,287,546 | \$257,253 | 0.05\% |
| Kossuth | Service | 205 | \$4,839,949 | \$286,083 | 0.05\% |
| Kossuth | Specialty Retail | 75 | \$2,441,914 | \$146,515 | 0.03\% |
| Kossuth | Utilities and Transportation | 44 | \$3,130,375 | \$187,823 | 0.03\% |
| Kossuth | Wholesale | 38 | \$7,095,633 | \$425,738 | 0.08\% |
| Kossuth | County Totals | 602 | \$39,474,257 | \$2,364,141 | 0.42\% |

Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending June 30, 2014

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Lee | Apparel | 7 | \$591,664 | \$35,500 | 0.01\% |
| Lee | Building Materials | 17 | \$5,194,057 | \$311,643 | 0.06\% |
| Lee | Eating and Drinking | 98 | \$9,571,075 | \$574,265 | 0.10\% |
| Lee | Food Dealers | 33 | \$9,391,077 | \$563,465 | 0.10\% |
| Lee | General Merchandise | 13 | \$14,151,104 | \$849,066 | 0.15\% |
| Lee | Home Furnishings | 15 | \$847,804 | \$50,868 | 0.01\% |
| Lee | Miscellaneous | 135 | \$9,529,058 | \$571,743 | 0.10\% |
| Lee | Motor Vehicle | 29 | \$7,463,964 | \$447,838 | 0.08\% |
| Lee | Service | 360 | \$11,671,143 | \$681,261 | 0.12\% |
| Lee | Specialty Retail | 142 | \$4,412,423 | \$264,745 | 0.05\% |
| Lee | Utilities and Transportation | 41 | \$3,867,730 | \$232,064 | 0.04\% |
| Lee | Wholesale | 35 | \$6,876,610 | \$412,597 | 0.07\% |
| Lee | County Totals | 925 | \$83,567,709 | \$4,995,055 | 0.89\% |
| Linn | Apparel | 104 | \$17,224,787 | \$1,033,487 | 0.18\% |
| Linn | Building Materials | 82 | \$68,525,219 | \$4,111,513 | 0.73\% |
| Linn | Eating and Drinking | 504 | \$82,936,707 | \$4,976,202 | 0.88\% |
| Linn | Food Dealers | 162 | \$54,223,947 | \$3,253,437 | 0.58\% |
| Linn | General Merchandise | 41 | \$93,527,684 | \$5,611,661 | 0.99\% |
| Linn | Home Furnishings | 88 | \$22,479,059 | \$1,348,744 | 0.24\% |
| Linn | Miscellaneous | 649 | \$82,412,600 | \$4,944,606 | 0.88\% |
| Linn | Motor Vehicle | 124 | \$38,462,139 | \$2,307,728 | 0.41\% |
| Linn | Service | 1,978 | \$125,201,154 | \$7,363,336 | 1.31\% |
| Linn | Specialty Retail | 714 | \$59,014,631 | \$3,540,878 | 0.63\% |
| Linn | Utilities and Transportation | 172 | \$182,465,100 | \$10,947,906 | 1.94\% |
| Linn | Wholesale | 250 | \$124,638,970 | \$7,335,226 | 1.30\% |
| Linn | County Totals | 4,868 | \$951,111,997 | \$56,774,724 | 10.07\% |
| Louisa | Apparel | S | S | S | S |
| Louisa | Building Materials | 6 | \$73,108 | \$4,386 | 0.00\% |
| Louisa | Eating and Drinking | 25 | \$1,081,883 | \$64,913 | 0.01\% |
| Louisa | Food Dealers | 13 | \$2,119,867 | \$127,192 | 0.02\% |
| Louisa | General Merchandise | S | S | S | S |
| Louisa | Home Furnishings | S | S | S | S |
| Louisa | Miscellaneous | 37 | \$948,029 | \$56,882 | 0.01\% |
| Louisa | Motor Vehicle | 12 | \$572,820 | \$34,369 | 0.01\% |
| Louisa | Service | 83 | \$1,350,413 | \$80,371 | 0.01\% |
| Louisa | Specialty Retail | 38 | \$497,618 | \$29,857 | 0.01\% |
| Louisa | Utilities and Transportation | 18 | \$652,526 | \$39,152 | 0.01\% |
| Louisa | Wholesale | 12 | \$825,701 | \$49,542 | 0.01\% |
| Louisa | County Totals | 249 | \$8,832,517 | \$529,297 | 0.09\% |
| Lucas | Apparel | S | S | S | S |
| Lucas | Building Materials | S | S | S | S |
| Lucas | Eating and Drinking | 18 | \$829,784 | \$49,787 | 0.01\% |
| Lucas | Food Dealers | 12 | \$3,005,028 | \$180,302 | 0.03\% |
| Lucas | General Merchandise | S | S | S | S |
| Lucas | Home Furnishings | S | S | S | S |
| Lucas | Miscellaneous | 28 | \$916,534 | \$54,992 | 0.01\% |
| Lucas | Motor Vehicle | 10 | \$1,260,931 | \$75,656 | 0.01\% |
| Lucas | Service | 97 | \$2,108,796 | \$124,769 | 0.02\% |
| Lucas | Specialty Retail | 46 | \$986,704 | \$59,202 | 0.01\% |
| Lucas | Utilities and Transportation | 9 | \$293,992 | \$17,640 | 0.00\% |
| Lucas | Wholesale | 7 | \$81,831 | \$4,910 | 0.00\% |
| Lucas | County Totals | 240 | \$12,941,136 | \$774,710 | 0.14\% |
| Lyon | Apparel | S | S | S | S |
| Lyon | Building Materials | 11 | \$1,114,223 | \$66,853 | 0.01\% |
| Lyon | Eating and Drinking | 23 | \$1,245,823 | \$74,749 | 0.01\% |
| Lyon | Food Dealers | 17 | \$2,597,404 | \$155,844 | 0.03\% |
| Lyon | General Merchandise | S | S | S | S |
| Lyon | Home Furnishings | 7 | \$333,787 | \$20,027 | 0.00\% |
| Lyon | Miscellaneous | 79 | \$4,279,581 | \$256,775 | 0.05\% |
| Lyon | Motor Vehicle | 7 | \$554,850 | \$33,291 | 0.01\% |
| Lyon | Service | 134 | \$4,988,012 | \$293,739 | 0.05\% |
| Lyon | Specialty Retail | 46 | \$1,429,212 | \$85,753 | 0.02\% |
| Lyon | Utilities and Transportation | 26 | \$1,832,647 | \$109,959 | 0.02\% |
| Lyon | Wholesale | 29 | \$3,394,158 | \$203,649 | 0.04\% |
| Lyon | County Totals | 384 | \$22,390,133 | \$1,337,866 | 0.24\% |

Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending June 30, 2014

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Madison | Apparel | 5 | \$122,495 | \$7,350 | 0.00\% |
| Madison | Building Materials | 9 | \$1,861,065 | \$111,664 | 0.02\% |
| Madison | Eating and Drinking | 25 | \$2,051,782 | \$123,107 | 0.02\% |
| Madison | Food Dealers | 17 | \$3,762,209 | \$225,733 | 0.04\% |
| Madison | General Merchandise | S | S | S | S |
| Madison | Home Furnishings | S | S | S | S |
| Madison | Miscellaneous | 90 | \$4,643,545 | \$278,613 | 0.05\% |
| Madison | Motor Vehicle | 15 | \$780,759 | \$46,846 | 0.01\% |
| Madison | Service | 127 | \$3,516,644 | \$209,858 | 0.04\% |
| Madison | Specialty Retail | 76 | \$2,101,810 | \$126,109 | 0.02\% |
| Madison | Utilities and Transportation | 16 | \$1,736,004 | \$104,160 | 0.02\% |
| Madison | Wholesale | 17 | \$1,245,930 | \$74,756 | 0.01\% |
| Madison | County Totals | 404 | \$23,518,064 | \$1,409,943 | 0.25\% |
| Mahaska | Apparel | 7 | \$718,551 | \$43,113 | 0.01\% |
| Mahaska | Building Materials | 8 | \$1,772,294 | \$106,338 | 0.02\% |
| Mahaska | Eating and Drinking | 44 | \$5,194,757 | \$311,685 | 0.06\% |
| Mahaska | Food Dealers | 22 | \$5,047,546 | \$302,853 | 0.05\% |
| Mahaska | General Merchandise | 9 | \$9,589,631 | \$575,378 | 0.10\% |
| Mahaska | Home Furnishings | 11 | \$1,707,029 | \$102,422 | 0.02\% |
| Mahaska | Miscellaneous | 83 | \$3,838,851 | \$230,331 | 0.04\% |
| Mahaska | Motor Vehicle | 22 | \$1,775,195 | \$106,512 | 0.02\% |
| Mahaska | Service | 237 | \$5,677,799 | \$334,266 | 0.06\% |
| Mahaska | Specialty Retail | 110 | \$3,496,308 | \$209,778 | 0.04\% |
| Mahaska | Utilities and Transportation | 29 | \$4,193,404 | \$251,604 | 0.04\% |
| Mahaska | Wholesale | 38 | \$5,710,531 | \$342,468 | 0.06\% |
| Mahaska | County Totals | 620 | \$48,721,896 | \$2,916,748 | 0.52\% |
| Marion | Apparel | 13 | \$974,646 | \$58,479 | 0.01\% |
| Marion | Building Materials | 20 | \$3,320,328 | \$199,220 | 0.04\% |
| Marion | Eating and Drinking | 68 | \$8,538,603 | \$512,316 | 0.09\% |
| Marion | Food Dealers | 31 | \$7,091,520 | \$425,491 | 0.08\% |
| Marion | General Merchandise | 10 | \$12,981,070 | \$778,864 | 0.14\% |
| Marion | Home Furnishings | 10 | \$1,559,375 | \$93,563 | 0.02\% |
| Marion | Miscellaneous | 139 | \$11,667,153 | \$699,991 | 0.12\% |
| Marion | Motor Vehicle | 25 | \$4,189,787 | \$251,387 | 0.04\% |
| Marion | Service | 299 | \$9,302,012 | \$540,526 | 0.10\% |
| Marion | Specialty Retail | 129 | \$3,504,034 | \$210,242 | 0.04\% |
| Marion | Utilities and Transportation | 56 | \$4,754,599 | \$285,276 | 0.05\% |
| Marion | Wholesale | 37 | \$6,168,150 | \$369,666 | 0.07\% |
| Marion | County Totals | 837 | \$74,051,277 | \$4,425,022 | 0.78\% |
| Marshall | Apparel | 16 | \$903,275 | \$54,197 | 0.01\% |
| Marshall | Building Materials | 13 | \$10,507,844 | \$630,471 | 0.11\% |
| Marshall | Eating and Drinking | 80 | \$9,746,220 | \$584,773 | 0.10\% |
| Marshall | Food Dealers | 39 | \$9,207,502 | \$552,450 | 0.10\% |
| Marshall | General Merchandise | 11 | \$15,775,664 | \$946,540 | 0.17\% |
| Marshall | Home Furnishings | 11 | \$1,345,583 | \$80,735 | 0.01\% |
| Marshall | Miscellaneous | 130 | \$13,581,834 | \$814,910 | 0.14\% |
| Marshall | Motor Vehicle | 30 | \$4,263,219 | \$255,793 | 0.05\% |
| Marshall | Service | 331 | \$11,387,842 | \$667,046 | 0.12\% |
| Marshall | Specialty Retail | 113 | \$5,616,141 | \$336,968 | 0.06\% |
| Marshall | Utilities and Transportation | 53 | \$4,100,629 | \$246,038 | 0.04\% |
| Marshall | Wholesale | 37 | \$6,019,727 | \$361,184 | 0.06\% |
| Marshall | County Totals | 864 | \$92,455,480 | \$5,531,104 | 0.98\% |
| Mills | Apparel | S | S | S | S |
| Mills | Building Materials | S | S | S | S |
| Mills | Eating and Drinking | 22 | \$2,843,485 | \$170,609 | 0.03\% |
| Mills | Food Dealers | 13 | \$2,465,377 | \$147,923 | 0.03\% |
| Mills | General Merchandise | S | S | S | S |
| Mills | Home Furnishings | S | S | S | S |
| Mills | Miscellaneous | 50 | \$3,071,179 | \$171,296 | 0.03\% |
| Mills | Motor Vehicle | 10 | \$2,111,036 | \$126,662 | 0.02\% |
| Mills | Service | 118 | \$2,151,098 | \$128,515 | 0.02\% |
| Mills | Specialty Retail | 47 | \$669,435 | \$40,166 | 0.01\% |
| Mills | Utilities and Transportation | 26 | \$4,693,125 | \$281,588 | 0.05\% |
| Mills | Wholesale | 16 | \$1,961,108 | \$117,666 | 0.02\% |
| Mills | County Totals | 315 | \$21,630,321 | \$1,284,294 | 0.23\% |

Table 4. Iowa Retail Sales and Tax by County and Business Group Quarter Ending June 30, 2014

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Mitchell | Apparel | S | S | S | S |
| Mitchell | Building Materials | 13 | \$1,092,363 | \$65,542 | 0.01\% |
| Mitchell | Eating and Drinking | 33 | \$1,569,777 | \$94,187 | 0.02\% |
| Mitchell | Food Dealers | 14 | \$2,397,041 | \$143,822 | 0.03\% |
| Mitchell | General Merchandise | S | S | S | S |
| Mitchell | Home Furnishings | 6 | \$185,378 | \$11,123 | 0.00\% |
| Mitchell | Miscellaneous | 67 | \$2,610,738 | \$156,644 | 0.03\% |
| Mitchell | Motor Vehicle | 10 | \$791,688 | \$47,501 | 0.01\% |
| Mitchell | Service | 116 | \$2,283,217 | \$133,353 | 0.02\% |
| Mitchell | Specialty Retail | 78 | \$1,333,331 | \$80,000 | 0.01\% |
| Mitchell | Utilities and Transportation | 20 | \$1,631,370 | \$97,882 | 0.02\% |
| Mitchell | Wholesale | 23 | \$2,049,130 | \$122,948 | 0.02\% |
| Mitchell | County Totals | 389 | \$17,062,906 | \$1,020,134 | 0.18\% |
| Monona | Apparel | S | S | S | S |
| Monona | Building Materials | 6 | \$1,822,161 | \$109,330 | 0.02\% |
| Monona | Eating and Drinking | 26 | \$1,955,921 | \$117,355 | 0.02\% |
| Monona | Food Dealers | 14 | \$1,780,428 | \$106,826 | 0.02\% |
| Monona | General Merchandise | S | S | S | S |
| Monona | Home Furnishings | 5 | \$137,578 | \$8,255 | 0.00\% |
| Monona | Miscellaneous | 26 | \$516,421 | \$30,985 | 0.01\% |
| Monona | Motor Vehicle | 7 | \$589,368 | \$35,362 | 0.01\% |
| Monona | Service | 116 | \$1,570,100 | \$91,172 | 0.02\% |
| Monona | Specialty Retail | 46 | \$772,904 | \$46,374 | 0.01\% |
| Monona | Utilities and Transportation | 23 | \$1,325,756 | \$79,545 | 0.01\% |
| Monona | Wholesale | 20 | \$784,099 | \$47,046 | 0.01\% |
| Monona | County Totals | 295 | \$12,841,145 | \$767,435 | 0.14\% |
| Monroe | Apparel | S | S | S | S |
| Monroe | Building Materials | S | S | S | S |
| Monroe | Eating and Drinking | 23 | \$1,425,083 | \$85,505 | 0.02\% |
| Monroe | Food Dealers | 9 | \$2,312,969 | \$138,778 | 0.02\% |
| Monroe | General Merchandise | S | S | S | S |
| Monroe | Home Furnishings | S | S | S | S |
| Monroe | Miscellaneous | 32 | \$1,525,333 | \$91,520 | 0.02\% |
| Monroe | Motor Vehicle | 10 | \$331,395 | \$19,884 | 0.00\% |
| Monroe | Service | 67 | \$1,185,852 | \$69,727 | 0.01\% |
| Monroe | Specialty Retail | 38 | \$342,448 | \$20,547 | 0.00\% |
| Monroe | Utilities and Transportation | 6 | \$1,114,703 | \$66,882 | 0.01\% |
| Monroe | Wholesale | 11 | \$1,025,768 | \$61,546 | 0.01\% |
| Monroe | County Totals | 203 | \$10,594,910 | \$634,271 | 0.11\% |
| Montgomery | Apparel | S | S | S | S |
| Montgomery | Building Materials | 8 | \$1,993,976 | \$119,639 | 0.02\% |
| Montgomery | Eating and Drinking | 27 | \$2,386,439 | \$143,186 | 0.03\% |
| Montgomery | Food Dealers | 12 | \$3,397,338 | \$203,840 | 0.04\% |
| Montgomery | General Merchandise | S | S | S | S |
| Montgomery | Home Furnishings | 9 | \$387,495 | \$23,250 | 0.00\% |
| Montgomery | Miscellaneous | 50 | \$1,234,056 | \$74,043 | 0.01\% |
| Montgomery | Motor Vehicle | 15 | \$1,208,102 | \$72,486 | 0.01\% |
| Montgomery | Service | 121 | \$3,074,586 | \$180,001 | 0.03\% |
| Montgomery | Specialty Retail | 45 | \$774,087 | \$46,445 | 0.01\% |
| Montgomery | Utilities and Transportation | 20 | \$2,241,522 | \$134,491 | 0.02\% |
| Montgomery | Wholesale | 16 | \$2,103,276 | \$126,197 | 0.02\% |
| Montgomery | County Totals | 333 | \$21,220,820 | \$1,268,775 | 0.22\% |
| Muscatine | Apparel | 14 | \$1,277,708 | \$76,662 | 0.01\% |
| Muscatine | Building Materials | 21 | \$15,032,802 | \$901,968 | 0.16\% |
| Muscatine | Eating and Drinking | 97 | \$12,078,426 | \$724,706 | 0.13\% |
| Muscatine | Food Dealers | 46 | \$12,886,932 | \$773,216 | 0.14\% |
| Muscatine | General Merchandise | 12 | \$14,548,099 | \$872,886 | 0.15\% |
| Muscatine | Home Furnishings | 20 | \$2,353,051 | \$141,183 | 0.03\% |
| Muscatine | Miscellaneous | 147 | \$9,569,070 | \$574,144 | 0.10\% |
| Muscatine | Motor Vehicle | 27 | \$4,788,451 | \$287,307 | 0.05\% |
| Muscatine | Service | 354 | \$12,099,779 | \$709,553 | 0.13\% |
| Muscatine | Specialty Retail | 149 | \$5,743,048 | \$344,583 | 0.06\% |
| Muscatine | Utilities and Transportation | 40 | \$19,445,593 | \$1,166,736 | 0.21\% |
| Muscatine | Wholesale | 39 | \$5,133,726 | \$307,541 | 0.05\% |
| Muscatine | County Totals | 966 | \$114,956,685 | \$6,880,485 | 1.22\% |

Table 4. Iowa Retail Sales and Tax by County and Business Group Quarter Ending June 30, 2014

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| O'Brien | Apparel | 6 | \$275,977 | \$16,559 | 0.00\% |
| O'Brien | Building Materials | 12 | \$2,047,069 | \$122,824 | 0.02\% |
| O'Brien | Eating and Drinking | 32 | \$2,885,766 | \$173,146 | 0.03\% |
| O'Brien | Food Dealers | 23 | \$4,522,878 | \$271,373 | 0.05\% |
| O'Brien | General Merchandise | 6 | \$1,607,478 | \$96,449 | 0.02\% |
| O'Brien | Home Furnishings | 12 | \$680,867 | \$40,852 | 0.01\% |
| O'Brien | Miscellaneous | 82 | \$2,292,997 | \$137,580 | 0.02\% |
| O'Brien | Motor Vehicle | 15 | \$1,244,652 | \$74,679 | 0.01\% |
| O'Brien | Service | 182 | \$4,949,560 | \$290,815 | 0.05\% |
| O'Brien | Specialty Retail | 62 | \$1,967,422 | \$118,045 | 0.02\% |
| O'Brien | Utilities and Transportation | 26 | \$2,796,055 | \$167,763 | 0.03\% |
| O'Brien | Wholesale | 45 | \$5,596,979 | \$335,819 | 0.06\% |
| O'Brien | County Totals | 503 | \$30,867,700 | \$1,845,903 | 0.33\% |
| Osceola | Apparel | S | S | S | S |
| Osceola | Building Materials | S | S | S | S |
| Osceola | Eating and Drinking | 11 | \$631,389 | \$37,883 | 0.01\% |
| Osceola | Food Dealers | S | S | S | S |
| Osceola | General Merchandise | S | S | S | S |
| Osceola | Home Furnishings | S | S | S | S |
| Osceola | Miscellaneous | 37 | \$1,754,076 | \$105,245 | 0.02\% |
| Osceola | Motor Vehicle | S | S | S | S |
| Osceola | Service | 75 | \$1,192,714 | \$70,969 | 0.01\% |
| Osceola | Specialty Retail | 20 | \$412,073 | \$24,724 | 0.00\% |
| Osceola | Utilities and Transportation | 13 | \$2,273,975 | \$136,439 | 0.02\% |
| Osceola | Wholesale | 10 | \$2,710,159 | \$162,610 | 0.03\% |
| Osceola | County Totals | 181 | \$10,553,576 | \$632,620 | 0.11\% |
| Page | Apparel | 9 | \$501,939 | \$30,116 | 0.01\% |
| Page | Building Materials | 10 | \$3,295,687 | \$197,741 | 0.04\% |
| Page | Eating and Drinking | 38 | \$3,261,205 | \$195,672 | 0.03\% |
| Page | Food Dealers | 13 | \$3,477,934 | \$208,676 | 0.04\% |
| Page | General Merchandise | 7 | \$1,228,301 | \$73,698 | 0.01\% |
| Page | Home Furnishings | 7 | \$437,694 | \$26,262 | 0.00\% |
| Page | Miscellaneous | 64 | \$6,232,515 | \$373,951 | 0.07\% |
| Page | Motor Vehicle | 18 | \$1,600,168 | \$96,010 | 0.02\% |
| Page | Service | 172 | \$3,149,124 | \$185,241 | 0.03\% |
| Page | Specialty Retail | 65 | \$1,535,359 | \$92,122 | 0.02\% |
| Page | Utilities and Transportation | 21 | \$2,504,338 | \$150,260 | 0.03\% |
| Page | Wholesale | 22 | \$3,701,112 | \$222,067 | 0.04\% |
| Page | County Totals | 446 | \$30,925,376 | \$1,851,816 | 0.33\% |
| Palo Alto | Apparel | S | S | S | S |
| Palo Alto | Building Materials | 7 | \$1,509,862 | \$90,592 | 0.02\% |
| Palo Alto | Eating and Drinking | 35 | \$2,145,779 | \$128,747 | 0.02\% |
| Palo Alto | Food Dealers | 13 | \$2,260,757 | \$135,645 | 0.02\% |
| Palo Alto | General Merchandise | S | S | S | S |
| Palo Alto | Home Furnishings | 6 | \$269,890 | \$16,193 | 0.00\% |
| Palo Alto | Miscellaneous | 43 | \$7,380,394 | \$442,824 | 0.08\% |
| Palo Alto | Motor Vehicle | 11 | \$675,692 | \$40,542 | 0.01\% |
| Palo Alto | Service | 115 | \$2,940,711 | \$170,097 | 0.03\% |
| Palo Alto | Specialty Retail | 58 | \$950,919 | \$57,055 | 0.01\% |
| Palo Alto | Utilities and Transportation | 16 | \$1,488,210 | \$89,293 | 0.02\% |
| Palo Alto | Wholesale | 19 | \$2,249,663 | \$134,980 | 0.02\% |
| Palo Alto | County Totals | 326 | \$22,776,074 | \$1,360,219 | 0.24\% |
| Plymouth | Apparel | 9 | \$586,434 | \$35,186 | 0.01\% |
| Plymouth | Building Materials | 17 | \$4,436,979 | \$266,219 | 0.05\% |
| Plymouth | Eating and Drinking | 63 | \$5,854,421 | \$351,265 | 0.06\% |
| Plymouth | Food Dealers | 27 | \$5,085,398 | \$305,124 | 0.05\% |
| Plymouth | General Merchandise | 7 | \$7,681,664 | \$460,900 | 0.08\% |
| Plymouth | Home Furnishings | 6 | \$247,325 | \$14,840 | 0.00\% |
| Plymouth | Miscellaneous | 127 | \$4,303,215 | \$258,193 | 0.05\% |
| Plymouth | Motor Vehicle | 16 | \$3,403,627 | \$204,218 | 0.04\% |
| Plymouth | Service | 289 | \$7,133,176 | \$419,780 | 0.07\% |
| Plymouth | Specialty Retail | 99 | \$2,364,296 | \$141,858 | 0.03\% |
| Plymouth | Utilities and Transportation | 35 | \$4,104,984 | \$246,299 | 0.04\% |
| Plymouth | Wholesale | 39 | \$4,627,319 | \$277,581 | 0.05\% |
| Plymouth | County Totals | 734 | \$49,828,838 | \$2,981,462 | 0.53\% |

Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending June 30, 2014

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Pocahontas | Apparel | S | S | S | S |
| Pocahontas | Building Materials | 5 | \$382,362 | \$22,942 | 0.00\% |
| Pocahontas | Eating and Drinking | 17 | \$675,236 | \$40,514 | 0.01\% |
| Pocahontas | Food Dealers | 17 | \$2,628,822 | \$157,729 | 0.03\% |
| Pocahontas | General Merchandise | S | S | S | S |
| Pocahontas | Home Furnishings | S | S | S | S |
| Pocahontas | Miscellaneous | 38 | \$1,775,288 | \$106,517 | 0.02\% |
| Pocahontas | Motor Vehicle | 8 | \$334,552 | \$20,073 | 0.00\% |
| Pocahontas | Service | 88 | \$1,170,305 | \$69,131 | 0.01\% |
| Pocahontas | Specialty Retail | 34 | \$524,942 | \$31,497 | 0.01\% |
| Pocahontas | Utilities and Transportation | 23 | \$1,605,492 | \$96,330 | 0.02\% |
| Pocahontas | Wholesale | 21 | \$1,399,298 | \$83,958 | 0.01\% |
| Pocahontas | County Totals | 258 | \$10,897,281 | \$652,749 | 0.12\% |
| Polk | Apparel | 233 | \$50,146,535 | \$3,008,792 | 0.53\% |
| Polk | Building Materials | 159 | \$161,006,623 | \$9,660,397 | 1.71\% |
| Polk | Eating and Drinking | 1,159 | \$215,276,988 | \$12,916,619 | 2.29\% |
| Polk | Food Dealers | 370 | \$128,289,180 | \$7,697,351 | 1.36\% |
| Polk | General Merchandise | 87 | \$189,720,908 | \$11,383,254 | 2.02\% |
| Polk | Home Furnishings | 188 | \$78,941,355 | \$4,736,481 | 0.84\% |
| Polk | Miscellaneous | 1,241 | \$133,909,110 | \$8,033,948 | 1.42\% |
| Polk | Motor Vehicle | 233 | \$81,389,677 | \$4,883,381 | 0.87\% |
| Polk | Service | 3,985 | \$324,767,287 | \$18,972,937 | 3.36\% |
| Polk | Specialty Retail | 1,466 | \$163,639,709 | \$9,818,383 | 1.74\% |
| Polk | Utilities and Transportation | 285 | \$128,743,830 | \$7,724,630 | 1.37\% |
| Polk | Wholesale | 468 | \$264,459,193 | \$15,738,079 | 2.79\% |
| Polk | County Totals | 9,874 | \$1,920,290,395 | \$114,574,253 | 20.31\% |
| Pottawattamie | Apparel | 49 | \$7,479,635 | \$448,778 | 0.08\% |
| Pottawattamie | Building Materials | 26 | \$33,547,591 | \$2,012,855 | 0.36\% |
| Pottawattamie | Eating and Drinking | 205 | \$36,769,380 | \$2,206,163 | 0.39\% |
| Pottawattamie | Food Dealers | 90 | \$29,321,435 | \$1,759,286 | 0.31\% |
| Pottawattamie | General Merchandise | 20 | \$40,812,515 | \$2,448,751 | 0.43\% |
| Pottawattamie | Home Furnishings | 21 | \$4,011,216 | \$240,673 | 0.04\% |
| Pottawattamie | Miscellaneous | 246 | \$23,708,537 | \$1,422,512 | 0.25\% |
| Pottawattamie | Motor Vehicle | 52 | \$18,179,465 | \$1,090,768 | 0.19\% |
| Pottawattamie | Service | 641 | \$50,677,731 | \$2,887,156 | 0.51\% |
| Pottawattamie | Specialty Retail | 239 | \$23,051,368 | \$1,383,082 | 0.25\% |
| Pottawattamie | Utilities and Transportation | 77 | \$28,759,841 | \$1,725,590 | 0.31\% |
| Pottawattamie | Wholesale | 84 | \$8,154,281 | \$489,034 | 0.09\% |
| Pottawattamie | County Totals | 1,750 | \$304,472,995 | \$18,114,649 | 3.21\% |
| Poweshiek | Apparel | 5 | \$224,682 | \$13,481 | 0.00\% |
| Poweshiek | Building Materials | 11 | \$3,853,009 | \$231,181 | 0.04\% |
| Poweshiek | Eating and Drinking | 44 | \$4,332,775 | \$259,967 | 0.05\% |
| Poweshiek | Food Dealers | 27 | \$6,476,278 | \$388,577 | 0.07\% |
| Poweshiek | General Merchandise | 6 | \$6,265,918 | \$375,955 | 0.07\% |
| Poweshiek | Home Furnishings | 9 | \$430,857 | \$25,851 | 0.00\% |
| Poweshiek | Miscellaneous | 88 | \$2,154,647 | \$129,279 | 0.02\% |
| Poweshiek | Motor Vehicle | 20 | \$1,438,536 | \$86,312 | 0.02\% |
| Poweshiek | Service | 236 | \$6,402,346 | \$371,367 | 0.07\% |
| Poweshiek | Specialty Retail | 87 | \$2,329,588 | \$139,775 | 0.02\% |
| Poweshiek | Utilities and Transportation | 37 | \$4,022,057 | \$241,323 | 0.04\% |
| Poweshiek | Wholesale | 30 | \$2,513,611 | \$150,817 | 0.03\% |
| Poweshiek | County Totals | 600 | \$40,444,304 | \$2,413,885 | 0.43\% |
| Ringgold | Apparel | S | S | S | S |
| Ringgold | Building Materials | 5 | \$325,824 | \$19,549 | 0.00\% |
| Ringgold | Eating and Drinking | 17 | \$742,581 | \$44,555 | 0.01\% |
| Ringgold | Food Dealers | 6 | \$787,636 | \$47,258 | 0.01\% |
| Ringgold | General Merchandise | S | S | S | S |
| Ringgold | Home Furnishings | S | S | S | S |
| Ringgold | Miscellaneous | 24 | \$501,585 | \$30,095 | 0.01\% |
| Ringgold | Motor Vehicle | 9 | \$762,624 | \$45,757 | 0.01\% |
| Ringgold | Service | 66 | \$1,077,677 | \$63,401 | 0.01\% |
| Ringgold | Specialty Retail | 26 | \$196,996 | \$11,820 | 0.00\% |
| Ringgold | Utilities and Transportation | 8 | \$10,352,592 | \$621,156 | 0.11\% |
| Ringgold | Wholesale | 13 | \$1,789,031 | \$107,342 | 0.02\% |
| Ringgold | County Totals | 179 | \$17,383,409 | \$1,041,745 | 0.18\% |

Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending June 30, 2014

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Sac | Apparel | S | S | S | S |
| Sac | Building Materials | 11 | \$1,331,718 | \$79,903 | 0.01\% |
| Sac | Eating and Drinking | 22 | \$1,341,361 | \$80,482 | 0.01\% |
| Sac | Food Dealers | 23 | \$2,736,485 | \$164,189 | 0.03\% |
| Sac | General Merchandise | S | S | S | S |
| Sac | Home Furnishings | 9 | \$216,557 | \$12,993 | 0.00\% |
| Sac | Miscellaneous | 66 | \$2,271,165 | \$136,270 | 0.02\% |
| Sac | Motor Vehicle | 14 | \$2,015,118 | \$120,907 | 0.02\% |
| Sac | Service | 133 | \$2,143,893 | \$126,817 | 0.02\% |
| Sac | Specialty Retail | 38 | \$573,479 | \$34,409 | 0.01\% |
| Sac | Utilities and Transportation | 24 | \$1,752,528 | \$105,152 | 0.02\% |
| Sac | Wholesale | 30 | \$883,644 | \$53,019 | 0.01\% |
| Sac | County Totals | 374 | \$15,634,349 | \$936,244 | 0.17\% |
| Scott | Apparel | 101 | \$28,759,782 | \$1,725,587 | 0.31\% |
| Scott | Building Materials | 69 | \$55,919,188 | \$3,355,151 | 0.59\% |
| Scott | Eating and Drinking | 435 | \$81,012,733 | \$4,860,764 | 0.86\% |
| Scott | Food Dealers | 146 | \$51,369,973 | \$3,082,198 | 0.55\% |
| Scott | General Merchandise | 44 | \$74,938,283 | \$4,496,297 | 0.80\% |
| Scott | Home Furnishings | 79 | \$22,668,345 | \$1,360,101 | 0.24\% |
| Scott | Miscellaneous | 455 | \$53,665,319 | \$3,217,424 | 0.57\% |
| Scott | Motor Vehicle | 80 | \$28,279,008 | \$1,696,740 | 0.30\% |
| Scott | Service | 1,374 | \$80,325,903 | \$4,680,019 | 0.83\% |
| Scott | Specialty Retail | 536 | \$53,395,823 | \$3,203,749 | 0.57\% |
| Scott | Utilities and Transportation | 118 | \$81,136,128 | \$4,868,168 | 0.86\% |
| Scott | Wholesale | 201 | \$51,292,452 | \$3,065,730 | 0.54\% |
| Scott | County Totals | 3,638 | \$662,762,937 | \$39,611,929 | 7.02\% |
| Shelby | Apparel | S | S | S | S |
| Shelby | Building Materials | 8 | \$1,830,593 | \$109,836 | 0.02\% |
| Shelby | Eating and Drinking | 32 | \$1,796,468 | \$107,788 | 0.02\% |
| Shelby | Food Dealers | 13 | \$3,014,113 | \$180,847 | 0.03\% |
| Shelby | General Merchandise | S | S | S | S |
| Shelby | Home Furnishings | 6 | \$257,019 | \$15,421 | 0.00\% |
| Shelby | Miscellaneous | 61 | \$1,587,395 | \$95,244 | 0.02\% |
| Shelby | Motor Vehicle | 13 | \$1,275,507 | \$76,530 | 0.01\% |
| Shelby | Service | 166 | \$3,327,756 | \$197,045 | 0.03\% |
| Shelby | Specialty Retail | 63 | \$465,643 | \$27,939 | 0.00\% |
| Shelby | Utilities and Transportation | 24 | \$3,462,621 | \$207,757 | 0.04\% |
| Shelby | Wholesale | 33 | \$2,474,731 | \$148,484 | 0.03\% |
| Shelby | County Totals | 427 | \$21,202,681 | \$1,269,541 | 0.23\% |
| Sioux | Apparel | 10 | \$805,102 | \$48,306 | 0.01\% |
| Sioux | Building Materials | 23 | \$6,712,720 | \$402,763 | 0.07\% |
| Sioux | Eating and Drinking | 78 | \$6,707,653 | \$402,459 | 0.07\% |
| Sioux | Food Dealers | 32 | \$5,837,559 | \$350,254 | 0.06\% |
| Sioux | General Merchandise | 11 | \$8,998,798 | \$539,928 | 0.10\% |
| Sioux | Home Furnishings | 27 | \$3,263,304 | \$195,798 | 0.03\% |
| Sioux | Miscellaneous | 215 | \$15,049,330 | \$902,960 | 0.16\% |
| Sioux | Motor Vehicle | 29 | \$2,304,723 | \$138,283 | 0.02\% |
| Sioux | Service | 411 | \$11,308,517 | \$667,854 | 0.12\% |
| Sioux | Specialty Retail | 138 | \$3,471,948 | \$208,317 | 0.04\% |
| Sioux | Utilities and Transportation | 63 | \$11,797,425 | \$707,846 | 0.13\% |
| Sioux | Wholesale | 91 | \$18,445,449 | \$1,106,727 | 0.20\% |
| Sioux | County Totals | 1,128 | \$94,702,528 | \$5,671,495 | 1.01\% |
| Story | Apparel | 48 | \$10,265,434 | \$615,926 | 0.11\% |
| Story | Building Materials | 33 | \$22,678,659 | \$1,360,720 | 0.24\% |
| Story | Eating and Drinking | 196 | \$36,314,364 | \$2,178,461 | 0.39\% |
| Story | Food Dealers | 72 | \$21,166,073 | \$1,269,964 | 0.23\% |
| Story | General Merchandise | 18 | \$35,434,536 | \$2,126,072 | 0.38\% |
| Story | Home Furnishings | 34 | \$7,035,625 | \$422,138 | 0.07\% |
| Story | Miscellaneous | 256 | \$21,536,137 | \$1,286,158 | 0.23\% |
| Story | Motor Vehicle | 44 | \$8,666,128 | \$519,968 | 0.09\% |
| Story | Service | 665 | \$39,576,734 | \$2,289,360 | 0.41\% |
| Story | Specialty Retail | 267 | \$16,432,397 | \$985,944 | 0.17\% |
| Story | Utilities and Transportation | 80 | \$12,489,068 | \$749,344 | 0.13\% |
| Story | Wholesale | 83 | \$20,472,353 | \$1,228,341 | 0.22\% |
| Story | County Totals | 1,796 | \$252,067,508 | \$15,032,396 | 2.67\% |

Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending June 30, 2014

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Tama | Apparel | S | S | S | S |
| Tama | Building Materials | 18 | \$2,106,824 | \$126,409 | 0.02\% |
| Tama | Eating and Drinking | 39 | \$1,699,777 | \$101,987 | 0.02\% |
| Tama | Food Dealers | 24 | \$3,998,913 | \$239,935 | 0.04\% |
| Tama | General Merchandise | S | S | S | S |
| Tama | Home Furnishings | 9 | \$492,734 | \$29,564 | 0.01\% |
| Tama | Miscellaneous | 62 | \$2,333,482 | \$140,009 | 0.02\% |
| Tama | Motor Vehicle | 18 | \$1,239,364 | \$74,362 | 0.01\% |
| Tama | Service | 152 | \$1,948,491 | \$114,354 | 0.02\% |
| Tama | Specialty Retail | 71 | \$1,024,215 | \$61,453 | 0.01\% |
| Tama | Utilities and Transportation | 19 | \$758,356 | \$45,501 | 0.01\% |
| Tama | Wholesale | 36 | \$3,092,862 | \$185,572 | 0.03\% |
| Tama | County Totals | 456 | \$19,923,935 | \$1,192,881 | 0.21\% |
| Taylor | Apparel | S | S | S | S |
| Taylor | Building Materials | S | S | S | S |
| Taylor | Eating and Drinking | 12 | \$477,428 | \$28,646 | 0.01\% |
| Taylor | Food Dealers | 10 | \$1,261,395 | \$75,684 | 0.01\% |
| Taylor | General Merchandise | S | S | S | S |
| Taylor | Home Furnishings | S | S | S | S |
| Taylor | Miscellaneous | 26 | \$832,917 | \$49,975 | 0.01\% |
| Taylor | Motor Vehicle | S | S | S | S |
| Taylor | Service | 77 | \$1,542,977 | \$92,471 | 0.02\% |
| Taylor | Specialty Retail | 28 | \$194,210 | \$11,653 | 0.00\% |
| Taylor | Utilities and Transportation | 21 | \$797,414 | \$47,845 | 0.01\% |
| Taylor | Wholesale | 7 | \$835,248 | \$50,115 | 0.01\% |
| Taylor | County Totals | 194 | \$6,832,842 | \$409,863 | 0.07\% |
| Union | Apparel | S | S | S | S |
| Union | Building Materials | 10 | \$1,773,958 | \$106,437 | 0.02\% |
| Union | Eating and Drinking | 33 | \$3,472,249 | \$208,335 | 0.04\% |
| Union | Food Dealers | 13 | \$3,699,771 | \$221,986 | 0.04\% |
| Union | General Merchandise | S | S | S | S |
| Union | Home Furnishings | 10 | \$555,850 | \$33,351 | 0.01\% |
| Union | Miscellaneous | 48 | \$1,857,215 | \$111,433 | 0.02\% |
| Union | Motor Vehicle | 15 | \$1,864,038 | \$111,842 | 0.02\% |
| Union | Service | 132 | \$3,305,466 | \$192,551 | 0.03\% |
| Union | Specialty Retail | 46 | \$1,062,702 | \$63,762 | 0.01\% |
| Union | Utilities and Transportation | 15 | \$1,238,206 | \$74,292 | 0.01\% |
| Union | Wholesale | 16 | \$4,455,428 | \$267,326 | 0.05\% |
| Union | County Totals | 349 | \$32,140,032 | \$1,922,625 | 0.34\% |
| Van Buren | Apparel | S | S | S | S |
| Van Buren | Building Materials | 10 | \$333,010 | \$19,981 | 0.00\% |
| Van Buren | Eating and Drinking | 16 | \$845,396 | \$50,724 | 0.01\% |
| Van Buren | Food Dealers | 15 | \$2,129,727 | \$127,784 | 0.02\% |
| Van Buren | General Merchandise | S | S | S | S |
| Van Buren | Home Furnishings | 6 | \$148,539 | \$8,912 | 0.00\% |
| Van Buren | Miscellaneous | 44 | \$1,030,671 | \$61,840 | 0.01\% |
| Van Buren | Motor Vehicle | 8 | \$185,157 | \$11,109 | 0.00\% |
| Van Buren | Service | 85 | \$985,343 | \$57,969 | 0.01\% |
| Van Buren | Specialty Retail | 52 | \$381,759 | \$22,906 | 0.00\% |
| Van Buren | Utilities and Transportation | 18 | \$484,974 | \$29,098 | 0.01\% |
| Van Buren | Wholesale | 14 | \$1,978,685 | \$118,721 | 0.02\% |
| Van Buren | County Totals | 271 | \$8,511,156 | \$509,518 | 0.09\% |
| Wapello | Apparel | 12 | \$2,749,441 | \$164,966 | 0.03\% |
| Wapello | Building Materials | 16 | \$17,995,638 | \$1,079,738 | 0.19\% |
| Wapello | Eating and Drinking | 83 | \$10,971,490 | \$658,289 | 0.12\% |
| Wapello | Food Dealers | 41 | \$9,646,464 | \$578,788 | 0.10\% |
| Wapello | General Merchandise | 10 | \$20,036,888 | \$1,202,213 | 0.21\% |
| Wapello | Home Furnishings | 12 | \$2,026,286 | \$121,577 | 0.02\% |
| Wapello | Miscellaneous | 86 | \$6,339,881 | \$380,393 | 0.07\% |
| Wapello | Motor Vehicle | 38 | \$5,488,215 | \$329,293 | 0.06\% |
| Wapello | Service | 294 | \$11,154,571 | \$649,476 | 0.12\% |
| Wapello | Specialty Retail | 120 | \$5,955,540 | \$357,332 | 0.06\% |
| Wapello | Utilities and Transportation | 26 | \$5,366,647 | \$321,999 | 0.06\% |
| Wapello | Wholesale | 45 | \$7,327,499 | \$439,650 | 0.08\% |
| Wapello | County Totals | 783 | \$105,058,560 | \$6,283,715 | 1.11\% |

Table 4. Iowa Retail Sales and Tax by County and Business Group Quarter Ending June 30, 2014

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Warren | Apparel | 11 | \$296,740 | \$17,804 | 0.00\% |
| Warren | Building Materials | 17 | \$1,086,187 | \$65,171 | 0.01\% |
| Warren | Eating and Drinking | 78 | \$7,123,499 | \$427,410 | 0.08\% |
| Warren | Food Dealers | 30 | \$10,585,074 | \$635,104 | 0.11\% |
| Warren | General Merchandise | 7 | \$12,756,720 | \$765,403 | 0.14\% |
| Warren | Home Furnishings | 14 | \$1,510,062 | \$90,604 | 0.02\% |
| Warren | Miscellaneous | 136 | \$8,473,391 | \$508,403 | 0.09\% |
| Warren | Motor Vehicle | 27 | \$5,880,576 | \$352,835 | 0.06\% |
| Warren | Service | 378 | \$10,537,687 | \$629,264 | 0.11\% |
| Warren | Specialty Retail | 139 | \$2,639,784 | \$158,387 | 0.03\% |
| Warren | Utilities and Transportation | 40 | \$6,914,627 | \$414,878 | 0.07\% |
| Warren | Wholesale | 38 | \$8,077,070 | \$484,624 | 0.09\% |
| Warren | County Totals | 915 | \$75,881,417 | \$4,549,888 | 0.81\% |
| Washington | Apparel | 7 | \$141,107 | \$8,466 | 0.00\% |
| Washington | Building Materials | 16 | \$3,563,223 | \$213,793 | 0.04\% |
| Washington | Eating and Drinking | 47 | \$3,848,332 | \$230,900 | 0.04\% |
| Washington | Food Dealers | 29 | \$6,399,704 | \$383,982 | 0.07\% |
| Washington | General Merchandise | 5 | \$4,869,308 | \$292,158 | 0.05\% |
| Washington | Home Furnishings | 13 | \$1,177,785 | \$70,667 | 0.01\% |
| Washington | Miscellaneous | 130 | \$6,412,977 | \$384,779 | 0.07\% |
| Washington | Motor Vehicle | 16 | \$3,142,629 | \$188,558 | 0.03\% |
| Washington | Service | 294 | \$9,468,829 | \$558,392 | 0.10\% |
| Washington | Specialty Retail | 122 | \$3,243,480 | \$194,609 | 0.03\% |
| Washington | Utilities and Transportation | 28 | \$1,224,920 | \$73,495 | 0.01\% |
| Washington | Wholesale | 41 | \$5,810,724 | \$348,643 | 0.06\% |
| Washington | County Totals | 748 | \$49,303,018 | \$2,948,444 | 0.52\% |
| Wayne | Apparel | S | S | S | S |
| Wayne | Building Materials | 8 | \$1,267,078 | \$76,025 | 0.01\% |
| Wayne | Eating and Drinking | 14 | \$424,035 | \$25,442 | 0.00\% |
| Wayne | Food Dealers | 15 | \$1,726,717 | \$103,603 | 0.02\% |
| Wayne | General Merchandise | S | S | S | S |
| Wayne | Home Furnishings | S | S | S | S |
| Wayne | Miscellaneous | 36 | \$693,619 | \$41,617 | 0.01\% |
| Wayne | Motor Vehicle | S | S | S | S |
| Wayne | Service | 65 | \$866,952 | \$51,339 | 0.01\% |
| Wayne | Specialty Retail | 38 | \$750,280 | \$45,017 | 0.01\% |
| Wayne | Utilities and Transportation | 12 | \$342,643 | \$20,559 | 0.00\% |
| Wayne | Wholesale | 10 | \$657,272 | \$39,436 | 0.01\% |
| Wayne | County Totals | 208 | \$7,356,966 | \$440,740 | 0.08\% |
| Webster | Apparel | 26 | \$2,613,145 | \$156,789 | 0.03\% |
| Webster | Building Materials | 15 | \$16,096,422 | \$965,785 | 0.17\% |
| Webster | Eating and Drinking | 86 | \$12,190,136 | \$731,408 | 0.13\% |
| Webster | Food Dealers | 40 | \$10,345,275 | \$620,717 | 0.11\% |
| Webster | General Merchandise | 13 | \$23,253,678 | \$1,395,221 | 0.25\% |
| Webster | Home Furnishings | 17 | \$2,765,568 | \$165,934 | 0.03\% |
| Webster | Miscellaneous | 147 | \$8,028,413 | \$481,705 | 0.09\% |
| Webster | Motor Vehicle | 38 | \$6,032,124 | \$361,924 | 0.06\% |
| Webster | Service | 395 | \$13,735,699 | \$799,960 | 0.14\% |
| Webster | Specialty Retail | 172 | \$8,805,908 | \$528,354 | 0.09\% |
| Webster | Utilities and Transportation | 49 | \$13,153,815 | \$789,229 | 0.14\% |
| Webster | Wholesale | 67 | \$15,517,909 | \$913,202 | 0.16\% |
| Webster | County Totals | 1,065 | \$132,538,092 | \$7,910,227 | 1.40\% |
| Winnebago | Apparel | S | S | S | S |
| Winnebago | Building Materials | 7 | \$1,330,610 | \$79,837 | 0.01\% |
| Winnebago | Eating and Drinking | 30 | \$2,060,612 | \$123,637 | 0.02\% |
| Winnebago | Food Dealers | 15 | \$3,411,029 | \$204,662 | 0.04\% |
| Winnebago | General Merchandise | S | S | S | S |
| Winnebago | Home Furnishings | 10 | \$111,534 | \$6,692 | 0.00\% |
| Winnebago | Miscellaneous | 61 | \$1,762,266 | \$105,736 | 0.02\% |
| Winnebago | Motor Vehicle | 11 | \$1,391,955 | \$83,517 | 0.01\% |
| Winnebago | Service | 110 | \$2,611,292 | \$156,487 | 0.03\% |
| Winnebago | Specialty Retail | 62 | \$1,391,145 | \$83,469 | 0.01\% |
| Winnebago | Utilities and Transportation | 15 | \$3,497,675 | \$209,861 | 0.04\% |
| Winnebago | Wholesale | 25 | \$2,079,430 | \$124,766 | 0.02\% |
| Winnebago | County Totals | 350 | \$21,118,161 | \$1,266,899 | 0.22\% |

Table 4. Iowa Retail Sales and Tax by County and Business Group Quarter Ending June 30, 2014

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Winneshiek | Apparel | 11 | \$1,122,598 | \$67,356 | 0.01\% |
| Winneshiek | Building Materials | 19 | \$3,367,406 | \$202,044 | 0.04\% |
| Winneshiek | Eating and Drinking | 58 | \$5,650,087 | \$339,005 | 0.06\% |
| Winneshiek | Food Dealers | 22 | \$4,829,023 | \$289,741 | 0.05\% |
| Winneshiek | General Merchandise | 5 | \$11,610,992 | \$696,660 | 0.12\% |
| Winneshiek | Home Furnishings | 14 | \$1,879,207 | \$112,752 | 0.02\% |
| Winneshiek | Miscellaneous | 112 | \$6,526,092 | \$391,566 | 0.07\% |
| Winneshiek | Motor Vehicle | 24 | \$3,030,904 | \$181,854 | 0.03\% |
| Winneshiek | Service | 259 | \$5,861,422 | \$340,029 | 0.06\% |
| Winneshiek | Specialty Retail | 108 | \$4,454,831 | \$267,290 | 0.05\% |
| Winneshiek | Utilities and Transportation | 32 | \$1,352,014 | \$81,121 | 0.01\% |
| Winneshiek | Wholesale | 38 | \$5,135,693 | \$308,142 | 0.05\% |
| Winneshiek | County Totals | 702 | \$54,820,269 | \$3,277,560 | 0.58\% |
| Woodbury | Apparel | 76 | \$17,304,228 | \$1,038,254 | 0.18\% |
| Woodbury | Building Materials | 40 | \$44,516,706 | \$2,671,002 | 0.47\% |
| Woodbury | Eating and Drinking | 281 | \$44,367,269 | \$2,662,036 | 0.47\% |
| Woodbury | Food Dealers | 99 | \$24,185,985 | \$1,451,159 | 0.26\% |
| Woodbury | General Merchandise | 25 | \$54,014,310 | \$3,240,859 | 0.57\% |
| Woodbury | Home Furnishings | 60 | \$13,313,267 | \$798,796 | 0.14\% |
| Woodbury | Miscellaneous | 332 | \$26,002,316 | \$1,560,139 | 0.28\% |
| Woodbury | Motor Vehicle | 64 | \$24,601,707 | \$1,476,102 | 0.26\% |
| Woodbury | Service | 909 | \$44,836,094 | \$2,621,704 | 0.46\% |
| Woodbury | Specialty Retail | 334 | \$32,967,894 | \$1,978,074 | 0.35\% |
| Woodbury | Utilities and Transportation | 82 | \$49,029,650 | \$2,941,779 | 0.52\% |
| Woodbury | Wholesale | 131 | \$49,321,742 | \$2,941,958 | 0.52\% |
| Woodbury | County Totals | 2,433 | \$424,461,168 | \$25,381,862 | 4.50\% |
| Worth | Apparel | S | S | S | S |
| Worth | Building Materials | 5 | \$182,884 | \$10,973 | 0.00\% |
| Worth | Eating and Drinking | 18 | \$963,481 | \$57,809 | 0.01\% |
| Worth | Food Dealers | 7 | \$1,587,367 | \$95,242 | 0.02\% |
| Worth | General Merchandise | S | S | S | S |
| Worth | Home Furnishings | S | S | S | S |
| Worth | Miscellaneous | 35 | \$735,788 | \$44,147 | 0.01\% |
| Worth | Motor Vehicle | 9 | \$482,127 | \$28,928 | 0.01\% |
| Worth | Service | 74 | \$4,686,104 | \$272,022 | 0.05\% |
| Worth | Specialty Retail | 25 | \$1,388,253 | \$83,295 | 0.01\% |
| Worth | Utilities and Transportation | 16 | \$286,036 | \$17,162 | 0.00\% |
| Worth | Wholesale | 12 | \$737,885 | \$44,273 | 0.01\% |
| Worth | County Totals | 205 | \$11,399,477 | \$674,825 | 0.12\% |
| Wright | Apparel | S | S | S | S |
| Wright | Building Materials | 10 | \$1,714,803 | \$102,888 | 0.02\% |
| Wright | Eating and Drinking | 43 | \$2,109,269 | \$126,556 | 0.02\% |
| Wright | Food Dealers | 21 | \$4,024,538 | \$241,472 | 0.04\% |
| Wright | General Merchandise | S | S | S | S |
| Wright | Home Furnishings | 5 | \$360,574 | \$21,634 | 0.00\% |
| Wright | Miscellaneous | 71 | \$4,227,452 | \$253,647 | 0.04\% |
| Wright | Motor Vehicle | 13 | \$1,006,466 | \$60,388 | 0.01\% |
| Wright | Service | 152 | \$2,476,177 | \$147,511 | 0.03\% |
| Wright | Specialty Retail | 54 | \$1,506,942 | \$90,417 | 0.02\% |
| Wright | Utilities and Transportation | 32 | \$4,128,556 | \$247,713 | 0.04\% |
| Wright | Wholesale | 17 | \$970,968 | \$58,258 | 0.01\% |
| Wright | County Totals | 424 | \$24,279,593 | \$1,455,716 | 0.26\% |
|  | State Totals | 78,920 | \$9,442,427,061 | \$564,055,479 | 100.00\% |

There must be a minimum of five returns filed in a business group for the transaction data to be shown.
To protect the confidentiality of the businesses, if there are less than five returns filed an S ( $\mathrm{S}=$ Suppressed) is displayed
If a county has only one business group suppressed than the next lowest return count is also suppressed.

