



Iowa Department of **REVENUE**

Retail Sales and Use Tax Quarterly Report September 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 September 30, 2014 which is the first quarter in fiscal year 2015. 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.

Effective for fiscal year 2014 quarterly and annual reports, the Department reassigned approximately 12 percent of retailers after a review of the business class codes assigned to retailers in the sales and use tax database. In addition, the Convenience Stores and Gas Stations business class was moved from the Motor Vehicle group to the Food Dealers group.

The business class code changes and the change to convenience stores and gas stations business class were not implemented for reports prior to fiscal year 2013. Therefore care should be taken when comparing business group data for fiscal years 2013 and later with fiscal years prior to fiscal year 2013.

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 September 2014 quarter compared to the September 2013 quarter.

Use Tax Statistics: Table 2 includes sales and tax data for three types of use taxes: Retailer's Use Tax, Motor Vehicle Use Fee, and Consumer's Use Tax. Retailer's Use Taxable Sales and Computed Tax data are presented by business group. The data are based on taxable sales 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 September 2014 quarter are compared to the September 2013 quarter.

Retail Sales Tax Statistics: Table 3 provides data for all cities in Iowa where at least 10 returns were filed during the quarter. The "Other" category provides data for all cities in each

county not satisfying the minimum requirements. Table 4 provides data by 12 business groups for each county. Breakouts are provided for each business group within a county where at least 5 or more returns were filed in a fiscal year. An "S", representing "Suppressed", is used for any business group that does not have at least 5 returns filed.

**Table 1. Iowa Retail Sales Tax
by Business Group
Quarter Ending September 30, 2014**

Computed tax equals taxable goods and services subject to the 6% State sales tax multiplied by that rate plus hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax multiplied by that rate.

Retail Sales Tax by Business Group

| Business Group | Number of Returns September 2013 | Number of Returns September 2014 | Percent Change of Returns | Computed Tax September 2013 | Computed Tax September 2014 | Percent Change of Tax |
|------------------------------|---|---|--------------------------------------|--|--|----------------------------------|
| Apparel | 1,529 | 1,491 | -2.49% | \$14,983,128 | \$15,033,910 | 0.34% |
| Building Materials | 1,425 | 1,480 | 3.86% | \$38,360,201 | \$42,450,436 | 10.66% |
| Eating and Drinking | 7,466 | 7,408 | -0.78% | \$58,654,330 | \$61,602,803 | 5.03% |
| Food Dealers | 3,135 | 3,130 | -0.16% | \$50,464,273 | \$51,905,274 | 2.86% |
| General Merchandise | 770 | 761 | -1.17% | \$66,090,291 | \$67,087,983 | 1.51% |
| Home Furnishings | 1,488 | 1,474 | -0.94% | \$18,126,608 | \$18,226,485 | 0.55% |
| Miscellaneous | 11,555 | 11,542 | -0.11% | \$48,165,730 | \$51,437,418 | 6.79% |
| Motor Vehicle | 2,285 | 2,248 | -1.62% | \$26,344,238 | \$27,495,292 | 4.37% |
| Services | 29,893 | 29,770 | -0.41% | \$74,678,805 | \$80,705,675 | 8.07% |
| Specialty Retail | 11,732 | 11,534 | -1.69% | \$39,942,962 | \$41,499,271 | 3.90% |
| Utilities and Transportation | 3,666 | 3,525 | -3.85% | \$51,559,029 | \$55,544,722 | 7.73% |
| Wholesale | 4,332 | 4,231 | -2.33% | \$59,252,340 | \$62,308,203 | 5.16% |
| State Totals | 79,276 | 78,594 | -0.86% | \$546,621,934 | \$575,297,472 | 5.25% |

Table 2. Iowa Use Taxes
Quarter Ending September 30, 2014

Taxable sales include the value of taxable goods and services that are subject to the 6% State use tax rate. Computed tax equals the taxable sales subject to the 6% State use tax multiplied by that rate.

Retailer's Use Tax by Business Group

| Business Group | Number of Returns | Percent of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|------------------------------|--------------------------|---------------------------|----------------------|---------------------|-----------------------|
| Apparel | 124 | 1.02% | \$21,257,931 | \$1,275,476 | 1.33% |
| Building Materials | 266 | 2.19% | \$39,301,369 | \$2,358,082 | 2.46% |
| Eating and Drinking | 69 | 0.57% | \$4,429,479 | \$265,769 | 0.28% |
| Food Dealers | 81 | 0.67% | \$14,993,246 | \$899,595 | 0.94% |
| General Merchandise | 30 | 0.25% | \$21,036,587 | \$1,262,195 | 1.32% |
| Home Furnishings | 295 | 2.42% | \$21,329,884 | \$1,279,793 | 1.33% |
| Miscellaneous | 3,196 | 26.26% | \$325,861,721 | \$19,551,690 | 20.38% |
| Motor Vehicle | 144 | 1.18% | \$17,369,242 | \$1,042,155 | 1.09% |
| Services | 3,051 | 25.07% | \$236,093,398 | \$14,156,983 | 14.76% |
| Specialty Retail | 2,134 | 17.53% | \$209,894,824 | \$12,592,571 | 13.12% |
| Utilities and Transportation | 645 | 5.30% | \$380,994,763 | \$22,859,686 | 23.83% |
| Wholesale | 2,135 | 17.54% | \$307,128,976 | \$18,401,035 | 19.18% |
| State Totals | 12,170 | 100.00% | \$1,599,691,420 | \$95,945,029 | 100.00% |

**Comparison of Use Taxes for the Quarter Ending
September 30, 2013 and 2014**

| Use Tax | September 2013 | September 2014 | Percent Change |
|-------------------------|-----------------------|-----------------------|-----------------------|
| Retailer's | | | |
| Number of Returns | 12,119 | 12,170 | 0.42% |
| Taxable Sales | \$1,492,756,595 | \$1,599,691,420 | 7.16% |
| Computed Tax | \$89,526,593 | \$95,945,029 | 7.17% |
| Motor Vehicle | | | |
| Number of Registrations | 259,370 | 261,386 | 0.78% |
| Computed Tax | \$79,317,426 | \$83,882,574 | 5.76% |
| Consumer's | | | |
| Number of Returns | 5,721 | 5,621 | -1.75% |
| Taxable Sales | \$271,068,274 | \$328,396,716 | 21.15% |
| Computed Tax | \$16,262,637 | \$19,697,690 | 21.12% |

Percentages may not sum to totals due to rounding.

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|------------|-----------------|----------------------|---------------|--------------|----------------|
| Adair | Greenfield | 103 | \$6,804,148 | \$407,300 | 0.07% |
| Adair | Adair | 53 | \$3,280,781 | \$194,389 | 0.03% |
| Adair | Fontanelle | 37 | \$1,071,860 | \$64,312 | 0.01% |
| Adair | Stuart | 28 | \$3,521,270 | \$204,428 | 0.04% |
| Adair | Orient | 16 | \$238,144 | \$14,284 | 0.00% |
| Adair | Bridgewater | 12 | \$377,579 | \$22,655 | 0.00% |
| Adair | Other | 11 | \$788,933 | \$47,336 | 0.01% |
| Adair | County Totals | 260 | \$16,082,715 | \$954,703 | 0.17% |
| Adams | Corning | 127 | \$10,745,469 | \$644,084 | 0.11% |
| Adams | Other | 23 | \$563,071 | \$33,784 | 0.01% |
| Adams | County Totals | 150 | \$11,308,540 | \$677,868 | 0.12% |
| Allamakee | Waukon | 227 | \$16,745,014 | \$1,002,913 | 0.17% |
| Allamakee | Lansing | 85 | \$4,329,932 | \$258,522 | 0.04% |
| Allamakee | Postville | 76 | \$3,617,620 | \$216,954 | 0.04% |
| Allamakee | New Albin | 34 | \$599,819 | \$35,989 | 0.01% |
| Allamakee | Harpers Ferry | 31 | \$791,050 | \$47,080 | 0.01% |
| Allamakee | Waterville | 13 | \$205,990 | \$12,359 | 0.00% |
| Allamakee | Other | 36 | \$748,778 | \$44,927 | 0.01% |
| Allamakee | County Totals | 502 | \$27,038,203 | \$1,618,744 | 0.28% |
| Appanoose | Centerville | 257 | \$23,630,329 | \$1,414,160 | 0.25% |
| Appanoose | Moravia | 46 | \$3,453,400 | \$192,709 | 0.03% |
| Appanoose | Moulton | 23 | \$366,723 | \$22,003 | 0.00% |
| Appanoose | Cincinnati | 18 | \$219,469 | \$13,168 | 0.00% |
| Appanoose | Other | 27 | \$255,185 | \$15,305 | 0.00% |
| Appanoose | County Totals | 371 | \$27,925,106 | \$1,657,345 | 0.29% |
| Audubon | Audubon | 146 | \$7,974,019 | \$478,108 | 0.08% |
| Audubon | Exira | 39 | \$1,027,607 | \$61,656 | 0.01% |
| Audubon | Other | 26 | \$452,531 | \$27,152 | 0.00% |
| Audubon | County Totals | 211 | \$9,454,157 | \$566,916 | 0.10% |
| Benton | Vinton | 219 | \$12,856,332 | \$769,899 | 0.13% |
| Benton | Belle Plaine | 106 | \$5,287,421 | \$317,243 | 0.06% |
| Benton | Blairstown | 46 | \$3,373,230 | \$202,309 | 0.04% |
| Benton | Atkins | 45 | \$2,471,165 | \$148,270 | 0.03% |
| Benton | Shellsburg | 42 | \$1,820,312 | \$109,219 | 0.02% |
| Benton | Van Horne | 31 | \$1,102,814 | \$66,169 | 0.01% |
| Benton | Keystone | 27 | \$1,181,225 | \$70,874 | 0.01% |
| Benton | Newhall | 25 | \$858,620 | \$51,517 | 0.01% |
| Benton | Urbana | 25 | \$3,406,405 | \$203,638 | 0.04% |
| Benton | Norway | 21 | \$710,645 | \$42,639 | 0.01% |
| Benton | Walford | 20 | \$239,940 | \$14,396 | 0.00% |
| Benton | Garrison | 12 | \$170,695 | \$10,242 | 0.00% |
| Benton | Other | 38 | \$646,504 | \$38,790 | 0.01% |
| Benton | County Totals | 657 | \$34,125,308 | \$2,045,204 | 0.36% |
| Black Hawk | Waterloo | 1,575 | \$287,492,723 | \$17,192,497 | 2.99% |
| Black Hawk | Cedar Falls | 935 | \$158,818,157 | \$9,494,458 | 1.65% |
| Black Hawk | Evansdale | 87 | \$6,691,250 | \$399,642 | 0.07% |
| Black Hawk | Laporte City | 79 | \$2,517,915 | \$151,025 | 0.03% |
| Black Hawk | Hudson | 78 | \$2,945,013 | \$176,701 | 0.03% |
| Black Hawk | Dunkerton | 31 | \$2,471,580 | \$148,295 | 0.03% |
| Black Hawk | Janesville | 22 | \$470,371 | \$28,222 | 0.00% |
| Black Hawk | Raymond | 21 | \$811,497 | \$48,690 | 0.01% |
| Black Hawk | Gilbertville | 19 | \$370,159 | \$22,210 | 0.00% |
| Black Hawk | Elk Run Heights | 16 | \$6,270,900 | \$376,254 | 0.07% |
| Black Hawk | Other | 37 | \$677,597 | \$40,656 | 0.01% |
| Black Hawk | County Totals | 2,900 | \$469,537,162 | \$28,078,649 | 4.88% |
| Boone | Boone | 422 | \$42,449,529 | \$2,538,561 | 0.44% |
| Boone | Ogden | 80 | \$1,962,865 | \$117,667 | 0.02% |
| Boone | Madrid | 76 | \$3,025,136 | \$181,449 | 0.03% |
| Boone | Other | 52 | \$1,629,141 | \$97,748 | 0.02% |
| Boone | County Totals | 630 | \$49,066,671 | \$2,935,426 | 0.51% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|-------------|---------------|----------------------|---------------|--------------|----------------|
| Bremer | Waverly | 297 | \$35,383,236 | \$2,115,375 | 0.37% |
| Bremer | Sumner | 113 | \$5,446,073 | \$326,691 | 0.06% |
| Bremer | Denver | 75 | \$3,849,244 | \$230,955 | 0.04% |
| Bremer | Tripoli | 47 | \$1,601,100 | \$96,066 | 0.02% |
| Bremer | Readlyn | 36 | \$1,872,275 | \$112,337 | 0.02% |
| Bremer | Janesville | 25 | \$1,444,229 | \$86,654 | 0.02% |
| Bremer | Plainfield | 22 | \$916,948 | \$55,017 | 0.01% |
| Bremer | Other | 15 | \$178,443 | \$10,707 | 0.00% |
| Bremer | County Totals | 630 | \$50,691,548 | \$3,033,800 | 0.53% |
| Buchanan | Independence | 244 | \$24,054,002 | \$1,438,431 | 0.25% |
| Buchanan | Jesup | 80 | \$7,698,199 | \$461,878 | 0.08% |
| Buchanan | Hazleton | 53 | \$1,597,213 | \$95,791 | 0.02% |
| Buchanan | Winthrop | 49 | \$2,049,065 | \$122,944 | 0.02% |
| Buchanan | Fairbank | 46 | \$3,717,875 | \$223,073 | 0.04% |
| Buchanan | Rowley | 21 | \$1,026,777 | \$61,607 | 0.01% |
| Buchanan | Lamont | 17 | \$614,251 | \$36,855 | 0.01% |
| Buchanan | Brandon | 16 | \$146,321 | \$8,779 | 0.00% |
| Buchanan | Quasqueton | 15 | \$468,470 | \$28,108 | 0.00% |
| Buchanan | Aurora | 13 | \$214,608 | \$12,876 | 0.00% |
| Buchanan | Other | 18 | \$291,785 | \$17,507 | 0.00% |
| Buchanan | County Totals | 572 | \$41,878,566 | \$2,507,849 | 0.44% |
| Buena Vista | Storm Lake | 358 | \$42,811,853 | \$2,551,754 | 0.44% |
| Buena Vista | Alta | 69 | \$2,396,414 | \$143,785 | 0.02% |
| Buena Vista | Sioux Rapids | 42 | \$3,277,707 | \$196,528 | 0.03% |
| Buena Vista | Albert City | 32 | \$541,313 | \$32,479 | 0.01% |
| Buena Vista | Newell | 29 | \$709,513 | \$42,571 | 0.01% |
| Buena Vista | Linn Grove | 18 | \$229,943 | \$13,633 | 0.00% |
| Buena Vista | Marathon | 14 | \$207,444 | \$12,447 | 0.00% |
| Buena Vista | Other | 20 | \$303,419 | \$18,205 | 0.00% |
| Buena Vista | County Totals | 582 | \$50,477,606 | \$3,011,400 | 0.52% |
| Butler | Parkersburg | 86 | \$3,135,087 | \$188,105 | 0.03% |
| Butler | Clarksville | 62 | \$1,675,437 | \$100,526 | 0.02% |
| Butler | Greene | 57 | \$2,644,069 | \$158,644 | 0.03% |
| Butler | Allison | 56 | \$1,745,367 | \$104,593 | 0.02% |
| Butler | Shell Rock | 45 | \$2,441,844 | \$146,511 | 0.03% |
| Butler | Aplington | 34 | \$1,085,685 | \$65,141 | 0.01% |
| Butler | Dumont | 33 | \$1,771,546 | \$106,293 | 0.02% |
| Butler | New Hartford | 24 | \$532,854 | \$31,971 | 0.01% |
| Butler | Other | 29 | \$1,570,077 | \$94,205 | 0.02% |
| Butler | County Totals | 426 | \$16,601,966 | \$995,989 | 0.17% |
| Calhoun | Rockwell City | 82 | \$4,868,412 | \$291,945 | 0.05% |
| Calhoun | Manson | 74 | \$4,186,019 | \$251,134 | 0.04% |
| Calhoun | Lake City | 72 | \$2,737,084 | \$164,105 | 0.03% |
| Calhoun | Lohrville | 19 | \$735,001 | \$44,100 | 0.01% |
| Calhoun | Pomeroy | 17 | \$529,347 | \$31,761 | 0.01% |
| Calhoun | Farnhamville | 14 | \$189,212 | \$11,353 | 0.00% |
| Calhoun | Other | 28 | \$463,373 | \$27,802 | 0.00% |
| Calhoun | County Totals | 306 | \$13,708,448 | \$822,199 | 0.14% |
| Carroll | Carroll | 480 | \$60,215,771 | \$3,604,062 | 0.63% |
| Carroll | Manning | 69 | \$3,465,659 | \$207,940 | 0.04% |
| Carroll | Coon Rapids | 61 | \$2,293,136 | \$137,579 | 0.02% |
| Carroll | Glidden | 48 | \$2,639,510 | \$158,371 | 0.03% |
| Carroll | Breda | 36 | \$2,800,255 | \$168,015 | 0.03% |
| Carroll | Templeton | 32 | \$1,012,865 | \$60,772 | 0.01% |
| Carroll | Arcadia | 24 | \$1,837,402 | \$110,244 | 0.02% |
| Carroll | Dedham | 18 | \$229,876 | \$13,793 | 0.00% |
| Carroll | Halbur | 18 | \$645,208 | \$38,712 | 0.01% |
| Carroll | Lidderdale | 10 | \$705,691 | \$42,341 | 0.01% |
| Carroll | Other | 13 | \$201,333 | \$12,080 | 0.00% |
| Carroll | County Totals | 809 | \$76,046,706 | \$4,553,909 | 0.79% |

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

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| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|-------------|----------------|----------------------|---------------|--------------|----------------|
| Cass | Atlantic | 327 | \$30,009,817 | \$1,794,465 | 0.31% |
| Cass | Griswold | 55 | \$1,846,413 | \$110,785 | 0.02% |
| Cass | Anita | 50 | \$2,041,926 | \$122,481 | 0.02% |
| Cass | Massena | 26 | \$1,133,416 | \$68,005 | 0.01% |
| Cass | Lewis | 13 | \$224,285 | \$13,457 | 0.00% |
| Cass | Cumberland | 12 | \$102,158 | \$6,129 | 0.00% |
| Cass | Wiota | 11 | \$190,715 | \$11,381 | 0.00% |
| Cass | Other | 19 | \$610,141 | \$36,608 | 0.01% |
| Cass | County Totals | 513 | \$36,158,871 | \$2,163,311 | 0.38% |
| Cedar | Tipton | 183 | \$12,517,947 | \$750,703 | 0.13% |
| Cedar | West Branch | 88 | \$3,782,581 | \$226,254 | 0.04% |
| Cedar | Durant | 66 | \$4,283,074 | \$256,984 | 0.04% |
| Cedar | Clarence | 47 | \$1,377,839 | \$82,670 | 0.01% |
| Cedar | Lowden | 41 | \$2,125,389 | \$127,460 | 0.02% |
| Cedar | Mechanicsville | 31 | \$1,101,314 | \$66,079 | 0.01% |
| Cedar | Stanwood | 16 | \$507,631 | \$30,458 | 0.01% |
| Cedar | Bennett | 10 | \$304,801 | \$18,288 | 0.00% |
| Cedar | Other | 27 | \$1,105,802 | \$66,348 | 0.01% |
| Cedar | County Totals | 509 | \$27,106,378 | \$1,625,244 | 0.28% |
| Cerro Gordo | Mason City | 882 | \$145,736,515 | \$8,714,058 | 1.51% |
| Cerro Gordo | Clear Lake | 357 | \$32,862,032 | \$1,952,066 | 0.34% |
| Cerro Gordo | Rockwell | 40 | \$837,557 | \$50,253 | 0.01% |
| Cerro Gordo | Ventura | 28 | \$3,216,487 | \$192,858 | 0.03% |
| Cerro Gordo | Thornton | 15 | \$332,564 | \$19,954 | 0.00% |
| Cerro Gordo | Plymouth | 12 | \$110,311 | \$6,619 | 0.00% |
| Cerro Gordo | Swaledale | 11 | \$363,758 | \$21,825 | 0.00% |
| Cerro Gordo | Other | 35 | \$1,411,722 | \$84,688 | 0.01% |
| Cerro Gordo | County Totals | 1,380 | \$184,870,946 | \$11,042,321 | 1.92% |
| Cherokee | Cherokee | 249 | \$18,394,416 | \$1,099,035 | 0.19% |
| Cherokee | Marcus | 54 | \$6,347,657 | \$380,263 | 0.07% |
| Cherokee | Aurelia | 36 | \$2,026,817 | \$121,609 | 0.02% |
| Cherokee | Quimby | 14 | \$463,736 | \$27,824 | 0.00% |
| Cherokee | Cleghorn | 13 | \$148,035 | \$8,882 | 0.00% |
| Cherokee | Other | 31 | \$986,212 | \$59,173 | 0.01% |
| Cherokee | County Totals | 397 | \$28,366,873 | \$1,696,786 | 0.29% |
| Chickasaw | New Hampton | 201 | \$15,727,761 | \$940,753 | 0.16% |
| Chickasaw | Nashua | 68 | \$2,571,738 | \$154,269 | 0.03% |
| Chickasaw | Fredericksburg | 47 | \$1,499,629 | \$89,742 | 0.02% |
| Chickasaw | Ionia | 34 | \$522,710 | \$31,297 | 0.01% |
| Chickasaw | Lawler | 31 | \$1,362,443 | \$81,747 | 0.01% |
| Chickasaw | Alta Vista | 14 | \$237,077 | \$14,225 | 0.00% |
| Chickasaw | Other | 21 | \$544,534 | \$32,672 | 0.01% |
| Chickasaw | County Totals | 416 | \$22,465,892 | \$1,344,705 | 0.23% |
| Clarke | Osceola | 190 | \$20,451,387 | \$1,214,645 | 0.21% |
| Clarke | Murray | 15 | \$563,514 | \$33,811 | 0.01% |
| Clarke | Other | 20 | \$508,944 | \$30,488 | 0.01% |
| Clarke | County Totals | 225 | \$21,523,845 | \$1,278,944 | 0.22% |
| Clay | Spencer | 515 | \$73,829,022 | \$4,415,889 | 0.77% |
| Clay | Everly | 32 | \$1,414,493 | \$84,763 | 0.01% |
| Clay | Peterson | 17 | \$313,811 | \$18,829 | 0.00% |
| Clay | Royal | 13 | \$168,710 | \$10,123 | 0.00% |
| Clay | Dickens | 12 | \$768,941 | \$46,136 | 0.01% |
| Clay | Webb | 11 | \$110,450 | \$6,627 | 0.00% |
| Clay | Fostoria | 10 | \$220,830 | \$13,250 | 0.00% |
| Clay | Other | 27 | \$211,805 | \$12,708 | 0.00% |
| Clay | County Totals | 637 | \$77,038,062 | \$4,608,325 | 0.80% |

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| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|----------|------------------|----------------------|---------------|--------------|----------------|
| Clayton | Elkader | 118 | \$12,085,519 | \$714,318 | 0.12% |
| Clayton | Guttenberg | 108 | \$6,341,311 | \$378,730 | 0.07% |
| Clayton | Strawberry Point | 85 | \$3,562,039 | \$213,603 | 0.04% |
| Clayton | Monona | 77 | \$5,716,628 | \$342,908 | 0.06% |
| Clayton | Mcgregor | 73 | \$1,929,828 | \$113,675 | 0.02% |
| Clayton | Edgewood | 51 | \$2,926,411 | \$175,506 | 0.03% |
| Clayton | Garnavillo | 37 | \$1,170,976 | \$70,259 | 0.01% |
| Clayton | Marquette | 22 | \$1,735,689 | \$100,847 | 0.02% |
| Clayton | Luana | 15 | \$267,882 | \$16,073 | 0.00% |
| Clayton | Volga | 14 | \$377,938 | \$22,676 | 0.00% |
| Clayton | St. Olaf | 10 | \$103,421 | \$6,205 | 0.00% |
| Clayton | Other | 46 | \$1,244,659 | \$74,584 | 0.01% |
| Clayton | County Totals | 656 | \$37,462,301 | \$2,229,385 | 0.39% |
| Clinton | Clinton | 658 | \$90,361,312 | \$5,404,792 | 0.94% |
| Clinton | Dewitt | 198 | \$15,310,208 | \$917,477 | 0.16% |
| Clinton | Camanche | 74 | \$3,083,347 | \$185,001 | 0.03% |
| Clinton | Wheatland | 38 | \$1,530,116 | \$91,807 | 0.02% |
| Clinton | Grand Mound | 28 | \$733,958 | \$43,962 | 0.01% |
| Clinton | Delmar | 27 | \$376,156 | \$22,569 | 0.00% |
| Clinton | Goose Lake | 19 | \$556,269 | \$33,376 | 0.01% |
| Clinton | Calamus | 18 | \$393,617 | \$23,617 | 0.00% |
| Clinton | Lost Nation | 16 | \$338,751 | \$20,325 | 0.00% |
| Clinton | Low Moor | 16 | \$427,453 | \$25,647 | 0.00% |
| Clinton | Charlotte | 15 | \$1,367,399 | \$82,044 | 0.01% |
| Clinton | Other | 26 | \$808,134 | \$48,488 | 0.01% |
| Clinton | County Totals | 1,133 | \$115,286,720 | \$6,899,105 | 1.20% |
| Crawford | Denison | 281 | \$25,663,585 | \$1,534,012 | 0.27% |
| Crawford | Manilla | 43 | \$570,529 | \$34,232 | 0.01% |
| Crawford | Schleswig | 29 | \$582,387 | \$34,943 | 0.01% |
| Crawford | Charter Oak | 25 | \$670,957 | \$40,257 | 0.01% |
| Crawford | Dow City | 24 | \$503,167 | \$30,190 | 0.01% |
| Crawford | Vail | 19 | \$421,617 | \$25,297 | 0.00% |
| Crawford | Kiron | 16 | \$913,003 | \$54,780 | 0.01% |
| Crawford | Westside | 16 | \$338,653 | \$20,319 | 0.00% |
| Crawford | Other | 25 | \$3,952,970 | \$237,178 | 0.04% |
| Crawford | County Totals | 478 | \$33,616,868 | \$2,011,209 | 0.35% |
| Dallas | West Des Moines | 334 | \$172,237,484 | \$10,222,846 | 1.78% |
| Dallas | Waukee | 237 | \$53,044,064 | \$3,182,470 | 0.55% |
| Dallas | Perry | 209 | \$25,602,292 | \$1,532,286 | 0.27% |
| Dallas | Adel | 194 | \$14,639,968 | \$876,704 | 0.15% |
| Dallas | Dallas Center | 62 | \$3,915,617 | \$234,937 | 0.04% |
| Dallas | Clive | 54 | \$4,755,496 | \$285,330 | 0.05% |
| Dallas | Woodward | 51 | \$1,267,336 | \$76,040 | 0.01% |
| Dallas | Urbandale | 35 | \$757,183 | \$45,431 | 0.01% |
| Dallas | Van Meter | 32 | \$1,578,259 | \$94,696 | 0.02% |
| Dallas | Redfield | 29 | \$846,926 | \$50,816 | 0.01% |
| Dallas | Desoto | 28 | \$1,272,538 | \$75,690 | 0.01% |
| Dallas | Granger | 27 | \$2,309,803 | \$138,588 | 0.02% |
| Dallas | Dexter | 26 | \$762,736 | \$45,764 | 0.01% |
| Dallas | Minburn | 18 | \$565,825 | \$33,950 | 0.01% |
| Dallas | Bouton | 12 | \$2,503,624 | \$150,217 | 0.03% |
| Dallas | Other | 40 | \$1,191,792 | \$71,508 | 0.01% |
| Dallas | County Totals | 1,388 | \$287,250,943 | \$17,117,272 | 2.98% |
| Davis | Bloomfield | 247 | \$13,190,628 | \$789,242 | 0.14% |
| Davis | Drakesville | 20 | \$368,197 | \$22,092 | 0.00% |
| Davis | Pulaski | 19 | \$606,796 | \$36,408 | 0.01% |
| Davis | Other | 19 | \$396,522 | \$23,483 | 0.00% |
| Davis | County Totals | 305 | \$14,562,143 | \$871,225 | 0.15% |
| Decatur | Lamoni | 85 | \$3,674,667 | \$218,919 | 0.04% |
| Decatur | Leon | 82 | \$5,491,361 | \$328,968 | 0.06% |
| Decatur | Davis City | 15 | \$156,967 | \$9,392 | 0.00% |
| Decatur | Decatur City | 14 | \$371,857 | \$22,311 | 0.00% |
| Decatur | Grand River | 12 | \$99,179 | \$5,951 | 0.00% |
| Decatur | Weldon | 11 | \$178,779 | \$10,727 | 0.00% |
| Decatur | Other | 22 | \$477,652 | \$28,659 | 0.00% |
| Decatur | County Totals | 241 | \$10,450,462 | \$624,927 | 0.11% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|------------|-----------------|----------------------|---------------|--------------|----------------|
| Delaware | Manchester | 291 | \$21,170,692 | \$1,267,990 | 0.22% |
| Delaware | Hopkinton | 39 | \$927,844 | \$55,671 | 0.01% |
| Delaware | Earlville | 38 | \$557,214 | \$33,368 | 0.01% |
| Delaware | Dyersville | 34 | \$1,325,268 | \$79,516 | 0.01% |
| Delaware | Delhi | 33 | \$3,041,724 | \$182,503 | 0.03% |
| Delaware | Edgewood | 24 | \$1,148,827 | \$68,930 | 0.01% |
| Delaware | Colesburg | 23 | \$542,161 | \$32,530 | 0.01% |
| Delaware | Ryan | 23 | \$179,913 | \$10,795 | 0.00% |
| Delaware | Dundee | 16 | \$764,990 | \$45,899 | 0.01% |
| Delaware | Greeley | 12 | \$396,337 | \$23,780 | 0.00% |
| Delaware | Other | 24 | \$4,674,935 | \$278,873 | 0.05% |
| Delaware | County Totals | 557 | \$34,729,905 | \$2,079,855 | 0.36% |
| Des Moines | Burlington | 682 | \$83,454,073 | \$4,971,668 | 0.86% |
| Des Moines | West Burlington | 210 | \$51,577,608 | \$3,091,621 | 0.54% |
| Des Moines | Mediapolis | 71 | \$4,834,967 | \$290,098 | 0.05% |
| Des Moines | Danville | 38 | \$960,686 | \$57,641 | 0.01% |
| Des Moines | Other | 49 | \$1,788,963 | \$107,338 | 0.02% |
| Des Moines | County Totals | 1,050 | \$142,616,297 | \$8,518,366 | 1.48% |
| Dickinson | Spirit Lake | 370 | \$45,418,436 | \$2,699,702 | 0.47% |
| Dickinson | Milford | 186 | \$12,302,335 | \$728,857 | 0.13% |
| Dickinson | Arnolds Park | 159 | \$17,683,301 | \$1,031,365 | 0.18% |
| Dickinson | Okoboji | 64 | \$19,864,355 | \$1,165,039 | 0.20% |
| Dickinson | Lake Park | 50 | \$2,110,690 | \$126,641 | 0.02% |
| Dickinson | Terril | 16 | \$399,119 | \$23,947 | 0.00% |
| Dickinson | Other | 29 | \$1,946,006 | \$116,072 | 0.02% |
| Dickinson | County Totals | 874 | \$99,724,242 | \$5,891,624 | 1.02% |
| Dubuque | Dubuque | 1,894 | \$283,148,299 | \$16,896,717 | 2.94% |
| Dubuque | Dyersville | 206 | \$20,677,252 | \$1,236,182 | 0.21% |
| Dubuque | Cascade | 101 | \$7,315,252 | \$438,915 | 0.08% |
| Dubuque | Peosta | 80 | \$5,438,791 | \$325,086 | 0.06% |
| Dubuque | Farley | 58 | \$2,271,478 | \$135,074 | 0.02% |
| Dubuque | Epworth | 52 | \$2,226,698 | \$133,390 | 0.02% |
| Dubuque | New Vienna | 30 | \$2,039,536 | \$122,372 | 0.02% |
| Dubuque | Holy Cross | 28 | \$823,042 | \$49,383 | 0.01% |
| Dubuque | Bernard | 22 | \$328,630 | \$19,718 | 0.00% |
| Dubuque | Worthington | 22 | \$3,095,438 | \$185,726 | 0.03% |
| Dubuque | Durango | 21 | \$799,431 | \$47,678 | 0.01% |
| Dubuque | Sherrill | 18 | \$693,921 | \$41,546 | 0.01% |
| Dubuque | Other | 46 | \$3,092,635 | \$185,558 | 0.03% |
| Dubuque | County Totals | 2,578 | \$331,950,403 | \$19,817,345 | 3.44% |
| Emmet | Estherville | 234 | \$19,846,012 | \$1,186,815 | 0.21% |
| Emmet | Armstrong | 57 | \$2,162,654 | \$129,759 | 0.02% |
| Emmet | Ringsted | 20 | \$598,133 | \$35,888 | 0.01% |
| Emmet | Wallingford | 14 | \$113,744 | \$6,825 | 0.00% |
| Emmet | Other | 14 | \$258,349 | \$15,501 | 0.00% |
| Emmet | County Totals | 339 | \$22,978,892 | \$1,374,788 | 0.24% |
| Fayette | Oelwein | 192 | \$16,438,607 | \$984,644 | 0.17% |
| Fayette | West Union | 137 | \$8,366,613 | \$499,970 | 0.09% |
| Fayette | Fayette | 55 | \$2,521,139 | \$149,578 | 0.03% |
| Fayette | Elgin | 36 | \$2,180,287 | \$130,817 | 0.02% |
| Fayette | Clermont | 34 | \$1,326,053 | \$79,563 | 0.01% |
| Fayette | Hawkeye | 32 | \$730,207 | \$43,812 | 0.01% |
| Fayette | Maynard | 23 | \$538,496 | \$32,310 | 0.01% |
| Fayette | Vaucoma | 20 | \$933,066 | \$55,984 | 0.01% |
| Fayette | Arlington | 18 | \$307,032 | \$18,422 | 0.00% |
| Fayette | Wadena | 15 | \$187,612 | \$11,257 | 0.00% |
| Fayette | Other | 49 | \$1,111,524 | \$65,625 | 0.01% |
| Fayette | County Totals | 611 | \$34,640,636 | \$2,071,982 | 0.36% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|----------|-----------------|----------------------|---------------|--------------|----------------|
| Floyd | Charles City | 304 | \$25,484,044 | \$1,523,042 | 0.26% |
| Floyd | Nora Springs | 53 | \$1,522,614 | \$91,295 | 0.02% |
| Floyd | Floyd | 32 | \$2,061,846 | \$123,711 | 0.02% |
| Floyd | Rockford | 30 | \$704,398 | \$42,263 | 0.01% |
| Floyd | Rudd | 26 | \$497,245 | \$29,835 | 0.01% |
| Floyd | Marble Rock | 12 | \$561,529 | \$33,692 | 0.01% |
| Floyd | Other | 34 | \$977,874 | \$58,583 | 0.01% |
| Floyd | County Totals | 491 | \$31,809,550 | \$1,902,420 | 0.33% |
| Franklin | Hampton | 211 | \$14,476,170 | \$865,710 | 0.15% |
| Franklin | Sheffield | 45 | \$2,258,350 | \$135,501 | 0.02% |
| Franklin | Ackley | 19 | \$305,624 | \$18,337 | 0.00% |
| Franklin | Latimer | 15 | \$1,162,946 | \$69,777 | 0.01% |
| Franklin | Geneva | 13 | \$249,173 | \$14,950 | 0.00% |
| Franklin | Alexander | 12 | \$68,877 | \$4,133 | 0.00% |
| Franklin | Dows | 12 | \$654,198 | \$39,252 | 0.01% |
| Franklin | Other | 30 | \$417,370 | \$25,042 | 0.00% |
| Franklin | County Totals | 357 | \$19,592,708 | \$1,172,702 | 0.20% |
| Fremont | Sidney | 50 | \$1,266,877 | \$76,013 | 0.01% |
| Fremont | Hamburg | 46 | \$2,049,207 | \$122,928 | 0.02% |
| Fremont | Tabor | 34 | \$755,764 | \$45,333 | 0.01% |
| Fremont | Shenandoah | 21 | \$5,368,966 | \$320,936 | 0.06% |
| Fremont | Farragut | 17 | \$188,174 | \$11,290 | 0.00% |
| Fremont | Other | 59 | \$8,197,073 | \$487,843 | 0.08% |
| Fremont | County Totals | 227 | \$17,826,061 | \$1,064,345 | 0.19% |
| Greene | Jefferson | 188 | \$13,659,673 | \$817,572 | 0.14% |
| Greene | Scranton | 27 | \$1,000,460 | \$60,028 | 0.01% |
| Greene | Grand Junction | 26 | \$2,315,164 | \$135,677 | 0.02% |
| Greene | Churdan | 20 | \$355,751 | \$21,345 | 0.00% |
| Greene | Paton | 16 | \$1,911,499 | \$114,690 | 0.02% |
| Greene | Rippey | 12 | \$230,244 | \$13,815 | 0.00% |
| Greene | Other | 13 | \$232,174 | \$13,930 | 0.00% |
| Greene | County Totals | 302 | \$19,704,965 | \$1,177,057 | 0.20% |
| Grundy | Grundy Center | 115 | \$7,255,901 | \$433,520 | 0.08% |
| Grundy | Reinbeck | 66 | \$4,060,975 | \$243,659 | 0.04% |
| Grundy | Conrad | 62 | \$2,353,568 | \$141,214 | 0.02% |
| Grundy | Dike | 35 | \$2,283,347 | \$137,001 | 0.02% |
| Grundy | Wellsburg | 29 | \$870,644 | \$52,239 | 0.01% |
| Grundy | Beaman | 12 | \$221,089 | \$13,265 | 0.00% |
| Grundy | Holland | 11 | \$726,029 | \$43,562 | 0.01% |
| Grundy | Other | 20 | \$540,273 | \$32,416 | 0.01% |
| Grundy | County Totals | 350 | \$18,311,826 | \$1,096,875 | 0.19% |
| Guthrie | Guthrie Center | 111 | \$3,950,849 | \$236,957 | 0.04% |
| Guthrie | Panora | 103 | \$7,136,338 | \$425,977 | 0.07% |
| Guthrie | Stuart | 44 | \$2,185,900 | \$131,154 | 0.02% |
| Guthrie | Bayard | 27 | \$733,100 | \$43,986 | 0.01% |
| Guthrie | Yale | 21 | \$313,432 | \$18,806 | 0.00% |
| Guthrie | Casey | 19 | \$491,179 | \$29,471 | 0.01% |
| Guthrie | Menlo | 19 | \$1,917,170 | \$115,030 | 0.02% |
| Guthrie | Adair | 10 | \$477,373 | \$28,642 | 0.00% |
| Guthrie | Other | 21 | \$277,172 | \$16,388 | 0.00% |
| Guthrie | County Totals | 375 | \$17,482,513 | \$1,046,411 | 0.18% |
| Hamilton | Webster City | 250 | \$21,007,209 | \$1,254,511 | 0.22% |
| Hamilton | Jewell Junction | 44 | \$1,409,629 | \$84,578 | 0.01% |
| Hamilton | Stratford | 34 | \$1,690,152 | \$101,409 | 0.02% |
| Hamilton | Ellsworth | 23 | \$1,255,023 | \$75,301 | 0.01% |
| Hamilton | Williams | 19 | \$1,858,222 | \$110,018 | 0.02% |
| Hamilton | Stanhope | 15 | \$508,802 | \$30,528 | 0.01% |
| Hamilton | Blairsburg | 12 | \$329,651 | \$19,779 | 0.00% |
| Hamilton | Other | 23 | \$1,035,351 | \$61,799 | 0.01% |
| Hamilton | County Totals | 420 | \$29,094,039 | \$1,737,924 | 0.30% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|----------|-----------------|----------------------|---------------|--------------|----------------|
| Hancock | Garner | 137 | \$10,878,465 | \$650,824 | 0.11% |
| Hancock | Britt | 96 | \$3,388,901 | \$203,334 | 0.04% |
| Hancock | Forest City | 35 | \$4,985,366 | \$296,844 | 0.05% |
| Hancock | Kanawha | 29 | \$1,388,195 | \$83,273 | 0.01% |
| Hancock | Klemme | 15 | \$285,931 | \$17,156 | 0.00% |
| Hancock | Woden | 13 | \$120,736 | \$7,244 | 0.00% |
| Hancock | Corwith | 12 | \$250,148 | \$15,009 | 0.00% |
| Hancock | Crystal Lake | 10 | \$148,153 | \$8,889 | 0.00% |
| Hancock | Other | 14 | \$349,739 | \$20,984 | 0.00% |
| Hancock | County Totals | 361 | \$21,795,634 | \$1,303,557 | 0.23% |
| Hardin | Iowa Falls | 246 | \$25,007,809 | \$1,495,515 | 0.26% |
| Hardin | Eldora | 125 | \$5,302,562 | \$317,661 | 0.06% |
| Hardin | Ackley | 71 | \$2,216,218 | \$132,973 | 0.02% |
| Hardin | Alden | 46 | \$2,022,742 | \$121,365 | 0.02% |
| Hardin | Hubbard | 33 | \$3,512,935 | \$210,776 | 0.04% |
| Hardin | Radcliffe | 25 | \$949,315 | \$56,959 | 0.01% |
| Hardin | Union | 23 | \$1,462,729 | \$87,764 | 0.02% |
| Hardin | New Providence | 12 | \$220,236 | \$13,214 | 0.00% |
| Hardin | Steamboat Rock | 11 | \$365,284 | \$21,917 | 0.00% |
| Hardin | Other | 21 | \$797,276 | \$47,750 | 0.01% |
| Hardin | County Totals | 613 | \$41,857,106 | \$2,505,894 | 0.44% |
| Harrison | Missouri Valley | 124 | \$10,023,160 | \$597,103 | 0.10% |
| Harrison | Woodbine | 77 | \$2,674,060 | \$160,200 | 0.03% |
| Harrison | Dunlap | 67 | \$3,217,969 | \$193,058 | 0.03% |
| Harrison | Logan | 67 | \$1,838,233 | \$110,233 | 0.02% |
| Harrison | Mondamin | 15 | \$209,805 | \$12,588 | 0.00% |
| Harrison | Modale | 12 | \$123,804 | \$7,428 | 0.00% |
| Harrison | Persia | 12 | \$114,526 | \$6,872 | 0.00% |
| Harrison | Pisgah | 12 | \$220,816 | \$13,249 | 0.00% |
| Harrison | Other | 22 | \$166,895 | \$9,690 | 0.00% |
| Harrison | County Totals | 408 | \$18,589,268 | \$1,110,420 | 0.19% |
| Henry | Mount Pleasant | 369 | \$38,627,943 | \$2,307,150 | 0.40% |
| Henry | New London | 61 | \$3,105,823 | \$186,349 | 0.03% |
| Henry | Wayland | 48 | \$1,813,109 | \$108,787 | 0.02% |
| Henry | Winfield | 36 | \$1,659,602 | \$99,576 | 0.02% |
| Henry | Salem | 23 | \$641,154 | \$38,469 | 0.01% |
| Henry | Mount Union | 13 | \$541,863 | \$32,512 | 0.01% |
| Henry | Olds | 12 | \$375,152 | \$22,509 | 0.00% |
| Henry | Other | 15 | \$75,520 | \$4,531 | 0.00% |
| Henry | County Totals | 577 | \$46,840,166 | \$2,799,883 | 0.49% |
| Howard | Cresco | 199 | \$14,135,127 | \$846,163 | 0.15% |
| Howard | Elma | 43 | \$1,951,614 | \$117,097 | 0.02% |
| Howard | Lime Springs | 39 | \$619,510 | \$37,171 | 0.01% |
| Howard | Riceville | 29 | \$1,291,017 | \$77,461 | 0.01% |
| Howard | Protivin | 18 | \$825,727 | \$49,544 | 0.01% |
| Howard | Chester | 10 | \$243,267 | \$14,596 | 0.00% |
| Howard | Other | 9 | \$688,621 | \$41,317 | 0.01% |
| Howard | County Totals | 347 | \$19,754,883 | \$1,183,348 | 0.21% |
| Humboldt | Humboldt | 210 | \$16,996,234 | \$1,017,777 | 0.18% |
| Humboldt | Livermore | 23 | \$319,841 | \$19,190 | 0.00% |
| Humboldt | Dakota City | 21 | \$601,083 | \$36,059 | 0.01% |
| Humboldt | Renwick | 16 | \$348,865 | \$20,932 | 0.00% |
| Humboldt | Gilmore City | 12 | \$359,455 | \$21,567 | 0.00% |
| Humboldt | Other | 54 | \$1,463,148 | \$87,789 | 0.02% |
| Humboldt | County Totals | 336 | \$20,088,626 | \$1,203,315 | 0.21% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|-----------|---------------|----------------------|---------------|--------------|----------------|
| Ia | Ida Grove | 131 | \$7,040,792 | \$417,181 | 0.07% |
| Ia | Holstein | 58 | \$2,084,254 | \$125,055 | 0.02% |
| Ia | Battle Creek | 24 | \$789,390 | \$47,363 | 0.01% |
| Ia | Galva | 16 | \$237,844 | \$14,271 | 0.00% |
| Ia | Arthur | 11 | \$2,561,511 | \$153,691 | 0.03% |
| Ia | Other | 9 | \$37,268 | \$2,236 | 0.00% |
| Ia | County Totals | 249 | \$12,751,059 | \$759,797 | 0.13% |
| Iowa | Williamsburg | 213 | \$30,040,006 | \$1,797,357 | 0.31% |
| Iowa | Marengo | 110 | \$5,062,409 | \$303,307 | 0.05% |
| Iowa | Victor | 57 | \$2,163,305 | \$129,798 | 0.02% |
| Iowa | North English | 39 | \$1,507,362 | \$90,442 | 0.02% |
| Iowa | Ladora | 16 | \$91,278 | \$5,477 | 0.00% |
| Iowa | Parnell | 15 | \$138,098 | \$8,279 | 0.00% |
| Iowa | Other | 171 | \$11,254,861 | \$672,389 | 0.12% |
| Iowa | County Totals | 621 | \$50,257,319 | \$3,007,049 | 0.52% |
| Jackson | Maquoketa | 270 | \$21,331,496 | \$1,276,772 | 0.22% |
| Jackson | Bellevue | 140 | \$4,852,474 | \$289,216 | 0.05% |
| Jackson | Preston | 63 | \$2,847,385 | \$170,843 | 0.03% |
| Jackson | Sabula | 31 | \$645,453 | \$38,694 | 0.01% |
| Jackson | Lamotte | 30 | \$637,579 | \$38,255 | 0.01% |
| Jackson | Miles | 21 | \$594,898 | \$35,694 | 0.01% |
| Jackson | Springbrook | 11 | \$275,268 | \$16,448 | 0.00% |
| Jackson | St. Donatus | 11 | \$493,909 | \$29,604 | 0.01% |
| Jackson | Andrew | 10 | \$237,213 | \$14,233 | 0.00% |
| Jackson | Other | 54 | \$818,110 | \$49,087 | 0.01% |
| Jackson | County Totals | 641 | \$32,733,785 | \$1,958,845 | 0.34% |
| Jasper | Newton | 500 | \$64,216,023 | \$3,835,980 | 0.67% |
| Jasper | Colfax | 71 | \$4,038,536 | \$239,113 | 0.04% |
| Jasper | Monroe | 61 | \$4,621,408 | \$277,284 | 0.05% |
| Jasper | Sully | 54 | \$4,493,057 | \$269,583 | 0.05% |
| Jasper | Prairie City | 51 | \$1,835,984 | \$110,159 | 0.02% |
| Jasper | Baxter | 34 | \$976,691 | \$58,601 | 0.01% |
| Jasper | Kellogg | 33 | \$943,427 | \$56,606 | 0.01% |
| Jasper | Lynnville | 28 | \$1,509,511 | \$90,435 | 0.02% |
| Jasper | Reasnor | 18 | \$251,457 | \$15,087 | 0.00% |
| Jasper | Mingo | 16 | \$113,847 | \$6,831 | 0.00% |
| Jasper | Other | 27 | \$595,837 | \$35,750 | 0.01% |
| Jasper | County Totals | 893 | \$83,595,778 | \$4,995,430 | 0.87% |
| Jefferson | Fairfield | 425 | \$33,094,113 | \$1,976,771 | 0.34% |
| Jefferson | Batavia | 18 | \$6,701,108 | \$402,066 | 0.07% |
| Jefferson | Lockridge | 15 | \$241,104 | \$14,406 | 0.00% |
| Jefferson | Packwood | 12 | \$74,167 | \$4,450 | 0.00% |
| Jefferson | Libertyville | 11 | \$217,942 | \$13,077 | 0.00% |
| Jefferson | Other | 16 | \$186,608 | \$11,196 | 0.00% |
| Jefferson | County Totals | 497 | \$40,515,042 | \$2,421,967 | 0.42% |
| Johnson | Iowa City | 1,356 | \$226,436,378 | \$13,542,982 | 2.35% |
| Johnson | Coralville | 655 | \$194,539,859 | \$11,564,825 | 2.01% |
| Johnson | North Liberty | 279 | \$25,614,013 | \$1,533,739 | 0.27% |
| Johnson | Solon | 127 | \$5,629,544 | \$337,773 | 0.06% |
| Johnson | Swisher | 70 | \$2,957,665 | \$177,460 | 0.03% |
| Johnson | Oxford | 67 | \$1,735,911 | \$104,155 | 0.02% |
| Johnson | Lone Tree | 39 | \$703,353 | \$42,201 | 0.01% |
| Johnson | Tiffin | 38 | \$2,684,386 | \$161,063 | 0.03% |
| Johnson | Hills | 20 | \$1,510,677 | \$90,641 | 0.02% |
| Johnson | Other | 53 | \$2,671,956 | \$160,317 | 0.03% |
| Johnson | County Totals | 2,704 | \$464,483,742 | \$27,715,156 | 4.82% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|---------|-----------------|----------------------|---------------|--------------|----------------|
| Jones | Monticello | 230 | \$15,392,239 | \$922,361 | 0.16% |
| Jones | Anamosa | 193 | \$19,061,851 | \$1,139,507 | 0.20% |
| Jones | Wyoming | 34 | \$936,921 | \$56,215 | 0.01% |
| Jones | Olin | 32 | \$389,617 | \$23,377 | 0.00% |
| Jones | Oxford Junction | 21 | \$284,333 | \$17,060 | 0.00% |
| Jones | Cascade | 19 | \$142,410 | \$8,545 | 0.00% |
| Jones | Onslow | 13 | \$47,673 | \$2,860 | 0.00% |
| Jones | Martelle | 12 | \$567,783 | \$34,067 | 0.01% |
| Jones | Other | 34 | \$2,085,957 | \$125,157 | 0.02% |
| Jones | County Totals | 588 | \$38,908,784 | \$2,329,150 | 0.40% |
| Keokuk | Sigourney | 119 | \$5,837,581 | \$348,944 | 0.06% |
| Keokuk | Keota | 47 | \$1,611,187 | \$96,671 | 0.02% |
| Keokuk | Hedrick | 27 | \$847,474 | \$50,848 | 0.01% |
| Keokuk | Richland | 22 | \$425,609 | \$25,537 | 0.00% |
| Keokuk | What Cheer | 18 | \$451,628 | \$27,098 | 0.00% |
| Keokuk | Keswick | 13 | \$589,548 | \$35,373 | 0.01% |
| Keokuk | South English | 12 | \$214,697 | \$12,882 | 0.00% |
| Keokuk | Harper | 10 | \$204,244 | \$12,255 | 0.00% |
| Keokuk | Ollie | 10 | \$514,932 | \$30,896 | 0.01% |
| Keokuk | Other | 30 | \$613,846 | \$36,831 | 0.01% |
| Keokuk | County Totals | 308 | \$11,310,746 | \$677,334 | 0.12% |
| Kossuth | Algona | 320 | \$30,724,111 | \$1,838,545 | 0.32% |
| Kossuth | Bancroft | 54 | \$2,737,031 | \$164,114 | 0.03% |
| Kossuth | Titonka | 30 | \$1,032,533 | \$61,952 | 0.01% |
| Kossuth | Swea City | 28 | \$729,513 | \$43,771 | 0.01% |
| Kossuth | Whittemore | 26 | \$712,788 | \$42,751 | 0.01% |
| Kossuth | Wesley | 24 | \$704,245 | \$42,255 | 0.01% |
| Kossuth | Luverne | 19 | \$553,052 | \$33,183 | 0.01% |
| Kossuth | Fenton | 17 | \$233,421 | \$14,005 | 0.00% |
| Kossuth | Burt | 15 | \$1,173,302 | \$70,398 | 0.01% |
| Kossuth | West Bend | 15 | \$1,087,078 | \$65,225 | 0.01% |
| Kossuth | Lakota | 12 | \$228,685 | \$13,721 | 0.00% |
| Kossuth | Ledyard | 12 | \$148,842 | \$8,931 | 0.00% |
| Kossuth | Lone Rock | 12 | \$154,872 | \$9,273 | 0.00% |
| Kossuth | Other | 14 | \$842,475 | \$50,549 | 0.01% |
| Kossuth | County Totals | 598 | \$41,061,948 | \$2,458,672 | 0.43% |
| Lee | Keokuk | 344 | \$38,250,649 | \$2,281,423 | 0.40% |
| Lee | Fort Madison | 299 | \$28,068,928 | \$1,675,769 | 0.29% |
| Lee | West Point | 75 | \$1,927,772 | \$115,666 | 0.02% |
| Lee | Donnellson | 74 | \$3,782,015 | \$226,820 | 0.04% |
| Lee | Montrose | 45 | \$980,684 | \$58,705 | 0.01% |
| Lee | Houghton | 17 | \$2,404,130 | \$144,248 | 0.03% |
| Lee | St. Paul | 10 | \$981,313 | \$58,879 | 0.01% |
| Lee | Other | 67 | \$4,941,945 | \$296,042 | 0.05% |
| Lee | County Totals | 931 | \$81,337,436 | \$4,857,552 | 0.84% |
| Linn | Cedar Rapids | 3,147 | \$799,647,488 | \$47,743,164 | 8.30% |
| Linn | Marion | 715 | \$94,054,557 | \$5,641,076 | 0.98% |
| Linn | Hiawatha | 228 | \$34,382,887 | \$2,062,973 | 0.36% |
| Linn | Mount Vernon | 147 | \$8,696,901 | \$519,015 | 0.09% |
| Linn | Center Point | 80 | \$5,622,226 | \$331,211 | 0.06% |
| Linn | Lisbon | 73 | \$2,696,739 | \$161,804 | 0.03% |
| Linn | Fairfax | 64 | \$3,141,215 | \$188,473 | 0.03% |
| Linn | Central City | 62 | \$1,857,149 | \$111,429 | 0.02% |
| Linn | Ely | 49 | \$2,010,423 | \$120,625 | 0.02% |
| Linn | Palo | 44 | \$15,385,239 | \$923,095 | 0.16% |
| Linn | Springville | 42 | \$2,408,733 | \$144,524 | 0.03% |
| Linn | Robins | 30 | \$1,679,775 | \$100,787 | 0.02% |
| Linn | Alburnett | 24 | \$689,811 | \$41,389 | 0.01% |
| Linn | Coggon | 24 | \$1,054,955 | \$63,297 | 0.01% |
| Linn | Walker | 22 | \$2,300,627 | \$138,038 | 0.02% |
| Linn | Other | 69 | \$3,425,610 | \$204,305 | 0.04% |
| Linn | County Totals | 4,820 | \$979,054,335 | \$58,495,206 | 10.17% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|----------|-------------------|----------------------|---------------|--------------|----------------|
| Louisa | Wapello | 94 | \$3,111,626 | \$186,674 | 0.03% |
| Louisa | Columbus Junction | 79 | \$2,925,142 | \$174,925 | 0.03% |
| Louisa | Morning Sun | 31 | \$1,129,626 | \$67,658 | 0.01% |
| Louisa | Letts | 10 | \$278,118 | \$16,687 | 0.00% |
| Louisa | Other | 32 | \$1,203,793 | \$72,228 | 0.01% |
| Louisa | County Totals | 246 | \$8,648,305 | \$518,171 | 0.09% |
| Lucas | Chariton | 189 | \$12,620,267 | \$755,253 | 0.13% |
| Lucas | Russell | 20 | \$180,119 | \$10,807 | 0.00% |
| Lucas | Lucas | 13 | \$261,471 | \$15,688 | 0.00% |
| Lucas | Other | 18 | \$278,951 | \$16,737 | 0.00% |
| Lucas | County Totals | 240 | \$13,340,808 | \$798,485 | 0.14% |
| Lyon | Rock Rapids | 118 | \$7,682,953 | \$460,157 | 0.08% |
| Lyon | Inwood | 58 | \$2,062,189 | \$123,731 | 0.02% |
| Lyon | George | 55 | \$2,762,634 | \$165,758 | 0.03% |
| Lyon | Larchwood | 55 | \$8,249,281 | \$489,200 | 0.09% |
| Lyon | Doon | 43 | \$2,660,268 | \$159,616 | 0.03% |
| Lyon | Lester | 19 | \$983,952 | \$59,037 | 0.01% |
| Lyon | Little Rock | 17 | \$317,176 | \$19,031 | 0.00% |
| Lyon | Alvord | 13 | \$219,815 | \$13,189 | 0.00% |
| Lyon | Other | 6 | \$177,259 | \$10,636 | 0.00% |
| Lyon | County Totals | 384 | \$25,115,527 | \$1,500,355 | 0.26% |
| Madison | Winterset | 248 | \$18,429,795 | \$1,103,996 | 0.19% |
| Madison | Earlham | 46 | \$3,411,544 | \$204,693 | 0.04% |
| Madison | St. Charles | 44 | \$977,814 | \$58,666 | 0.01% |
| Madison | Truro | 17 | \$580,011 | \$34,801 | 0.01% |
| Madison | Other | 54 | \$1,144,094 | \$68,646 | 0.01% |
| Madison | County Totals | 409 | \$24,543,258 | \$1,470,801 | 0.26% |
| Mahaska | Oskaloosa | 452 | \$42,342,922 | \$2,531,659 | 0.44% |
| Mahaska | New Sharon | 70 | \$2,179,490 | \$130,746 | 0.02% |
| Mahaska | Fremont | 26 | \$441,522 | \$26,491 | 0.00% |
| Mahaska | Leighton | 14 | \$787,609 | \$47,257 | 0.01% |
| Mahaska | Barnes City | 10 | \$115,315 | \$6,919 | 0.00% |
| Mahaska | Eddyville | 10 | \$279,497 | \$16,770 | 0.00% |
| Mahaska | Other | 41 | \$983,107 | \$58,986 | 0.01% |
| Mahaska | County Totals | 623 | \$47,129,462 | \$2,818,828 | 0.49% |
| Marion | Pella | 413 | \$46,835,053 | \$2,792,646 | 0.49% |
| Marion | Knoxville | 253 | \$25,816,447 | \$1,543,919 | 0.27% |
| Marion | Pleasantville | 59 | \$1,604,845 | \$96,291 | 0.02% |
| Marion | Bussey | 13 | \$226,416 | \$13,585 | 0.00% |
| Marion | Harvey | 12 | \$376,576 | \$22,595 | 0.00% |
| Marion | Melcher-Dallas | 12 | \$438,544 | \$26,313 | 0.00% |
| Marion | Other | 71 | \$1,971,280 | \$118,277 | 0.02% |
| Marion | County Totals | 833 | \$77,269,161 | \$4,613,625 | 0.80% |
| Marshall | Marshalltown | 674 | \$83,806,324 | \$5,008,888 | 0.87% |
| Marshall | State Center | 51 | \$2,713,384 | \$162,803 | 0.03% |
| Marshall | Gilman | 20 | \$647,574 | \$38,854 | 0.01% |
| Marshall | Albion | 17 | \$456,027 | \$27,362 | 0.00% |
| Marshall | Laurel | 16 | \$166,294 | \$9,978 | 0.00% |
| Marshall | Melbourne | 16 | \$446,684 | \$26,801 | 0.00% |
| Marshall | Rhodes | 16 | \$419,408 | \$25,164 | 0.00% |
| Marshall | Legrand | 15 | \$492,441 | \$29,546 | 0.01% |
| Marshall | Haverhill | 10 | \$172,540 | \$10,352 | 0.00% |
| Marshall | Other | 29 | \$2,528,644 | \$151,719 | 0.03% |
| Marshall | County Totals | 864 | \$91,849,320 | \$5,491,468 | 0.95% |
| Mills | Glenwood | 194 | \$11,434,044 | \$686,043 | 0.12% |
| Mills | Malvern | 46 | \$1,392,574 | \$83,554 | 0.01% |
| Mills | Emerson | 19 | \$3,098,306 | \$185,898 | 0.03% |
| Mills | Pacific Junction | 19 | \$2,530,198 | \$151,412 | 0.03% |
| Mills | Silver City | 11 | \$63,877 | \$3,833 | 0.00% |
| Mills | Other | 27 | \$1,417,399 | \$85,044 | 0.01% |
| Mills | County Totals | 316 | \$19,936,398 | \$1,195,784 | 0.21% |

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

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| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|------------|---------------|----------------------|---------------|--------------|----------------|
| Mitchell | Osage | 186 | \$11,351,893 | \$675,459 | 0.12% |
| Mitchell | St. Ansgar | 101 | \$3,543,334 | \$212,413 | 0.04% |
| Mitchell | Stacyville | 34 | \$1,215,871 | \$72,952 | 0.01% |
| Mitchell | Riceville | 23 | \$959,422 | \$57,565 | 0.01% |
| Mitchell | Orchard | 12 | \$140,386 | \$8,423 | 0.00% |
| Mitchell | Other | 30 | \$1,226,646 | \$73,599 | 0.01% |
| Mitchell | County Totals | 386 | \$18,437,552 | \$1,100,412 | 0.19% |
| Monona | Onawa | 120 | \$8,073,941 | \$480,867 | 0.08% |
| Monona | Mapleton | 66 | \$2,597,030 | \$155,822 | 0.03% |
| Monona | Whiting | 25 | \$466,090 | \$27,965 | 0.00% |
| Monona | Ute | 20 | \$600,728 | \$36,044 | 0.01% |
| Monona | Moorhead | 19 | \$164,613 | \$9,877 | 0.00% |
| Monona | Soldier | 11 | \$325,292 | \$19,518 | 0.00% |
| Monona | Blencoe | 10 | \$116,556 | \$6,993 | 0.00% |
| Monona | Castana | 10 | \$118,060 | \$7,084 | 0.00% |
| Monona | Other | 14 | \$197,440 | \$11,846 | 0.00% |
| Monona | County Totals | 295 | \$12,659,750 | \$756,015 | 0.13% |
| Monroe | Albia | 173 | \$9,568,367 | \$572,186 | 0.10% |
| Monroe | Lovilia | 18 | \$545,397 | \$32,724 | 0.01% |
| Monroe | Other | 20 | \$853,819 | \$51,219 | 0.01% |
| Monroe | County Totals | 211 | \$10,967,583 | \$656,129 | 0.11% |
| Montgomery | Red Oak | 236 | \$17,111,924 | \$1,022,920 | 0.18% |
| Montgomery | Villisca | 44 | \$1,369,739 | \$82,184 | 0.01% |
| Montgomery | Stanton | 33 | \$906,825 | \$54,410 | 0.01% |
| Montgomery | Elliott | 10 | \$99,388 | \$5,963 | 0.00% |
| Montgomery | Other | 9 | \$272,488 | \$16,349 | 0.00% |
| Montgomery | County Totals | 332 | \$19,760,364 | \$1,181,827 | 0.21% |
| Muscatine | Muscatine | 662 | \$99,233,594 | \$5,934,891 | 1.03% |
| Muscatine | West Liberty | 110 | \$4,185,172 | \$251,110 | 0.04% |
| Muscatine | Wilton | 82 | \$9,851,915 | \$590,961 | 0.10% |
| Muscatine | Nichols | 29 | \$891,449 | \$53,487 | 0.01% |
| Muscatine | Atalissa | 12 | \$81,701 | \$4,902 | 0.00% |
| Muscatine | Durant | 10 | \$825,039 | \$49,502 | 0.01% |
| Muscatine | Other | 56 | \$1,224,915 | \$73,495 | 0.01% |
| Muscatine | County Totals | 961 | \$116,293,785 | \$6,958,348 | 1.21% |
| O'Brien | Sheldon | 224 | \$18,770,820 | \$1,119,516 | 0.19% |
| O'Brien | Hartley | 72 | \$3,858,070 | \$231,484 | 0.04% |
| O'Brien | Sanborn | 56 | \$3,481,664 | \$208,900 | 0.04% |
| O'Brien | Paullina | 50 | \$1,684,115 | \$100,922 | 0.02% |
| O'Brien | Primghar | 44 | \$1,425,150 | \$85,251 | 0.01% |
| O'Brien | Sutherland | 30 | \$1,623,012 | \$97,372 | 0.02% |
| O'Brien | Calumet | 10 | \$791,297 | \$47,478 | 0.01% |
| O'Brien | Other | 16 | \$639,230 | \$38,354 | 0.01% |
| O'Brien | County Totals | 502 | \$32,273,358 | \$1,929,276 | 0.34% |
| Osceola | Sibley | 102 | \$7,235,780 | \$433,279 | 0.08% |
| Osceola | Ocheyedan | 29 | \$2,696,226 | \$161,774 | 0.03% |
| Osceola | Ashton | 18 | \$69,714 | \$4,183 | 0.00% |
| Osceola | Melvin | 13 | \$1,307,217 | \$78,433 | 0.01% |
| Osceola | Harris | 11 | \$135,329 | \$8,120 | 0.00% |
| Osceola | Other | 5 | \$576,160 | \$34,570 | 0.01% |
| Osceola | County Totals | 178 | \$12,020,426 | \$720,358 | 0.13% |
| Page | Clarinda | 205 | \$16,572,051 | \$992,022 | 0.17% |
| Page | Shenandoah | 163 | \$12,529,035 | \$750,138 | 0.13% |
| Page | Essex | 35 | \$717,564 | \$43,054 | 0.01% |
| Page | Braddyville | 15 | \$173,224 | \$10,393 | 0.00% |
| Page | Coin | 14 | \$99,129 | \$5,948 | 0.00% |
| Page | Other | 14 | \$349,030 | \$20,908 | 0.00% |
| Page | County Totals | 446 | \$30,440,033 | \$1,822,463 | 0.32% |
| Palo Alto | Emmetsburg | 159 | \$11,157,474 | \$662,571 | 0.12% |
| Palo Alto | West Bend | 53 | \$3,177,124 | \$189,982 | 0.03% |
| Palo Alto | Graettinger | 40 | \$13,859,108 | \$831,546 | 0.14% |
| Palo Alto | Ruthven | 35 | \$569,411 | \$33,923 | 0.01% |
| Palo Alto | Mallard | 15 | \$584,946 | \$35,097 | 0.01% |
| Palo Alto | Cylinder | 11 | \$461,957 | \$27,717 | 0.00% |
| Palo Alto | Other | 15 | \$225,811 | \$13,549 | 0.00% |
| Palo Alto | County Totals | 328 | \$30,035,831 | \$1,794,385 | 0.31% |

**Table 3. Iowa Retail Sales Tax
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| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|---------------|-----------------|----------------------|-----------------|---------------|----------------|
| Plymouth | Lemars | 375 | \$36,966,491 | \$2,209,333 | 0.38% |
| Plymouth | Remsen | 84 | \$3,247,807 | \$194,842 | 0.03% |
| Plymouth | Kingsley | 65 | \$2,137,297 | \$128,169 | 0.02% |
| Plymouth | Akron | 63 | \$2,481,582 | \$148,895 | 0.03% |
| Plymouth | Hinton | 55 | \$1,311,542 | \$78,669 | 0.01% |
| Plymouth | Merrill | 42 | \$1,397,477 | \$83,849 | 0.01% |
| Plymouth | Westfield | 12 | \$182,154 | \$10,929 | 0.00% |
| Plymouth | Other | 32 | \$244,345 | \$14,661 | 0.00% |
| Plymouth | County Totals | 728 | \$47,968,695 | \$2,869,348 | 0.50% |
| Pocahontas | Pocahontas | 90 | \$4,873,210 | \$291,040 | 0.05% |
| Pocahontas | Laurens | 65 | \$2,777,842 | \$166,548 | 0.03% |
| Pocahontas | Rolfe | 27 | \$756,310 | \$45,379 | 0.01% |
| Pocahontas | Fonda | 23 | \$744,140 | \$44,648 | 0.01% |
| Pocahontas | Havelock | 13 | \$563,117 | \$33,787 | 0.01% |
| Pocahontas | Palmer | 11 | \$593,702 | \$35,622 | 0.01% |
| Pocahontas | Other | 23 | \$1,059,765 | \$63,586 | 0.01% |
| Pocahontas | County Totals | 252 | \$11,368,086 | \$680,610 | 0.12% |
| Polk | Des Moines | 4,584 | \$922,497,942 | \$55,050,224 | 9.57% |
| Polk | West Des Moines | 1,270 | \$239,351,262 | \$14,315,438 | 2.49% |
| Polk | Ankeny | 1,043 | \$206,488,826 | \$12,334,199 | 2.14% |
| Polk | Urbandale | 937 | \$185,780,717 | \$11,087,217 | 1.93% |
| Polk | Clive | 432 | \$106,377,069 | \$6,334,053 | 1.10% |
| Polk | Johnston | 355 | \$38,861,247 | \$2,311,330 | 0.40% |
| Polk | Altoona | 343 | \$141,372,172 | \$8,313,405 | 1.45% |
| Polk | Grimes | 233 | \$62,062,719 | \$3,712,182 | 0.65% |
| Polk | Pleasant Hill | 159 | \$16,873,494 | \$1,004,409 | 0.17% |
| Polk | Windsor Heights | 104 | \$9,555,602 | \$573,336 | 0.10% |
| Polk | Polk City | 102 | \$4,953,816 | \$295,556 | 0.05% |
| Polk | Bondurant | 96 | \$4,355,196 | \$261,165 | 0.05% |
| Polk | Runnells | 58 | \$2,003,252 | \$120,195 | 0.02% |
| Polk | Mitchellville | 44 | \$1,425,519 | \$85,531 | 0.01% |
| Polk | Elkhart | 22 | \$931,847 | \$55,911 | 0.01% |
| Polk | Carlisle | 19 | \$1,011,185 | \$60,671 | 0.01% |
| Polk | Alleman | 12 | \$328,444 | \$19,707 | 0.00% |
| Polk | Other | 47 | \$7,665,097 | \$459,906 | 0.08% |
| Polk | County Totals | 9,860 | \$1,951,895,406 | \$116,394,435 | 20.23% |
| Pottawattamie | Council Bluffs | 1,244 | \$284,048,298 | \$16,935,850 | 2.94% |
| Pottawattamie | Avoca | 72 | \$7,879,924 | \$467,798 | 0.08% |
| Pottawattamie | Oakland | 53 | \$2,960,178 | \$177,567 | 0.03% |
| Pottawattamie | Carter Lake | 46 | \$6,824,748 | \$392,745 | 0.07% |
| Pottawattamie | Walnut | 44 | \$2,613,874 | \$153,501 | 0.03% |
| Pottawattamie | Underwood | 43 | \$1,328,367 | \$79,489 | 0.01% |
| Pottawattamie | Crescent | 38 | \$1,574,724 | \$94,414 | 0.02% |
| Pottawattamie | Neola | 37 | \$2,225,772 | \$133,546 | 0.02% |
| Pottawattamie | Treynor | 34 | \$842,414 | \$50,545 | 0.01% |
| Pottawattamie | Carson | 31 | \$588,280 | \$35,297 | 0.01% |
| Pottawattamie | Minden | 18 | \$503,306 | \$30,045 | 0.01% |
| Pottawattamie | Hancock | 16 | \$588,165 | \$35,290 | 0.01% |
| Pottawattamie | Other | 52 | \$2,972,681 | \$178,225 | 0.03% |
| Pottawattamie | County Totals | 1,728 | \$314,950,731 | \$18,764,312 | 3.26% |
| Poweshiek | Grinnell | 314 | \$25,439,597 | \$1,512,442 | 0.26% |
| Poweshiek | Montezuma | 117 | \$7,603,870 | \$456,232 | 0.08% |
| Poweshiek | Brooklyn | 88 | \$8,026,178 | \$480,110 | 0.08% |
| Poweshiek | Malcom | 23 | \$281,753 | \$16,905 | 0.00% |
| Poweshiek | Deep River | 17 | \$186,882 | \$11,213 | 0.00% |
| Poweshiek | Victor | 11 | \$443,000 | \$26,580 | 0.00% |
| Poweshiek | Other | 25 | \$453,609 | \$27,217 | 0.00% |
| Poweshiek | County Totals | 595 | \$42,434,889 | \$2,530,699 | 0.44% |
| Ringgold | Mount Ayr | 112 | \$12,208,536 | \$731,272 | 0.13% |
| Ringgold | Diagonal | 22 | \$1,023,200 | \$61,347 | 0.01% |
| Ringgold | Ellston | 12 | \$227,028 | \$13,622 | 0.00% |
| Ringgold | Other | 34 | \$454,314 | \$27,259 | 0.00% |
| Ringgold | County Totals | 180 | \$13,913,078 | \$833,499 | 0.14% |

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Quarter Ending September 30, 2014**

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| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|--------|---------------|----------------------|---------------|--------------|----------------|
| Sac | Sac City | 101 | \$5,790,392 | \$346,951 | 0.06% |
| Sac | Lake View | 72 | \$2,617,753 | \$154,674 | 0.03% |
| Sac | Odebolt | 43 | \$2,096,077 | \$125,765 | 0.02% |
| Sac | Schaller | 41 | \$1,156,564 | \$69,394 | 0.01% |
| Sac | Wall Lake | 37 | \$1,929,521 | \$115,771 | 0.02% |
| Sac | Auburn | 22 | \$576,195 | \$34,572 | 0.01% |
| Sac | Early | 22 | \$676,946 | \$40,617 | 0.01% |
| Sac | Lytton | 12 | \$268,601 | \$16,116 | 0.00% |
| Sac | Other | 21 | \$959,901 | \$57,594 | 0.01% |
| Sac | County Totals | 371 | \$16,071,950 | \$961,453 | 0.17% |
| Scott | Davenport | 2,259 | \$515,682,439 | \$30,824,631 | 5.36% |
| Scott | Bettendorf | 731 | \$88,860,538 | \$5,295,958 | 0.92% |
| Scott | Eldridge | 190 | \$17,349,787 | \$1,038,973 | 0.18% |
| Scott | Leclaire | 109 | \$7,245,462 | \$422,644 | 0.07% |
| Scott | Blue Grass | 77 | \$2,824,621 | \$169,477 | 0.03% |
| Scott | Walcott | 72 | \$15,130,391 | \$903,028 | 0.16% |
| Scott | Long Grove | 34 | \$910,441 | \$54,239 | 0.01% |
| Scott | Princeton | 23 | \$922,265 | \$55,336 | 0.01% |
| Scott | Buffalo | 20 | \$1,029,099 | \$61,746 | 0.01% |
| Scott | Mccausland | 19 | \$621,848 | \$37,311 | 0.01% |
| Scott | Donahue | 18 | \$391,106 | \$23,466 | 0.00% |
| Scott | Dixon | 15 | \$216,400 | \$12,984 | 0.00% |
| Scott | Other | 41 | \$2,569,926 | \$154,196 | 0.03% |
| Scott | County Totals | 3,608 | \$653,754,323 | \$39,053,989 | 6.79% |
| Shelby | Harlan | 253 | \$16,448,389 | \$984,246 | 0.17% |
| Shelby | Elk Horn | 34 | \$1,712,326 | \$101,850 | 0.02% |
| Shelby | Earling | 22 | \$367,773 | \$22,066 | 0.00% |
| Shelby | Irwin | 22 | \$630,066 | \$37,804 | 0.01% |
| Shelby | Panama | 22 | \$923,338 | \$55,400 | 0.01% |
| Shelby | Defiance | 19 | \$665,441 | \$39,926 | 0.01% |
| Shelby | Shelby | 15 | \$189,348 | \$11,306 | 0.00% |
| Shelby | Portsmouth | 12 | \$525,554 | \$31,533 | 0.01% |
| Shelby | Other | 19 | \$891,480 | \$53,489 | 0.01% |
| Shelby | County Totals | 418 | \$22,353,715 | \$1,337,621 | 0.23% |
| Sioux | Sioux Center | 289 | \$37,989,239 | \$2,271,666 | 0.39% |
| Sioux | Orange City | 216 | \$20,963,656 | \$1,255,517 | 0.22% |
| Sioux | Rock Valley | 182 | \$15,148,714 | \$908,058 | 0.16% |
| Sioux | Hawarden | 107 | \$6,469,824 | \$387,585 | 0.07% |
| Sioux | Hull | 102 | \$6,191,562 | \$371,453 | 0.06% |
| Sioux | Alton | 58 | \$2,665,890 | \$159,953 | 0.03% |
| Sioux | Boyden | 41 | \$949,070 | \$56,944 | 0.01% |
| Sioux | Ireton | 37 | \$1,696,492 | \$101,790 | 0.02% |
| Sioux | Hospers | 31 | \$2,427,387 | \$145,643 | 0.03% |
| Sioux | Granville | 23 | \$756,999 | \$45,420 | 0.01% |
| Sioux | Maurice | 22 | \$1,318,780 | \$79,127 | 0.01% |
| Sioux | Sheldon | 12 | \$327,920 | \$19,512 | 0.00% |
| Sioux | Other | 18 | \$495,380 | \$29,723 | 0.01% |
| Sioux | County Totals | 1,138 | \$97,400,913 | \$5,832,390 | 1.01% |
| Story | Ames | 1,096 | \$230,165,181 | \$13,711,511 | 2.38% |
| Story | Nevada | 199 | \$16,704,876 | \$1,001,366 | 0.17% |
| Story | Story City | 153 | \$10,884,933 | \$647,001 | 0.11% |
| Story | Huxley | 84 | \$3,042,905 | \$182,574 | 0.03% |
| Story | Slater | 40 | \$3,135,310 | \$182,093 | 0.03% |
| Story | Maxwell | 38 | \$755,558 | \$45,333 | 0.01% |
| Story | Colo | 33 | \$1,657,002 | \$99,303 | 0.02% |
| Story | Gilbert | 32 | \$1,223,729 | \$73,424 | 0.01% |
| Story | Roland | 28 | \$997,211 | \$59,797 | 0.01% |
| Story | Cambridge | 24 | \$450,525 | \$27,032 | 0.00% |
| Story | Zearing | 20 | \$418,984 | \$25,139 | 0.00% |
| Story | Kelley | 13 | \$370,270 | \$22,216 | 0.00% |
| Story | Collins | 10 | \$99,560 | \$5,974 | 0.00% |
| Story | Other | 19 | \$440,221 | \$26,413 | 0.00% |
| Story | County Totals | 1,789 | \$270,346,265 | \$16,109,177 | 2.80% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|------------|----------------|----------------------|---------------|--------------|----------------|
| Tama | Tama | 91 | \$4,174,966 | \$250,498 | 0.04% |
| Tama | Toledo | 89 | \$8,086,984 | \$481,856 | 0.08% |
| Tama | Traer | 72 | \$2,527,018 | \$151,357 | 0.03% |
| Tama | Dysart | 64 | \$2,249,776 | \$134,987 | 0.02% |
| Tama | Gladbrook | 44 | \$1,797,070 | \$107,811 | 0.02% |
| Tama | Chelsea | 22 | \$318,879 | \$19,133 | 0.00% |
| Tama | Garwin | 15 | \$319,664 | \$19,180 | 0.00% |
| Tama | Clutier | 12 | \$172,658 | \$10,359 | 0.00% |
| Tama | Montour | 12 | \$353,077 | \$21,185 | 0.00% |
| Tama | Elberon | 10 | \$124,055 | \$7,443 | 0.00% |
| Tama | Other | 25 | \$1,078,734 | \$64,724 | 0.01% |
| Tama | County Totals | 456 | \$21,202,881 | \$1,268,533 | 0.22% |
| Taylor | Bedford | 90 | \$3,485,062 | \$209,025 | 0.04% |
| Taylor | Lenox | 59 | \$2,869,148 | \$172,149 | 0.03% |
| Taylor | Clearfield | 15 | \$333,845 | \$20,031 | 0.00% |
| Taylor | New Market | 11 | \$156,969 | \$9,418 | 0.00% |
| Taylor | Other | 23 | \$153,766 | \$9,226 | 0.00% |
| Taylor | County Totals | 198 | \$6,998,790 | \$419,849 | 0.07% |
| Union | Creston | 263 | \$28,640,108 | \$1,712,358 | 0.30% |
| Union | Afton | 50 | \$2,183,408 | \$131,004 | 0.02% |
| Union | Other | 28 | \$592,996 | \$35,551 | 0.01% |
| Union | County Totals | 341 | \$31,416,512 | \$1,878,914 | 0.33% |
| Van Buren | Keosauqua | 110 | \$3,814,329 | \$227,785 | 0.04% |
| Van Buren | Farmington | 26 | \$533,276 | \$31,997 | 0.01% |
| Van Buren | Bonaparte | 25 | \$644,071 | \$38,633 | 0.01% |
| Van Buren | Birmingham | 23 | \$538,375 | \$32,303 | 0.01% |
| Van Buren | Cantril | 20 | \$2,361,089 | \$141,635 | 0.02% |
| Van Buren | Milton | 20 | \$413,340 | \$24,800 | 0.00% |
| Van Buren | Stockport | 12 | \$127,244 | \$7,635 | 0.00% |
| Van Buren | Other | 31 | \$1,045,219 | \$62,705 | 0.01% |
| Van Buren | County Totals | 267 | \$9,476,943 | \$567,492 | 0.10% |
| Wapello | Ottumwa | 674 | \$97,660,891 | \$5,832,184 | 1.01% |
| Wapello | Eldon | 33 | \$954,227 | \$57,254 | 0.01% |
| Wapello | Eddyville | 21 | \$1,442,905 | \$86,254 | 0.01% |
| Wapello | Agency | 16 | \$384,135 | \$23,048 | 0.00% |
| Wapello | Blakesburg | 14 | \$200,163 | \$12,010 | 0.00% |
| Wapello | Other | 21 | \$1,687,190 | \$101,231 | 0.02% |
| Wapello | County Totals | 779 | \$102,329,511 | \$6,111,981 | 1.06% |
| Warren | Indianola | 459 | \$48,871,341 | \$2,928,494 | 0.51% |
| Warren | Norwalk | 159 | \$13,587,057 | \$815,223 | 0.14% |
| Warren | Carlisle | 93 | \$4,557,002 | \$273,420 | 0.05% |
| Warren | New Virginia | 44 | \$1,175,181 | \$70,511 | 0.01% |
| Warren | Cumming | 30 | \$2,974,778 | \$178,487 | 0.03% |
| Warren | Lacona | 26 | \$410,825 | \$24,650 | 0.00% |
| Warren | Milo | 25 | \$910,376 | \$54,623 | 0.01% |
| Warren | Hartford | 12 | \$539,550 | \$32,373 | 0.01% |
| Warren | Martensdale | 12 | \$471,668 | \$28,300 | 0.00% |
| Warren | Other | 48 | \$2,177,488 | \$130,649 | 0.02% |
| Warren | County Totals | 908 | \$75,675,266 | \$4,536,729 | 0.79% |
| Washington | Washington | 314 | \$24,682,459 | \$1,478,529 | 0.26% |
| Washington | Kalona | 183 | \$11,315,313 | \$677,933 | 0.12% |
| Washington | Wellman | 78 | \$3,806,505 | \$228,390 | 0.04% |
| Washington | Riverside | 74 | \$6,182,504 | \$364,185 | 0.06% |
| Washington | Ainsworth | 33 | \$1,413,414 | \$84,774 | 0.01% |
| Washington | Brighton | 26 | \$571,623 | \$34,297 | 0.01% |
| Washington | Crawfordsville | 16 | \$128,841 | \$7,730 | 0.00% |
| Washington | Other | 26 | \$957,532 | \$57,452 | 0.01% |
| Washington | County Totals | 750 | \$49,058,191 | \$2,933,291 | 0.51% |
| Wayne | Corydon | 80 | \$3,665,464 | \$219,437 | 0.04% |
| Wayne | Seymour | 44 | \$654,510 | \$39,271 | 0.01% |
| Wayne | Humeston | 39 | \$1,090,482 | \$65,389 | 0.01% |
| Wayne | Allerton | 20 | \$484,006 | \$28,995 | 0.01% |
| Wayne | Other | 28 | \$1,446,249 | \$86,775 | 0.02% |
| Wayne | County Totals | 211 | \$7,340,711 | \$439,867 | 0.08% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|--------------|-----------------|----------------------|-----------------|---------------|----------------|
| Webster | Fort Dodge | 831 | \$130,371,830 | \$7,781,838 | 1.35% |
| Webster | Gowrie | 61 | \$1,835,293 | \$110,118 | 0.02% |
| Webster | Dayton | 33 | \$1,324,646 | \$79,479 | 0.01% |
| Webster | Clare | 16 | \$129,856 | \$7,791 | 0.00% |
| Webster | Badger | 15 | \$376,010 | \$22,561 | 0.00% |
| Webster | Callender | 14 | \$478,333 | \$28,700 | 0.00% |
| Webster | Harcourt | 12 | \$1,226,326 | \$73,580 | 0.01% |
| Webster | Duncombe | 11 | \$220,232 | \$13,214 | 0.00% |
| Webster | Lehigh | 11 | \$428,900 | \$25,734 | 0.00% |
| Webster | Otho | 11 | \$246,834 | \$14,810 | 0.00% |
| Webster | Other | 40 | \$1,031,480 | \$61,871 | 0.01% |
| Webster | County Totals | 1,055 | \$137,669,740 | \$8,219,695 | 1.43% |
| Winnebago | Forest City | 143 | \$9,584,004 | \$574,992 | 0.10% |
| Winnebago | Lake Mills | 100 | \$6,783,873 | \$406,872 | 0.07% |
| Winnebago | Buffalo Center | 53 | \$2,353,296 | \$141,198 | 0.02% |
| Winnebago | Thompson | 18 | \$2,354,492 | \$141,270 | 0.02% |
| Winnebago | Rake | 15 | \$274,543 | \$16,473 | 0.00% |
| Winnebago | Leland | 14 | \$278,976 | \$16,739 | 0.00% |
| Winnebago | Other | 14 | \$226,362 | \$13,582 | 0.00% |
| Winnebago | County Totals | 357 | \$21,855,546 | \$1,311,124 | 0.23% |
| Winneshiek | Decorah | 484 | \$44,643,808 | \$2,663,803 | 0.46% |
| Winneshiek | Calmar | 49 | \$3,534,323 | \$212,059 | 0.04% |
| Winneshiek | Ossian | 45 | \$2,403,055 | \$144,183 | 0.03% |
| Winneshiek | Fort Atkinson | 34 | \$1,465,300 | \$87,918 | 0.02% |
| Winneshiek | Ridgeway | 30 | \$1,499,742 | \$89,985 | 0.02% |
| Winneshiek | Spillville | 17 | \$531,389 | \$31,869 | 0.01% |
| Winneshiek | Other | 44 | \$2,098,135 | \$125,888 | 0.02% |
| Winneshiek | County Totals | 703 | \$56,175,752 | \$3,355,705 | 0.58% |
| Woodbury | Sioux City | 1,977 | \$404,897,127 | \$24,205,128 | 4.21% |
| Woodbury | Sergeant Bluff | 108 | \$12,411,069 | \$743,844 | 0.13% |
| Woodbury | Moville | 56 | \$1,924,105 | \$115,147 | 0.02% |
| Woodbury | Lawton | 40 | \$2,196,829 | \$131,686 | 0.02% |
| Woodbury | Anthon | 39 | \$1,201,948 | \$72,089 | 0.01% |
| Woodbury | Sloan | 35 | \$1,218,638 | \$72,984 | 0.01% |
| Woodbury | Correctionville | 33 | \$1,867,375 | \$112,043 | 0.02% |
| Woodbury | Danbury | 24 | \$568,462 | \$34,108 | 0.01% |
| Woodbury | Salix | 17 | \$1,187,411 | \$71,245 | 0.01% |
| Woodbury | Hornick | 16 | \$390,518 | \$23,431 | 0.00% |
| Woodbury | Pierson | 16 | \$327,531 | \$19,652 | 0.00% |
| Woodbury | Bronson | 10 | \$94,510 | \$5,671 | 0.00% |
| Woodbury | Cushing | 10 | \$149,168 | \$8,950 | 0.00% |
| Woodbury | Other | 36 | \$405,422 | \$24,325 | 0.00% |
| Woodbury | County Totals | 2,417 | \$428,840,113 | \$25,640,301 | 4.46% |
| Worth | Northwood | 104 | \$7,709,851 | \$451,793 | 0.08% |
| Worth | Manly | 34 | \$1,375,121 | \$82,507 | 0.01% |
| Worth | Kensett | 18 | \$2,246,328 | \$134,780 | 0.02% |
| Worth | Fertile | 16 | \$338,558 | \$20,313 | 0.00% |
| Worth | Grafton | 14 | \$432,372 | \$25,942 | 0.00% |
| Worth | Other | 19 | \$171,635 | \$10,298 | 0.00% |
| Worth | County Totals | 205 | \$12,273,865 | \$725,634 | 0.13% |
| Wright | Clarion | 125 | \$7,188,819 | \$430,425 | 0.07% |
| Wright | Belmond | 119 | \$6,196,891 | \$371,651 | 0.06% |
| Wright | Eagle Grove | 97 | \$8,028,267 | \$481,354 | 0.08% |
| Wright | Goldfield | 33 | \$1,970,117 | \$118,207 | 0.02% |
| Wright | Dows | 18 | \$529,265 | \$31,756 | 0.01% |
| Wright | Woolstock | 10 | \$489,068 | \$29,344 | 0.01% |
| Wright | Other | 17 | \$405,465 | \$24,328 | 0.00% |
| Wright | County Totals | 419 | \$24,807,892 | \$1,487,065 | 0.26% |
| State Totals | | 78,594 | \$9,633,801,385 | \$575,297,472 | 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 September 30, 2014**

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| 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 | 21 | \$2,211,270 | \$132,676 | 0.02% |
| Adair | Food Dealers | 15 | \$3,401,772 | \$204,106 | 0.04% |
| Adair | General Merchandise | S | S | S | S |
| Adair | Home Furnishings | S | S | S | S |
| Adair | Miscellaneous | 40 | \$913,636 | \$54,818 | 0.01% |
| Adair | Motor Vehicle | 14 | \$1,246,765 | \$74,806 | 0.01% |
| Adair | Service | 90 | \$2,943,920 | \$166,407 | 0.03% |
| Adair | Specialty Retail | 45 | \$937,677 | \$56,261 | 0.01% |
| Adair | Utilities and Transportation | 11 | \$1,239,531 | \$74,372 | 0.01% |
| Adair | Wholesale | 15 | \$1,601,895 | \$96,082 | 0.02% |
| Adair | County Totals | 260 | \$16,082,715 | \$954,703 | 0.17% |
| Adams | Apparel | S | S | S | S |
| Adams | Building Materials | S | S | S | S |
| Adams | Eating and Drinking | 12 | \$503,361 | \$30,202 | 0.01% |
| Adams | Food Dealers | 6 | \$2,110,977 | \$126,659 | 0.02% |
| Adams | General Merchandise | S | S | S | S |
| Adams | Home Furnishings | S | S | S | S |
| Adams | Miscellaneous | 24 | \$928,037 | \$55,682 | 0.01% |
| Adams | Motor Vehicle | 6 | \$191,900 | \$11,514 | 0.00% |
| Adams | Service | 51 | \$1,516,704 | \$90,358 | 0.02% |
| Adams | Specialty Retail | 24 | \$101,353 | \$6,081 | 0.00% |
| Adams | Utilities and Transportation | 8 | \$3,192,353 | \$191,541 | 0.03% |
| Adams | Wholesale | 12 | \$2,253,487 | \$135,209 | 0.02% |
| Adams | County Totals | 150 | \$11,308,540 | \$677,868 | 0.12% |
| Allamakee | Apparel | 5 | \$221,724 | \$13,303 | 0.00% |
| Allamakee | Building Materials | 13 | \$1,380,817 | \$82,849 | 0.01% |
| Allamakee | Eating and Drinking | 42 | \$2,724,082 | \$163,445 | 0.03% |
| Allamakee | Food Dealers | 27 | \$4,364,789 | \$261,887 | 0.05% |
| Allamakee | General Merchandise | 5 | \$1,812,440 | \$108,746 | 0.02% |
| Allamakee | Home Furnishings | 9 | \$749,789 | \$44,987 | 0.01% |
| Allamakee | Miscellaneous | 69 | \$1,837,182 | \$110,231 | 0.02% |
| Allamakee | Motor Vehicle | 15 | \$1,885,000 | \$113,100 | 0.02% |
| Allamakee | Service | 202 | \$3,995,205 | \$236,164 | 0.04% |
| Allamakee | Specialty Retail | 66 | \$2,131,123 | \$127,867 | 0.02% |
| Allamakee | Utilities and Transportation | 20 | \$1,509,197 | \$90,552 | 0.02% |
| Allamakee | Wholesale | 29 | \$4,426,855 | \$265,611 | 0.05% |
| Allamakee | County Totals | 502 | \$27,038,203 | \$1,618,744 | 0.28% |
| Appanoose | Apparel | 8 | \$350,073 | \$21,004 | 0.00% |
| Appanoose | Building Materials | S | S | S | S |
| Appanoose | Eating and Drinking | 27 | \$2,183,091 | \$130,985 | 0.02% |
| Appanoose | Food Dealers | 17 | \$3,286,064 | \$197,164 | 0.03% |
| Appanoose | General Merchandise | S | S | S | S |
| Appanoose | Home Furnishings | 10 | \$393,750 | \$23,625 | 0.00% |
| Appanoose | Miscellaneous | 46 | \$1,367,113 | \$82,027 | 0.01% |
| Appanoose | Motor Vehicle | 14 | \$1,298,165 | \$77,890 | 0.01% |
| Appanoose | Service | 166 | \$5,120,058 | \$289,042 | 0.05% |
| Appanoose | Specialty Retail | 43 | \$1,645,393 | \$98,724 | 0.02% |
| Appanoose | Utilities and Transportation | 16 | \$3,057,582 | \$183,455 | 0.03% |
| Appanoose | Wholesale | 13 | \$930,414 | \$55,825 | 0.01% |
| Appanoose | County Totals | 371 | \$27,925,106 | \$1,657,345 | 0.29% |
| Audubon | Apparel | S | S | S | S |
| Audubon | Building Materials | S | S | S | S |
| Audubon | Eating and Drinking | 18 | \$510,515 | \$30,631 | 0.01% |
| Audubon | Food Dealers | 7 | \$1,211,836 | \$72,710 | 0.01% |
| Audubon | General Merchandise | S | S | S | S |
| Audubon | Home Furnishings | S | S | S | S |
| Audubon | Miscellaneous | 35 | \$1,885,087 | \$113,105 | 0.02% |
| Audubon | Motor Vehicle | 7 | \$402,189 | \$24,131 | 0.00% |
| Audubon | Service | 82 | \$1,813,429 | \$108,472 | 0.02% |
| Audubon | Specialty Retail | 23 | \$212,236 | \$12,734 | 0.00% |
| Audubon | Utilities and Transportation | 15 | \$874,236 | \$52,454 | 0.01% |
| Audubon | Wholesale | 14 | \$1,165,070 | \$69,904 | 0.01% |
| Audubon | County Totals | 211 | \$9,454,157 | \$566,916 | 0.10% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|------------|------------------------------|----------------------|---------------|-----------------|-------------------|
| Benton | Apparel | 5 | \$368,994 | \$22,140 | 0.00% |
| Benton | Building Materials | 14 | \$2,796,465 | \$167,788 | 0.03% |
| Benton | Eating and Drinking | 45 | \$3,227,290 | \$193,637 | 0.03% |
| Benton | Food Dealers | 23 | \$4,898,164 | \$293,890 | 0.05% |
| Benton | General Merchandise | 7 | \$1,647,153 | \$98,829 | 0.02% |
| Benton | Home Furnishings | 10 | \$814,506 | \$48,870 | 0.01% |
| Benton | Miscellaneous | 102 | \$2,971,216 | \$178,273 | 0.03% |
| Benton | Motor Vehicle | 18 | \$2,075,502 | \$124,530 | 0.02% |
| Benton | Service | 273 | \$5,033,677 | \$299,791 | 0.05% |
| Benton | Specialty Retail | 82 | \$1,553,298 | \$93,198 | 0.02% |
| Benton | Utilities and Transportation | 49 | \$3,716,046 | \$222,963 | 0.04% |
| Benton | Wholesale | 29 | \$5,022,997 | \$301,295 | 0.05% |
| Benton | County Totals | 657 | \$34,125,308 | \$2,045,204 | 0.36% |
| Black Hawk | Apparel | 78 | \$12,237,129 | \$734,228 | 0.13% |
| Black Hawk | Building Materials | 43 | \$56,811,004 | \$3,408,660 | 0.59% |
| Black Hawk | Eating and Drinking | 308 | \$50,349,002 | \$3,020,940 | 0.53% |
| Black Hawk | Food Dealers | 121 | \$33,087,052 | \$1,985,223 | 0.35% |
| Black Hawk | General Merchandise | 36 | \$63,894,075 | \$3,833,645 | 0.67% |
| Black Hawk | Home Furnishings | 70 | \$16,949,282 | \$1,016,957 | 0.18% |
| Black Hawk | Miscellaneous | 357 | \$28,313,813 | \$1,698,395 | 0.30% |
| Black Hawk | Motor Vehicle | 86 | \$20,640,207 | \$1,238,411 | 0.22% |
| Black Hawk | Service | 1,118 | \$63,229,364 | \$3,707,398 | 0.64% |
| Black Hawk | Specialty Retail | 456 | \$43,818,091 | \$2,629,085 | 0.46% |
| Black Hawk | Utilities and Transportation | 91 | \$41,010,408 | \$2,460,624 | 0.43% |
| Black Hawk | Wholesale | 136 | \$39,197,735 | \$2,345,082 | 0.41% |
| Black Hawk | County Totals | 2,900 | \$469,537,162 | \$28,078,649 | 4.88% |
| Boone | Apparel | 9 | \$680,080 | \$40,805 | 0.01% |
| Boone | Building Materials | 13 | \$1,471,219 | \$88,273 | 0.02% |
| Boone | Eating and Drinking | 46 | \$4,631,986 | \$277,919 | 0.05% |
| Boone | Food Dealers | 22 | \$7,196,791 | \$431,807 | 0.08% |
| Boone | General Merchandise | S | S | S | S |
| Boone | Home Furnishings | S | S | S | S |
| Boone | Miscellaneous | 117 | \$7,202,664 | \$432,160 | 0.08% |
| Boone | Motor Vehicle | 17 | \$3,065,554 | \$183,933 | 0.03% |
| Boone | Service | 222 | \$5,604,375 | \$327,688 | 0.06% |
| Boone | Specialty Retail | 108 | \$2,089,679 | \$125,381 | 0.02% |
| Boone | Utilities and Transportation | 36 | \$2,135,086 | \$128,105 | 0.02% |
| Boone | Wholesale | 28 | \$4,200,029 | \$252,002 | 0.04% |
| Boone | County Totals | 630 | \$49,066,671 | \$2,935,426 | 0.51% |
| Bremer | Apparel | S | S | S | S |
| Bremer | Building Materials | 14 | \$1,797,645 | \$107,859 | 0.02% |
| Bremer | Eating and Drinking | 51 | \$4,708,072 | \$282,484 | 0.05% |
| Bremer | Food Dealers | 16 | \$6,327,710 | \$379,663 | 0.07% |
| Bremer | General Merchandise | S | S | S | S |
| Bremer | Home Furnishings | 12 | \$1,053,263 | \$63,196 | 0.01% |
| Bremer | Miscellaneous | 119 | \$6,043,642 | \$362,619 | 0.06% |
| Bremer | Motor Vehicle | 16 | \$3,685,873 | \$221,152 | 0.04% |
| Bremer | Service | 247 | \$8,763,206 | \$518,193 | 0.09% |
| Bremer | Specialty Retail | 83 | \$2,231,700 | \$133,902 | 0.02% |
| Bremer | Utilities and Transportation | 29 | \$3,364,963 | \$201,898 | 0.04% |
| Bremer | Wholesale | 34 | \$3,957,006 | \$237,327 | 0.04% |
| Bremer | County Totals | 630 | \$50,691,548 | \$3,033,800 | 0.53% |
| Buchanan | Apparel | S | S | S | S |
| Buchanan | Building Materials | 18 | \$2,421,990 | \$145,319 | 0.03% |
| Buchanan | Eating and Drinking | 42 | \$3,633,537 | \$218,012 | 0.04% |
| Buchanan | Food Dealers | 21 | \$4,634,540 | \$278,072 | 0.05% |
| Buchanan | General Merchandise | S | S | S | S |
| Buchanan | Home Furnishings | 14 | \$389,941 | \$23,396 | 0.00% |
| Buchanan | Miscellaneous | 85 | \$4,903,338 | \$294,200 | 0.05% |
| Buchanan | Motor Vehicle | 26 | \$3,429,807 | \$205,788 | 0.04% |
| Buchanan | Service | 212 | \$3,602,474 | \$211,284 | 0.04% |
| Buchanan | Specialty Retail | 86 | \$2,263,987 | \$135,839 | 0.02% |
| Buchanan | Utilities and Transportation | 24 | \$2,924,052 | \$175,443 | 0.03% |
| Buchanan | Wholesale | 36 | \$6,997,031 | \$419,822 | 0.07% |
| Buchanan | County Totals | 572 | \$41,878,566 | \$2,507,849 | 0.44% |

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

Tableable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|-------------|------------------------------|-------------------|---------------|--------------|----------------|
| Buena Vista | Apparel | 11 | \$953,444 | \$57,207 | 0.01% |
| Buena Vista | Building Materials | S | S | S | S |
| Buena Vista | Eating and Drinking | 49 | \$4,550,081 | \$273,005 | 0.05% |
| Buena Vista | Food Dealers | 28 | \$5,649,518 | \$338,971 | 0.06% |
| Buena Vista | General Merchandise | S | S | S | S |
| Buena Vista | Home Furnishings | 11 | \$1,364,692 | \$81,882 | 0.01% |
| Buena Vista | Miscellaneous | 82 | \$4,794,720 | \$287,683 | 0.05% |
| Buena Vista | Motor Vehicle | 18 | \$3,602,444 | \$216,147 | 0.04% |
| Buena Vista | Service | 206 | \$7,362,950 | \$424,521 | 0.07% |
| Buena Vista | Specialty Retail | 89 | \$3,918,774 | \$235,126 | 0.04% |
| Buena Vista | Utilities and Transportation | 36 | \$3,391,640 | \$203,498 | 0.04% |
| Buena Vista | Wholesale | 40 | \$4,466,184 | \$267,971 | 0.05% |
| Buena Vista | County Totals | 582 | \$50,477,606 | \$3,011,400 | 0.52% |
| Butler | Apparel | S | S | S | S |
| Butler | Building Materials | 9 | \$1,048,708 | \$62,922 | 0.01% |
| Butler | Eating and Drinking | 25 | \$836,470 | \$50,188 | 0.01% |
| Butler | Food Dealers | 23 | \$3,375,529 | \$202,532 | 0.04% |
| Butler | General Merchandise | S | S | S | S |
| Butler | Home Furnishings | S | S | S | S |
| Butler | Miscellaneous | 80 | \$2,553,388 | \$153,203 | 0.03% |
| Butler | Motor Vehicle | 5 | \$677,456 | \$40,647 | 0.01% |
| Butler | Service | 151 | \$2,281,711 | \$136,774 | 0.02% |
| Butler | Specialty Retail | 64 | \$554,007 | \$33,240 | 0.01% |
| Butler | Utilities and Transportation | 23 | \$1,504,286 | \$90,257 | 0.02% |
| Butler | Wholesale | 37 | \$3,234,862 | \$194,092 | 0.03% |
| Butler | County Totals | 426 | \$16,601,966 | \$995,989 | 0.17% |
| Calhoun | Apparel | S | S | S | S |
| Calhoun | Building Materials | 9 | \$736,967 | \$44,218 | 0.01% |
| Calhoun | Eating and Drinking | 18 | \$1,037,016 | \$62,221 | 0.01% |
| Calhoun | Food Dealers | 16 | \$2,718,261 | \$163,096 | 0.03% |
| Calhoun | General Merchandise | S | S | S | S |
| Calhoun | Home Furnishings | S | S | S | S |
| Calhoun | Miscellaneous | 50 | \$1,371,080 | \$82,265 | 0.01% |
| Calhoun | Motor Vehicle | 11 | \$1,260,091 | \$75,605 | 0.01% |
| Calhoun | Service | 106 | \$1,516,091 | \$90,658 | 0.02% |
| Calhoun | Specialty Retail | 43 | \$364,595 | \$21,876 | 0.00% |
| Calhoun | Utilities and Transportation | 21 | \$839,512 | \$50,371 | 0.01% |
| Calhoun | Wholesale | 24 | \$3,441,979 | \$206,519 | 0.04% |
| Calhoun | County Totals | 306 | \$13,708,448 | \$822,199 | 0.14% |
| Carroll | Apparel | 18 | \$1,653,262 | \$99,196 | 0.02% |
| Carroll | Building Materials | 16 | \$8,373,082 | \$502,385 | 0.09% |
| Carroll | Eating and Drinking | 53 | \$6,181,691 | \$370,901 | 0.06% |
| Carroll | Food Dealers | 24 | \$6,374,343 | \$382,461 | 0.07% |
| Carroll | General Merchandise | 10 | \$10,650,883 | \$639,053 | 0.11% |
| Carroll | Home Furnishings | 11 | \$1,948,758 | \$116,925 | 0.02% |
| Carroll | Miscellaneous | 124 | \$6,196,658 | \$371,799 | 0.06% |
| Carroll | Motor Vehicle | 28 | \$3,915,452 | \$234,927 | 0.04% |
| Carroll | Service | 306 | \$8,092,702 | \$476,669 | 0.08% |
| Carroll | Specialty Retail | 110 | \$5,421,298 | \$325,278 | 0.06% |
| Carroll | Utilities and Transportation | 44 | \$5,980,176 | \$358,811 | 0.06% |
| Carroll | Wholesale | 65 | \$11,258,401 | \$675,504 | 0.12% |
| Carroll | County Totals | 809 | \$76,046,706 | \$4,553,909 | 0.79% |
| Cass | Apparel | 11 | \$514,380 | \$30,863 | 0.01% |
| Cass | Building Materials | 10 | \$989,408 | \$59,364 | 0.01% |
| Cass | Eating and Drinking | 42 | \$3,385,813 | \$203,149 | 0.04% |
| Cass | Food Dealers | 15 | \$4,443,555 | \$266,613 | 0.05% |
| Cass | General Merchandise | S | S | S | S |
| Cass | Home Furnishings | S | S | S | S |
| Cass | Miscellaneous | 80 | \$2,593,068 | \$155,584 | 0.03% |
| Cass | Motor Vehicle | 19 | \$2,488,509 | \$149,311 | 0.03% |
| Cass | Service | 198 | \$5,892,258 | \$347,314 | 0.06% |
| Cass | Specialty Retail | 56 | \$925,272 | \$55,516 | 0.01% |
| Cass | Utilities and Transportation | 30 | \$2,536,769 | \$152,206 | 0.03% |
| Cass | Wholesale | 40 | \$5,120,036 | \$307,202 | 0.05% |
| Cass | County Totals | 513 | \$36,158,871 | \$2,163,311 | 0.38% |

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

Tableable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|-------------|------------------------------|----------------------|---------------|-----------------|-------------------|
| Cedar | Apparel | S | S | S | S |
| Cedar | Building Materials | 6 | \$138,643 | \$8,319 | 0.00% |
| Cedar | Eating and Drinking | 39 | \$3,185,569 | \$191,134 | 0.03% |
| Cedar | Food Dealers | 20 | \$4,972,478 | \$298,349 | 0.05% |
| Cedar | General Merchandise | S | S | S | S |
| Cedar | Home Furnishings | 6 | \$365,966 | \$21,958 | 0.00% |
| Cedar | Miscellaneous | 106 | \$4,728,395 | \$283,704 | 0.05% |
| Cedar | Motor Vehicle | 17 | \$1,630,488 | \$97,829 | 0.02% |
| Cedar | Service | 190 | \$3,995,170 | \$238,572 | 0.04% |
| Cedar | Specialty Retail | 67 | \$1,115,707 | \$66,942 | 0.01% |
| Cedar | Utilities and Transportation | 25 | \$1,102,010 | \$66,121 | 0.01% |
| Cedar | Wholesale | 29 | \$3,735,920 | \$224,155 | 0.04% |
| Cedar | County Totals | 509 | \$27,106,378 | \$1,625,244 | 0.28% |
| Cerro Gordo | Apparel | 23 | \$3,625,399 | \$217,524 | 0.04% |
| Cerro Gordo | Building Materials | 23 | \$22,883,538 | \$1,373,012 | 0.24% |
| Cerro Gordo | Eating and Drinking | 129 | \$20,547,815 | \$1,232,869 | 0.21% |
| Cerro Gordo | Food Dealers | 50 | \$15,028,274 | \$901,696 | 0.16% |
| Cerro Gordo | General Merchandise | 15 | \$29,023,015 | \$1,741,381 | 0.30% |
| Cerro Gordo | Home Furnishings | 35 | \$8,036,211 | \$482,173 | 0.08% |
| Cerro Gordo | Miscellaneous | 201 | \$12,634,290 | \$758,038 | 0.13% |
| Cerro Gordo | Motor Vehicle | 49 | \$9,631,984 | \$577,919 | 0.10% |
| Cerro Gordo | Service | 512 | \$22,348,502 | \$1,290,994 | 0.22% |
| Cerro Gordo | Specialty Retail | 201 | \$14,492,957 | \$869,577 | 0.15% |
| Cerro Gordo | Utilities and Transportation | 75 | \$10,332,344 | \$619,941 | 0.11% |
| Cerro Gordo | Wholesale | 67 | \$16,286,617 | \$977,197 | 0.17% |
| Cerro Gordo | County Totals | 1,380 | \$184,870,946 | \$11,042,321 | 1.92% |
| Cherokee | Apparel | S | S | S | S |
| Cherokee | Building Materials | 9 | \$5,889,550 | \$353,373 | 0.06% |
| Cherokee | Eating and Drinking | 33 | \$2,483,978 | \$149,039 | 0.03% |
| Cherokee | Food Dealers | 19 | \$3,797,964 | \$227,878 | 0.04% |
| Cherokee | General Merchandise | S | S | S | S |
| Cherokee | Home Furnishings | 5 | \$555,220 | \$33,313 | 0.01% |
| Cherokee | Miscellaneous | 59 | \$2,425,953 | \$145,557 | 0.03% |
| Cherokee | Motor Vehicle | 9 | \$1,442,129 | \$86,528 | 0.02% |
| Cherokee | Service | 157 | \$3,392,801 | \$198,384 | 0.03% |
| Cherokee | Specialty Retail | 56 | \$1,335,012 | \$80,101 | 0.01% |
| Cherokee | Utilities and Transportation | 19 | \$2,211,810 | \$132,709 | 0.02% |
| Cherokee | Wholesale | 22 | \$3,260,253 | \$195,574 | 0.03% |
| Cherokee | County Totals | 397 | \$28,366,873 | \$1,696,786 | 0.29% |
| Chickasaw | Apparel | S | S | S | S |
| Chickasaw | Building Materials | 6 | \$359,950 | \$21,597 | 0.00% |
| Chickasaw | Eating and Drinking | 36 | \$1,958,299 | \$117,498 | 0.02% |
| Chickasaw | Food Dealers | 17 | \$3,344,522 | \$200,671 | 0.03% |
| Chickasaw | General Merchandise | S | S | S | S |
| Chickasaw | Home Furnishings | 6 | \$749,296 | \$44,958 | 0.01% |
| Chickasaw | Miscellaneous | 77 | \$2,594,332 | \$155,660 | 0.03% |
| Chickasaw | Motor Vehicle | 14 | \$2,051,966 | \$123,118 | 0.02% |
| Chickasaw | Service | 140 | \$2,939,493 | \$173,169 | 0.03% |
| Chickasaw | Specialty Retail | 64 | \$1,858,972 | \$111,490 | 0.02% |
| Chickasaw | Utilities and Transportation | 16 | \$763,649 | \$45,819 | 0.01% |
| Chickasaw | Wholesale | 36 | \$4,425,080 | \$265,505 | 0.05% |
| Chickasaw | County Totals | 416 | \$22,465,892 | \$1,344,705 | 0.23% |
| Clarke | Apparel | S | S | S | S |
| Clarke | Building Materials | S | S | S | S |
| Clarke | Eating and Drinking | 18 | \$2,271,700 | \$136,302 | 0.02% |
| Clarke | Food Dealers | 13 | \$3,782,398 | \$226,944 | 0.04% |
| Clarke | General Merchandise | S | S | S | S |
| Clarke | Home Furnishings | S | S | S | S |
| Clarke | Miscellaneous | 35 | \$3,260,545 | \$195,633 | 0.03% |
| Clarke | Motor Vehicle | 7 | \$748,268 | \$44,896 | 0.01% |
| Clarke | Service | 98 | \$3,274,789 | \$184,000 | 0.03% |
| Clarke | Specialty Retail | 25 | \$245,964 | \$14,758 | 0.00% |
| Clarke | Utilities and Transportation | 10 | \$1,042,265 | \$62,536 | 0.01% |
| Clarke | Wholesale | 11 | \$1,354,075 | \$81,245 | 0.01% |
| Clarke | County Totals | 225 | \$21,523,845 | \$1,278,944 | 0.22% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|----------|------------------------------|----------------------|---------------|-----------------|-------------------|
| Clay | Apparel | 15 | \$1,963,159 | \$117,790 | 0.02% |
| Clay | Building Materials | 15 | \$14,314,850 | \$858,891 | 0.15% |
| Clay | Eating and Drinking | 55 | \$6,058,762 | \$363,526 | 0.06% |
| Clay | Food Dealers | 21 | \$5,259,399 | \$315,564 | 0.05% |
| Clay | General Merchandise | 5 | \$10,615,257 | \$636,915 | 0.11% |
| Clay | Home Furnishings | 19 | \$2,023,672 | \$121,420 | 0.02% |
| Clay | Miscellaneous | 92 | \$5,687,380 | \$341,243 | 0.06% |
| Clay | Motor Vehicle | 16 | \$3,591,453 | \$215,487 | 0.04% |
| Clay | Service | 222 | \$8,107,795 | \$472,509 | 0.08% |
| Clay | Specialty Retail | 93 | \$6,115,477 | \$366,929 | 0.06% |
| Clay | Utilities and Transportation | 42 | \$7,666,014 | \$459,961 | 0.08% |
| Clay | Wholesale | 42 | \$5,634,844 | \$338,091 | 0.06% |
| Clay | County Totals | 637 | \$77,038,062 | \$4,608,325 | 0.80% |
| Clayton | Apparel | S | S | S | S |
| Clayton | Building Materials | 13 | \$1,795,328 | \$107,720 | 0.02% |
| Clayton | Eating and Drinking | 59 | \$3,844,039 | \$230,642 | 0.04% |
| Clayton | Food Dealers | 26 | \$4,296,188 | \$257,771 | 0.04% |
| Clayton | General Merchandise | 8 | \$1,459,470 | \$87,568 | 0.02% |
| Clayton | Home Furnishings | S | S | S | S |
| Clayton | Miscellaneous | 93 | \$4,697,155 | \$281,829 | 0.05% |
| Clayton | Motor Vehicle | 22 | \$3,041,096 | \$182,466 | 0.03% |
| Clayton | Service | 259 | \$6,104,490 | \$347,916 | 0.06% |
| Clayton | Specialty Retail | 87 | \$1,497,354 | \$89,841 | 0.02% |
| Clayton | Utilities and Transportation | 31 | \$2,351,032 | \$141,062 | 0.02% |
| Clayton | Wholesale | 47 | \$8,157,113 | \$489,427 | 0.09% |
| Clayton | County Totals | 656 | \$37,462,301 | \$2,229,385 | 0.39% |
| Clinton | Apparel | 13 | \$970,021 | \$58,201 | 0.01% |
| Clinton | Building Materials | 18 | \$8,184,169 | \$491,050 | 0.09% |
| Clinton | Eating and Drinking | 121 | \$14,166,261 | \$849,976 | 0.15% |
| Clinton | Food Dealers | 51 | \$14,515,592 | \$870,936 | 0.15% |
| Clinton | General Merchandise | 12 | \$18,469,966 | \$1,108,198 | 0.19% |
| Clinton | Home Furnishings | 26 | \$3,067,993 | \$184,080 | 0.03% |
| Clinton | Miscellaneous | 165 | \$16,442,297 | \$986,538 | 0.17% |
| Clinton | Motor Vehicle | 29 | \$5,002,885 | \$300,173 | 0.05% |
| Clinton | Service | 441 | \$14,200,107 | \$833,908 | 0.14% |
| Clinton | Specialty Retail | 153 | \$6,820,731 | \$409,244 | 0.07% |
| Clinton | Utilities and Transportation | 49 | \$5,148,283 | \$308,897 | 0.05% |
| Clinton | Wholesale | 55 | \$8,298,415 | \$497,905 | 0.09% |
| Clinton | County Totals | 1,133 | \$115,286,720 | \$6,899,105 | 1.20% |
| Crawford | Apparel | S | S | S | S |
| Crawford | Building Materials | 10 | \$1,543,233 | \$92,594 | 0.02% |
| Crawford | Eating and Drinking | 44 | \$3,570,550 | \$214,233 | 0.04% |
| Crawford | Food Dealers | 20 | \$4,955,538 | \$297,332 | 0.05% |
| Crawford | General Merchandise | S | S | S | S |
| Crawford | Home Furnishings | 12 | \$350,932 | \$21,056 | 0.00% |
| Crawford | Miscellaneous | 65 | \$2,206,775 | \$132,407 | 0.02% |
| Crawford | Motor Vehicle | 14 | \$1,880,557 | \$112,833 | 0.02% |
| Crawford | Service | 182 | \$7,612,417 | \$450,942 | 0.08% |
| Crawford | Specialty Retail | 58 | \$1,362,403 | \$81,744 | 0.01% |
| Crawford | Utilities and Transportation | 36 | \$2,500,533 | \$150,032 | 0.03% |
| Crawford | Wholesale | 23 | \$1,525,595 | \$91,536 | 0.02% |
| Crawford | County Totals | 478 | \$33,616,868 | \$2,011,209 | 0.35% |
| Dallas | Apparel | 77 | \$28,662,883 | \$1,719,773 | 0.30% |
| Dallas | Building Materials | 25 | \$8,685,956 | \$521,157 | 0.09% |
| Dallas | Eating and Drinking | 137 | \$29,760,901 | \$1,785,654 | 0.31% |
| Dallas | Food Dealers | 59 | \$20,970,193 | \$1,258,212 | 0.22% |
| Dallas | General Merchandise | 15 | \$41,693,602 | \$2,501,616 | 0.43% |
| Dallas | Home Furnishings | 30 | \$18,241,690 | \$1,094,501 | 0.19% |
| Dallas | Miscellaneous | 195 | \$8,016,188 | \$480,971 | 0.08% |
| Dallas | Motor Vehicle | 23 | \$6,735,863 | \$404,152 | 0.07% |
| Dallas | Service | 496 | \$31,302,427 | \$1,760,361 | 0.31% |
| Dallas | Specialty Retail | 213 | \$45,833,219 | \$2,749,993 | 0.48% |
| Dallas | Utilities and Transportation | 67 | \$13,838,538 | \$830,312 | 0.14% |
| Dallas | Wholesale | 51 | \$33,509,483 | \$2,010,569 | 0.35% |
| Dallas | County Totals | 1,388 | \$287,250,943 | \$17,117,272 | 2.98% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|------------|------------------------------|----------------------|---------------|-----------------|-------------------|
| Davis | Apparel | S | S | S | S |
| Davis | Building Materials | 8 | \$86,555 | \$5,193 | 0.00% |
| Davis | Eating and Drinking | 17 | \$599,268 | \$35,956 | 0.01% |
| Davis | Food Dealers | 16 | \$1,673,717 | \$100,423 | 0.02% |
| Davis | General Merchandise | S | S | S | S |
| Davis | Home Furnishings | 7 | \$360,323 | \$21,619 | 0.00% |
| Davis | Miscellaneous | 52 | \$2,097,050 | \$125,823 | 0.02% |
| Davis | Motor Vehicle | 10 | \$849,040 | \$50,942 | 0.01% |
| Davis | Service | 110 | \$1,694,728 | \$99,180 | 0.02% |
| Davis | Specialty Retail | 55 | \$959,467 | \$57,568 | 0.01% |
| Davis | Utilities and Transportation | 10 | \$1,399,963 | \$83,998 | 0.01% |
| Davis | Wholesale | 15 | \$3,947,318 | \$236,839 | 0.04% |
| Davis | County Totals | 305 | \$14,562,143 | \$871,225 | 0.15% |
| Decatur | Apparel | S | S | S | S |
| Decatur | Building Materials | 6 | \$375,598 | \$22,536 | 0.00% |
| Decatur | Eating and Drinking | 21 | \$818,014 | \$49,081 | 0.01% |
| Decatur | Food Dealers | 10 | \$1,581,228 | \$94,874 | 0.02% |
| Decatur | General Merchandise | S | S | S | S |
| Decatur | Home Furnishings | 7 | \$266,645 | \$15,999 | 0.00% |
| Decatur | Miscellaneous | 42 | \$1,833,110 | \$109,987 | 0.02% |
| Decatur | Motor Vehicle | 5 | \$212,271 | \$12,736 | 0.00% |
| Decatur | Service | 73 | \$1,329,528 | \$77,671 | 0.01% |
| Decatur | Specialty Retail | 46 | \$760,694 | \$45,642 | 0.01% |
| Decatur | Utilities and Transportation | 17 | \$830,758 | \$49,845 | 0.01% |
| Decatur | Wholesale | 10 | \$916,632 | \$54,998 | 0.01% |
| Decatur | County Totals | 241 | \$10,450,462 | \$624,927 | 0.11% |
| Delaware | Apparel | 5 | \$349,894 | \$20,994 | 0.00% |
| Delaware | Building Materials | 12 | \$2,016,464 | \$120,988 | 0.02% |
| Delaware | Eating and Drinking | 34 | \$2,569,121 | \$154,147 | 0.03% |
| Delaware | Food Dealers | 20 | \$3,738,431 | \$224,306 | 0.04% |
| Delaware | General Merchandise | 5 | \$5,078,003 | \$304,680 | 0.05% |
| Delaware | Home Furnishings | 7 | \$761,890 | \$45,713 | 0.01% |
| Delaware | Miscellaneous | 91 | \$6,212,760 | \$372,059 | 0.06% |
| Delaware | Motor Vehicle | 19 | \$1,650,158 | \$99,009 | 0.02% |
| Delaware | Service | 232 | \$4,654,222 | \$276,021 | 0.05% |
| Delaware | Specialty Retail | 74 | \$1,894,240 | \$113,654 | 0.02% |
| Delaware | Utilities and Transportation | 24 | \$619,072 | \$37,144 | 0.01% |
| Delaware | Wholesale | 34 | \$5,185,650 | \$311,139 | 0.05% |
| Delaware | County Totals | 557 | \$34,729,905 | \$2,079,855 | 0.36% |
| Des Moines | Apparel | 26 | \$3,353,721 | \$201,223 | 0.03% |
| Des Moines | Building Materials | 25 | \$21,578,360 | \$1,294,702 | 0.23% |
| Des Moines | Eating and Drinking | 97 | \$16,245,291 | \$974,717 | 0.17% |
| Des Moines | Food Dealers | 38 | \$11,440,039 | \$686,402 | 0.12% |
| Des Moines | General Merchandise | 15 | \$24,738,794 | \$1,484,328 | 0.26% |
| Des Moines | Home Furnishings | 23 | \$2,093,101 | \$125,586 | 0.02% |
| Des Moines | Miscellaneous | 128 | \$11,045,836 | \$662,750 | 0.12% |
| Des Moines | Motor Vehicle | 29 | \$7,303,787 | \$438,227 | 0.08% |
| Des Moines | Service | 409 | \$19,883,504 | \$1,155,623 | 0.20% |
| Des Moines | Specialty Retail | 168 | \$11,366,712 | \$682,003 | 0.12% |
| Des Moines | Utilities and Transportation | 40 | \$4,738,702 | \$284,322 | 0.05% |
| Des Moines | Wholesale | 52 | \$8,828,450 | \$528,482 | 0.09% |
| Des Moines | County Totals | 1,050 | \$142,616,297 | \$8,518,366 | 1.48% |
| Dickinson | Apparel | 20 | \$2,546,881 | \$152,813 | 0.03% |
| Dickinson | Building Materials | 11 | \$1,587,232 | \$95,234 | 0.02% |
| Dickinson | Eating and Drinking | 88 | \$15,406,728 | \$924,404 | 0.16% |
| Dickinson | Food Dealers | 26 | \$8,112,323 | \$486,739 | 0.08% |
| Dickinson | General Merchandise | S | S | S | S |
| Dickinson | Home Furnishings | S | S | S | S |
| Dickinson | Miscellaneous | 136 | \$6,563,784 | \$393,827 | 0.07% |
| Dickinson | Motor Vehicle | 17 | \$15,088,509 | \$905,311 | 0.16% |
| Dickinson | Service | 320 | \$19,347,994 | \$1,069,049 | 0.19% |
| Dickinson | Specialty Retail | 168 | \$7,598,438 | \$455,906 | 0.08% |
| Dickinson | Utilities and Transportation | 46 | \$3,351,171 | \$201,070 | 0.03% |
| Dickinson | Wholesale | 29 | \$8,258,458 | \$495,507 | 0.09% |
| Dickinson | County Totals | 874 | \$99,724,242 | \$5,891,624 | 1.02% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|----------|------------------------------|----------------------|---------------|-----------------|-------------------|
| Dubuque | Apparel | 57 | \$8,392,571 | \$503,554 | 0.09% |
| Dubuque | Building Materials | 44 | \$26,651,525 | \$1,599,092 | 0.28% |
| Dubuque | Eating and Drinking | 265 | \$35,027,452 | \$2,101,647 | 0.37% |
| Dubuque | Food Dealers | 98 | \$28,483,342 | \$1,709,001 | 0.30% |
| Dubuque | General Merchandise | 24 | \$43,780,231 | \$2,626,814 | 0.46% |
| Dubuque | Home Furnishings | 76 | \$13,387,731 | \$803,264 | 0.14% |
| Dubuque | Miscellaneous | 326 | \$20,983,488 | \$1,259,009 | 0.22% |
| Dubuque | Motor Vehicle | 70 | \$19,949,319 | \$1,196,959 | 0.21% |
| Dubuque | Service | 1,017 | \$51,337,927 | \$2,981,811 | 0.52% |
| Dubuque | Specialty Retail | 370 | \$27,436,838 | \$1,646,210 | 0.29% |
| Dubuque | Utilities and Transportation | 79 | \$17,398,655 | \$1,043,919 | 0.18% |
| Dubuque | Wholesale | 152 | \$39,121,324 | \$2,346,065 | 0.41% |
| Dubuque | County Totals | 2,578 | \$331,950,403 | \$19,817,345 | 3.44% |
| Emmet | Apparel | S | S | S | S |
| Emmet | Building Materials | 13 | \$3,303,235 | \$198,194 | 0.03% |
| Emmet | Eating and Drinking | 20 | \$1,894,158 | \$113,649 | 0.02% |
| Emmet | Food Dealers | 16 | \$4,860,640 | \$291,638 | 0.05% |
| Emmet | General Merchandise | S | S | S | S |
| Emmet | Home Furnishings | 6 | \$344,936 | \$20,696 | 0.00% |
| Emmet | Miscellaneous | 68 | \$2,952,643 | \$177,159 | 0.03% |
| Emmet | Motor Vehicle | 8 | \$792,525 | \$47,552 | 0.01% |
| Emmet | Service | 122 | \$2,564,617 | \$149,931 | 0.03% |
| Emmet | Specialty Retail | 41 | \$475,749 | \$28,545 | 0.00% |
| Emmet | Utilities and Transportation | 22 | \$4,191,967 | \$251,518 | 0.04% |
| Emmet | Wholesale | 15 | \$865,997 | \$51,960 | 0.01% |
| Emmet | County Totals | 339 | \$22,978,892 | \$1,374,788 | 0.24% |
| Fayette | Apparel | 7 | \$228,483 | \$13,709 | 0.00% |
| Fayette | Building Materials | 14 | \$1,718,137 | \$103,088 | 0.02% |
| Fayette | Eating and Drinking | 48 | \$4,196,999 | \$251,820 | 0.04% |
| Fayette | Food Dealers | 29 | \$3,896,326 | \$233,780 | 0.04% |
| Fayette | General Merchandise | 7 | \$2,987,805 | \$179,268 | 0.03% |
| Fayette | Home Furnishings | 13 | \$1,357,430 | \$81,446 | 0.01% |
| Fayette | Miscellaneous | 89 | \$3,816,516 | \$228,991 | 0.04% |
| Fayette | Motor Vehicle | 22 | \$3,351,272 | \$201,076 | 0.03% |
| Fayette | Service | 220 | \$6,096,901 | \$360,425 | 0.06% |
| Fayette | Specialty Retail | 93 | \$2,338,368 | \$140,302 | 0.02% |
| Fayette | Utilities and Transportation | 26 | \$1,010,973 | \$60,658 | 0.01% |
| Fayette | Wholesale | 43 | \$3,641,426 | \$217,419 | 0.04% |
| Fayette | County Totals | 611 | \$34,640,636 | \$2,071,982 | 0.36% |
| Floyd | Apparel | 10 | \$148,888 | \$8,933 | 0.00% |
| Floyd | Building Materials | S | S | S | S |
| Floyd | Eating and Drinking | 31 | \$3,012,682 | \$180,761 | 0.03% |
| Floyd | Food Dealers | 15 | \$5,388,539 | \$323,312 | 0.06% |
| Floyd | General Merchandise | S | S | S | S |
| Floyd | Home Furnishings | 10 | \$650,985 | \$39,059 | 0.01% |
| Floyd | Miscellaneous | 80 | \$4,366,768 | \$262,006 | 0.05% |
| Floyd | Motor Vehicle | 17 | \$1,959,128 | \$117,548 | 0.02% |
| Floyd | Service | 195 | \$4,216,980 | \$246,906 | 0.04% |
| Floyd | Specialty Retail | 72 | \$1,753,746 | \$105,225 | 0.02% |
| Floyd | Utilities and Transportation | 23 | \$3,818,500 | \$229,110 | 0.04% |
| Floyd | Wholesale | 29 | \$3,939,115 | \$236,307 | 0.04% |
| Floyd | County Totals | 491 | \$31,809,550 | \$1,902,420 | 0.33% |
| Franklin | Apparel | S | S | S | S |
| Franklin | Building Materials | 7 | \$415,762 | \$24,946 | 0.00% |
| Franklin | Eating and Drinking | 27 | \$1,911,097 | \$114,666 | 0.02% |
| Franklin | Food Dealers | 16 | \$2,288,201 | \$137,292 | 0.02% |
| Franklin | General Merchandise | S | S | S | S |
| Franklin | Home Furnishings | S | S | S | S |
| Franklin | Miscellaneous | 69 | \$5,773,190 | \$346,391 | 0.06% |
| Franklin | Motor Vehicle | 7 | \$125,482 | \$7,529 | 0.00% |
| Franklin | Service | 119 | \$2,203,916 | \$129,375 | 0.02% |
| Franklin | Specialty Retail | 42 | \$1,000,030 | \$60,002 | 0.01% |
| Franklin | Utilities and Transportation | 23 | \$2,002,940 | \$120,176 | 0.02% |
| Franklin | Wholesale | 38 | \$2,621,511 | \$157,291 | 0.03% |
| Franklin | County Totals | 357 | \$19,592,708 | \$1,172,702 | 0.20% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| 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 | 16 | \$1,430,005 | \$85,800 | 0.01% |
| Fremont | Food Dealers | 9 | \$7,312,955 | \$438,777 | 0.08% |
| Fremont | General Merchandise | S | S | S | S |
| Fremont | Home Furnishings | S | S | S | S |
| Fremont | Miscellaneous | 34 | \$522,659 | \$31,360 | 0.01% |
| Fremont | Motor Vehicle | S | S | S | S |
| Fremont | Service | 83 | \$1,615,644 | \$91,720 | 0.02% |
| Fremont | Specialty Retail | 36 | \$422,259 | \$25,336 | 0.00% |
| Fremont | Utilities and Transportation | 22 | \$1,020,491 | \$61,229 | 0.01% |
| Fremont | Wholesale | 12 | \$699,235 | \$41,954 | 0.01% |
| Fremont | County Totals | 227 | \$17,826,061 | \$1,064,345 | 0.19% |
| Greene | Apparel | S | S | S | S |
| Greene | Building Materials | 6 | \$860,117 | \$51,607 | 0.01% |
| Greene | Eating and Drinking | 24 | \$1,666,471 | \$99,988 | 0.02% |
| Greene | Food Dealers | 14 | \$2,683,512 | \$161,011 | 0.03% |
| Greene | General Merchandise | S | S | S | S |
| Greene | Home Furnishings | S | S | S | S |
| Greene | Miscellaneous | 38 | \$3,406,059 | \$204,364 | 0.04% |
| Greene | Motor Vehicle | 9 | \$631,858 | \$37,911 | 0.01% |
| Greene | Service | 126 | \$2,648,176 | \$156,882 | 0.03% |
| Greene | Specialty Retail | 47 | \$597,871 | \$35,872 | 0.01% |
| Greene | Utilities and Transportation | 11 | \$3,059,131 | \$183,548 | 0.03% |
| Greene | Wholesale | 17 | \$3,234,661 | \$190,847 | 0.03% |
| Greene | County Totals | 302 | \$19,704,965 | \$1,177,057 | 0.20% |
| Grundy | Apparel | S | S | S | S |
| Grundy | Building Materials | 8 | \$1,022,253 | \$61,335 | 0.01% |
| Grundy | Eating and Drinking | 25 | \$1,076,858 | \$64,611 | 0.01% |
| Grundy | Food Dealers | 12 | \$3,013,754 | \$180,825 | 0.03% |
| Grundy | General Merchandise | S | S | S | S |
| Grundy | Home Furnishings | S | S | S | S |
| Grundy | Miscellaneous | 53 | \$1,748,285 | \$104,897 | 0.02% |
| Grundy | Motor Vehicle | 13 | \$388,347 | \$23,301 | 0.00% |
| Grundy | Service | 132 | \$2,708,579 | \$160,859 | 0.03% |
| Grundy | Specialty Retail | 40 | \$217,881 | \$13,073 | 0.00% |
| Grundy | Utilities and Transportation | 29 | \$1,985,331 | \$119,120 | 0.02% |
| Grundy | Wholesale | 30 | \$5,447,046 | \$326,644 | 0.06% |
| Grundy | County Totals | 350 | \$18,311,826 | \$1,096,875 | 0.19% |
| Guthrie | Apparel | S | S | S | S |
| Guthrie | Building Materials | 11 | \$999,639 | \$59,978 | 0.01% |
| Guthrie | Eating and Drinking | 30 | \$1,423,594 | \$85,416 | 0.01% |
| Guthrie | Food Dealers | 12 | \$2,341,421 | \$140,485 | 0.02% |
| Guthrie | General Merchandise | S | S | S | S |
| Guthrie | Home Furnishings | 5 | \$450,769 | \$27,046 | 0.00% |
| Guthrie | Miscellaneous | 69 | \$2,829,640 | \$169,778 | 0.03% |
| Guthrie | Motor Vehicle | 11 | \$352,139 | \$21,128 | 0.00% |
| Guthrie | Service | 128 | \$2,785,310 | \$164,578 | 0.03% |
| Guthrie | Specialty Retail | 51 | \$1,610,876 | \$96,653 | 0.02% |
| Guthrie | Utilities and Transportation | 35 | \$2,062,770 | \$123,766 | 0.02% |
| Guthrie | Wholesale | 18 | \$1,694,817 | \$101,689 | 0.02% |
| Guthrie | County Totals | 375 | \$17,482,513 | \$1,046,411 | 0.18% |
| Hamilton | Apparel | S | S | S | S |
| Hamilton | Building Materials | 10 | \$2,755,405 | \$165,324 | 0.03% |
| Hamilton | Eating and Drinking | 29 | \$2,691,893 | \$161,514 | 0.03% |
| Hamilton | Food Dealers | 20 | \$6,390,286 | \$383,417 | 0.07% |
| Hamilton | General Merchandise | S | S | S | S |
| Hamilton | Home Furnishings | 9 | \$247,474 | \$14,848 | 0.00% |
| Hamilton | Miscellaneous | 72 | \$2,742,708 | \$164,562 | 0.03% |
| Hamilton | Motor Vehicle | 6 | \$2,022,637 | \$121,358 | 0.02% |
| Hamilton | Service | 151 | \$3,878,440 | \$225,174 | 0.04% |
| Hamilton | Specialty Retail | 60 | \$866,811 | \$51,823 | 0.01% |
| Hamilton | Utilities and Transportation | 33 | \$3,433,597 | \$206,016 | 0.04% |
| Hamilton | Wholesale | 23 | \$2,505,530 | \$150,332 | 0.03% |
| Hamilton | County Totals | 420 | \$29,094,039 | \$1,737,924 | 0.30% |

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

Table 4. Iowa Retail Sales and Tax
Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|----------|------------------------------|----------------------|---------------|-----------------|-------------------|
| Hancock | Apparel | S | S | S | S |
| Hancock | Building Materials | 10 | \$595,867 | \$35,752 | 0.01% |
| Hancock | Eating and Drinking | 19 | \$860,158 | \$51,609 | 0.01% |
| Hancock | Food Dealers | 9 | \$2,194,328 | \$131,660 | 0.02% |
| Hancock | General Merchandise | S | S | S | S |
| Hancock | Home Furnishings | S | S | S | S |
| Hancock | Miscellaneous | 71 | \$9,663,044 | \$579,783 | 0.10% |
| Hancock | Motor Vehicle | 20 | \$1,611,118 | \$96,667 | 0.02% |
| Hancock | Service | 121 | \$2,303,036 | \$134,001 | 0.02% |
| Hancock | Specialty Retail | 51 | \$921,515 | \$55,291 | 0.01% |
| Hancock | Utilities and Transportation | 22 | \$1,059,771 | \$63,586 | 0.01% |
| Hancock | Wholesale | 27 | \$1,554,001 | \$93,240 | 0.02% |
| Hancock | County Totals | 361 | \$21,795,634 | \$1,303,557 | 0.23% |
| Hardin | Apparel | 8 | \$172,757 | \$10,365 | 0.00% |
| Hardin | Building Materials | 12 | \$565,055 | \$33,903 | 0.01% |
| Hardin | Eating and Drinking | 35 | \$2,842,402 | \$170,544 | 0.03% |
| Hardin | Food Dealers | 20 | \$5,984,266 | \$359,056 | 0.06% |
| Hardin | General Merchandise | 5 | \$4,977,898 | \$298,674 | 0.05% |
| Hardin | Home Furnishings | 10 | \$817,893 | \$49,074 | 0.01% |
| Hardin | Miscellaneous | 103 | \$6,048,164 | \$362,890 | 0.06% |
| Hardin | Motor Vehicle | 22 | \$2,578,538 | \$154,712 | 0.03% |
| Hardin | Service | 226 | \$6,080,423 | \$359,293 | 0.06% |
| Hardin | Specialty Retail | 89 | \$821,932 | \$49,316 | 0.01% |
| Hardin | Utilities and Transportation | 42 | \$2,509,270 | \$150,556 | 0.03% |
| Hardin | Wholesale | 41 | \$8,458,508 | \$507,510 | 0.09% |
| Hardin | County Totals | 613 | \$41,857,106 | \$2,505,894 | 0.44% |
| Harrison | Apparel | S | S | S | S |
| Harrison | Building Materials | 6 | \$261,293 | \$15,678 | 0.00% |
| Harrison | Eating and Drinking | 35 | \$3,446,011 | \$206,761 | 0.04% |
| Harrison | Food Dealers | 23 | \$3,160,681 | \$189,641 | 0.03% |
| Harrison | General Merchandise | S | S | S | S |
| Harrison | Home Furnishings | 6 | \$982,099 | \$58,926 | 0.01% |
| Harrison | Miscellaneous | 65 | \$1,142,930 | \$68,576 | 0.01% |
| Harrison | Motor Vehicle | 12 | \$1,409,766 | \$84,586 | 0.01% |
| Harrison | Service | 138 | \$2,542,568 | \$147,618 | 0.03% |
| Harrison | Specialty Retail | 55 | \$507,407 | \$30,444 | 0.01% |
| Harrison | Utilities and Transportation | 26 | \$2,028,690 | \$121,721 | 0.02% |
| Harrison | Wholesale | 34 | \$2,092,794 | \$125,568 | 0.02% |
| Harrison | County Totals | 408 | \$18,589,268 | \$1,110,420 | 0.19% |
| Henry | Apparel | S | S | S | S |
| Henry | Building Materials | 10 | \$1,619,193 | \$97,152 | 0.02% |
| Henry | Eating and Drinking | 37 | \$4,333,356 | \$260,001 | 0.05% |
| Henry | Food Dealers | 27 | \$5,329,594 | \$319,776 | 0.06% |
| Henry | General Merchandise | S | S | S | S |
| Henry | Home Furnishings | 9 | \$736,343 | \$44,181 | 0.01% |
| Henry | Miscellaneous | 112 | \$8,825,275 | \$529,517 | 0.09% |
| Henry | Motor Vehicle | 20 | \$2,448,106 | \$146,886 | 0.03% |
| Henry | Service | 216 | \$4,993,267 | \$289,070 | 0.05% |
| Henry | Specialty Retail | 78 | \$890,870 | \$53,452 | 0.01% |
| Henry | Utilities and Transportation | 28 | \$7,125,611 | \$427,537 | 0.07% |
| Henry | Wholesale | 29 | \$2,469,241 | \$148,154 | 0.03% |
| Henry | County Totals | 577 | \$46,840,166 | \$2,799,883 | 0.49% |
| Howard | Apparel | S | S | S | S |
| Howard | Building Materials | 12 | \$1,643,205 | \$98,592 | 0.02% |
| Howard | Eating and Drinking | 24 | \$1,272,251 | \$76,335 | 0.01% |
| Howard | Food Dealers | 12 | \$2,671,877 | \$160,313 | 0.03% |
| Howard | General Merchandise | S | S | S | S |
| Howard | Home Furnishings | 7 | \$705,736 | \$42,344 | 0.01% |
| Howard | Miscellaneous | 69 | \$2,753,348 | \$165,201 | 0.03% |
| Howard | Motor Vehicle | 13 | \$1,180,556 | \$70,833 | 0.01% |
| Howard | Service | 107 | \$1,408,446 | \$82,562 | 0.01% |
| Howard | Specialty Retail | 49 | \$1,407,731 | \$84,464 | 0.01% |
| Howard | Utilities and Transportation | 15 | \$1,394,169 | \$83,650 | 0.01% |
| Howard | Wholesale | 31 | \$4,321,198 | \$259,272 | 0.05% |
| Howard | County Totals | 347 | \$19,754,883 | \$1,183,348 | 0.21% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|----------|------------------------------|----------------------|---------------|-----------------|-------------------|
| Humboldt | Apparel | S | S | S | S |
| Humboldt | Building Materials | 7 | \$1,297,531 | \$77,852 | 0.01% |
| Humboldt | Eating and Drinking | 29 | \$1,920,983 | \$115,259 | 0.02% |
| Humboldt | Food Dealers | 14 | \$4,141,460 | \$248,488 | 0.04% |
| Humboldt | General Merchandise | S | S | S | S |
| Humboldt | Home Furnishings | S | S | S | S |
| Humboldt | Miscellaneous | 54 | \$3,620,639 | \$217,238 | 0.04% |
| Humboldt | Motor Vehicle | 19 | \$567,330 | \$34,040 | 0.01% |
| Humboldt | Service | 113 | \$2,578,984 | \$152,737 | 0.03% |
| Humboldt | Specialty Retail | 41 | \$582,820 | \$34,969 | 0.01% |
| Humboldt | Utilities and Transportation | 25 | \$1,606,946 | \$96,417 | 0.02% |
| Humboldt | Wholesale | 24 | \$1,996,518 | \$119,791 | 0.02% |
| Humboldt | County Totals | 336 | \$20,088,626 | \$1,203,315 | 0.21% |
| Ida | Apparel | S | S | S | S |
| Ida | Building Materials | 8 | \$930,233 | \$55,814 | 0.01% |
| Ida | Eating and Drinking | 17 | \$832,412 | \$49,945 | 0.01% |
| Ida | Food Dealers | 13 | \$1,711,515 | \$102,691 | 0.02% |
| Ida | General Merchandise | 5 | \$1,211,030 | \$72,662 | 0.01% |
| Ida | Home Furnishings | S | S | S | S |
| Ida | Miscellaneous | 38 | \$2,959,406 | \$176,934 | 0.03% |
| Ida | Motor Vehicle | 10 | \$574,963 | \$34,498 | 0.01% |
| Ida | Service | 78 | \$1,371,369 | \$79,545 | 0.01% |
| Ida | Specialty Retail | 33 | \$723,906 | \$41,536 | 0.01% |
| Ida | Utilities and Transportation | 21 | \$1,257,159 | \$75,430 | 0.01% |
| Ida | Wholesale | 21 | \$1,143,076 | \$68,585 | 0.01% |
| Ida | County Totals | 249 | \$12,751,059 | \$759,797 | 0.13% |
| Iowa | Apparel | 48 | \$16,002,791 | \$960,167 | 0.17% |
| Iowa | Building Materials | S | S | S | S |
| Iowa | Eating and Drinking | 42 | \$4,525,758 | \$271,545 | 0.05% |
| Iowa | Food Dealers | 31 | \$4,696,810 | \$281,809 | 0.05% |
| Iowa | General Merchandise | S | S | S | S |
| Iowa | Home Furnishings | 16 | \$1,238,432 | \$74,306 | 0.01% |
| Iowa | Miscellaneous | 92 | \$6,164,689 | \$369,881 | 0.06% |
| Iowa | Motor Vehicle | 11 | \$898,668 | \$53,920 | 0.01% |
| Iowa | Service | 204 | \$6,098,340 | \$357,510 | 0.06% |
| Iowa | Specialty Retail | 111 | \$4,096,986 | \$245,819 | 0.04% |
| Iowa | Utilities and Transportation | 24 | \$1,808,575 | \$108,515 | 0.02% |
| Iowa | Wholesale | 29 | \$2,409,645 | \$144,579 | 0.03% |
| Iowa | County Totals | 621 | \$50,257,319 | \$3,007,049 | 0.52% |
| Jackson | Apparel | S | S | S | S |
| Jackson | Building Materials | S | S | S | S |
| Jackson | Eating and Drinking | 62 | \$4,691,498 | \$281,490 | 0.05% |
| Jackson | Food Dealers | 19 | \$3,937,099 | \$236,226 | 0.04% |
| Jackson | General Merchandise | 7 | \$5,402,850 | \$324,171 | 0.06% |
| Jackson | Home Furnishings | 8 | \$503,616 | \$30,217 | 0.01% |
| Jackson | Miscellaneous | 116 | \$2,888,808 | \$173,328 | 0.03% |
| Jackson | Motor Vehicle | 22 | \$1,635,458 | \$98,127 | 0.02% |
| Jackson | Service | 257 | \$5,149,752 | \$303,803 | 0.05% |
| Jackson | Specialty Retail | 80 | \$1,299,065 | \$77,944 | 0.01% |
| Jackson | Utilities and Transportation | 28 | \$2,471,736 | \$148,304 | 0.03% |
| Jackson | Wholesale | 32 | \$3,597,933 | \$215,876 | 0.04% |
| Jackson | County Totals | 641 | \$32,733,785 | \$1,958,845 | 0.34% |
| Jasper | Apparel | 8 | \$332,862 | \$19,972 | 0.00% |
| Jasper | Building Materials | 17 | \$2,511,624 | \$150,697 | 0.03% |
| Jasper | Eating and Drinking | 65 | \$7,326,994 | \$439,620 | 0.08% |
| Jasper | Food Dealers | 41 | \$10,823,898 | \$649,434 | 0.11% |
| Jasper | General Merchandise | 6 | \$7,239,941 | \$434,396 | 0.08% |
| Jasper | Home Furnishings | 18 | \$1,231,258 | \$73,875 | 0.01% |
| Jasper | Miscellaneous | 152 | \$7,149,689 | \$428,981 | 0.07% |
| Jasper | Motor Vehicle | 24 | \$3,317,616 | \$199,057 | 0.03% |
| Jasper | Service | 347 | \$11,143,357 | \$648,284 | 0.11% |
| Jasper | Specialty Retail | 127 | \$2,895,135 | \$173,708 | 0.03% |
| Jasper | Utilities and Transportation | 48 | \$20,708,753 | \$1,242,525 | 0.22% |
| Jasper | Wholesale | 40 | \$8,914,651 | \$534,879 | 0.09% |
| Jasper | County Totals | 893 | \$83,595,778 | \$4,995,430 | 0.87% |

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

Tableable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|-----------|------------------------------|----------------------|---------------|-----------------|-------------------|
| Jefferson | Apparel | 8 | \$243,731 | \$14,624 | 0.00% |
| Jefferson | Building Materials | 13 | \$1,786,846 | \$107,211 | 0.02% |
| Jefferson | Eating and Drinking | 40 | \$3,231,961 | \$193,918 | 0.03% |
| Jefferson | Food Dealers | 22 | \$4,573,225 | \$274,394 | 0.05% |
| Jefferson | General Merchandise | 7 | \$5,209,955 | \$312,597 | 0.05% |
| Jefferson | Home Furnishings | 12 | \$95,900 | \$5,754 | 0.00% |
| Jefferson | Miscellaneous | 80 | \$3,312,659 | \$198,760 | 0.03% |
| Jefferson | Motor Vehicle | 12 | \$2,144,204 | \$128,652 | 0.02% |
| Jefferson | Service | 160 | \$5,696,587 | \$332,859 | 0.06% |
| Jefferson | Specialty Retail | 102 | \$2,182,717 | \$130,963 | 0.02% |
| Jefferson | Utilities and Transportation | 21 | \$10,645,021 | \$638,701 | 0.11% |
| Jefferson | Wholesale | 20 | \$1,392,236 | \$83,534 | 0.01% |
| Jefferson | County Totals | 497 | \$40,515,042 | \$2,421,967 | 0.42% |
| Johnson | Apparel | 89 | \$18,975,566 | \$1,138,534 | 0.20% |
| Johnson | Building Materials | 43 | \$28,810,185 | \$1,728,611 | 0.30% |
| Johnson | Eating and Drinking | 350 | \$71,497,975 | \$4,289,879 | 0.75% |
| Johnson | Food Dealers | 109 | \$33,150,066 | \$1,989,004 | 0.35% |
| Johnson | General Merchandise | 19 | \$64,488,349 | \$3,869,301 | 0.67% |
| Johnson | Home Furnishings | 55 | \$23,539,344 | \$1,412,361 | 0.25% |
| Johnson | Miscellaneous | 349 | \$27,089,555 | \$1,625,373 | 0.28% |
| Johnson | Motor Vehicle | 63 | \$16,605,869 | \$996,352 | 0.17% |
| Johnson | Service | 1,023 | \$78,791,323 | \$4,573,611 | 0.79% |
| Johnson | Specialty Retail | 432 | \$50,550,708 | \$3,033,042 | 0.53% |
| Johnson | Utilities and Transportation | 71 | \$22,582,704 | \$1,354,962 | 0.24% |
| Johnson | Wholesale | 101 | \$28,402,098 | \$1,704,126 | 0.30% |
| Johnson | County Totals | 2,704 | \$464,483,742 | \$27,715,156 | 4.82% |
| Jones | Apparel | S | S | S | S |
| Jones | Building Materials | S | S | S | S |
| Jones | Eating and Drinking | 43 | \$3,613,122 | \$216,787 | 0.04% |
| Jones | Food Dealers | 15 | \$4,305,801 | \$258,348 | 0.04% |
| Jones | General Merchandise | 5 | \$5,059,721 | \$303,583 | 0.05% |
| Jones | Home Furnishings | 13 | \$810,334 | \$48,620 | 0.01% |
| Jones | Miscellaneous | 109 | \$5,812,816 | \$348,769 | 0.06% |
| Jones | Motor Vehicle | 18 | \$3,289,744 | \$196,262 | 0.03% |
| Jones | Service | 225 | \$4,583,109 | \$270,732 | 0.05% |
| Jones | Specialty Retail | 86 | \$1,243,503 | \$74,610 | 0.01% |
| Jones | Utilities and Transportation | 32 | \$4,118,280 | \$247,097 | 0.04% |
| Jones | Wholesale | 33 | \$5,814,833 | \$348,890 | 0.06% |
| Jones | County Totals | 588 | \$38,908,784 | \$2,329,150 | 0.40% |
| Keokuk | Apparel | S | S | S | S |
| Keokuk | Building Materials | 7 | \$652,208 | \$39,132 | 0.01% |
| Keokuk | Eating and Drinking | 21 | \$914,400 | \$54,864 | 0.01% |
| Keokuk | Food Dealers | 16 | \$2,008,275 | \$120,497 | 0.02% |
| Keokuk | General Merchandise | S | S | S | S |
| Keokuk | Home Furnishings | S | S | S | S |
| Keokuk | Miscellaneous | 56 | \$2,437,094 | \$146,226 | 0.03% |
| Keokuk | Motor Vehicle | 9 | \$1,185,159 | \$71,110 | 0.01% |
| Keokuk | Service | 119 | \$1,573,683 | \$93,110 | 0.02% |
| Keokuk | Specialty Retail | 35 | \$443,796 | \$26,628 | 0.00% |
| Keokuk | Utilities and Transportation | 18 | \$276,899 | \$16,614 | 0.00% |
| Keokuk | Wholesale | 20 | \$1,001,167 | \$60,070 | 0.01% |
| Keokuk | County Totals | 308 | \$11,310,746 | \$677,334 | 0.12% |
| Kossuth | Apparel | S | S | S | S |
| Kossuth | Building Materials | 15 | \$684,643 | \$41,079 | 0.01% |
| Kossuth | Eating and Drinking | 45 | \$3,734,937 | \$224,096 | 0.04% |
| Kossuth | Food Dealers | 30 | \$5,614,795 | \$336,888 | 0.06% |
| Kossuth | General Merchandise | S | S | S | S |
| Kossuth | Home Furnishings | 11 | \$726,274 | \$43,576 | 0.01% |
| Kossuth | Miscellaneous | 103 | \$5,652,894 | \$339,174 | 0.06% |
| Kossuth | Motor Vehicle | 27 | \$3,957,231 | \$237,434 | 0.04% |
| Kossuth | Service | 204 | \$4,703,350 | \$277,156 | 0.05% |
| Kossuth | Specialty Retail | 72 | \$3,546,861 | \$212,812 | 0.04% |
| Kossuth | Utilities and Transportation | 44 | \$3,469,645 | \$208,179 | 0.04% |
| Kossuth | Wholesale | 38 | \$6,063,766 | \$363,826 | 0.06% |
| Kossuth | County Totals | 598 | \$41,061,948 | \$2,458,672 | 0.43% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|--------|------------------------------|----------------------|---------------|-----------------|-------------------|
| Lee | Apparel | 7 | \$549,589 | \$32,975 | 0.01% |
| Lee | Building Materials | 18 | \$4,636,927 | \$278,216 | 0.05% |
| Lee | Eating and Drinking | 96 | \$9,615,259 | \$576,916 | 0.10% |
| Lee | Food Dealers | 35 | \$9,940,635 | \$596,438 | 0.10% |
| Lee | General Merchandise | 13 | \$13,298,975 | \$797,939 | 0.14% |
| Lee | Home Furnishings | 15 | \$895,344 | \$53,721 | 0.01% |
| Lee | Miscellaneous | 139 | \$10,319,781 | \$619,187 | 0.11% |
| Lee | Motor Vehicle | 28 | \$4,371,039 | \$262,262 | 0.05% |
| Lee | Service | 363 | \$11,677,462 | \$678,428 | 0.12% |
| Lee | Specialty Retail | 138 | \$4,527,220 | \$271,633 | 0.05% |
| Lee | Utilities and Transportation | 42 | \$3,679,325 | \$220,760 | 0.04% |
| Lee | Wholesale | 37 | \$7,825,880 | \$469,078 | 0.08% |
| Lee | County Totals | 931 | \$81,337,436 | \$4,857,552 | 0.84% |
| Linn | Apparel | 101 | \$18,873,081 | \$1,132,385 | 0.20% |
| Linn | Building Materials | 81 | \$61,084,152 | \$3,665,049 | 0.64% |
| Linn | Eating and Drinking | 499 | \$82,439,593 | \$4,946,376 | 0.86% |
| Linn | Food Dealers | 163 | \$57,456,357 | \$3,447,381 | 0.60% |
| Linn | General Merchandise | 41 | \$90,874,036 | \$5,452,442 | 0.95% |
| Linn | Home Furnishings | 86 | \$26,524,417 | \$1,591,465 | 0.28% |
| Linn | Miscellaneous | 641 | \$88,947,152 | \$5,336,734 | 0.93% |
| Linn | Motor Vehicle | 127 | \$35,375,695 | \$2,122,542 | 0.37% |
| Linn | Service | 1,957 | \$127,714,398 | \$7,508,821 | 1.31% |
| Linn | Specialty Retail | 712 | \$58,961,421 | \$3,537,685 | 0.61% |
| Linn | Utilities and Transportation | 165 | \$200,294,735 | \$12,017,684 | 2.09% |
| Linn | Wholesale | 247 | \$130,509,298 | \$7,736,641 | 1.34% |
| Linn | County Totals | 4,820 | \$979,054,335 | \$58,495,206 | 10.17% |
| Louisa | Apparel | S | S | S | S |
| Louisa | Building Materials | 6 | \$47,390 | \$2,843 | 0.00% |
| Louisa | Eating and Drinking | 23 | \$1,077,197 | \$64,632 | 0.01% |
| Louisa | Food Dealers | 13 | \$2,199,991 | \$131,999 | 0.02% |
| Louisa | General Merchandise | S | S | S | S |
| Louisa | Home Furnishings | S | S | S | S |
| Louisa | Miscellaneous | 37 | \$1,065,566 | \$63,934 | 0.01% |
| Louisa | Motor Vehicle | 12 | \$544,845 | \$32,691 | 0.01% |
| Louisa | Service | 84 | \$1,167,643 | \$69,451 | 0.01% |
| Louisa | Specialty Retail | 37 | \$468,974 | \$28,138 | 0.00% |
| Louisa | Utilities and Transportation | 16 | \$543,661 | \$32,620 | 0.01% |
| Louisa | Wholesale | 13 | \$824,211 | \$49,333 | 0.01% |
| Louisa | County Totals | 246 | \$8,648,305 | \$518,171 | 0.09% |
| Lucas | Apparel | 5 | \$78,799 | \$4,728 | 0.00% |
| Lucas | Building Materials | S | S | S | S |
| Lucas | Eating and Drinking | 15 | \$742,560 | \$44,554 | 0.01% |
| Lucas | Food Dealers | 12 | \$3,311,477 | \$198,689 | 0.03% |
| Lucas | General Merchandise | S | S | S | S |
| Lucas | Home Furnishings | S | S | S | S |
| Lucas | Miscellaneous | 31 | \$1,096,979 | \$65,819 | 0.01% |
| Lucas | Motor Vehicle | 10 | \$1,319,847 | \$79,191 | 0.01% |
| Lucas | Service | 94 | \$2,601,030 | \$154,099 | 0.03% |
| Lucas | Specialty Retail | 47 | \$858,061 | \$51,484 | 0.01% |
| Lucas | Utilities and Transportation | 10 | \$375,470 | \$22,528 | 0.00% |
| Lucas | Wholesale | 7 | \$162,703 | \$9,762 | 0.00% |
| Lucas | County Totals | 240 | \$13,340,808 | \$798,485 | 0.14% |
| Lyon | Apparel | S | S | S | S |
| Lyon | Building Materials | 9 | \$1,262,417 | \$75,745 | 0.01% |
| Lyon | Eating and Drinking | 23 | \$1,351,859 | \$81,112 | 0.01% |
| Lyon | Food Dealers | 17 | \$2,637,550 | \$158,253 | 0.03% |
| Lyon | General Merchandise | S | S | S | S |
| Lyon | Home Furnishings | 7 | \$385,881 | \$23,153 | 0.00% |
| Lyon | Miscellaneous | 79 | \$6,360,012 | \$381,601 | 0.07% |
| Lyon | Motor Vehicle | 8 | \$537,292 | \$32,238 | 0.01% |
| Lyon | Service | 137 | \$5,308,531 | \$311,935 | 0.05% |
| Lyon | Specialty Retail | 45 | \$1,001,597 | \$60,096 | 0.01% |
| Lyon | Utilities and Transportation | 26 | \$1,958,822 | \$117,529 | 0.02% |
| Lyon | Wholesale | 28 | \$3,709,251 | \$222,555 | 0.04% |
| Lyon | County Totals | 384 | \$25,115,527 | \$1,500,355 | 0.26% |

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

Tableable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|----------|------------------------------|----------------------|---------------|-----------------|-------------------|
| Madison | Apparel | 6 | \$87,868 | \$5,272 | 0.00% |
| Madison | Building Materials | 9 | \$1,642,527 | \$98,552 | 0.02% |
| Madison | Eating and Drinking | 23 | \$2,014,387 | \$120,863 | 0.02% |
| Madison | Food Dealers | 16 | \$3,827,153 | \$229,629 | 0.04% |
| Madison | General Merchandise | S | S | S | S |
| Madison | Home Furnishings | S | S | S | S |
| Madison | Miscellaneous | 91 | \$5,770,638 | \$346,238 | 0.06% |
| Madison | Motor Vehicle | 15 | \$741,090 | \$44,465 | 0.01% |
| Madison | Service | 130 | \$3,667,082 | \$218,230 | 0.04% |
| Madison | Specialty Retail | 79 | \$1,784,073 | \$107,044 | 0.02% |
| Madison | Utilities and Transportation | 16 | \$1,721,424 | \$103,285 | 0.02% |
| Madison | Wholesale | 17 | \$1,759,686 | \$105,581 | 0.02% |
| Madison | County Totals | 409 | \$24,543,258 | \$1,470,801 | 0.26% |
| Mahaska | Apparel | 8 | \$636,583 | \$38,195 | 0.01% |
| Mahaska | Building Materials | 8 | \$1,067,617 | \$64,057 | 0.01% |
| Mahaska | Eating and Drinking | 46 | \$4,986,680 | \$299,201 | 0.05% |
| Mahaska | Food Dealers | 23 | \$5,052,426 | \$303,146 | 0.05% |
| Mahaska | General Merchandise | 9 | \$9,041,085 | \$542,465 | 0.09% |
| Mahaska | Home Furnishings | 11 | \$1,306,626 | \$78,398 | 0.01% |
| Mahaska | Miscellaneous | 86 | \$4,228,996 | \$253,740 | 0.04% |
| Mahaska | Motor Vehicle | 22 | \$1,707,283 | \$102,437 | 0.02% |
| Mahaska | Service | 233 | \$5,804,812 | \$339,349 | 0.06% |
| Mahaska | Specialty Retail | 111 | \$3,660,748 | \$219,645 | 0.04% |
| Mahaska | Utilities and Transportation | 29 | \$4,283,529 | \$257,012 | 0.04% |
| Mahaska | Wholesale | 37 | \$5,353,077 | \$321,185 | 0.06% |
| Mahaska | County Totals | 623 | \$47,129,462 | \$2,818,828 | 0.49% |
| Marion | Apparel | 11 | \$907,401 | \$54,444 | 0.01% |
| Marion | Building Materials | 19 | \$4,007,782 | \$240,467 | 0.04% |
| Marion | Eating and Drinking | 69 | \$8,724,077 | \$523,445 | 0.09% |
| Marion | Food Dealers | 30 | \$7,576,117 | \$454,567 | 0.08% |
| Marion | General Merchandise | 9 | \$12,160,555 | \$729,633 | 0.13% |
| Marion | Home Furnishings | 10 | \$1,794,845 | \$107,691 | 0.02% |
| Marion | Miscellaneous | 143 | \$12,811,435 | \$767,836 | 0.13% |
| Marion | Motor Vehicle | 25 | \$3,844,971 | \$230,698 | 0.04% |
| Marion | Service | 304 | \$10,359,866 | \$600,049 | 0.10% |
| Marion | Specialty Retail | 121 | \$3,303,943 | \$198,237 | 0.03% |
| Marion | Utilities and Transportation | 55 | \$5,357,981 | \$321,479 | 0.06% |
| Marion | Wholesale | 37 | \$6,420,188 | \$385,079 | 0.07% |
| Marion | County Totals | 833 | \$77,269,161 | \$4,613,625 | 0.80% |
| Marshall | Apparel | 16 | \$807,630 | \$48,458 | 0.01% |
| Marshall | Building Materials | 15 | \$9,699,695 | \$581,982 | 0.10% |
| Marshall | Eating and Drinking | 78 | \$9,643,703 | \$578,622 | 0.10% |
| Marshall | Food Dealers | 39 | \$9,689,644 | \$581,379 | 0.10% |
| Marshall | General Merchandise | 11 | \$15,257,758 | \$915,465 | 0.16% |
| Marshall | Home Furnishings | 12 | \$1,344,438 | \$80,666 | 0.01% |
| Marshall | Miscellaneous | 134 | \$13,360,704 | \$801,642 | 0.14% |
| Marshall | Motor Vehicle | 31 | \$4,156,362 | \$249,382 | 0.04% |
| Marshall | Service | 325 | \$11,643,622 | \$679,126 | 0.12% |
| Marshall | Specialty Retail | 115 | \$5,041,143 | \$302,469 | 0.05% |
| Marshall | Utilities and Transportation | 53 | \$4,462,605 | \$267,756 | 0.05% |
| Marshall | Wholesale | 35 | \$6,742,016 | \$404,521 | 0.07% |
| Marshall | County Totals | 864 | \$91,849,320 | \$5,491,468 | 0.95% |
| Mills | Apparel | S | S | S | S |
| Mills | Building Materials | S | S | S | S |
| Mills | Eating and Drinking | 23 | \$2,845,044 | \$170,703 | 0.03% |
| Mills | Food Dealers | 13 | \$2,467,149 | \$148,029 | 0.03% |
| Mills | General Merchandise | S | S | S | S |
| Mills | Home Furnishings | S | S | S | S |
| Mills | Miscellaneous | 53 | \$2,258,342 | \$135,501 | 0.02% |
| Mills | Motor Vehicle | 9 | \$2,247,791 | \$134,867 | 0.02% |
| Mills | Service | 116 | \$2,157,018 | \$129,021 | 0.02% |
| Mills | Specialty Retail | 48 | \$693,391 | \$41,603 | 0.01% |
| Mills | Utilities and Transportation | 26 | \$4,175,425 | \$250,526 | 0.04% |
| Mills | Wholesale | 16 | \$1,619,594 | \$97,176 | 0.02% |
| Mills | County Totals | 316 | \$19,936,398 | \$1,195,784 | 0.21% |

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

Table 4. Iowa Retail Sales and Tax
Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|------------|------------------------------|----------------------|---------------|-----------------|-------------------|
| Mitchell | Apparel | 5 | \$436,043 | \$26,163 | 0.00% |
| Mitchell | Building Materials | 12 | \$601,471 | \$36,088 | 0.01% |
| Mitchell | Eating and Drinking | 30 | \$1,512,537 | \$90,752 | 0.02% |
| Mitchell | Food Dealers | 14 | \$2,666,658 | \$159,999 | 0.03% |
| Mitchell | General Merchandise | 5 | \$677,380 | \$40,643 | 0.01% |
| Mitchell | Home Furnishings | 6 | \$200,146 | \$12,009 | 0.00% |
| Mitchell | Miscellaneous | 67 | \$3,341,481 | \$200,489 | 0.03% |
| Mitchell | Motor Vehicle | 9 | \$723,608 | \$43,416 | 0.01% |
| Mitchell | Service | 122 | \$2,628,577 | \$152,578 | 0.03% |
| Mitchell | Specialty Retail | 75 | \$1,282,560 | \$76,249 | 0.01% |
| Mitchell | Utilities and Transportation | 20 | \$1,695,894 | \$101,754 | 0.02% |
| Mitchell | Wholesale | 21 | \$2,671,197 | \$160,272 | 0.03% |
| Mitchell | County Totals | 386 | \$18,437,552 | \$1,100,412 | 0.19% |
| Monona | Apparel | S | S | S | S |
| Monona | Building Materials | 5 | \$1,433,997 | \$86,040 | 0.01% |
| Monona | Eating and Drinking | 24 | \$1,938,399 | \$116,304 | 0.02% |
| Monona | Food Dealers | 13 | \$1,917,965 | \$115,078 | 0.02% |
| Monona | General Merchandise | S | S | S | S |
| Monona | Home Furnishings | 5 | \$147,840 | \$8,870 | 0.00% |
| Monona | Miscellaneous | 27 | \$596,422 | \$35,785 | 0.01% |
| Monona | Motor Vehicle | 7 | \$584,714 | \$35,083 | 0.01% |
| Monona | Service | 116 | \$1,623,531 | \$93,842 | 0.02% |
| Monona | Specialty Retail | 49 | \$766,016 | \$45,961 | 0.01% |
| Monona | Utilities and Transportation | 23 | \$1,376,813 | \$82,609 | 0.01% |
| Monona | Wholesale | 20 | \$768,491 | \$46,109 | 0.01% |
| Monona | County Totals | 295 | \$12,659,750 | \$756,015 | 0.13% |
| Monroe | Apparel | S | S | S | S |
| Monroe | Building Materials | S | S | S | S |
| Monroe | Eating and Drinking | 24 | \$1,601,580 | \$96,095 | 0.02% |
| Monroe | Food Dealers | 10 | \$2,508,911 | \$150,535 | 0.03% |
| Monroe | General Merchandise | S | S | S | S |
| Monroe | Home Furnishings | S | S | S | S |
| Monroe | Miscellaneous | 32 | \$1,383,423 | \$83,005 | 0.01% |
| Monroe | Motor Vehicle | 10 | \$311,391 | \$18,683 | 0.00% |
| Monroe | Service | 75 | \$1,313,124 | \$76,862 | 0.01% |
| Monroe | Specialty Retail | 36 | \$339,857 | \$20,391 | 0.00% |
| Monroe | Utilities and Transportation | 6 | \$1,182,245 | \$70,935 | 0.01% |
| Monroe | Wholesale | 11 | \$1,104,054 | \$66,243 | 0.01% |
| Monroe | County Totals | 211 | \$10,967,583 | \$656,129 | 0.11% |
| Montgomery | Apparel | S | S | S | S |
| Montgomery | Building Materials | 9 | \$1,755,164 | \$105,310 | 0.02% |
| Montgomery | Eating and Drinking | 27 | \$2,294,221 | \$137,653 | 0.02% |
| Montgomery | Food Dealers | 12 | \$3,343,612 | \$200,617 | 0.03% |
| Montgomery | General Merchandise | S | S | S | S |
| Montgomery | Home Furnishings | 9 | \$468,349 | \$28,101 | 0.00% |
| Montgomery | Miscellaneous | 53 | \$1,166,107 | \$69,966 | 0.01% |
| Montgomery | Motor Vehicle | 15 | \$1,230,143 | \$73,809 | 0.01% |
| Montgomery | Service | 119 | \$2,981,760 | \$175,111 | 0.03% |
| Montgomery | Specialty Retail | 42 | \$822,872 | \$49,372 | 0.01% |
| Montgomery | Utilities and Transportation | 20 | \$2,340,254 | \$140,415 | 0.02% |
| Montgomery | Wholesale | 16 | \$1,202,787 | \$72,167 | 0.01% |
| Montgomery | County Totals | 332 | \$19,760,364 | \$1,181,827 | 0.21% |
| Muscatine | Apparel | 13 | \$1,302,194 | \$78,132 | 0.01% |
| Muscatine | Building Materials | 21 | \$13,405,237 | \$804,314 | 0.14% |
| Muscatine | Eating and Drinking | 96 | \$11,721,184 | \$703,271 | 0.12% |
| Muscatine | Food Dealers | 45 | \$12,298,647 | \$737,919 | 0.13% |
| Muscatine | General Merchandise | 11 | \$15,058,740 | \$903,524 | 0.16% |
| Muscatine | Home Furnishings | 20 | \$2,507,657 | \$150,459 | 0.03% |
| Muscatine | Miscellaneous | 141 | \$11,260,404 | \$675,624 | 0.12% |
| Muscatine | Motor Vehicle | 27 | \$4,623,850 | \$277,431 | 0.05% |
| Muscatine | Service | 361 | \$11,974,537 | \$699,193 | 0.12% |
| Muscatine | Specialty Retail | 150 | \$5,802,691 | \$348,161 | 0.06% |
| Muscatine | Utilities and Transportation | 37 | \$21,040,761 | \$1,262,446 | 0.22% |
| Muscatine | Wholesale | 39 | \$5,297,883 | \$317,873 | 0.06% |
| Muscatine | County Totals | 961 | \$116,293,785 | \$6,958,348 | 1.21% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|-----------|------------------------------|----------------------|---------------|-----------------|-------------------|
| O'Brien | Apparel | 6 | \$242,235 | \$14,534 | 0.00% |
| O'Brien | Building Materials | 11 | \$2,008,435 | \$120,506 | 0.02% |
| O'Brien | Eating and Drinking | 30 | \$2,869,864 | \$172,192 | 0.03% |
| O'Brien | Food Dealers | 24 | \$4,864,634 | \$291,878 | 0.05% |
| O'Brien | General Merchandise | 6 | \$1,272,373 | \$76,342 | 0.01% |
| O'Brien | Home Furnishings | 12 | \$748,300 | \$44,898 | 0.01% |
| O'Brien | Miscellaneous | 82 | \$2,531,704 | \$151,902 | 0.03% |
| O'Brien | Motor Vehicle | 14 | \$1,222,597 | \$73,356 | 0.01% |
| O'Brien | Service | 185 | \$4,806,018 | \$281,236 | 0.05% |
| O'Brien | Specialty Retail | 61 | \$1,601,703 | \$96,102 | 0.02% |
| O'Brien | Utilities and Transportation | 26 | \$2,649,667 | \$158,980 | 0.03% |
| O'Brien | Wholesale | 45 | \$7,455,828 | \$447,350 | 0.08% |
| O'Brien | County Totals | 502 | \$32,273,358 | \$1,929,276 | 0.34% |
| Osceola | Apparel | S | S | S | S |
| Osceola | Building Materials | S | S | S | S |
| Osceola | Eating and Drinking | 10 | \$626,964 | \$37,618 | 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 | \$2,726,615 | \$163,597 | 0.03% |
| Osceola | Motor Vehicle | S | S | S | S |
| Osceola | Service | 75 | \$1,037,249 | \$61,368 | 0.01% |
| Osceola | Specialty Retail | 19 | \$404,711 | \$24,283 | 0.00% |
| Osceola | Utilities and Transportation | 13 | \$2,698,509 | \$161,911 | 0.03% |
| Osceola | Wholesale | 10 | \$3,000,355 | \$180,021 | 0.03% |
| Osceola | County Totals | 178 | \$12,020,426 | \$720,358 | 0.13% |
| Page | Apparel | 8 | \$488,193 | \$29,292 | 0.01% |
| Page | Building Materials | 9 | \$2,856,383 | \$171,383 | 0.03% |
| Page | Eating and Drinking | 39 | \$3,399,342 | \$203,961 | 0.04% |
| Page | Food Dealers | 12 | \$3,585,584 | \$215,135 | 0.04% |
| Page | General Merchandise | 7 | \$1,040,248 | \$62,415 | 0.01% |
| Page | Home Furnishings | 7 | \$442,458 | \$26,547 | 0.00% |
| Page | Miscellaneous | 65 | \$6,076,294 | \$364,578 | 0.06% |
| Page | Motor Vehicle | 18 | \$1,546,490 | \$92,789 | 0.02% |
| Page | Service | 169 | \$3,120,002 | \$183,261 | 0.03% |
| Page | Specialty Retail | 68 | \$1,193,653 | \$71,619 | 0.01% |
| Page | Utilities and Transportation | 21 | \$2,579,732 | \$154,784 | 0.03% |
| Page | Wholesale | 23 | \$4,111,654 | \$246,699 | 0.04% |
| Page | County Totals | 446 | \$30,440,033 | \$1,822,463 | 0.32% |
| Palo Alto | Apparel | S | S | S | S |
| Palo Alto | Building Materials | 6 | \$1,253,072 | \$75,184 | 0.01% |
| Palo Alto | Eating and Drinking | 35 | \$2,326,567 | \$139,594 | 0.02% |
| Palo Alto | Food Dealers | 12 | \$2,363,816 | \$141,829 | 0.02% |
| Palo Alto | General Merchandise | S | S | S | S |
| Palo Alto | Home Furnishings | 6 | \$238,339 | \$14,300 | 0.00% |
| Palo Alto | Miscellaneous | 43 | \$13,494,487 | \$809,669 | 0.14% |
| Palo Alto | Motor Vehicle | 13 | \$720,540 | \$43,232 | 0.01% |
| Palo Alto | Service | 116 | \$3,231,593 | \$186,131 | 0.03% |
| Palo Alto | Specialty Retail | 58 | \$961,799 | \$57,708 | 0.01% |
| Palo Alto | Utilities and Transportation | 16 | \$1,752,427 | \$105,146 | 0.02% |
| Palo Alto | Wholesale | 20 | \$2,882,660 | \$172,960 | 0.03% |
| Palo Alto | County Totals | 328 | \$30,035,831 | \$1,794,385 | 0.31% |
| Plymouth | Apparel | 9 | \$467,989 | \$28,079 | 0.00% |
| Plymouth | Building Materials | 17 | \$3,900,203 | \$234,012 | 0.04% |
| Plymouth | Eating and Drinking | 65 | \$5,935,433 | \$356,126 | 0.06% |
| Plymouth | Food Dealers | 26 | \$5,329,014 | \$319,741 | 0.06% |
| Plymouth | General Merchandise | 7 | \$7,251,801 | \$435,108 | 0.08% |
| Plymouth | Home Furnishings | 6 | \$231,891 | \$13,913 | 0.00% |
| Plymouth | Miscellaneous | 126 | \$3,835,559 | \$230,134 | 0.04% |
| Plymouth | Motor Vehicle | 16 | \$3,127,128 | \$187,628 | 0.03% |
| Plymouth | Service | 286 | \$6,998,771 | \$411,285 | 0.07% |
| Plymouth | Specialty Retail | 95 | \$2,314,042 | \$138,843 | 0.02% |
| Plymouth | Utilities and Transportation | 36 | \$4,243,390 | \$254,603 | 0.04% |
| Plymouth | Wholesale | 39 | \$4,333,474 | \$259,876 | 0.05% |
| Plymouth | County Totals | 728 | \$47,968,695 | \$2,869,348 | 0.50% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|---------------|------------------------------|----------------------|---------------|-----------------|-------------------|
| Pocahontas | Apparel | S | S | S | S |
| Pocahontas | Building Materials | S | S | S | S |
| Pocahontas | Eating and Drinking | 16 | \$629,878 | \$37,793 | 0.01% |
| Pocahontas | Food Dealers | 15 | \$2,793,639 | \$167,618 | 0.03% |
| Pocahontas | General Merchandise | S | S | S | S |
| Pocahontas | Home Furnishings | S | S | S | S |
| Pocahontas | Miscellaneous | 37 | \$2,587,794 | \$155,268 | 0.03% |
| Pocahontas | Motor Vehicle | 8 | \$315,163 | \$18,910 | 0.00% |
| Pocahontas | Service | 86 | \$1,028,904 | \$60,259 | 0.01% |
| Pocahontas | Specialty Retail | 35 | \$403,741 | \$24,224 | 0.00% |
| Pocahontas | Utilities and Transportation | 23 | \$1,573,339 | \$94,400 | 0.02% |
| Pocahontas | Wholesale | 21 | \$1,294,305 | \$77,658 | 0.01% |
| Pocahontas | County Totals | 252 | \$11,368,086 | \$680,610 | 0.12% |
| Polk | Apparel | 236 | \$47,703,723 | \$2,862,223 | 0.50% |
| Polk | Building Materials | 158 | \$142,546,338 | \$8,552,780 | 1.49% |
| Polk | Eating and Drinking | 1,166 | \$218,439,758 | \$13,106,385 | 2.28% |
| Polk | Food Dealers | 374 | \$135,965,902 | \$8,157,954 | 1.42% |
| Polk | General Merchandise | 88 | \$188,373,477 | \$11,302,409 | 1.96% |
| Polk | Home Furnishings | 187 | \$83,413,674 | \$5,004,820 | 0.87% |
| Polk | Miscellaneous | 1,231 | \$141,596,298 | \$8,495,778 | 1.48% |
| Polk | Motor Vehicle | 231 | \$85,385,691 | \$5,123,141 | 0.89% |
| Polk | Service | 3,982 | \$345,287,923 | \$20,130,125 | 3.50% |
| Polk | Specialty Retail | 1,457 | \$156,949,202 | \$9,416,952 | 1.64% |
| Polk | Utilities and Transportation | 286 | \$138,267,163 | \$8,296,030 | 1.44% |
| Polk | Wholesale | 464 | \$267,966,257 | \$15,945,837 | 2.77% |
| Polk | County Totals | 9,860 | ##### | \$116,394,435 | 20.23% |
| Pottawattamie | Apparel | 48 | \$7,574,136 | \$454,448 | 0.08% |
| Pottawattamie | Building Materials | 25 | \$32,503,323 | \$1,950,199 | 0.34% |
| Pottawattamie | Eating and Drinking | 196 | \$35,828,018 | \$2,149,681 | 0.37% |
| Pottawattamie | Food Dealers | 89 | \$32,347,593 | \$1,940,856 | 0.34% |
| Pottawattamie | General Merchandise | 19 | \$39,882,118 | \$2,392,927 | 0.42% |
| Pottawattamie | Home Furnishings | 21 | \$4,408,956 | \$264,537 | 0.05% |
| Pottawattamie | Miscellaneous | 248 | \$24,188,824 | \$1,451,329 | 0.25% |
| Pottawattamie | Motor Vehicle | 54 | \$18,707,772 | \$1,122,466 | 0.20% |
| Pottawattamie | Service | 629 | \$51,170,372 | \$2,937,586 | 0.51% |
| Pottawattamie | Specialty Retail | 236 | \$21,955,704 | \$1,317,342 | 0.23% |
| Pottawattamie | Utilities and Transportation | 78 | \$36,450,421 | \$2,187,025 | 0.38% |
| Pottawattamie | Wholesale | 85 | \$9,933,494 | \$595,914 | 0.10% |
| Pottawattamie | County Totals | 1,728 | \$314,950,731 | \$18,764,312 | 3.26% |
| Poweshiek | Apparel | 5 | \$222,150 | \$13,329 | 0.00% |
| Poweshiek | Building Materials | 11 | \$3,101,694 | \$186,102 | 0.03% |
| Poweshiek | Eating and Drinking | 47 | \$4,364,845 | \$261,891 | 0.05% |
| Poweshiek | Food Dealers | 23 | \$6,869,576 | \$412,175 | 0.07% |
| Poweshiek | General Merchandise | 6 | \$6,235,338 | \$374,120 | 0.07% |
| Poweshiek | Home Furnishings | 8 | \$479,681 | \$28,781 | 0.01% |
| Poweshiek | Miscellaneous | 90 | \$2,543,126 | \$152,588 | 0.03% |
| Poweshiek | Motor Vehicle | 20 | \$1,410,474 | \$84,628 | 0.01% |
| Poweshiek | Service | 231 | \$6,782,987 | \$391,585 | 0.07% |
| Poweshiek | Specialty Retail | 87 | \$1,955,585 | \$117,335 | 0.02% |
| Poweshiek | Utilities and Transportation | 38 | \$5,581,717 | \$334,903 | 0.06% |
| Poweshiek | Wholesale | 29 | \$2,887,716 | \$173,263 | 0.03% |
| Poweshiek | County Totals | 595 | \$42,434,889 | \$2,530,699 | 0.44% |
| Ringgold | Apparel | S | S | S | S |
| Ringgold | Building Materials | 5 | \$156,380 | \$9,383 | 0.00% |
| Ringgold | Eating and Drinking | 15 | \$640,028 | \$38,402 | 0.01% |
| Ringgold | Food Dealers | 6 | \$822,741 | \$49,364 | 0.01% |
| Ringgold | General Merchandise | S | S | S | S |
| Ringgold | Home Furnishings | S | S | S | S |
| Ringgold | Miscellaneous | 24 | \$469,647 | \$28,179 | 0.00% |
| Ringgold | Motor Vehicle | 9 | \$842,360 | \$50,542 | 0.01% |
| Ringgold | Service | 69 | \$1,066,653 | \$62,713 | 0.01% |
| Ringgold | Specialty Retail | 26 | \$176,334 | \$10,580 | 0.00% |
| Ringgold | Utilities and Transportation | 8 | \$6,877,779 | \$412,667 | 0.07% |
| Ringgold | Wholesale | 13 | \$2,108,933 | \$126,536 | 0.02% |
| Ringgold | County Totals | 180 | \$13,913,078 | \$833,499 | 0.14% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|--------|------------------------------|----------------------|---------------|-----------------|-------------------|
| Sac | Apparel | S | S | S | S |
| Sac | Building Materials | 10 | \$1,150,779 | \$69,047 | 0.01% |
| Sac | Eating and Drinking | 22 | \$1,320,946 | \$79,257 | 0.01% |
| Sac | Food Dealers | 21 | \$2,796,961 | \$167,818 | 0.03% |
| Sac | General Merchandise | S | S | S | S |
| Sac | Home Furnishings | 9 | \$219,236 | \$13,154 | 0.00% |
| Sac | Miscellaneous | 65 | \$2,669,849 | \$160,191 | 0.03% |
| Sac | Motor Vehicle | 14 | \$1,828,178 | \$109,691 | 0.02% |
| Sac | Service | 134 | \$2,325,358 | \$136,657 | 0.02% |
| Sac | Specialty Retail | 39 | \$416,927 | \$25,016 | 0.00% |
| Sac | Utilities and Transportation | 23 | \$1,742,693 | \$104,562 | 0.02% |
| Sac | Wholesale | 30 | \$1,247,543 | \$74,853 | 0.01% |
| Sac | County Totals | 371 | \$16,071,950 | \$961,453 | 0.17% |
| Scott | Apparel | 101 | \$25,761,459 | \$1,545,688 | 0.27% |
| Scott | Building Materials | 70 | \$46,734,763 | \$2,804,086 | 0.49% |
| Scott | Eating and Drinking | 428 | \$81,563,302 | \$4,893,798 | 0.85% |
| Scott | Food Dealers | 144 | \$54,650,725 | \$3,279,044 | 0.57% |
| Scott | General Merchandise | 45 | \$72,376,934 | \$4,342,616 | 0.75% |
| Scott | Home Furnishings | 77 | \$22,436,860 | \$1,346,212 | 0.23% |
| Scott | Miscellaneous | 461 | \$51,546,610 | \$3,090,891 | 0.54% |
| Scott | Motor Vehicle | 78 | \$28,263,829 | \$1,695,830 | 0.29% |
| Scott | Service | 1,365 | \$79,418,068 | \$4,606,696 | 0.80% |
| Scott | Specialty Retail | 527 | \$51,072,608 | \$3,064,356 | 0.53% |
| Scott | Utilities and Transportation | 114 | \$84,698,082 | \$5,081,885 | 0.88% |
| Scott | Wholesale | 198 | \$55,231,083 | \$3,302,889 | 0.57% |
| Scott | County Totals | 3,608 | \$653,754,323 | \$39,053,989 | 6.79% |
| Shelby | Apparel | S | S | S | S |
| Shelby | Building Materials | 8 | \$1,483,543 | \$89,013 | 0.02% |
| Shelby | Eating and Drinking | 33 | \$1,846,537 | \$110,792 | 0.02% |
| Shelby | Food Dealers | 12 | \$3,223,777 | \$193,427 | 0.03% |
| Shelby | General Merchandise | S | S | S | S |
| Shelby | Home Furnishings | 6 | \$346,616 | \$20,797 | 0.00% |
| Shelby | Miscellaneous | 60 | \$2,159,849 | \$129,591 | 0.02% |
| Shelby | Motor Vehicle | 13 | \$1,294,484 | \$77,669 | 0.01% |
| Shelby | Service | 162 | \$3,622,835 | \$213,768 | 0.04% |
| Shelby | Specialty Retail | 59 | \$472,635 | \$28,358 | 0.00% |
| Shelby | Utilities and Transportation | 23 | \$3,627,652 | \$217,659 | 0.04% |
| Shelby | Wholesale | 34 | \$2,709,958 | \$162,597 | 0.03% |
| Shelby | County Totals | 418 | \$22,353,715 | \$1,337,621 | 0.23% |
| Sioux | Apparel | 10 | \$924,904 | \$55,494 | 0.01% |
| Sioux | Building Materials | 24 | \$4,392,422 | \$263,545 | 0.05% |
| Sioux | Eating and Drinking | 75 | \$6,641,031 | \$398,462 | 0.07% |
| Sioux | Food Dealers | 36 | \$6,067,584 | \$364,055 | 0.06% |
| Sioux | General Merchandise | 11 | \$8,790,382 | \$527,423 | 0.09% |
| Sioux | Home Furnishings | 27 | \$3,143,670 | \$188,620 | 0.03% |
| Sioux | Miscellaneous | 218 | \$16,978,324 | \$1,018,699 | 0.18% |
| Sioux | Motor Vehicle | 29 | \$2,345,718 | \$140,743 | 0.02% |
| Sioux | Service | 412 | \$11,736,675 | \$692,576 | 0.12% |
| Sioux | Specialty Retail | 139 | \$3,693,051 | \$221,583 | 0.04% |
| Sioux | Utilities and Transportation | 65 | \$12,033,719 | \$722,023 | 0.13% |
| Sioux | Wholesale | 92 | \$20,653,433 | \$1,239,165 | 0.22% |
| Sioux | County Totals | 1,138 | \$97,400,913 | \$5,832,390 | 1.01% |
| Story | Apparel | 50 | \$10,006,461 | \$600,388 | 0.10% |
| Story | Building Materials | 33 | \$21,228,421 | \$1,273,705 | 0.22% |
| Story | Eating and Drinking | 191 | \$37,562,136 | \$2,253,499 | 0.39% |
| Story | Food Dealers | 69 | \$22,207,874 | \$1,332,472 | 0.23% |
| Story | General Merchandise | 20 | \$38,837,677 | \$2,330,261 | 0.41% |
| Story | Home Furnishings | 34 | \$9,382,538 | \$562,952 | 0.10% |
| Story | Miscellaneous | 256 | \$24,773,645 | \$1,480,622 | 0.26% |
| Story | Motor Vehicle | 44 | \$8,722,667 | \$523,360 | 0.09% |
| Story | Service | 658 | \$44,801,818 | \$2,582,536 | 0.45% |
| Story | Specialty Retail | 270 | \$16,794,610 | \$1,007,677 | 0.18% |
| Story | Utilities and Transportation | 81 | \$14,029,588 | \$841,775 | 0.15% |
| Story | Wholesale | 83 | \$21,998,830 | \$1,319,930 | 0.23% |
| Story | County Totals | 1,789 | \$270,346,265 | \$16,109,177 | 2.80% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|-----------|------------------------------|----------------------|---------------|-----------------|-------------------|
| Tama | Apparel | S | S | S | S |
| Tama | Building Materials | 17 | \$1,881,025 | \$112,862 | 0.02% |
| Tama | Eating and Drinking | 39 | \$1,726,583 | \$103,595 | 0.02% |
| Tama | Food Dealers | 24 | \$4,113,163 | \$246,790 | 0.04% |
| Tama | General Merchandise | S | S | S | S |
| Tama | Home Furnishings | 10 | \$535,343 | \$32,121 | 0.01% |
| Tama | Miscellaneous | 62 | \$2,968,815 | \$178,129 | 0.03% |
| Tama | Motor Vehicle | 17 | \$1,375,469 | \$82,528 | 0.01% |
| Tama | Service | 152 | \$2,056,481 | \$119,749 | 0.02% |
| Tama | Specialty Retail | 73 | \$850,629 | \$51,038 | 0.01% |
| Tama | Utilities and Transportation | 19 | \$851,227 | \$51,074 | 0.01% |
| Tama | Wholesale | 35 | \$3,723,682 | \$223,421 | 0.04% |
| Tama | County Totals | 456 | \$21,202,881 | \$1,268,533 | 0.22% |
| Taylor | Apparel | S | S | S | S |
| Taylor | Building Materials | S | S | S | S |
| Taylor | Eating and Drinking | 13 | \$463,620 | \$27,817 | 0.00% |
| Taylor | Food Dealers | 10 | \$1,302,399 | \$78,144 | 0.01% |
| Taylor | General Merchandise | S | S | S | S |
| Taylor | Home Furnishings | S | S | S | S |
| Taylor | Miscellaneous | 29 | \$1,024,903 | \$61,494 | 0.01% |
| Taylor | Motor Vehicle | S | S | S | S |
| Taylor | Service | 76 | \$1,563,468 | \$93,730 | 0.02% |
| Taylor | Specialty Retail | 29 | \$154,339 | \$9,260 | 0.00% |
| Taylor | Utilities and Transportation | 21 | \$827,302 | \$49,638 | 0.01% |
| Taylor | Wholesale | 8 | \$775,313 | \$46,519 | 0.01% |
| Taylor | County Totals | 198 | \$6,998,790 | \$419,849 | 0.07% |
| Union | Apparel | S | S | S | S |
| Union | Building Materials | 10 | \$1,318,898 | \$79,134 | 0.01% |
| Union | Eating and Drinking | 35 | \$3,375,164 | \$202,510 | 0.04% |
| Union | Food Dealers | 13 | \$3,819,199 | \$229,152 | 0.04% |
| Union | General Merchandise | S | S | S | S |
| Union | Home Furnishings | 10 | \$592,789 | \$35,567 | 0.01% |
| Union | Miscellaneous | 45 | \$1,752,414 | \$105,145 | 0.02% |
| Union | Motor Vehicle | 15 | \$1,799,210 | \$107,953 | 0.02% |
| Union | Service | 128 | \$3,616,053 | \$210,886 | 0.04% |
| Union | Specialty Retail | 44 | \$880,046 | \$52,803 | 0.01% |
| Union | Utilities and Transportation | 14 | \$1,442,481 | \$86,549 | 0.02% |
| Union | Wholesale | 16 | \$4,653,853 | \$279,231 | 0.05% |
| Union | County Totals | 341 | \$31,416,512 | \$1,878,914 | 0.33% |
| Van Buren | Apparel | S | S | S | S |
| Van Buren | Building Materials | 9 | \$178,282 | \$10,697 | 0.00% |
| Van Buren | Eating and Drinking | 16 | \$847,294 | \$50,838 | 0.01% |
| Van Buren | Food Dealers | 14 | \$2,275,790 | \$136,547 | 0.02% |
| Van Buren | General Merchandise | S | S | S | S |
| Van Buren | Home Furnishings | 6 | \$219,525 | \$13,172 | 0.00% |
| Van Buren | Miscellaneous | 43 | \$1,175,243 | \$70,515 | 0.01% |
| Van Buren | Motor Vehicle | 8 | \$249,151 | \$14,949 | 0.00% |
| Van Buren | Service | 86 | \$999,546 | \$58,849 | 0.01% |
| Van Buren | Specialty Retail | 50 | \$395,669 | \$23,740 | 0.00% |
| Van Buren | Utilities and Transportation | 18 | \$519,015 | \$31,141 | 0.01% |
| Van Buren | Wholesale | 14 | \$2,613,333 | \$156,800 | 0.03% |
| Van Buren | County Totals | 267 | \$9,476,943 | \$567,492 | 0.10% |
| Wapello | Apparel | 12 | \$1,300,552 | \$78,033 | 0.01% |
| Wapello | Building Materials | 15 | \$16,511,840 | \$990,710 | 0.17% |
| Wapello | Eating and Drinking | 83 | \$10,730,208 | \$643,812 | 0.11% |
| Wapello | Food Dealers | 41 | \$10,256,319 | \$615,379 | 0.11% |
| Wapello | General Merchandise | 10 | \$19,624,125 | \$1,177,448 | 0.20% |
| Wapello | Home Furnishings | 12 | \$2,112,754 | \$126,765 | 0.02% |
| Wapello | Miscellaneous | 90 | \$6,226,951 | \$369,860 | 0.06% |
| Wapello | Motor Vehicle | 37 | \$5,166,359 | \$309,982 | 0.05% |
| Wapello | Service | 295 | \$11,380,176 | \$658,778 | 0.11% |
| Wapello | Specialty Retail | 116 | \$5,683,832 | \$341,030 | 0.06% |
| Wapello | Utilities and Transportation | 26 | \$4,830,998 | \$289,860 | 0.05% |
| Wapello | Wholesale | 42 | \$8,505,397 | \$510,324 | 0.09% |
| Wapello | County Totals | 779 | \$102,329,511 | \$6,111,981 | 1.06% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|------------|------------------------------|----------------------|---------------|-----------------|-------------------|
| Warren | Apparel | 11 | \$254,501 | \$15,270 | 0.00% |
| Warren | Building Materials | 18 | \$715,893 | \$42,954 | 0.01% |
| Warren | Eating and Drinking | 80 | \$7,400,728 | \$444,044 | 0.08% |
| Warren | Food Dealers | 30 | \$10,993,788 | \$659,627 | 0.11% |
| Warren | General Merchandise | 7 | \$11,583,487 | \$695,009 | 0.12% |
| Warren | Home Furnishings | 14 | \$1,719,171 | \$103,150 | 0.02% |
| Warren | Miscellaneous | 132 | \$8,455,658 | \$507,339 | 0.09% |
| Warren | Motor Vehicle | 24 | \$6,568,319 | \$394,099 | 0.07% |
| Warren | Service | 376 | \$10,261,425 | \$611,899 | 0.11% |
| Warren | Specialty Retail | 140 | \$2,744,786 | \$164,687 | 0.03% |
| Warren | Utilities and Transportation | 39 | \$7,577,862 | \$454,672 | 0.08% |
| Warren | Wholesale | 37 | \$7,399,648 | \$443,979 | 0.08% |
| Warren | County Totals | 908 | \$75,675,266 | \$4,536,729 | 0.79% |
| Washington | Apparel | S | S | S | S |
| Washington | Building Materials | 14 | \$2,641,493 | \$158,490 | 0.03% |
| Washington | Eating and Drinking | 46 | \$3,871,058 | \$232,263 | 0.04% |
| Washington | Food Dealers | 30 | \$6,299,712 | \$377,983 | 0.07% |
| Washington | General Merchandise | S | S | S | S |
| Washington | Home Furnishings | 13 | \$1,143,145 | \$68,589 | 0.01% |
| Washington | Miscellaneous | 130 | \$7,498,258 | \$449,895 | 0.08% |
| Washington | Motor Vehicle | 16 | \$2,947,300 | \$176,838 | 0.03% |
| Washington | Service | 300 | \$9,598,623 | \$565,717 | 0.10% |
| Washington | Specialty Retail | 121 | \$3,027,035 | \$181,622 | 0.03% |
| Washington | Utilities and Transportation | 28 | \$1,434,684 | \$86,081 | 0.01% |
| Washington | Wholesale | 41 | \$5,672,048 | \$340,323 | 0.06% |
| Washington | County Totals | 750 | \$49,058,191 | \$2,933,291 | 0.51% |
| Wayne | Apparel | S | S | S | S |
| Wayne | Building Materials | 8 | \$1,168,431 | \$70,106 | 0.01% |
| Wayne | Eating and Drinking | 12 | \$422,387 | \$25,343 | 0.00% |
| Wayne | Food Dealers | 15 | \$1,820,962 | \$109,258 | 0.02% |
| Wayne | General Merchandise | S | S | S | S |
| Wayne | Home Furnishings | 5 | \$72,148 | \$4,329 | 0.00% |
| Wayne | Miscellaneous | 36 | \$677,523 | \$40,651 | 0.01% |
| Wayne | Motor Vehicle | S | S | S | S |
| Wayne | Service | 67 | \$858,195 | \$50,916 | 0.01% |
| Wayne | Specialty Retail | 37 | \$667,309 | \$40,039 | 0.01% |
| Wayne | Utilities and Transportation | 12 | \$366,558 | \$21,993 | 0.00% |
| Wayne | Wholesale | 11 | \$694,267 | \$41,656 | 0.01% |
| Wayne | County Totals | 211 | \$7,340,711 | \$439,867 | 0.08% |
| Webster | Apparel | 24 | \$2,672,657 | \$160,359 | 0.03% |
| Webster | Building Materials | 15 | \$15,958,243 | \$957,495 | 0.17% |
| Webster | Eating and Drinking | 88 | \$12,706,562 | \$762,394 | 0.13% |
| Webster | Food Dealers | 41 | \$11,032,517 | \$661,951 | 0.12% |
| Webster | General Merchandise | 13 | \$22,873,193 | \$1,372,392 | 0.24% |
| Webster | Home Furnishings | 17 | \$2,821,911 | \$169,315 | 0.03% |
| Webster | Miscellaneous | 145 | \$8,979,798 | \$538,788 | 0.09% |
| Webster | Motor Vehicle | 37 | \$6,808,490 | \$408,377 | 0.07% |
| Webster | Service | 396 | \$15,524,032 | \$900,975 | 0.16% |
| Webster | Specialty Retail | 168 | \$8,620,714 | \$517,243 | 0.09% |
| Webster | Utilities and Transportation | 46 | \$13,759,386 | \$825,563 | 0.14% |
| Webster | Wholesale | 65 | \$15,912,237 | \$944,844 | 0.16% |
| Webster | County Totals | 1,055 | \$137,669,740 | \$8,219,695 | 1.43% |
| Winnebago | Apparel | S | S | S | S |
| Winnebago | Building Materials | 7 | \$1,232,530 | \$73,952 | 0.01% |
| Winnebago | Eating and Drinking | 31 | \$2,058,352 | \$123,501 | 0.02% |
| Winnebago | Food Dealers | 15 | \$3,564,522 | \$213,871 | 0.04% |
| Winnebago | General Merchandise | S | S | S | S |
| Winnebago | Home Furnishings | 10 | \$132,549 | \$7,953 | 0.00% |
| Winnebago | Miscellaneous | 60 | \$1,798,887 | \$107,933 | 0.02% |
| Winnebago | Motor Vehicle | 12 | \$1,409,812 | \$84,589 | 0.01% |
| Winnebago | Service | 113 | \$2,732,392 | \$163,735 | 0.03% |
| Winnebago | Specialty Retail | 65 | \$1,384,174 | \$83,050 | 0.01% |
| Winnebago | Utilities and Transportation | 15 | \$3,872,516 | \$232,351 | 0.04% |
| Winnebago | Wholesale | 25 | \$2,247,355 | \$134,841 | 0.02% |
| Winnebago | County Totals | 357 | \$21,855,546 | \$1,311,124 | 0.23% |

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

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

| County | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
|--------------|------------------------------|----------------------|---------------|-----------------|-------------------|
| Winneshiek | Apparel | 11 | \$1,028,822 | \$61,729 | 0.01% |
| Winneshiek | Building Materials | 19 | \$3,070,896 | \$184,254 | 0.03% |
| Winneshiek | Eating and Drinking | 56 | \$5,874,178 | \$352,451 | 0.06% |
| Winneshiek | Food Dealers | 20 | \$5,017,307 | \$301,038 | 0.05% |
| Winneshiek | General Merchandise | 6 | \$11,568,451 | \$694,107 | 0.12% |
| Winneshiek | Home Furnishings | 16 | \$2,142,898 | \$128,574 | 0.02% |
| Winneshiek | Miscellaneous | 114 | \$7,363,416 | \$441,805 | 0.08% |
| Winneshiek | Motor Vehicle | 23 | \$2,547,237 | \$152,834 | 0.03% |
| Winneshiek | Service | 263 | \$6,493,404 | \$374,764 | 0.07% |
| Winneshiek | Specialty Retail | 105 | \$3,913,325 | \$234,800 | 0.04% |
| Winneshiek | Utilities and Transportation | 32 | \$1,419,103 | \$85,146 | 0.01% |
| Winneshiek | Wholesale | 38 | \$5,736,715 | \$344,203 | 0.06% |
| Winneshiek | County Totals | 703 | \$56,175,752 | \$3,355,705 | 0.58% |
| Woodbury | Apparel | 72 | \$19,350,762 | \$1,161,046 | 0.20% |
| Woodbury | Building Materials | 39 | \$38,143,643 | \$2,288,619 | 0.40% |
| Woodbury | Eating and Drinking | 282 | \$44,131,443 | \$2,647,887 | 0.46% |
| Woodbury | Food Dealers | 98 | \$25,696,467 | \$1,541,788 | 0.27% |
| Woodbury | General Merchandise | 26 | \$53,281,977 | \$3,196,919 | 0.56% |
| Woodbury | Home Furnishings | 59 | \$13,571,461 | \$814,288 | 0.14% |
| Woodbury | Miscellaneous | 334 | \$31,860,615 | \$1,911,637 | 0.33% |
| Woodbury | Motor Vehicle | 63 | \$25,191,197 | \$1,511,472 | 0.26% |
| Woodbury | Service | 899 | \$47,914,335 | \$2,795,657 | 0.49% |
| Woodbury | Specialty Retail | 329 | \$30,953,706 | \$1,857,222 | 0.32% |
| Woodbury | Utilities and Transportation | 85 | \$53,129,207 | \$3,187,752 | 0.55% |
| Woodbury | Wholesale | 131 | \$45,615,300 | \$2,726,015 | 0.47% |
| Woodbury | County Totals | 2,417 | \$428,840,113 | \$25,640,301 | 4.46% |
| Worth | Apparel | S | S | S | S |
| Worth | Building Materials | 5 | \$111,400 | \$6,684 | 0.00% |
| Worth | Eating and Drinking | 17 | \$979,542 | \$58,773 | 0.01% |
| Worth | Food Dealers | 8 | \$1,686,883 | \$101,213 | 0.02% |
| Worth | General Merchandise | S | S | S | S |
| Worth | Home Furnishings | S | S | S | S |
| Worth | Miscellaneous | 35 | \$1,016,952 | \$61,017 | 0.01% |
| Worth | Motor Vehicle | 9 | \$517,278 | \$31,037 | 0.01% |
| Worth | Service | 75 | \$5,307,432 | \$307,648 | 0.05% |
| Worth | Specialty Retail | 24 | \$1,227,755 | \$73,665 | 0.01% |
| Worth | Utilities and Transportation | 16 | \$283,457 | \$17,007 | 0.00% |
| Worth | Wholesale | 12 | \$822,679 | \$49,361 | 0.01% |
| Worth | County Totals | 205 | \$12,273,865 | \$725,634 | 0.13% |
| Wright | Apparel | S | S | S | S |
| Wright | Building Materials | 11 | \$1,829,284 | \$109,757 | 0.02% |
| Wright | Eating and Drinking | 40 | \$2,092,153 | \$125,529 | 0.02% |
| Wright | Food Dealers | 20 | \$4,167,433 | \$250,046 | 0.04% |
| Wright | General Merchandise | 5 | \$1,496,780 | \$89,807 | 0.02% |
| Wright | Home Furnishings | S | S | S | S |
| Wright | Miscellaneous | 76 | \$5,597,914 | \$335,875 | 0.06% |
| Wright | Motor Vehicle | 13 | \$878,300 | \$52,698 | 0.01% |
| Wright | Service | 147 | \$2,355,333 | \$139,912 | 0.02% |
| Wright | Specialty Retail | 53 | \$1,256,400 | \$75,384 | 0.01% |
| Wright | Utilities and Transportation | 31 | \$3,917,186 | \$235,031 | 0.04% |
| Wright | Wholesale | 17 | \$859,025 | \$51,542 | 0.01% |
| Wright | County Totals | 419 | \$24,807,892 | \$1,487,065 | 0.26% |
| State Totals | | 78,594 | ##### | \$575,297,472 | 100.00% |

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

Percentages may not sum to totals due to rounding