



# Iowa Department of **REVENUE**

## Retail Sales and Use Tax Quarterly Report December 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 December 31, 2014 which is the second 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 beginning with the 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 2014. Therefore care should be taken when comparing business group data for fiscal years 2014 and later with fiscal years prior to fiscal year 2014.

**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 retail sales taxes reported by the 12 business groups for the December 2014 quarter compared to the December 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 December 2014 quarter are compared to the December 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 within the county.

**Table 1. Iowa Retail Sales Tax  
by Business Group  
Quarter Ending December 31, 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.

<b>Business Group</b>	<b>Number of Returns December 2013</b>	<b>Number of Returns December 2014</b>	<b>Percent Change of Returns</b>	<b>Computed Tax December 2013</b>	<b>Computed Tax December 2014</b>	<b>Percent Change Of tax</b>
Apparel	1,739	1,751	0.69%	\$19,041,606	\$19,600,094	2.93%
Building Materials	1,675	1,727	3.10%	\$37,715,054	\$40,098,634	6.32%
Eating and Drinking	7,673	7,646	-0.35%	\$56,123,738	\$59,262,949	5.59%
Food Dealers	3,385	3,403	0.53%	\$47,077,664	\$49,328,983	4.78%
General Merchandise	845	839	-0.71%	\$84,322,845	\$84,627,415	0.36%
Home Furnishings	1,798	1,782	-0.89%	\$20,422,911	\$20,307,734	-0.56%
Miscellaneous	14,316	14,431	0.80%	\$43,968,169	\$48,531,215	10.38%
Motor Vehicle	2,715	2,671	-1.62%	\$24,547,162	\$26,092,040	6.29%
Services	36,430	36,787	0.98%	\$69,190,152	\$74,081,054	7.07%
Specialty Retail	21,452	21,209	-1.13%	\$48,030,893	\$50,804,922	5.78%
Utilities and Transportation	3,946	3,789	-3.98%	\$50,318,469	\$54,947,885	9.20%
Wholesale	5,206	5,096	-2.11%	\$60,659,560	\$62,337,897	2.77%
<b>State Totals</b>	<b>101,180</b>	<b>101,131</b>	<b>-0.05%</b>	<b>\$561,418,224</b>	<b>\$590,020,821</b>	<b>5.09%</b>

**Table 2. Iowa Use Taxes**  
**Quarter Ending December 31, 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**

<b>Business Group</b>	<b>Number of Returns</b>	<b>Percent of Returns</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>Percent of Tax</b>
Apparel	165	1.03%	\$35,407,730	\$2,124,464	2.01%
Building Materials	321	2.01%	\$35,692,644	\$2,141,559	2.02%
Eating and Drinking	112	0.70%	\$4,405,834	\$264,350	0.25%
Food Dealers	107	0.67%	\$19,680,807	\$1,180,848	1.11%
General Merchandise	35	0.22%	\$24,569,242	\$1,474,155	1.39%
Home Furnishings	362	2.27%	\$24,586,016	\$1,475,161	1.39%
Miscellaneous	4,039	25.33%	\$378,764,806	\$22,725,086	21.45%
Motor Vehicle	197	1.24%	\$20,067,541	\$1,204,052	1.14%
Services	3,885	24.37%	\$276,883,795	\$16,603,961	15.67%
Specialty Retail	3,371	21.14%	\$267,016,693	\$16,019,002	15.12%
Utilities and Transportation	769	4.82%	\$376,279,157	\$22,576,749	21.31%
Wholesale	2,580	16.18%	\$303,655,963	\$18,155,803	17.14%
State Totals	15,943	100.00%	\$1,767,010,228	\$105,945,190	100.00%

**Comparison of Use Taxes for the Quarter Ending December 31, 2013 and 2014**

<b>Use Tax</b>	<b>December 2013</b>	<b>December 2014</b>	<b>Percent Change</b>
<b>Retailer's</b>			
Number of Returns	15,372	15,943	3.71%
Taxable Sales	\$1,610,940,073	\$1,767,010,228	9.69%
Computed Tax	\$96,628,763	\$105,945,190	9.64%
<b>Motor Vehicle</b>			
Number of Registrations	210,115	217,842	3.68%
Computed Tax	\$69,474,787	\$74,398,606	7.09%
<b>Consumer's</b>			
Number of Returns	8,610	8,746	1.58%
Taxable Sales	\$298,593,856	\$328,459,525	10.00%
Computed Tax	\$17,911,338	\$19,706,232	10.02%

Percentages may not sum to totals due to rounding.

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 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	146	\$7,015,216	\$420,190	0.07%
Adair	Adair	60	\$2,719,346	\$161,989	0.03%
Adair	Fontanelle	46	\$1,140,977	\$68,459	0.01%
Adair	Stuart	42	\$2,817,704	\$165,281	0.03%
Adair	Orient	23	\$356,241	\$21,374	0.00%
Adair	Bridgewater	14	\$361,741	\$21,704	0.00%
Adair	Other	16	\$686,481	\$41,189	0.01%
Adair	County Totals	347	\$15,097,706	\$900,186	0.15%
Adams	Other	28	\$230,115	\$13,807	0.00%
Adams	Corning	155	\$8,952,143	\$536,744	0.09%
Adams	County Totals	183	\$9,182,258	\$550,551	0.09%
Allamakee	Waukon	290	\$17,341,312	\$1,037,201	0.18%
Allamakee	Lansing	114	\$3,690,002	\$220,654	0.04%
Allamakee	Postville	96	\$3,717,750	\$222,978	0.04%
Allamakee	New Albin	41	\$623,928	\$37,436	0.01%
Allamakee	Harpers Ferry	40	\$539,118	\$32,100	0.01%
Allamakee	Waterville	20	\$205,652	\$12,339	0.00%
Allamakee	Other	48	\$444,657	\$26,679	0.00%
Allamakee	County Totals	649	\$26,562,419	\$1,589,387	0.27%
Appanoose	Centerville	322	\$24,547,802	\$1,470,190	0.25%
Appanoose	Moravia	65	\$1,942,543	\$110,265	0.02%
Appanoose	Moulton	39	\$291,561	\$17,494	0.00%
Appanoose	Cincinnati	26	\$277,837	\$16,670	0.00%
Appanoose	Mystic	20	\$39,620	\$2,377	0.00%
Appanoose	Other	36	\$178,803	\$10,708	0.00%
Appanoose	County Totals	508	\$27,278,166	\$1,627,703	0.28%
Audubon	Audubon	179	\$7,651,597	\$458,843	0.08%
Audubon	Exira	46	\$1,013,570	\$60,814	0.01%
Audubon	Kimballton	16	\$185,000	\$11,100	0.00%
Audubon	Brayton	12	\$55,822	\$3,349	0.00%
Audubon	Other	20	\$220,224	\$13,213	0.00%
Audubon	County Totals	273	\$9,126,213	\$547,320	0.09%
Benton	Vinton	287	\$12,790,757	\$766,395	0.13%
Benton	Belle Plaine	137	\$5,049,713	\$302,982	0.05%
Benton	Blairtown	62	\$2,915,677	\$174,815	0.03%
Benton	Atkins	61	\$2,870,477	\$172,229	0.03%
Benton	Shellsburg	53	\$1,643,291	\$98,597	0.02%
Benton	Van Horne	45	\$1,212,195	\$72,732	0.01%
Benton	Newhall	37	\$1,247,567	\$74,854	0.01%
Benton	Urbana	34	\$3,764,915	\$225,250	0.04%
Benton	Keystone	33	\$1,334,553	\$80,073	0.01%
Benton	Walford	32	\$246,585	\$14,795	0.00%
Benton	Norway	26	\$624,767	\$37,486	0.01%
Benton	Garrison	19	\$147,123	\$8,827	0.00%
Benton	Mount Auburn	11	\$124,708	\$7,482	0.00%
Benton	Other	58	\$347,028	\$20,822	0.00%
Benton	County Totals	895	\$34,319,356	\$2,057,339	0.35%
Black Hawk	Waterloo	1,977	\$292,138,112	\$17,475,927	2.96%
Black Hawk	Cedar Falls	1,216	\$177,495,223	\$10,618,234	1.80%
Black Hawk	Evansdale	126	\$6,761,265	\$404,687	0.07%
Black Hawk	Laporte City	117	\$2,539,235	\$152,287	0.03%
Black Hawk	Hudson	106	\$3,283,042	\$196,983	0.03%
Black Hawk	Dunkerton	44	\$4,259,421	\$255,565	0.04%
Black Hawk	Janesville	32	\$490,584	\$29,435	0.00%
Black Hawk	Raymond	28	\$762,933	\$45,776	0.01%
Black Hawk	Elk Run Heights	26	\$4,812,592	\$288,756	0.05%
Black Hawk	Gilbertville	26	\$335,849	\$20,151	0.00%
Black Hawk	Jesup	10	\$139,816	\$8,389	0.00%
Black Hawk	Other	44	\$1,589,333	\$95,360	0.02%
Black Hawk	County Totals	3,752	\$494,607,405	\$29,591,549	5.02%
Boone	Boone	560	\$40,637,155	\$2,434,279	0.41%
Boone	Ogden	124	\$1,983,679	\$118,955	0.02%
Boone	Madrid	118	\$2,857,079	\$171,391	0.03%
Boone	Pilot Mound	14	\$70,696	\$4,242	0.00%
Boone	Other	77	\$1,322,179	\$79,331	0.01%
Boone	County Totals	893	\$46,870,788	\$2,808,198	0.48%

**Table 3. Iowa Retail Sales Tax  
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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	401	\$36,132,144	\$2,162,771	0.37%
Bremer	Sumner	148	\$4,384,775	\$263,058	0.04%
Bremer	Denver	121	\$3,743,315	\$224,599	0.04%
Bremer	Tripoli	67	\$1,653,518	\$99,211	0.02%
Bremer	Readlyn	49	\$1,591,282	\$95,477	0.02%
Bremer	Janesville	41	\$1,382,463	\$82,948	0.01%
Bremer	Plainfield	32	\$941,263	\$56,476	0.01%
Bremer	Frederika	11	\$52,439	\$3,146	0.00%
Bremer	Other	13	\$72,754	\$4,365	0.00%
Bremer	County Totals	883	\$49,953,953	\$2,992,051	0.51%
Buchanan	Independence	315	\$24,374,818	\$1,458,619	0.25%
Buchanan	Jesup	103	\$7,021,102	\$421,257	0.07%
Buchanan	Hazleton	66	\$2,976,656	\$178,582	0.03%
Buchanan	Winthrop	64	\$1,774,426	\$106,466	0.02%
Buchanan	Fairbank	63	\$4,150,115	\$249,007	0.04%
Buchanan	Rowley	28	\$915,932	\$54,956	0.01%
Buchanan	Lamont	24	\$607,379	\$36,443	0.01%
Buchanan	Brandon	23	\$128,604	\$7,716	0.00%
Buchanan	Quasqueton	21	\$453,425	\$27,206	0.00%
Buchanan	Aurora	19	\$290,925	\$17,456	0.00%
Buchanan	Other	27	\$2,582,180	\$154,931	0.03%
Buchanan	County Totals	753	\$45,275,562	\$2,712,637	0.46%
Buena Vista	Storm Lake	412	\$44,559,064	\$2,663,567	0.45%
Buena Vista	Alta	88	\$2,349,834	\$140,990	0.02%
Buena Vista	Albert City	51	\$698,751	\$41,925	0.01%
Buena Vista	Sioux Rapids	45	\$2,056,495	\$123,320	0.02%
Buena Vista	Newell	38	\$652,112	\$39,127	0.01%
Buena Vista	Marathon	24	\$266,325	\$15,980	0.00%
Buena Vista	Linn Grove	21	\$266,338	\$15,980	0.00%
Buena Vista	Rembrandt	12	\$183,041	\$10,982	0.00%
Buena Vista	Other	16	\$151,248	\$8,980	0.00%
Buena Vista	County Totals	707	\$51,183,208	\$3,060,851	0.52%
Butler	Parkersburg	111	\$3,448,418	\$206,905	0.04%
Butler	Clarksville	88	\$1,484,896	\$89,094	0.02%
Butler	Greene	78	\$2,175,809	\$130,549	0.02%
Butler	Allison	66	\$1,913,302	\$114,637	0.02%
Butler	Shell Rock	64	\$2,460,996	\$147,660	0.03%
Butler	Aplington	49	\$1,082,151	\$64,929	0.01%
Butler	Dumont	44	\$1,664,097	\$99,846	0.02%
Butler	New Hartford	35	\$577,107	\$34,626	0.01%
Butler	Bristow	10	\$59,571	\$3,574	0.00%
Butler	Other	28	\$1,625,755	\$97,545	0.02%
Butler	County Totals	573	\$16,492,102	\$989,365	0.17%
Calhoun	Rockwell City	111	\$4,436,273	\$266,151	0.05%
Calhoun	Manson	101	\$3,792,160	\$227,530	0.04%
Calhoun	Lake City	96	\$2,592,246	\$155,447	0.03%
Calhoun	Lohrville	29	\$855,625	\$51,338	0.01%
Calhoun	Pomeroy	25	\$567,450	\$34,047	0.01%
Calhoun	Farnhamville	20	\$300,545	\$18,033	0.00%
Calhoun	Somers	11	\$91,278	\$5,477	0.00%
Calhoun	Other	39	\$7,397,935	\$443,876	0.08%
Calhoun	County Totals	432	\$20,033,512	\$1,201,898	0.20%
Carroll	Carroll	578	\$62,863,979	\$3,763,708	0.64%
Carroll	Manning	86	\$3,552,711	\$213,163	0.04%
Carroll	Coon Rapids	84	\$2,852,125	\$171,091	0.03%
Carroll	Glidden	67	\$2,508,453	\$150,507	0.03%
Carroll	Breda	45	\$2,325,763	\$139,527	0.02%
Carroll	Templeton	37	\$1,107,456	\$66,447	0.01%
Carroll	Arcadia	28	\$1,500,202	\$90,012	0.02%
Carroll	Dedham	22	\$256,551	\$15,393	0.00%
Carroll	Halbur	21	\$1,249,756	\$74,985	0.01%
Carroll	Lidderdale	13	\$643,544	\$38,613	0.01%
Carroll	Other	20	\$454,617	\$27,277	0.00%
Carroll	County Totals	1,001	\$79,315,157	\$4,750,723	0.81%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 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
Cass	Atlantic	403	\$32,296,157	\$1,934,051	0.33%
Cass	Griswold	73	\$1,932,179	\$115,931	0.02%
Cass	Anita	58	\$1,993,224	\$119,542	0.02%
Cass	Massena	33	\$1,398,693	\$83,922	0.01%
Cass	Cumberland	18	\$107,973	\$6,478	0.00%
Cass	Lewis	18	\$193,436	\$11,606	0.00%
Cass	Wiota	14	\$311,670	\$18,667	0.00%
Cass	Marne	11	\$255,703	\$15,342	0.00%
Cass	Other	15	\$356,304	\$21,378	0.00%
Cass	County Totals	643	\$38,845,339	\$2,326,918	0.39%
Cedar	Tipton	231	\$12,236,034	\$733,802	0.12%
Cedar	West Branch	124	\$4,016,709	\$239,858	0.04%
Cedar	Durant	79	\$3,966,531	\$237,992	0.04%
Cedar	Clarence	64	\$1,256,817	\$75,409	0.01%
Cedar	Mechanicsville	53	\$981,527	\$58,892	0.01%
Cedar	Lowden	48	\$1,876,162	\$112,518	0.02%
Cedar	Stanwood	31	\$693,886	\$41,633	0.01%
Cedar	Bennett	15	\$293,524	\$17,611	0.00%
Cedar	Wilton	12	\$86,968	\$5,218	0.00%
Cedar	Other	26	\$923,680	\$55,421	0.01%
Cedar	County Totals	683	\$26,331,838	\$1,578,354	0.27%
Cerro Gordo	Mason City	1,083	\$160,326,948	\$9,599,090	1.63%
Cerro Gordo	Clear Lake	469	\$27,386,188	\$1,632,074	0.28%
Cerro Gordo	Rockwell	51	\$888,056	\$53,283	0.01%
Cerro Gordo	Ventura	43	\$2,826,926	\$169,594	0.03%
Cerro Gordo	Thornton	23	\$275,583	\$16,535	0.00%
Cerro Gordo	Plymouth	18	\$147,107	\$8,826	0.00%
Cerro Gordo	Swaledale	13	\$1,035,759	\$62,146	0.01%
Cerro Gordo	Meservey	11	\$47,050	\$2,823	0.00%
Cerro Gordo	Other	35	\$1,106,747	\$66,397	0.01%
Cerro Gordo	County Totals	1,746	\$194,040,364	\$11,610,769	1.97%
Cherokee	Cherokee	308	\$18,241,082	\$1,091,637	0.19%
Cherokee	Marcus	75	\$5,278,361	\$316,309	0.05%
Cherokee	Aurelia	49	\$1,453,076	\$87,185	0.01%
Cherokee	Quimby	19	\$446,917	\$26,815	0.00%
Cherokee	Cleghorn	18	\$275,041	\$16,502	0.00%
Cherokee	Washta	14	\$96,207	\$5,772	0.00%
Cherokee	Meriden	13	\$278,170	\$16,690	0.00%
Cherokee	Other	24	\$515,610	\$30,937	0.01%
Cherokee	County Totals	520	\$26,584,464	\$1,591,848	0.27%
Chickasaw	New Hampton	269	\$17,870,411	\$1,070,324	0.18%
Chickasaw	Nashua	99	\$2,319,131	\$139,136	0.02%
Chickasaw	Fredericksburg	70	\$1,594,191	\$95,651	0.02%
Chickasaw	Ionia	47	\$476,328	\$28,549	0.00%
Chickasaw	Lawler	45	\$1,101,517	\$66,091	0.01%
Chickasaw	Alta Vista	18	\$242,790	\$14,567	0.00%
Chickasaw	Other	33	\$404,641	\$24,278	0.00%
Chickasaw	County Totals	581	\$24,009,009	\$1,438,598	0.24%
Clarke	Osceola	233	\$18,507,847	\$1,100,709	0.19%
Clarke	Murray	30	\$526,846	\$31,611	0.01%
Clarke	Other	31	\$591,446	\$35,457	0.01%
Clarke	County Totals	294	\$19,626,139	\$1,167,776	0.20%
Clay	Spencer	622	\$72,309,843	\$4,331,355	0.73%
Clay	Everly	44	\$1,090,150	\$65,367	0.01%
Clay	Peterson	32	\$316,505	\$18,990	0.00%
Clay	Royal	18	\$179,116	\$10,747	0.00%
Clay	Webb	16	\$297,602	\$17,856	0.00%
Clay	Dickens	15	\$457,556	\$27,453	0.00%
Clay	Greenville	15	\$164,727	\$9,884	0.00%
Clay	Fostoria	13	\$248,430	\$14,906	0.00%
Clay	Other	23	\$130,545	\$7,833	0.00%
Clay	County Totals	798	\$75,194,474	\$4,504,391	0.76%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Clayton	Elkader	151	\$11,539,435	\$675,496	0.11%
Clayton	Guttenberg	149	\$4,183,445	\$249,994	0.04%
Clayton	Strawberry Point	117	\$3,558,423	\$213,416	0.04%
Clayton	Monona	112	\$5,489,756	\$329,349	0.06%
Clayton	Mcgregor	93	\$1,403,645	\$83,180	0.01%
Clayton	Edgewood	62	\$3,682,940	\$220,920	0.04%
Clayton	Gamavillo	53	\$1,175,650	\$70,530	0.01%
Clayton	Marquette	24	\$1,449,861	\$84,649	0.01%
Clayton	Luana	21	\$305,297	\$18,318	0.00%
Clayton	Volga	16	\$251,577	\$15,095	0.00%
Clayton	Postville	13	\$198,167	\$11,890	0.00%
Clayton	St. Olaf	12	\$126,646	\$7,599	0.00%
Clayton	Other	57	\$888,306	\$53,260	0.01%
Clayton	County Totals	880	\$34,253,148	\$2,033,695	0.34%
Clinton	Clinton	794	\$98,627,466	\$5,905,727	1.00%
Clinton	Dewitt	259	\$15,619,887	\$936,456	0.16%
Clinton	Camanche	101	\$3,107,725	\$186,464	0.03%
Clinton	Wheatland	49	\$1,660,823	\$99,649	0.02%
Clinton	Delmar	40	\$379,752	\$22,785	0.00%
Clinton	Grand Mound	35	\$787,787	\$47,245	0.01%
Clinton	Goose Lake	29	\$547,628	\$32,858	0.01%
Clinton	Calamus	28	\$780,867	\$46,852	0.01%
Clinton	Lost Nation	23	\$421,603	\$25,296	0.00%
Clinton	Charlotte	20	\$1,373,488	\$82,409	0.01%
Clinton	Low Moor	19	\$403,804	\$24,228	0.00%
Clinton	Other	38	\$865,007	\$51,900	0.01%
Clinton	County Totals	1,435	\$124,575,837	\$7,461,870	1.26%
Crawford	Denison	320	\$27,362,842	\$1,637,611	0.28%
Crawford	Manilla	52	\$576,330	\$34,580	0.01%
Crawford	Schleswig	36	\$686,674	\$41,200	0.01%
Crawford	Charter Oak	33	\$628,833	\$37,730	0.01%
Crawford	Dow City	30	\$641,906	\$38,514	0.01%
Crawford	Vail	27	\$529,067	\$31,744	0.01%
Crawford	Westside	27	\$453,358	\$27,201	0.00%
Crawford	Kiron	19	\$509,180	\$30,551	0.01%
Crawford	Other	35	\$4,211,140	\$252,668	0.04%
Crawford	County Totals	579	\$35,599,330	\$2,131,801	0.36%
Dallas	West Des Moines	396	\$220,242,209	\$13,133,270	2.23%
Dallas	Waukee	309	\$51,131,099	\$3,067,770	0.52%
Dallas	Adel	260	\$14,332,561	\$859,707	0.15%
Dallas	Perry	257	\$24,840,503	\$1,487,501	0.25%
Dallas	Dallas Center	90	\$3,281,523	\$196,891	0.03%
Dallas	Clive	72	\$4,914,505	\$294,870	0.05%
Dallas	Woodward	71	\$1,196,153	\$71,769	0.01%
Dallas	Urbandale	52	\$979,264	\$58,756	0.01%
Dallas	Van Meter	43	\$1,816,257	\$108,975	0.02%
Dallas	Redfield	38	\$707,974	\$42,478	0.01%
Dallas	Granger	37	\$2,301,728	\$138,104	0.02%
Dallas	Dexter	35	\$1,423,725	\$85,424	0.01%
Dallas	Desoto	34	\$1,196,256	\$71,229	0.01%
Dallas	Minburn	26	\$553,772	\$33,226	0.01%
Dallas	Bouton	17	\$2,288,927	\$137,336	0.02%
Dallas	Linden	15	\$42,603	\$2,556	0.00%
Dallas	Other	49	\$1,030,781	\$61,847	0.01%
Dallas	County Totals	1,801	\$332,279,840	\$19,851,710	3.36%
Davis	Bloomfield	331	\$16,572,950	\$992,609	0.17%
Davis	Drakesville	32	\$331,104	\$19,866	0.00%
Davis	Pulaski	28	\$598,896	\$35,934	0.01%
Davis	Floris	14	\$302,908	\$18,174	0.00%
Davis	Other	19	\$134,333	\$7,891	0.00%
Davis	County Totals	424	\$17,940,191	\$1,074,475	0.18%
Decatur	Leon	110	\$5,088,372	\$304,859	0.05%
Decatur	Lamoni	101	\$3,754,919	\$223,859	0.04%
Decatur	Davis City	21	\$160,627	\$9,635	0.00%
Decatur	Grand River	21	\$79,152	\$4,728	0.00%
Decatur	Decatur City	19	\$346,986	\$20,819	0.00%
Decatur	Weldon	15	\$207,870	\$12,472	0.00%
Decatur	Garden Grove	11	\$108,358	\$6,501	0.00%
Decatur	Van Wert	10	\$18,588	\$1,115	0.00%
Decatur	Other	15	\$253,231	\$15,194	0.00%
Decatur	County Totals	323	\$10,018,103	\$599,182	0.10%



**Table 3. Iowa Retail Sales Tax  
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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Delaware	Manchester	360	\$21,995,500	\$1,318,091	0.22%
Delaware	Delhi	54	\$2,820,659	\$169,240	0.03%
Delaware	Hopkinton	50	\$883,260	\$52,996	0.01%
Delaware	Earlville	48	\$829,571	\$49,696	0.01%
Delaware	Dyersville	38	\$1,158,629	\$69,518	0.01%
Delaware	Colesburg	36	\$525,540	\$31,532	0.01%
Delaware	Ryan	36	\$293,848	\$17,631	0.00%
Delaware	Edgewood	30	\$1,547,885	\$92,873	0.02%
Delaware	Dundee	18	\$487,938	\$29,276	0.00%
Delaware	Greeley	17	\$560,326	\$33,620	0.01%
Delaware	Masonville	10	\$70,722	\$4,243	0.00%
Delaware	Other	25	\$3,384,925	\$202,525	0.03%
Delaware	County Totals	722	\$34,558,803	\$2,071,240	0.35%
Des Moines	Burlington	843	\$85,591,182	\$5,109,912	0.87%
Des Moines	West Burlington	238	\$60,228,151	\$3,611,618	0.61%
Des Moines	Mediapolis	96	\$4,592,926	\$275,576	0.05%
Des Moines	Danville	49	\$895,125	\$53,708	0.01%
Des Moines	Middletown	13	\$384,888	\$23,093	0.00%
Des Moines	Other	61	\$1,719,780	\$103,187	0.02%
Des Moines	County Totals	1,300	\$153,412,052	\$9,177,094	1.56%
Dickinson	Spirit Lake	454	\$35,220,599	\$2,107,200	0.36%
Dickinson	Milford	225	\$7,400,778	\$443,173	0.08%
Dickinson	Arnolds Park	162	\$3,582,702	\$214,509	0.04%
Dickinson	Okoboji	77	\$5,872,575	\$347,717	0.06%
Dickinson	Lake Park	63	\$2,025,919	\$121,555	0.02%
Dickinson	Terril	27	\$491,453	\$29,487	0.00%
Dickinson	Other	36	\$1,119,081	\$67,145	0.01%
Dickinson	County Totals	1,044	\$55,713,107	\$3,330,786	0.56%
Dubuque	Dubuque	2,262	\$305,601,570	\$18,267,769	3.10%
Dubuque	Dyersville	240	\$22,906,386	\$1,371,199	0.23%
Dubuque	Cascade	132	\$6,726,513	\$403,591	0.07%
Dubuque	Peosta	104	\$4,553,117	\$272,375	0.05%
Dubuque	Farley	72	\$2,240,520	\$133,735	0.02%
Dubuque	Epworth	65	\$2,314,285	\$138,857	0.02%
Dubuque	Holy Cross	38	\$838,110	\$50,287	0.01%
Dubuque	New Vienna	35	\$2,020,358	\$121,221	0.02%
Dubuque	Durango	34	\$779,987	\$46,649	0.01%
Dubuque	Sherrill	30	\$790,561	\$47,340	0.01%
Dubuque	Worthington	29	\$3,328,686	\$199,721	0.03%
Dubuque	Bernard	28	\$351,382	\$21,083	0.00%
Dubuque	Asbury	17	\$166,589	\$9,995	0.00%
Dubuque	Zwingle	13	\$152,574	\$9,154	0.00%
Dubuque	Other	44	\$945,786	\$56,747	0.01%
Dubuque	County Totals	3,143	\$353,716,424	\$21,149,724	3.58%
Emmet	Estherville	297	\$19,339,271	\$1,158,419	0.20%
Emmet	Armstrong	80	\$2,329,080	\$139,745	0.02%
Emmet	Ringsted	27	\$599,774	\$35,986	0.01%
Emmet	Wallingford	18	\$102,355	\$6,141	0.00%
Emmet	Dolliver	12	\$313,221	\$18,793	0.00%
Emmet	Other	8	\$133,243	\$7,995	0.00%
Emmet	County Totals	442	\$22,816,944	\$1,367,079	0.23%
Fayette	Oelwein	240	\$16,767,582	\$1,004,894	0.17%
Fayette	West Union	179	\$8,356,631	\$500,303	0.08%
Fayette	Fayette	74	\$2,132,058	\$126,860	0.02%
Fayette	Elgin	54	\$2,239,890	\$134,393	0.02%
Fayette	Clermont	52	\$1,130,468	\$67,828	0.01%
Fayette	Hawkeye	39	\$615,564	\$36,934	0.01%
Fayette	Maynard	36	\$682,687	\$40,961	0.01%
Fayette	Arlington	27	\$321,003	\$19,260	0.00%
Fayette	Waucoma	27	\$977,014	\$58,621	0.01%
Fayette	Wadena	23	\$167,794	\$10,068	0.00%
Fayette	Randalia	14	\$242,157	\$14,529	0.00%
Fayette	Westgate	14	\$234,534	\$13,444	0.00%
Fayette	St. Lucas	12	\$261,082	\$15,665	0.00%
Fayette	Other	42	\$719,798	\$43,188	0.01%
Fayette	County Totals	833	\$34,848,262	\$2,086,948	0.35%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Floyd	Charles City	409	\$24,383,654	\$1,458,613	0.25%
Floyd	Nora Springs	67	\$1,414,735	\$84,861	0.01%
Floyd	Rockford	47	\$723,392	\$43,404	0.01%
Floyd	Rudd	40	\$418,382	\$25,103	0.00%
Floyd	Floyd	36	\$2,255,419	\$135,325	0.02%
Floyd	Marble Rock	24	\$736,208	\$44,172	0.01%
Floyd	Other	46	\$1,488,093	\$89,232	0.02%
Floyd	County Totals	669	\$31,419,883	\$1,880,710	0.32%
Franklin	Hampton	259	\$13,935,287	\$833,801	0.14%
Franklin	Sheffield	64	\$1,898,874	\$113,932	0.02%
Franklin	Ackley	24	\$147,187	\$8,831	0.00%
Franklin	Geneva	23	\$197,232	\$11,834	0.00%
Franklin	Latimer	23	\$1,020,620	\$61,237	0.01%
Franklin	Alexander	20	\$82,777	\$4,967	0.00%
Franklin	Dows	14	\$508,096	\$30,486	0.01%
Franklin	Other	41	\$335,953	\$20,157	0.00%
Franklin	County Totals	468	\$18,126,026	\$1,085,246	0.18%
Fremont	Sidney	65	\$1,077,575	\$64,655	0.01%
Fremont	Hamburg	62	\$1,922,123	\$115,237	0.02%
Fremont	Tabor	44	\$797,967	\$47,870	0.01%
Fremont	Shenandoah	22	\$6,402,004	\$383,141	0.06%
Fremont	Farragut	21	\$207,830	\$12,470	0.00%
Fremont	Riverton	13	\$130,872	\$7,852	0.00%
Fremont	Randolph	10	\$67,501	\$4,050	0.00%
Fremont	Other	61	\$8,163,909	\$486,750	0.08%
Fremont	County Totals	298	\$18,769,781	\$1,122,024	0.19%
Greene	Jefferson	233	\$13,943,675	\$835,307	0.14%
Greene	Scranton	37	\$1,018,229	\$61,094	0.01%
Greene	Grand Junction	32	\$2,282,540	\$132,307	0.02%
Greene	Churdan	29	\$289,638	\$17,378	0.00%
Greene	Paton	21	\$1,750,961	\$105,058	0.02%
Greene	Rippey	21	\$297,076	\$17,825	0.00%
Greene	Other	16	\$193,169	\$11,590	0.00%
Greene	County Totals	389	\$19,775,288	\$1,180,559	0.20%
Grundy	Grundy Center	147	\$6,812,574	\$407,395	0.07%
Grundy	Reinbeck	93	\$3,876,269	\$232,576	0.04%
Grundy	Conrad	78	\$2,252,194	\$135,132	0.02%
Grundy	Dike	47	\$2,094,446	\$125,667	0.02%
Grundy	Wellsburg	46	\$1,053,615	\$63,217	0.01%
Grundy	Beaman	14	\$141,280	\$8,477	0.00%
Grundy	Holland	14	\$681,059	\$40,864	0.01%
Grundy	Other	35	\$386,482	\$23,189	0.00%
Grundy	County Totals	474	\$17,297,919	\$1,036,515	0.18%
Guthrie	Guthrie Center	144	\$4,252,478	\$254,961	0.04%
Guthrie	Panora	144	\$5,837,743	\$349,102	0.06%
Guthrie	Stuart	50	\$2,194,455	\$131,667	0.02%
Guthrie	Bayard	35	\$803,190	\$48,191	0.01%
Guthrie	Casey	26	\$465,305	\$27,918	0.00%
Guthrie	Menlo	24	\$1,661,048	\$99,663	0.02%
Guthrie	Yale	22	\$288,963	\$17,338	0.00%
Guthrie	Adair	13	\$645,180	\$38,711	0.01%
Guthrie	Bagley	13	\$164,937	\$9,896	0.00%
Guthrie	Other	22	\$88,985	\$5,208	0.00%
Guthrie	County Totals	493	\$16,402,284	\$982,656	0.17%
Hamilton	Webster City	332	\$20,354,166	\$1,217,636	0.21%
Hamilton	Jewell Junction	56	\$1,298,837	\$77,930	0.01%
Hamilton	Stratford	40	\$1,192,266	\$71,536	0.01%
Hamilton	Ellsworth	34	\$1,605,779	\$96,347	0.02%
Hamilton	Williams	26	\$1,712,749	\$102,016	0.02%
Hamilton	Stanhope	20	\$566,565	\$33,994	0.01%
Hamilton	Blairsburg	15	\$286,813	\$17,209	0.00%
Hamilton	Randall	13	\$165,059	\$9,904	0.00%
Hamilton	Kamrar	11	\$321,189	\$19,271	0.00%
Hamilton	Other	16	\$442,356	\$26,441	0.00%
Hamilton	County Totals	563	\$27,945,779	\$1,672,284	0.28%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Hancock	Gamer	187	\$9,863,087	\$590,341	0.10%
Hancock	Britt	128	\$3,118,111	\$187,087	0.03%
Hancock	Forest City	49	\$3,866,268	\$230,384	0.04%
Hancock	Kanawha	39	\$1,523,467	\$91,394	0.02%
Hancock	Corwith	20	\$499,345	\$29,961	0.01%
Hancock	Klemme	18	\$271,925	\$16,316	0.00%
Hancock	Woden	16	\$193,830	\$11,630	0.00%
Hancock	Crystal Lake	15	\$109,470	\$6,568	0.00%
Hancock	Other	21	\$162,449	\$9,747	0.00%
Hancock	County Totals	493	\$19,607,952	\$1,173,426	0.20%
Hardin	Iowa Falls	307	\$25,705,686	\$1,538,696	0.26%
Hardin	Eldora	158	\$4,837,510	\$289,996	0.05%
Hardin	Ackley	87	\$1,971,426	\$118,286	0.02%
Hardin	Alden	60	\$2,047,047	\$122,823	0.02%
Hardin	Hubbard	58	\$3,432,887	\$205,973	0.03%
Hardin	Radcliffe	32	\$1,173,828	\$70,430	0.01%
Hardin	Union	28	\$1,365,891	\$81,953	0.01%
Hardin	New Providence	17	\$258,175	\$15,491	0.00%
Hardin	Steamboat Rock	16	\$320,115	\$19,207	0.00%
Hardin	Other	32	\$947,343	\$56,616	0.01%
Hardin	County Totals	795	\$42,059,908	\$2,519,470	0.43%
Harrison	Missouri Valley	179	\$8,722,326	\$520,626	0.09%
Harrison	Woodbine	93	\$2,967,795	\$177,831	0.03%
Harrison	Logan	86	\$1,910,754	\$114,579	0.02%
Harrison	Dunlap	76	\$2,713,879	\$162,810	0.03%
Harrison	Mondamin	21	\$248,271	\$14,896	0.00%
Harrison	Persia	17	\$116,559	\$6,994	0.00%
Harrison	Pisgah	16	\$238,703	\$14,322	0.00%
Harrison	Modale	13	\$230,650	\$13,839	0.00%
Harrison	Other	31	\$122,816	\$7,131	0.00%
Harrison	County Totals	532	\$17,271,753	\$1,033,027	0.18%
Henry	Mount Pleasant	449	\$38,132,324	\$2,281,520	0.39%
Henry	New London	90	\$2,803,259	\$168,196	0.03%
Henry	Wayland	63	\$2,036,860	\$122,212	0.02%
Henry	Winfield	58	\$1,473,825	\$88,430	0.01%
Henry	Salem	34	\$690,313	\$41,419	0.01%
Henry	Mount Union	17	\$625,939	\$37,556	0.01%
Henry	Olds	14	\$368,549	\$22,113	0.00%
Henry	Other	25	\$115,286	\$6,917	0.00%
Henry	County Totals	750	\$46,246,355	\$2,768,362	0.47%
Howard	Cresco	271	\$13,993,603	\$838,378	0.14%
Howard	Lime Springs	59	\$730,775	\$43,847	0.01%
Howard	Elma	55	\$1,600,156	\$96,009	0.02%
Howard	Riceville	38	\$1,149,601	\$68,976	0.01%
Howard	Protivin	18	\$1,270,488	\$76,229	0.01%
Howard	Chester	15	\$211,047	\$12,663	0.00%
Howard	Other	13	\$753,127	\$45,188	0.01%
Howard	County Totals	469	\$19,708,797	\$1,181,290	0.20%
Humboldt	Humboldt	256	\$16,614,617	\$995,371	0.17%
Humboldt	Livermore	33	\$372,716	\$22,363	0.00%
Humboldt	Dakota City	27	\$617,139	\$37,027	0.01%
Humboldt	Gilmore City	19	\$436,025	\$26,162	0.00%
Humboldt	Renwick	18	\$477,951	\$28,677	0.00%
Humboldt	Bode	11	\$435,319	\$26,119	0.00%
Humboldt	Hardy	11	\$144,321	\$8,659	0.00%
Humboldt	Ottosen	10	\$363,639	\$21,818	0.00%
Humboldt	Other	33	\$658,847	\$39,531	0.01%
Humboldt	County Totals	418	\$20,120,574	\$1,205,727	0.20%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Ida	Ida Grove	150	\$7,764,471	\$462,735	0.08%
Ida	Holstein	74	\$2,102,946	\$126,177	0.02%
Ida	Battle Creek	34	\$1,456,989	\$87,419	0.01%
Ida	Galva	19	\$289,581	\$17,375	0.00%
Ida	Arthur	16	\$2,886,667	\$173,200	0.03%
Ida	Other	13	\$47,316	\$2,839	0.00%
Ida	County Totals	306	\$14,547,970	\$869,745	0.15%
Iowa	Williamsburg	251	\$34,993,585	\$2,095,288	0.36%
Iowa	Marengo	159	\$5,259,857	\$315,266	0.05%
Iowa	Victor	61	\$2,181,434	\$130,886	0.02%
Iowa	North English	50	\$1,395,390	\$83,723	0.01%
Iowa	Parnell	23	\$228,819	\$13,672	0.00%
Iowa	Ladora	22	\$104,668	\$6,280	0.00%
Iowa	Millersburg	12	\$197,166	\$11,830	0.00%
Iowa	Other	202	\$9,339,588	\$558,488	0.09%
Iowa	County Totals	780	\$53,700,507	\$3,215,434	0.54%
Jackson	Maquoketa	347	\$21,595,564	\$1,293,429	0.22%
Jackson	Bellevue	193	\$5,145,426	\$306,541	0.05%
Jackson	Preston	69	\$2,913,131	\$174,788	0.03%
Jackson	Lamotte	38	\$674,405	\$40,464	0.01%
Jackson	Sabula	37	\$667,119	\$40,011	0.01%
Jackson	Miles	24	\$384,278	\$23,057	0.00%
Jackson	Spragueville	14	\$95,661	\$5,740	0.00%
Jackson	Andrew	13	\$212,263	\$12,736	0.00%
Jackson	Springbrook	12	\$290,080	\$17,323	0.00%
Jackson	St. Donatus	11	\$448,026	\$26,860	0.00%
Jackson	Zwingle	11	\$16,281	\$977	0.00%
Jackson	Monmouth	10	\$91,638	\$5,498	0.00%
Jackson	Other	36	\$693,157	\$41,589	0.01%
Jackson	County Totals	815	\$33,227,029	\$1,989,013	0.34%
Jasper	Newton	641	\$64,118,677	\$3,839,217	0.65%
Jasper	Colfax	94	\$3,467,243	\$207,008	0.04%
Jasper	Monroe	84	\$3,880,908	\$232,854	0.04%
Jasper	Sully	74	\$5,000,775	\$300,047	0.05%
Jasper	Prairie City	67	\$1,622,303	\$97,338	0.02%
Jasper	Baxter	53	\$1,101,439	\$66,072	0.01%
Jasper	Kellogg	47	\$751,003	\$45,060	0.01%
Jasper	Lynnville	40	\$1,181,500	\$70,800	0.01%
Jasper	Mingo	26	\$134,838	\$8,090	0.00%
Jasper	Reasnor	22	\$168,828	\$10,130	0.00%
Jasper	Other	41	\$481,047	\$28,863	0.00%
Jasper	County Totals	1,189	\$81,908,561	\$4,905,480	0.83%
Jefferson	Fairfield	623	\$34,843,926	\$2,083,108	0.35%
Jefferson	Lockridge	29	\$384,473	\$23,047	0.00%
Jefferson	Batavia	23	\$6,755,810	\$405,349	0.07%
Jefferson	Packwood	19	\$64,411	\$3,865	0.00%
Jefferson	Libertyville	16	\$283,399	\$17,004	0.00%
Jefferson	Coppock	10	\$56,510	\$3,391	0.00%
Jefferson	Other	16	\$57,906	\$3,474	0.00%
Jefferson	County Totals	736	\$42,446,435	\$2,539,236	0.43%
Johnson	Iowa City	1,771	\$209,094,044	\$12,508,314	2.12%
Johnson	Coralville	777	\$222,006,671	\$13,225,442	2.24%
Johnson	North Liberty	375	\$24,659,366	\$1,477,021	0.25%
Johnson	Solon	197	\$5,355,492	\$321,330	0.05%
Johnson	Swisher	103	\$3,127,041	\$187,622	0.03%
Johnson	Oxford	94	\$1,863,273	\$111,796	0.02%
Johnson	Tiffin	54	\$2,219,177	\$133,151	0.02%
Johnson	Lone Tree	50	\$728,938	\$43,736	0.01%
Johnson	Hills	28	\$1,400,463	\$84,028	0.01%
Johnson	Other	83	\$2,065,238	\$123,914	0.02%
Johnson	County Totals	3,532	\$472,519,703	\$28,216,354	4.78%

**Table 3. Iowa Retail Sales Tax  
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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	311	\$14,792,549	\$886,810	0.15%
Jones	Anamosa	276	\$20,027,239	\$1,198,892	0.20%
Jones	Wyoming	41	\$1,014,808	\$60,888	0.01%
Jones	Olin	38	\$585,404	\$35,124	0.01%
Jones	Oxford Junction	30	\$270,239	\$16,214	0.00%
Jones	Cascade	28	\$116,924	\$7,015	0.00%
Jones	Onslow	19	\$54,122	\$3,247	0.00%
Jones	Martelle	18	\$656,742	\$39,405	0.01%
Jones	Other	50	\$1,758,706	\$105,522	0.02%
Jones	County Totals	811	\$39,276,733	\$2,353,119	0.40%
Keokuk	Sigourney	156	\$5,669,473	\$338,822	0.06%
Keokuk	Keota	55	\$1,689,032	\$101,342	0.02%
Keokuk	Hedrick	34	\$905,013	\$54,301	0.01%
Keokuk	Richland	34	\$465,647	\$27,939	0.00%
Keokuk	What Cheer	20	\$436,099	\$26,166	0.00%
Keokuk	South English	18	\$238,064	\$14,284	0.00%
Keokuk	Ollie	17	\$167,603	\$10,056	0.00%
Keokuk	Keswick	16	\$506,018	\$30,361	0.01%
Keokuk	Delta	15	\$117,837	\$7,070	0.00%
Keokuk	Harper	12	\$240,452	\$14,427	0.00%
Keokuk	Other	37	\$567,633	\$34,058	0.01%
Keokuk	County Totals	414	\$11,002,871	\$658,826	0.11%
Kossuth	Algona	390	\$27,827,362	\$1,665,837	0.28%
Kossuth	Bancroft	66	\$2,836,807	\$170,154	0.03%
Kossuth	Swea City	41	\$848,028	\$50,882	0.01%
Kossuth	Titonka	41	\$1,158,888	\$69,533	0.01%
Kossuth	Whitemore	35	\$735,662	\$44,140	0.01%
Kossuth	Fenton	30	\$276,322	\$16,579	0.00%
Kossuth	Wesley	29	\$760,944	\$45,657	0.01%
Kossuth	Luverne	24	\$317,451	\$19,047	0.00%
Kossuth	Burt	23	\$1,152,809	\$69,169	0.01%
Kossuth	Lakota	18	\$596,670	\$35,800	0.01%
Kossuth	West Bend	17	\$1,127,521	\$67,651	0.01%
Kossuth	Lone Rock	16	\$244,285	\$14,598	0.00%
Kossuth	Ledyard	15	\$229,734	\$13,784	0.00%
Kossuth	Other	27	\$767,831	\$46,070	0.01%
Kossuth	County Totals	772	\$38,880,314	\$2,328,901	0.39%
Lee	Keokuk	424	\$41,219,027	\$2,464,152	0.42%
Lee	Fort Madison	362	\$29,138,980	\$1,741,439	0.30%
Lee	Donnellson	100	\$3,820,570	\$229,222	0.04%
Lee	West Point	91	\$1,983,255	\$118,995	0.02%
Lee	Montrose	60	\$836,736	\$50,177	0.01%
Lee	Houghton	18	\$2,205,283	\$132,317	0.02%
Lee	St. Paul	12	\$808,083	\$48,485	0.01%
Lee	Other	90	\$4,887,021	\$292,622	0.05%
Lee	County Totals	1,157	\$84,898,955	\$5,077,409	0.86%
Linn	Cedar Rapids	3,964	\$837,037,210	\$49,923,693	8.46%
Linn	Marion	956	\$91,642,972	\$5,496,735	0.93%
Linn	Hiawatha	285	\$30,707,908	\$1,842,474	0.31%
Linn	Mount Vernon	204	\$8,761,302	\$523,393	0.09%
Linn	Center Point	111	\$4,985,280	\$294,639	0.05%
Linn	Lisbon	93	\$2,684,682	\$161,081	0.03%
Linn	Central City	91	\$1,593,666	\$95,600	0.02%
Linn	Fairfax	86	\$2,754,009	\$165,241	0.03%
Linn	Ely	61	\$1,377,516	\$82,651	0.01%
Linn	Robins	58	\$1,579,729	\$94,784	0.02%
Linn	Palo	57	\$22,831,241	\$1,369,872	0.23%
Linn	Springville	57	\$2,078,713	\$124,723	0.02%
Linn	Coggon	40	\$824,502	\$49,470	0.01%
Linn	Walker	40	\$1,975,827	\$118,550	0.02%
Linn	Alburnett	29	\$758,936	\$45,536	0.01%
Linn	Walford	11	\$646,551	\$38,793	0.01%
Linn	Other	99	\$1,943,656	\$116,612	0.02%
Linn	County Totals	6,242	\$1,014,183,700	\$60,543,846	10.26%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Louisa	Wapello	126	\$3,597,724	\$215,563	0.04%
Louisa	Columbus Junction	97	\$2,707,634	\$162,143	0.03%
Louisa	Morning Sun	41	\$794,405	\$47,664	0.01%
Louisa	Letts	25	\$485,078	\$29,105	0.00%
Louisa	Grandview	11	\$267,134	\$16,028	0.00%
Louisa	Columbus City	10	\$75,505	\$4,530	0.00%
Louisa	Other	22	\$1,154,514	\$69,271	0.01%
Louisa	County Totals	332	\$9,081,994	\$544,304	0.09%
Lucas	Chariton	236	\$12,343,424	\$739,208	0.13%
Lucas	Russell	31	\$163,721	\$9,823	0.00%
Lucas	Lucas	27	\$239,625	\$14,378	0.00%
Lucas	Derby	12	\$98,054	\$5,883	0.00%
Lucas	Other	17	\$227,963	\$13,678	0.00%
Lucas	County Totals	323	\$13,072,787	\$782,970	0.13%
Lyon	Rock Rapids	149	\$7,533,456	\$451,489	0.08%
Lyon	Larchwood	76	\$6,664,528	\$395,177	0.07%
Lyon	Inwood	75	\$3,789,779	\$227,387	0.04%
Lyon	George	70	\$2,446,916	\$146,815	0.02%
Lyon	Doon	63	\$2,853,036	\$171,072	0.03%
Lyon	Little Rock	27	\$302,149	\$18,129	0.00%
Lyon	Alvord	19	\$189,398	\$11,364	0.00%
Lyon	Lester	18	\$1,315,872	\$78,952	0.01%
Lyon	Other	11	\$185,844	\$11,151	0.00%
Lyon	County Totals	508	\$25,280,978	\$1,511,536	0.26%
Madison	Winterset	317	\$18,605,620	\$1,115,111	0.19%
Madison	St. Charles	63	\$1,088,818	\$65,327	0.01%
Madison	Earlham	58	\$2,675,743	\$160,545	0.03%
Madison	Truro	25	\$505,135	\$30,308	0.01%
Madison	Other	90	\$1,218,994	\$73,140	0.01%
Madison	County Totals	553	\$24,094,310	\$1,444,430	0.24%
Mahaska	Oskaloosa	565	\$43,929,499	\$2,629,974	0.45%
Mahaska	New Sharon	104	\$2,439,795	\$146,331	0.02%
Mahaska	Fremont	32	\$563,572	\$33,814	0.01%
Mahaska	Leighton	26	\$672,723	\$40,363	0.01%
Mahaska	Eddyville	19	\$272,099	\$16,326	0.00%
Mahaska	Barnes City	13	\$195,237	\$11,714	0.00%
Mahaska	Beacon	10	\$165,954	\$9,957	0.00%
Mahaska	Other	53	\$724,611	\$43,477	0.01%
Mahaska	County Totals	822	\$48,963,490	\$2,931,956	0.50%
Marion	Pella	519	\$47,999,422	\$2,851,312	0.48%
Marion	Knoxville	352	\$26,118,307	\$1,564,194	0.27%
Marion	Pleasantville	83	\$1,430,612	\$85,837	0.01%
Marion	Melcher-Dallas	29	\$535,373	\$32,122	0.01%
Marion	Harvey	20	\$355,006	\$21,300	0.00%
Marion	Bussey	19	\$161,042	\$9,663	0.00%
Marion	Other	86	\$1,829,992	\$109,800	0.02%
Marion	County Totals	1,108	\$78,429,754	\$4,674,228	0.79%
Marshall	Marshalltown	843	\$87,398,465	\$5,228,205	0.89%
Marshall	State Center	68	\$2,103,130	\$126,188	0.02%
Marshall	Melbourne	32	\$558,199	\$33,492	0.01%
Marshall	Gilman	26	\$735,367	\$44,122	0.01%
Marshall	Albion	25	\$428,792	\$25,728	0.00%
Marshall	LeGrand	19	\$491,480	\$29,489	0.00%
Marshall	Rhodes	19	\$164,128	\$9,848	0.00%
Marshall	Laurel	17	\$192,482	\$11,549	0.00%
Marshall	Haverhill	15	\$152,881	\$9,173	0.00%
Marshall	Liscomb	10	\$69,160	\$4,150	0.00%
Marshall	Other	38	\$1,890,735	\$113,444	0.02%
Marshall	County Totals	1,112	\$94,184,819	\$5,635,386	0.96%
Mills	Glenwood	264	\$11,558,849	\$693,531	0.12%
Mills	Malvern	67	\$1,604,310	\$96,259	0.02%
Mills	Emerson	32	\$3,497,411	\$209,845	0.04%
Mills	Pacific Junction	31	\$1,881,739	\$112,566	0.02%
Mills	Silver City	15	\$73,856	\$4,431	0.00%
Mills	Hastings	14	\$189,587	\$11,375	0.00%
Mills	Henderson	10	\$46,589	\$2,795	0.00%
Mills	Other	21	\$388,915	\$23,335	0.00%
Mills	County Totals	454	\$19,241,256	\$1,154,137	0.20%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Mitchell	Osage	248	\$11,858,653	\$707,640	0.12%
Mitchell	St. Ansgar	120	\$3,139,413	\$188,275	0.03%
Mitchell	Stacyville	48	\$1,214,018	\$72,841	0.01%
Mitchell	Riceville	38	\$943,191	\$56,591	0.01%
Mitchell	Orchard	18	\$161,726	\$9,704	0.00%
Mitchell	Mcintire	11	\$476,974	\$28,618	0.00%
Mitchell	Other	37	\$526,916	\$31,615	0.01%
Mitchell	County Totals	520	\$18,320,891	\$1,095,284	0.19%
Monona	Onawa	157	\$7,833,947	\$467,580	0.08%
Monona	Mapleton	78	\$2,636,259	\$158,176	0.03%
Monona	Whiting	32	\$402,371	\$24,142	0.00%
Monona	Moorhead	26	\$239,527	\$14,372	0.00%
Monona	Ute	26	\$775,495	\$46,530	0.01%
Monona	Blencoe	19	\$73,135	\$4,388	0.00%
Monona	Soldier	15	\$225,080	\$13,505	0.00%
Monona	Castana	13	\$104,454	\$6,267	0.00%
Monona	Other	19	\$151,432	\$9,086	0.00%
Monona	County Totals	385	\$12,441,700	\$744,045	0.13%
Monroe	Albia	232	\$9,464,215	\$566,370	0.10%
Monroe	Lovilia	30	\$658,623	\$39,517	0.01%
Monroe	Melrose	15	\$140,284	\$8,417	0.00%
Monroe	Eddyville	11	\$640,514	\$38,431	0.01%
Monroe	Other	10	\$19,482	\$1,156	0.00%
Monroe	County Totals	298	\$10,923,118	\$653,891	0.11%
Montgomery	Red Oak	282	\$18,791,349	\$1,124,460	0.19%
Montgomery	Villisca	63	\$1,383,212	\$82,993	0.01%
Montgomery	Stanton	39	\$631,289	\$37,792	0.01%
Montgomery	Elliott	13	\$104,968	\$6,298	0.00%
Montgomery	Other	15	\$289,165	\$17,350	0.00%
Montgomery	County Totals	412	\$21,199,983	\$1,268,893	0.22%
Muscatine	Muscatine	821	\$105,227,732	\$6,302,413	1.07%
Muscatine	West Liberty	131	\$4,641,867	\$278,512	0.05%
Muscatine	Wilton	101	\$9,151,908	\$549,039	0.09%
Muscatine	Nichols	41	\$1,175,762	\$70,546	0.01%
Muscatine	Atalissa	16	\$225,088	\$13,505	0.00%
Muscatine	Durant	16	\$923,852	\$55,431	0.01%
Muscatine	Fruitland	15	\$94,295	\$5,658	0.00%
Muscatine	Conesville	11	\$122,076	\$7,325	0.00%
Muscatine	Other	51	\$2,426,319	\$145,579	0.02%
Muscatine	County Totals	1,203	\$123,988,899	\$7,428,008	1.26%
O'Brien	Sheldon	253	\$18,887,708	\$1,128,455	0.19%
O'Brien	Hartley	85	\$3,916,071	\$234,964	0.04%
O'Brien	Sanborn	71	\$3,579,524	\$214,771	0.04%
O'Brien	Paullina	65	\$2,408,617	\$144,511	0.02%
O'Brien	Primghar	60	\$1,318,346	\$79,004	0.01%
O'Brien	Sutherland	42	\$1,288,397	\$77,303	0.01%
O'Brien	Calumet	15	\$1,320,204	\$79,212	0.01%
O'Brien	Other	24	\$623,958	\$37,437	0.01%
O'Brien	County Totals	615	\$33,342,825	\$1,995,658	0.34%
Osceola	Sibley	129	\$7,317,339	\$438,504	0.07%
Osceola	Ocheyedan	46	\$2,546,998	\$152,820	0.03%
Osceola	Ashton	25	\$82,252	\$4,935	0.00%
Osceola	Melvin	14	\$983,050	\$58,983	0.01%
Osceola	Harris	13	\$132,831	\$7,970	0.00%
Osceola	Other	8	\$460,963	\$27,658	0.00%
Osceola	County Totals	235	\$11,523,433	\$690,869	0.12%
Page	Clarinda	249	\$15,887,628	\$951,399	0.16%
Page	Shenandoah	188	\$12,660,601	\$758,215	0.13%
Page	Essex	51	\$1,099,410	\$65,965	0.01%
Page	Braddyville	21	\$236,183	\$14,171	0.00%
Page	Coin	17	\$121,100	\$7,266	0.00%
Page	Other	24	\$266,722	\$15,971	0.00%
Page	County Totals	550	\$30,271,644	\$1,812,987	0.31%
Palo Alto	Emmetsburg	193	\$10,698,822	\$637,253	0.11%
Palo Alto	West Bend	61	\$2,500,740	\$149,759	0.03%
Palo Alto	Graettinger	54	\$9,074,107	\$544,446	0.09%
Palo Alto	Ruthven	46	\$510,392	\$30,624	0.01%
Palo Alto	Cylinder	18	\$302,987	\$18,179	0.00%
Palo Alto	Mallard	16	\$515,373	\$30,922	0.01%
Palo Alto	Ayrshire	11	\$91,078	\$5,465	0.00%
Palo Alto	Other	18	\$211,194	\$12,672	0.00%
Palo Alto	County Totals	417	\$23,904,693	\$1,429,320	0.24%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Plymouth	Lemars	471	\$38,108,164	\$2,280,116	0.39%
Plymouth	Remsen	117	\$3,382,424	\$202,898	0.03%
Plymouth	Kingsley	79	\$2,113,562	\$125,187	0.02%
Plymouth	Akron	78	\$2,332,575	\$139,955	0.02%
Plymouth	Hinton	63	\$1,460,539	\$87,624	0.01%
Plymouth	Merrill	54	\$1,320,135	\$79,208	0.01%
Plymouth	Westfield	17	\$166,029	\$9,962	0.00%
Plymouth	Brunsville	13	\$98,227	\$5,894	0.00%
Plymouth	Sioux City	11	\$161,600	\$9,696	0.00%
Plymouth	Other	30	\$144,147	\$8,649	0.00%
Plymouth	County Totals	933	\$49,287,402	\$2,949,188	0.50%
Pocahontas	Pocahontas	114	\$4,881,093	\$291,834	0.05%
Pocahontas	Laurens	90	\$2,882,577	\$172,797	0.03%
Pocahontas	Rolfe	40	\$703,094	\$42,186	0.01%
Pocahontas	Fonda	34	\$356,593	\$21,396	0.00%
Pocahontas	Palmer	16	\$626,881	\$37,613	0.01%
Pocahontas	Havelock	15	\$687,774	\$41,266	0.01%
Pocahontas	Gilmore City	13	\$638,647	\$38,319	0.01%
Pocahontas	Other	21	\$203,759	\$12,226	0.00%
Pocahontas	County Totals	343	\$10,980,418	\$657,636	0.11%
Polk	Des Moines	5,738	\$947,986,125	\$56,627,295	9.60%
Polk	West Des Moines	1,596	\$277,450,356	\$16,613,928	2.82%
Polk	Ankeny	1,351	\$218,493,705	\$13,078,688	2.22%
Polk	Urbandale	1,137	\$182,186,736	\$10,895,385	1.85%
Polk	Clive	503	\$105,747,537	\$6,311,908	1.07%
Polk	Johnston	458	\$33,725,109	\$2,010,026	0.34%
Polk	Altoona	445	\$131,156,416	\$7,684,645	1.30%
Polk	Grimes	312	\$59,588,339	\$3,550,806	0.60%
Polk	Pleasant Hill	209	\$16,553,478	\$987,651	0.17%
Polk	Windsor Heights	139	\$8,963,025	\$537,780	0.09%
Polk	Bondurant	135	\$4,155,534	\$249,200	0.04%
Polk	Polk City	130	\$3,275,908	\$195,891	0.03%
Polk	Runnells	87	\$1,582,880	\$94,973	0.02%
Polk	Mitchellville	57	\$1,499,781	\$89,987	0.02%
Polk	Elkhart	34	\$1,288,108	\$77,286	0.01%
Polk	Carlisle	21	\$1,020,018	\$61,201	0.01%
Polk	Alleman	17	\$389,584	\$23,375	0.00%
Polk	Other	81	\$7,470,903	\$448,254	0.08%
Polk	County Totals	12,450	\$2,002,533,542	\$119,538,279	20.26%
Pottawattamie	Council Bluffs	1,513	\$282,997,992	\$16,900,936	2.86%
Pottawattamie	Avoca	85	\$7,218,412	\$429,496	0.07%
Pottawattamie	Oakland	68	\$2,586,396	\$155,166	0.03%
Pottawattamie	Walnut	64	\$2,530,987	\$150,395	0.03%
Pottawattamie	Carter Lake	59	\$4,577,666	\$262,414	0.04%
Pottawattamie	Underwood	59	\$1,383,066	\$82,871	0.01%
Pottawattamie	Treynor	51	\$836,977	\$50,219	0.01%
Pottawattamie	Crescent	49	\$2,660,952	\$159,612	0.03%
Pottawattamie	Neola	45	\$2,047,188	\$122,831	0.02%
Pottawattamie	Carson	42	\$616,661	\$37,000	0.01%
Pottawattamie	Minden	29	\$443,955	\$26,514	0.00%
Pottawattamie	Hancock	21	\$399,428	\$23,966	0.00%
Pottawattamie	McClelland	14	\$136,535	\$8,192	0.00%
Pottawattamie	Macedonia	10	\$887,459	\$53,248	0.01%
Pottawattamie	Other	57	\$2,073,033	\$124,249	0.02%
Pottawattamie	County Totals	2,166	\$311,396,707	\$18,587,107	3.15%
Poweshiek	Grinnell	392	\$25,645,587	\$1,529,527	0.26%
Poweshiek	Montezuma	139	\$6,209,892	\$372,564	0.06%
Poweshiek	Brooklyn	114	\$7,885,607	\$472,255	0.08%
Poweshiek	Malcom	28	\$241,971	\$14,518	0.00%
Poweshiek	Deep River	27	\$216,232	\$12,974	0.00%
Poweshiek	Victor	15	\$477,737	\$28,664	0.00%
Poweshiek	Searsboro	14	\$25,650	\$1,539	0.00%
Poweshiek	Hartwick	11	\$76,359	\$4,582	0.00%
Poweshiek	Other	16	\$310,995	\$18,660	0.00%
Poweshiek	County Totals	756	\$41,090,030	\$2,455,283	0.42%
Ringgold	Mount Ayr	143	\$9,542,684	\$571,468	0.10%
Ringgold	Diagonal	35	\$762,194	\$45,714	0.01%
Ringgold	Kellerton	17	\$38,120	\$2,287	0.00%
Ringgold	Ellston	15	\$118,489	\$7,109	0.00%
Ringgold	Redding	14	\$355,504	\$21,330	0.00%
Ringgold	Other	21	\$106,630	\$6,377	0.00%
Ringgold	County Totals	245	\$10,923,621	\$654,286	0.11%



**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 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
Sac	Sac City	120	\$5,500,865	\$329,760	0.06%
Sac	Lake View	86	\$2,101,434	\$124,544	0.02%
Sac	Odebolt	55	\$1,968,254	\$118,092	0.02%
Sac	Schaller	45	\$1,112,597	\$66,756	0.01%
Sac	Wall Lake	39	\$1,520,333	\$91,220	0.02%
Sac	Auburn	29	\$550,679	\$33,041	0.01%
Sac	Early	27	\$667,665	\$40,060	0.01%
Sac	Lytton	15	\$292,627	\$17,558	0.00%
Sac	Nemaha	14	\$98,548	\$5,913	0.00%
Sac	Other	20	\$456,047	\$27,363	0.00%
Sac	County Totals	450	\$14,269,049	\$854,305	0.14%
Scott	Davenport	2,676	\$548,699,821	\$32,828,952	5.56%
Scott	Bettendorf	897	\$89,822,396	\$5,367,863	0.91%
Scott	Eldridge	231	\$17,837,720	\$1,069,198	0.18%
Scott	LeClaire	149	\$5,808,059	\$341,549	0.06%
Scott	Blue Grass	109	\$2,699,724	\$161,983	0.03%
Scott	Walcott	87	\$13,517,085	\$808,337	0.14%
Scott	Long Grove	53	\$533,853	\$32,031	0.01%
Scott	Princeton	29	\$517,657	\$31,059	0.01%
Scott	Donahue	25	\$424,548	\$25,473	0.00%
Scott	Buffalo	22	\$969,340	\$58,160	0.01%
Scott	Dixon	19	\$232,610	\$13,957	0.00%
Scott	Mccausland	16	\$450,620	\$27,037	0.00%
Scott	Other	58	\$2,338,160	\$140,290	0.02%
Scott	County Totals	4,371	\$683,851,593	\$40,905,889	6.93%
Shelby	Harlan	313	\$16,224,589	\$971,884	0.16%
Shelby	Elk Horn	46	\$1,640,996	\$98,138	0.02%
Shelby	Defiance	30	\$728,264	\$43,696	0.01%
Shelby	Earling	28	\$272,091	\$16,325	0.00%
Shelby	Shelby	27	\$193,958	\$11,628	0.00%
Shelby	Irwin	26	\$928,295	\$55,698	0.01%
Shelby	Panama	23	\$928,651	\$55,719	0.01%
Shelby	Portsmouth	17	\$410,759	\$24,646	0.00%
Shelby	Other	30	\$921,132	\$55,268	0.01%
Shelby	County Totals	540	\$22,248,735	\$1,333,001	0.23%
Sioux	Sioux Center	349	\$38,234,782	\$2,287,576	0.39%
Sioux	Orange City	268	\$19,284,370	\$1,153,627	0.20%
Sioux	Rock Valley	228	\$14,861,878	\$891,053	0.15%
Sioux	Hull	142	\$6,424,271	\$385,456	0.07%
Sioux	Hawarden	134	\$5,756,450	\$344,771	0.06%
Sioux	Alton	67	\$2,508,307	\$150,498	0.03%
Sioux	Boyden	55	\$830,860	\$49,852	0.01%
Sioux	Ireton	46	\$1,793,822	\$107,317	0.02%
Sioux	Hospers	39	\$2,154,275	\$129,257	0.02%
Sioux	Maurice	32	\$1,124,159	\$67,450	0.01%
Sioux	Granville	25	\$864,277	\$51,857	0.01%
Sioux	Sheldon	19	\$306,248	\$18,274	0.00%
Sioux	Other	24	\$438,915	\$26,335	0.00%
Sioux	County Totals	1,428	\$94,582,614	\$5,663,321	0.96%
Story	Ames	1,415	\$230,321,003	\$13,756,412	2.33%
Story	Nevada	263	\$15,840,867	\$950,027	0.16%
Story	Story City	185	\$9,854,518	\$587,741	0.10%
Story	Huxley	115	\$3,019,212	\$181,153	0.03%
Story	Slater	46	\$2,525,138	\$144,167	0.02%
Story	Maxwell	45	\$699,932	\$41,996	0.01%
Story	Colo	41	\$1,556,357	\$93,297	0.02%
Story	Gilbert	37	\$1,094,795	\$65,688	0.01%
Story	Roland	36	\$897,103	\$53,823	0.01%
Story	Cambridge	34	\$852,414	\$51,145	0.01%
Story	Zearing	24	\$613,155	\$36,789	0.01%
Story	Kelley	22	\$406,712	\$24,403	0.00%
Story	Collins	20	\$184,606	\$11,076	0.00%
Story	Mccallsburg	13	\$256,162	\$15,370	0.00%
Story	Other	20	\$381,593	\$22,896	0.00%
Story	County Totals	2,316	\$268,503,567	\$16,035,982	2.72%

**Table 3. Iowa Retail Sales Tax  
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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	Toledo	125	\$8,280,240	\$493,757	0.08%
Tama	Tama	124	\$4,109,407	\$246,564	0.04%
Tama	Traer	96	\$2,244,565	\$134,617	0.02%
Tama	Dysart	83	\$2,026,587	\$121,595	0.02%
Tama	Gladbrook	53	\$1,643,654	\$98,591	0.02%
Tama	Chelsea	28	\$324,076	\$19,445	0.00%
Tama	Garwin	24	\$337,608	\$20,256	0.00%
Tama	Clutier	22	\$184,219	\$11,053	0.00%
Tama	Elberon	15	\$108,023	\$6,481	0.00%
Tama	Montour	15	\$443,833	\$26,630	0.00%
Tama	Other	41	\$715,316	\$42,919	0.01%
Tama	County Totals	626	\$20,417,528	\$1,221,910	0.21%
Taylor	Bedford	126	\$3,321,307	\$199,170	0.03%
Taylor	Lenox	67	\$2,552,524	\$153,151	0.03%
Taylor	Clearfield	21	\$308,973	\$18,538	0.00%
Taylor	New Market	18	\$209,301	\$12,558	0.00%
Taylor	Gravity	16	\$36,191	\$2,171	0.00%
Taylor	Other	19	\$97,109	\$5,827	0.00%
Taylor	County Totals	267	\$6,525,405	\$391,416	0.07%
Union	Creston	348	\$30,201,532	\$1,806,643	0.31%
Union	Afton	65	\$2,010,489	\$120,629	0.02%
Union	Lorimor	20	\$153,841	\$9,230	0.00%
Union	Other	26	\$381,396	\$22,879	0.00%
Union	County Totals	459	\$32,747,258	\$1,959,381	0.33%
Van Buren	Keosauqua	137	\$3,430,235	\$204,792	0.03%
Van Buren	Bonaparte	41	\$594,819	\$35,669	0.01%
Van Buren	Farmington	38	\$573,491	\$34,409	0.01%
Van Buren	Birmingham	34	\$563,936	\$33,836	0.01%
Van Buren	Cantril	26	\$2,620,024	\$157,188	0.03%
Van Buren	Milton	26	\$474,675	\$28,481	0.00%
Van Buren	Stockport	17	\$105,642	\$6,339	0.00%
Van Buren	Other	52	\$1,022,793	\$61,339	0.01%
Van Buren	County Totals	371	\$9,385,615	\$562,052	0.10%
Wapello	Ottumwa	864	\$107,912,471	\$6,456,540	1.09%
Wapello	Eldon	43	\$1,005,687	\$60,341	0.01%
Wapello	Blakesburg	29	\$249,512	\$14,971	0.00%
Wapello	Eddyville	29	\$1,275,146	\$76,187	0.01%
Wapello	Agency	20	\$374,298	\$22,458	0.00%
Wapello	Other	25	\$934,873	\$56,092	0.01%
Wapello	County Totals	1,010	\$111,751,987	\$6,686,589	1.13%
Warren	Indianola	597	\$47,764,393	\$2,863,739	0.49%
Warren	Norwalk	246	\$11,665,659	\$699,940	0.12%
Warren	Carlisle	136	\$4,569,023	\$274,141	0.05%
Warren	New Virginia	59	\$1,064,730	\$63,884	0.01%
Warren	Milo	51	\$867,844	\$52,071	0.01%
Warren	Cumming	49	\$2,614,669	\$156,880	0.03%
Warren	Lacona	35	\$420,128	\$25,208	0.00%
Warren	Hartford	24	\$450,923	\$27,055	0.00%
Warren	Martensdale	15	\$440,933	\$26,456	0.00%
Warren	Other	77	\$1,657,570	\$99,454	0.02%
Warren	County Totals	1,289	\$71,515,872	\$4,288,827	0.73%
Washington	Washington	417	\$25,440,781	\$1,524,808	0.26%
Washington	Kalona	230	\$12,073,563	\$723,687	0.12%
Washington	Wellman	102	\$3,478,132	\$208,688	0.04%
Washington	Riverside	99	\$5,652,706	\$333,609	0.06%
Washington	Ainsworth	44	\$1,474,386	\$88,460	0.01%
Washington	Brighton	43	\$611,953	\$36,717	0.01%
Washington	Crawfordsville	20	\$155,729	\$9,344	0.00%
Washington	West Chester	12	\$366,748	\$22,005	0.00%
Washington	Other	24	\$654,414	\$39,265	0.01%
Washington	County Totals	991	\$49,908,412	\$2,986,582	0.51%
Wayne	Corydon	105	\$3,672,186	\$219,768	0.04%
Wayne	Seymour	57	\$725,565	\$43,534	0.01%
Wayne	Humeston	44	\$1,090,496	\$65,380	0.01%
Wayne	Allerton	31	\$435,085	\$25,830	0.00%
Wayne	Lineville	12	\$351,656	\$21,099	0.00%
Wayne	Other	21	\$918,146	\$55,089	0.01%
Wayne	County Totals	270	\$7,193,134	\$430,700	0.07%

**Table 3. Iowa Retail Sales Tax  
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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Webster	Fort Dodge	1,001	\$132,893,354	\$7,935,580	1.34%
Webster	Gowrie	68	\$1,850,731	\$111,044	0.02%
Webster	Dayton	44	\$1,252,222	\$75,133	0.01%
Webster	Badger	23	\$369,577	\$22,175	0.00%
Webster	Clare	20	\$115,624	\$6,937	0.00%
Webster	Harcourt	20	\$1,200,792	\$72,048	0.01%
Webster	Lehigh	20	\$390,222	\$23,413	0.00%
Webster	Callender	19	\$438,862	\$26,332	0.00%
Webster	Otho	19	\$225,105	\$13,506	0.00%
Webster	Duncombe	16	\$269,918	\$16,195	0.00%
Webster	Vincent	12	\$1,289,089	\$77,345	0.01%
Webster	Moorland	11	\$340,474	\$20,428	0.00%
Webster	Other	38	\$503,211	\$30,185	0.01%
Webster	County Totals	1,311	\$141,139,181	\$8,430,322	1.43%
Winnebago	Forest City	179	\$9,089,808	\$545,364	0.09%
Winnebago	Lake Mills	131	\$6,613,727	\$396,606	0.07%
Winnebago	Buffalo Center	63	\$2,400,475	\$144,029	0.02%
Winnebago	Thompson	29	\$2,414,580	\$144,875	0.02%
Winnebago	Leland	19	\$347,299	\$20,838	0.00%
Winnebago	Rake	15	\$203,244	\$12,195	0.00%
Winnebago	Other	25	\$152,843	\$9,171	0.00%
Winnebago	County Totals	461	\$21,221,976	\$1,273,077	0.22%
Winneshiek	Decorah	615	\$47,148,012	\$2,817,331	0.48%
Winneshiek	Calmar	61	\$3,198,599	\$191,916	0.03%
Winneshiek	Ossian	59	\$2,637,580	\$158,255	0.03%
Winneshiek	Fort Atkinson	52	\$1,309,321	\$78,559	0.01%
Winneshiek	Ridgeway	44	\$1,334,267	\$80,056	0.01%
Winneshiek	Castalia	19	\$70,538	\$4,232	0.00%
Winneshiek	Spillville	19	\$533,158	\$31,989	0.01%
Winneshiek	Other	55	\$1,513,116	\$90,787	0.02%
Winneshiek	County Totals	924	\$57,744,591	\$3,453,126	0.59%
Woodbury	Sioux City	2,317	\$431,994,512	\$25,841,825	4.38%
Woodbury	Sergeant Bluff	130	\$13,813,815	\$826,073	0.14%
Woodbury	Moville	70	\$2,103,051	\$125,954	0.02%
Woodbury	Lawton	57	\$2,445,366	\$146,722	0.02%
Woodbury	Anthon	54	\$894,462	\$53,621	0.01%
Woodbury	Correctionville	43	\$2,136,976	\$128,219	0.02%
Woodbury	Sloan	39	\$1,117,644	\$66,973	0.01%
Woodbury	Danbury	27	\$673,445	\$40,407	0.01%
Woodbury	Hornick	27	\$329,468	\$19,768	0.00%
Woodbury	Salix	25	\$963,910	\$57,835	0.01%
Woodbury	Pierson	19	\$299,496	\$17,970	0.00%
Woodbury	Bronson	13	\$66,429	\$3,986	0.00%
Woodbury	Cushing	12	\$159,665	\$9,580	0.00%
Woodbury	Smithland	11	\$109,607	\$6,576	0.00%
Woodbury	Other	34	\$375,366	\$22,522	0.00%
Woodbury	County Totals	2,878	\$457,483,212	\$27,368,029	4.64%
Worth	Northwood	136	\$7,290,215	\$428,819	0.07%
Worth	Manly	43	\$1,343,340	\$80,600	0.01%
Worth	Kensett	36	\$1,654,592	\$99,276	0.02%
Worth	Fertile	20	\$378,918	\$22,735	0.00%
Worth	Joice	18	\$116,542	\$6,993	0.00%
Worth	Grafton	17	\$408,801	\$24,528	0.00%
Worth	Hanlontown	15	\$129,711	\$7,783	0.00%
Worth	Other	9	\$6,248	\$375	0.00%
Worth	County Totals	294	\$11,328,367	\$671,108	0.11%
Wright	Clarion	155	\$7,674,980	\$459,738	0.08%
Wright	Belmond	150	\$5,743,796	\$344,529	0.06%
Wright	Eagle Grove	120	\$6,947,454	\$416,580	0.07%
Wright	Goldfield	42	\$1,771,197	\$106,272	0.02%
Wright	Dows	23	\$376,696	\$22,602	0.00%
Wright	Woolstock	14	\$422,946	\$25,377	0.00%
Wright	Rowan	11	\$50,093	\$3,006	0.00%
Wright	Other	15	\$245,743	\$14,745	0.00%
Wright	County Totals	530	\$23,232,905	\$1,392,848	0.24%
State Totals		101,131	\$9,870,535,845	\$590,020,821	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 December 31, 2014**

Computed tax includes taxes paid on taxable goods and services that are subject to the 6% state sales tax rate, and the 5% excise tax rate that is applied to hotel/motel room rentals and qualified construction equipment purchases.

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	\$1,730,414	\$103,825	0.02%
Adair	Food Dealers	15	\$3,110,719	\$186,643	0.03%
Adair	General Merchandise	S	S	S	S
Adair	Home Furnishings	S	S	S	S
Adair	Miscellaneous	60	\$756,091	\$45,365	0.01%
Adair	Motor Vehicle	15	\$1,207,034	\$72,422	0.01%
Adair	Service	120	\$2,727,699	\$158,056	0.03%
Adair	Specialty Retail	73	\$1,039,432	\$62,366	0.01%
Adair	Utilities and Transportation	13	\$1,362,292	\$81,738	0.01%
Adair	Wholesale	18	\$1,679,928	\$100,726	0.02%
Adair	County Totals	347	\$15,097,706	\$900,186	0.15%
Adams	Apparel	S	S	S	S
Adams	Building Materials	S	S	S	S
Adams	Eating and Drinking	10	\$359,257	\$21,555	0.00%
Adams	Food Dealers	6	\$853,637	\$51,218	0.01%
Adams	General Merchandise	S	S	S	S
Adams	Home Furnishings	S	S	S	S
Adams	Miscellaneous	29	\$771,745	\$46,305	0.01%
Adams	Motor Vehicle	5	\$190,795	\$11,448	0.00%
Adams	Service	67	\$1,244,814	\$74,305	0.01%
Adams	Specialty Retail	37	\$162,705	\$9,762	0.00%
Adams	Utilities and Transportation	8	\$3,362,590	\$201,755	0.03%
Adams	Wholesale	13	\$1,632,046	\$97,923	0.02%
Adams	County Totals	183	\$9,182,258	\$550,551	0.09%
Allamakee	Apparel	5	\$214,289	\$12,857	0.00%
Allamakee	Building Materials	13	\$1,105,355	\$66,321	0.01%
Allamakee	Eating and Drinking	39	\$2,393,813	\$143,629	0.02%
Allamakee	Food Dealers	27	\$3,931,878	\$235,913	0.04%
Allamakee	General Merchandise	7	\$1,963,767	\$117,826	0.02%
Allamakee	Home Furnishings	9	\$959,870	\$57,592	0.01%
Allamakee	Miscellaneous	95	\$1,517,885	\$91,073	0.02%
Allamakee	Motor Vehicle	17	\$1,935,541	\$116,132	0.02%
Allamakee	Service	246	\$3,737,764	\$221,637	0.04%
Allamakee	Specialty Retail	129	\$2,328,356	\$139,701	0.02%
Allamakee	Utilities and Transportation	24	\$1,306,244	\$78,375	0.01%
Allamakee	Wholesale	38	\$5,167,657	\$308,330	0.05%
Allamakee	County Totals	649	\$26,562,419	\$1,589,387	0.27%
Appanoose	Apparel	8	\$400,437	\$24,026	0.00%
Appanoose	Building Materials	9	\$2,707,474	\$162,448	0.03%
Appanoose	Eating and Drinking	25	\$1,901,510	\$114,091	0.02%
Appanoose	Food Dealers	19	\$2,953,140	\$177,188	0.03%
Appanoose	General Merchandise	5	\$6,811,914	\$408,715	0.07%
Appanoose	Home Furnishings	12	\$486,132	\$29,168	0.00%
Appanoose	Miscellaneous	64	\$1,720,839	\$103,250	0.02%
Appanoose	Motor Vehicle	22	\$1,143,750	\$68,625	0.01%
Appanoose	Service	207	\$3,671,944	\$211,330	0.04%
Appanoose	Specialty Retail	101	\$1,542,089	\$92,525	0.02%
Appanoose	Utilities and Transportation	18	\$2,990,097	\$179,406	0.03%
Appanoose	Wholesale	18	\$948,840	\$56,930	0.01%
Appanoose	County Totals	508	\$27,278,166	\$1,627,703	0.28%
Audubon	Apparel	S	S	S	S
Audubon	Building Materials	6	\$191,184	\$11,471	0.00%
Audubon	Eating and Drinking	19	\$483,516	\$29,011	0.00%
Audubon	Food Dealers	8	\$1,151,898	\$69,114	0.01%
Audubon	General Merchandise	S	S	S	S
Audubon	Home Furnishings	S	S	S	S
Audubon	Miscellaneous	40	\$1,499,488	\$89,969	0.02%
Audubon	Motor Vehicle	7	\$423,364	\$25,402	0.00%
Audubon	Service	97	\$1,821,472	\$109,036	0.02%
Audubon	Specialty Retail	52	\$266,335	\$15,980	0.00%
Audubon	Utilities and Transportation	16	\$995,188	\$59,711	0.01%
Audubon	Wholesale	19	\$1,059,184	\$63,551	0.01%
Audubon	County Totals	273	\$9,126,213	\$547,320	0.09%

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Quarter Ending December 31, 2014**

Computed tax includes taxes paid on taxable goods and services that are subject to the 6% state sales tax rate, and the 5% excise tax rate that is applied to hotel/motel room rentals and qualified construction equipment purchases.

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Benton	Apparel	8	\$377,273	\$22,636	0.00%
Benton	Building Materials	15	\$2,140,733	\$128,444	0.02%
Benton	Eating and Drinking	48	\$2,913,709	\$174,823	0.03%
Benton	Food Dealers	28	\$4,571,256	\$274,275	0.05%
Benton	General Merchandise	7	\$1,805,143	\$108,309	0.02%
Benton	Home Furnishings	11	\$1,111,439	\$66,686	0.01%
Benton	Miscellaneous	139	\$3,393,158	\$203,589	0.03%
Benton	Motor Vehicle	19	\$1,845,360	\$110,722	0.02%
Benton	Service	344	\$4,959,817	\$295,893	0.05%
Benton	Specialty Retail	185	\$1,764,002	\$105,840	0.02%
Benton	Utilities and Transportation	53	\$4,527,602	\$271,656	0.05%
Benton	Wholesale	38	\$4,909,864	\$294,466	0.05%
Benton	County Totals	895	\$34,319,356	\$2,057,339	0.35%
Black Hawk	Apparel	90	\$16,221,647	\$973,299	0.16%
Black Hawk	Building Materials	54	\$55,052,716	\$3,303,163	0.56%
Black Hawk	Eating and Drinking	315	\$52,981,854	\$3,178,911	0.54%
Black Hawk	Food Dealers	131	\$31,946,988	\$1,916,819	0.32%
Black Hawk	General Merchandise	40	\$82,629,102	\$4,957,746	0.84%
Black Hawk	Home Furnishings	79	\$18,687,934	\$1,121,276	0.19%
Black Hawk	Miscellaneous	424	\$26,894,063	\$1,613,544	0.27%
Black Hawk	Motor Vehicle	98	\$19,086,056	\$1,144,963	0.19%
Black Hawk	Service	1,398	\$59,959,914	\$3,528,196	0.60%
Black Hawk	Specialty Retail	869	\$50,784,750	\$3,047,085	0.52%
Black Hawk	Utilities and Transportation	97	\$40,436,262	\$2,426,176	0.41%
Black Hawk	Wholesale	157	\$39,926,119	\$2,380,371	0.40%
Black Hawk	County Totals	3,752	\$494,607,405	\$29,591,549	5.02%
Boone	Apparel	12	\$608,408	\$36,504	0.01%
Boone	Building Materials	16	\$1,506,252	\$90,375	0.02%
Boone	Eating and Drinking	47	\$4,177,804	\$250,668	0.04%
Boone	Food Dealers	25	\$6,289,386	\$377,363	0.06%
Boone	General Merchandise	5	\$7,539,713	\$452,383	0.08%
Boone	Home Furnishings	12	\$3,895,097	\$233,706	0.04%
Boone	Miscellaneous	157	\$7,151,638	\$429,098	0.07%
Boone	Motor Vehicle	18	\$3,217,931	\$193,076	0.03%
Boone	Service	289	\$4,807,111	\$284,377	0.05%
Boone	Specialty Retail	233	\$2,333,398	\$140,004	0.02%
Boone	Utilities and Transportation	39	\$2,237,493	\$134,250	0.02%
Boone	Wholesale	40	\$3,106,557	\$186,393	0.03%
Boone	County Totals	893	\$46,870,788	\$2,808,198	0.48%
Bremer	Apparel	7	\$310,611	\$18,637	0.00%
Bremer	Building Materials	19	\$1,934,652	\$116,079	0.02%
Bremer	Eating and Drinking	53	\$5,014,240	\$300,854	0.05%
Bremer	Food Dealers	20	\$6,064,694	\$363,882	0.06%
Bremer	General Merchandise	7	\$9,876,746	\$592,605	0.10%
Bremer	Home Furnishings	17	\$795,924	\$47,755	0.01%
Bremer	Miscellaneous	147	\$4,813,524	\$288,811	0.05%
Bremer	Motor Vehicle	22	\$3,660,791	\$219,647	0.04%
Bremer	Service	318	\$7,475,056	\$443,552	0.08%
Bremer	Specialty Retail	199	\$2,960,650	\$177,639	0.03%
Bremer	Utilities and Transportation	32	\$3,661,228	\$219,674	0.04%
Bremer	Wholesale	42	\$3,385,837	\$202,916	0.03%
Bremer	County Totals	883	\$49,953,953	\$2,992,051	0.51%
Buchanan	Apparel	5	\$51,708	\$3,102	0.00%
Buchanan	Building Materials	21	\$2,534,971	\$152,098	0.03%
Buchanan	Eating and Drinking	44	\$3,123,391	\$187,403	0.03%
Buchanan	Food Dealers	23	\$4,381,157	\$262,869	0.04%
Buchanan	General Merchandise	7	\$7,613,837	\$456,830	0.08%
Buchanan	Home Furnishings	17	\$435,801	\$26,148	0.00%
Buchanan	Miscellaneous	120	\$3,902,958	\$234,177	0.04%
Buchanan	Motor Vehicle	28	\$4,136,670	\$248,200	0.04%
Buchanan	Service	267	\$4,671,387	\$276,387	0.05%
Buchanan	Specialty Retail	155	\$2,426,575	\$145,595	0.02%
Buchanan	Utilities and Transportation	26	\$2,948,702	\$176,922	0.03%
Buchanan	Wholesale	40	\$9,048,405	\$542,904	0.09%
Buchanan	County Totals	753	\$45,275,562	\$2,712,637	0.46%

**Table 4. Iowa Retail Sales and Tax  
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Computed tax includes taxes paid on taxable goods and services that are subject to the 6% state sales tax rate, and the 5% excise tax rate that is applied to hotel/motel room rentals and qualified construction equipment purchases.

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Buena Vista	Apparel	14	\$1,052,640	\$63,158	0.01%
Buena Vista	Building Materials	S	S	S	S
Buena Vista	Eating and Drinking	53	\$4,284,825	\$257,090	0.04%
Buena Vista	Food Dealers	27	\$5,255,422	\$315,325	0.05%
Buena Vista	General Merchandise	S	S	S	S
Buena Vista	Home Furnishings	14	\$1,471,678	\$88,301	0.01%
Buena Vista	Miscellaneous	104	\$3,905,086	\$234,305	0.04%
Buena Vista	Motor Vehicle	21	\$4,280,663	\$256,840	0.04%
Buena Vista	Service	240	\$6,086,542	\$355,051	0.06%
Buena Vista	Specialty Retail	140	\$4,424,245	\$265,455	0.04%
Buena Vista	Utilities and Transportation	37	\$2,991,058	\$179,463	0.03%
Buena Vista	Wholesale	43	\$4,942,218	\$296,533	0.05%
Buena Vista	County Totals	707	\$51,183,208	\$3,060,851	0.52%
Butler	Apparel	S	S	S	S
Butler	Building Materials	12	\$770,536	\$46,232	0.01%
Butler	Eating and Drinking	27	\$854,755	\$51,285	0.01%
Butler	Food Dealers	22	\$3,126,893	\$187,614	0.03%
Butler	General Merchandise	S	S	S	S
Butler	Home Furnishings	12	\$147,455	\$8,847	0.00%
Butler	Miscellaneous	108	\$2,478,035	\$148,682	0.03%
Butler	Motor Vehicle	7	\$776,536	\$46,592	0.01%
Butler	Service	183	\$2,199,940	\$131,835	0.02%
Butler	Specialty Retail	122	\$813,520	\$48,811	0.01%
Butler	Utilities and Transportation	27	\$1,705,326	\$102,320	0.02%
Butler	Wholesale	44	\$3,098,818	\$185,929	0.03%
Butler	County Totals	573	\$16,492,102	\$989,365	0.17%
Calhoun	Apparel	S	S	S	S
Calhoun	Building Materials	10	\$570,738	\$34,244	0.01%
Calhoun	Eating and Drinking	20	\$854,946	\$51,297	0.01%
Calhoun	Food Dealers	16	\$2,532,165	\$151,930	0.03%
Calhoun	General Merchandise	S	S	S	S
Calhoun	Home Furnishings	S	S	S	S
Calhoun	Miscellaneous	67	\$8,398,152	\$503,889	0.09%
Calhoun	Motor Vehicle	15	\$1,105,741	\$66,344	0.01%
Calhoun	Service	145	\$1,442,023	\$86,409	0.01%
Calhoun	Specialty Retail	97	\$435,748	\$26,145	0.00%
Calhoun	Utilities and Transportation	22	\$821,795	\$49,308	0.01%
Calhoun	Wholesale	32	\$3,404,158	\$204,249	0.03%
Calhoun	County Totals	432	\$20,033,512	\$1,201,898	0.20%
Carroll	Apparel	20	\$1,951,418	\$117,085	0.02%
Carroll	Building Materials	20	\$7,610,638	\$456,638	0.08%
Carroll	Eating and Drinking	55	\$6,035,962	\$362,158	0.06%
Carroll	Food Dealers	25	\$6,226,454	\$373,587	0.06%
Carroll	General Merchandise	10	\$13,488,251	\$809,295	0.14%
Carroll	Home Furnishings	14	\$1,832,577	\$109,955	0.02%
Carroll	Miscellaneous	162	\$6,445,337	\$386,720	0.07%
Carroll	Motor Vehicle	34	\$3,440,608	\$206,436	0.03%
Carroll	Service	374	\$7,834,511	\$462,084	0.08%
Carroll	Specialty Retail	165	\$6,400,339	\$384,020	0.07%
Carroll	Utilities and Transportation	46	\$5,578,859	\$334,732	0.06%
Carroll	Wholesale	76	\$12,470,203	\$748,012	0.13%
Carroll	County Totals	1,001	\$79,315,157	\$4,750,723	0.81%
Cass	Apparel	13	\$560,686	\$33,641	0.01%
Cass	Building Materials	14	\$1,081,770	\$64,906	0.01%
Cass	Eating and Drinking	42	\$3,061,484	\$183,689	0.03%
Cass	Food Dealers	17	\$4,180,177	\$250,811	0.04%
Cass	General Merchandise	S	S	S	S
Cass	Home Furnishings	S	S	S	S
Cass	Miscellaneous	100	\$2,789,489	\$167,369	0.03%
Cass	Motor Vehicle	22	\$2,403,250	\$144,195	0.02%
Cass	Service	227	\$6,106,211	\$362,570	0.06%
Cass	Specialty Retail	109	\$1,531,305	\$91,878	0.02%
Cass	Utilities and Transportation	35	\$2,408,393	\$144,504	0.02%
Cass	Wholesale	51	\$5,862,034	\$351,722	0.06%
Cass	County Totals	643	\$38,845,339	\$2,326,918	0.39%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Cedar	Apparel	S	S	S	S
Cedar	Building Materials	8	\$145,466	\$8,728	0.00%
Cedar	Eating and Drinking	42	\$2,823,772	\$169,426	0.03%
Cedar	Food Dealers	25	\$4,658,128	\$279,488	0.05%
Cedar	General Merchandise	S	S	S	S
Cedar	Home Furnishings	5	\$425,884	\$25,553	0.00%
Cedar	Miscellaneous	130	\$3,237,134	\$194,228	0.03%
Cedar	Motor Vehicle	21	\$2,058,757	\$123,525	0.02%
Cedar	Service	239	\$3,803,293	\$227,226	0.04%
Cedar	Specialty Retail	145	\$1,554,788	\$92,703	0.02%
Cedar	Utilities and Transportation	28	\$1,038,424	\$62,305	0.01%
Cedar	Wholesale	36	\$4,040,927	\$242,456	0.04%
Cedar	County Totals	683	\$26,331,838	\$1,578,354	0.27%
Cerro Gordo	Apparel	26	\$4,155,039	\$249,302	0.04%
Cerro Gordo	Building Materials	25	\$24,147,257	\$1,448,835	0.25%
Cerro Gordo	Eating and Drinking	140	\$18,482,746	\$1,108,965	0.19%
Cerro Gordo	Food Dealers	54	\$13,649,343	\$818,961	0.14%
Cerro Gordo	General Merchandise	15	\$37,887,427	\$2,273,246	0.39%
Cerro Gordo	Home Furnishings	43	\$9,424,219	\$565,453	0.10%
Cerro Gordo	Miscellaneous	253	\$12,162,539	\$729,705	0.12%
Cerro Gordo	Motor Vehicle	57	\$10,500,415	\$630,025	0.11%
Cerro Gordo	Service	606	\$20,054,800	\$1,171,682	0.20%
Cerro Gordo	Specialty Retail	369	\$17,149,151	\$1,028,949	0.17%
Cerro Gordo	Utilities and Transportation	80	\$10,624,136	\$637,448	0.11%
Cerro Gordo	Wholesale	78	\$15,803,292	\$948,198	0.16%
Cerro Gordo	County Totals	1,746	\$194,040,364	\$11,610,769	1.97%
Cherokee	Apparel	6	\$261,606	\$15,696	0.00%
Cherokee	Building Materials	11	\$4,868,153	\$292,089	0.05%
Cherokee	Eating and Drinking	33	\$2,282,678	\$136,961	0.02%
Cherokee	Food Dealers	21	\$3,624,402	\$217,464	0.04%
Cherokee	General Merchandise	S	S	S	S
Cherokee	Home Furnishings	S	S	S	S
Cherokee	Miscellaneous	75	\$2,055,598	\$123,336	0.02%
Cherokee	Motor Vehicle	14	\$1,420,923	\$85,255	0.01%
Cherokee	Service	187	\$2,882,924	\$169,811	0.03%
Cherokee	Specialty Retail	114	\$1,800,154	\$108,009	0.02%
Cherokee	Utilities and Transportation	21	\$2,007,293	\$120,438	0.02%
Cherokee	Wholesale	29	\$3,007,970	\$180,422	0.03%
Cherokee	County Totals	520	\$26,584,464	\$1,591,848	0.27%
Chickasaw	Apparel	S	S	S	S
Chickasaw	Building Materials	7	\$523,951	\$31,437	0.01%
Chickasaw	Eating and Drinking	39	\$1,942,921	\$116,575	0.02%
Chickasaw	Food Dealers	22	\$3,198,521	\$191,911	0.03%
Chickasaw	General Merchandise	S	S	S	S
Chickasaw	Home Furnishings	8	\$670,211	\$40,213	0.01%
Chickasaw	Miscellaneous	95	\$3,605,405	\$216,324	0.04%
Chickasaw	Motor Vehicle	18	\$1,981,020	\$118,861	0.02%
Chickasaw	Service	195	\$2,648,397	\$156,961	0.03%
Chickasaw	Specialty Retail	131	\$1,971,194	\$118,272	0.02%
Chickasaw	Utilities and Transportation	19	\$744,905	\$44,694	0.01%
Chickasaw	Wholesale	42	\$5,024,481	\$301,469	0.05%
Chickasaw	County Totals	581	\$24,009,009	\$1,438,598	0.24%
Clarke	Apparel	S	S	S	S
Clarke	Building Materials	S	S	S	S
Clarke	Eating and Drinking	17	\$2,140,600	\$128,436	0.02%
Clarke	Food Dealers	13	\$3,582,203	\$214,932	0.04%
Clarke	General Merchandise	S	S	S	S
Clarke	Home Furnishings	S	S	S	S
Clarke	Miscellaneous	45	\$1,480,397	\$88,824	0.02%
Clarke	Motor Vehicle	7	\$655,365	\$39,322	0.01%
Clarke	Service	121	\$3,180,545	\$181,041	0.03%
Clarke	Specialty Retail	59	\$364,313	\$21,859	0.00%
Clarke	Utilities and Transportation	10	\$1,096,872	\$65,812	0.01%
Clarke	Wholesale	12	\$1,110,921	\$66,655	0.01%
Clarke	County Totals	294	\$19,626,139	\$1,167,776	0.20%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Clay	Apparel	15	\$2,019,937	\$121,196	0.02%
Clay	Building Materials	16	\$11,969,886	\$718,193	0.12%
Clay	Eating and Drinking	56	\$5,384,516	\$323,071	0.05%
Clay	Food Dealers	22	\$4,774,030	\$286,442	0.05%
Clay	General Merchandise	5	\$12,893,343	\$773,601	0.13%
Clay	Home Furnishings	19	\$2,174,786	\$130,487	0.02%
Clay	Miscellaneous	120	\$5,007,982	\$300,479	0.05%
Clay	Motor Vehicle	18	\$3,871,090	\$232,265	0.04%
Clay	Service	272	\$7,271,664	\$429,023	0.07%
Clay	Specialty Retail	163	\$6,784,170	\$407,050	0.07%
Clay	Utilities and Transportation	43	\$7,335,534	\$440,132	0.07%
Clay	Wholesale	49	\$5,707,536	\$342,452	0.06%
Clay	County Totals	798	\$75,194,474	\$4,504,391	0.76%
Clayton	Apparel	5	\$81,035	\$4,862	0.00%
Clayton	Building Materials	16	\$1,757,528	\$105,452	0.02%
Clayton	Eating and Drinking	63	\$2,851,581	\$171,095	0.03%
Clayton	Food Dealers	28	\$3,776,365	\$226,582	0.04%
Clayton	General Merchandise	9	\$1,429,005	\$85,740	0.01%
Clayton	Home Furnishings	8	\$187,913	\$11,275	0.00%
Clayton	Miscellaneous	120	\$4,280,999	\$256,860	0.04%
Clayton	Motor Vehicle	27	\$2,762,605	\$165,756	0.03%
Clayton	Service	328	\$6,767,878	\$384,579	0.07%
Clayton	Specialty Retail	183	\$1,723,770	\$103,426	0.02%
Clayton	Utilities and Transportation	37	\$2,190,679	\$131,441	0.02%
Clayton	Wholesale	56	\$6,443,790	\$386,627	0.07%
Clayton	County Totals	880	\$34,253,148	\$2,033,695	0.34%
Clinton	Apparel	16	\$1,134,360	\$68,062	0.01%
Clinton	Building Materials	27	\$8,638,461	\$518,308	0.09%
Clinton	Eating and Drinking	127	\$13,786,439	\$827,186	0.14%
Clinton	Food Dealers	56	\$14,140,683	\$848,441	0.14%
Clinton	General Merchandise	13	\$24,071,032	\$1,444,262	0.24%
Clinton	Home Furnishings	29	\$2,921,514	\$175,291	0.03%
Clinton	Miscellaneous	207	\$18,444,682	\$1,106,681	0.19%
Clinton	Motor Vehicle	39	\$4,460,645	\$267,639	0.05%
Clinton	Service	547	\$14,454,699	\$854,602	0.14%
Clinton	Specialty Retail	255	\$8,505,817	\$510,349	0.09%
Clinton	Utilities and Transportation	56	\$5,017,268	\$301,036	0.05%
Clinton	Wholesale	63	\$9,000,237	\$540,014	0.09%
Clinton	County Totals	1,435	\$124,575,837	\$7,461,870	1.26%
Crawford	Apparel	S	S	S	S
Crawford	Building Materials	11	\$1,782,749	\$106,965	0.02%
Crawford	Eating and Drinking	44	\$3,104,816	\$186,289	0.03%
Crawford	Food Dealers	21	\$5,159,661	\$309,580	0.05%
Crawford	General Merchandise	S	S	S	S
Crawford	Home Furnishings	12	\$314,446	\$18,867	0.00%
Crawford	Miscellaneous	91	\$2,294,906	\$137,694	0.02%
Crawford	Motor Vehicle	15	\$2,014,337	\$120,860	0.02%
Crawford	Service	218	\$7,740,673	\$460,281	0.08%
Crawford	Specialty Retail	87	\$1,757,255	\$105,435	0.02%
Crawford	Utilities and Transportation	36	\$2,590,202	\$155,412	0.03%
Crawford	Wholesale	30	\$1,487,636	\$89,258	0.02%
Crawford	County Totals	579	\$35,599,330	\$2,131,801	0.36%
Dallas	Apparel	90	\$43,769,883	\$2,626,193	0.45%
Dallas	Building Materials	27	\$7,318,684	\$439,121	0.07%
Dallas	Eating and Drinking	147	\$30,820,105	\$1,849,206	0.31%
Dallas	Food Dealers	62	\$20,592,665	\$1,235,560	0.21%
Dallas	General Merchandise	17	\$54,261,471	\$3,255,688	0.55%
Dallas	Home Furnishings	31	\$27,159,764	\$1,629,586	0.28%
Dallas	Miscellaneous	249	\$8,142,377	\$488,543	0.08%
Dallas	Motor Vehicle	32	\$6,359,474	\$381,568	0.06%
Dallas	Service	635	\$27,465,622	\$1,562,857	0.26%
Dallas	Specialty Retail	389	\$60,341,022	\$3,620,461	0.61%
Dallas	Utilities and Transportation	68	\$12,607,914	\$756,475	0.13%
Dallas	Wholesale	54	\$33,440,859	\$2,006,452	0.34%
Dallas	County Totals	1,801	\$332,279,840	\$19,851,710	3.36%



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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Davis	Apparel	S	S	S	S
Davis	Building Materials	11	\$93,525	\$5,612	0.00%
Davis	Eating and Drinking	17	\$531,533	\$31,892	0.01%
Davis	Food Dealers	18	\$1,634,939	\$98,096	0.02%
Davis	General Merchandise	S	S	S	S
Davis	Home Furnishings	10	\$369,146	\$22,149	0.00%
Davis	Miscellaneous	68	\$4,750,348	\$285,021	0.05%
Davis	Motor Vehicle	14	\$910,895	\$54,654	0.01%
Davis	Service	141	\$1,738,800	\$102,391	0.02%
Davis	Specialty Retail	108	\$1,097,837	\$65,870	0.01%
Davis	Utilities and Transportation	11	\$1,536,385	\$92,183	0.02%
Davis	Wholesale	19	\$4,198,765	\$251,926	0.04%
Davis	County Totals	424	\$17,940,191	\$1,074,475	0.18%
Decatur	Apparel	S	S	S	S
Decatur	Building Materials	9	\$532,188	\$31,931	0.01%
Decatur	Eating and Drinking	21	\$815,622	\$48,937	0.01%
Decatur	Food Dealers	11	\$1,559,578	\$93,575	0.02%
Decatur	General Merchandise	S	S	S	S
Decatur	Home Furnishings	7	\$248,374	\$14,902	0.00%
Decatur	Miscellaneous	54	\$1,235,495	\$74,130	0.01%
Decatur	Motor Vehicle	S	S	S	S
Decatur	Service	97	\$1,524,748	\$89,580	0.02%
Decatur	Specialty Retail	81	\$696,634	\$41,798	0.01%
Decatur	Utilities and Transportation	22	\$860,272	\$51,616	0.01%
Decatur	Wholesale	12	\$910,806	\$54,648	0.01%
Decatur	County Totals	323	\$10,018,103	\$599,182	0.10%
Delaware	Apparel	7	\$338,589	\$20,315	0.00%
Delaware	Building Materials	13	\$1,770,303	\$106,218	0.02%
Delaware	Eating and Drinking	35	\$2,492,497	\$149,550	0.03%
Delaware	Food Dealers	22	\$3,564,820	\$213,889	0.04%
Delaware	General Merchandise	5	\$5,822,926	\$349,376	0.06%
Delaware	Home Furnishings	8	\$1,241,062	\$74,464	0.01%
Delaware	Miscellaneous	119	\$4,711,544	\$282,693	0.05%
Delaware	Motor Vehicle	22	\$1,701,351	\$102,081	0.02%
Delaware	Service	290	\$4,875,447	\$290,238	0.05%
Delaware	Specialty Retail	123	\$1,511,536	\$90,692	0.02%
Delaware	Utilities and Transportation	32	\$661,464	\$39,688	0.01%
Delaware	Wholesale	46	\$5,867,264	\$352,036	0.06%
Delaware	County Totals	722	\$34,558,803	\$2,071,240	0.35%
Des Moines	Apparel	30	\$4,449,564	\$266,974	0.05%
Des Moines	Building Materials	26	\$21,371,195	\$1,282,272	0.22%
Des Moines	Eating and Drinking	102	\$16,226,933	\$973,616	0.17%
Des Moines	Food Dealers	41	\$11,075,575	\$664,535	0.11%
Des Moines	General Merchandise	15	\$33,747,473	\$2,024,848	0.34%
Des Moines	Home Furnishings	30	\$2,387,621	\$143,257	0.02%
Des Moines	Miscellaneous	165	\$7,552,222	\$453,133	0.08%
Des Moines	Motor Vehicle	32	\$6,998,735	\$419,924	0.07%
Des Moines	Service	481	\$18,718,416	\$1,096,759	0.19%
Des Moines	Specialty Retail	277	\$14,436,108	\$866,166	0.15%
Des Moines	Utilities and Transportation	43	\$4,733,552	\$284,013	0.05%
Des Moines	Wholesale	58	\$11,714,658	\$701,596	0.12%
Des Moines	County Totals	1,300	\$153,412,052	\$9,177,094	1.56%
Dickinson	Apparel	21	\$508,424	\$30,505	0.01%
Dickinson	Building Materials	S	S	S	S
Dickinson	Eating and Drinking	83	\$5,996,719	\$359,803	0.06%
Dickinson	Food Dealers	29	\$5,435,544	\$326,133	0.06%
Dickinson	General Merchandise	S	S	S	S
Dickinson	Home Furnishings	13	\$1,194,263	\$71,656	0.01%
Dickinson	Miscellaneous	161	\$5,116,908	\$307,014	0.05%
Dickinson	Motor Vehicle	19	\$4,902,709	\$294,163	0.05%
Dickinson	Service	367	\$7,131,276	\$415,876	0.07%
Dickinson	Specialty Retail	253	\$4,502,929	\$270,176	0.05%
Dickinson	Utilities and Transportation	49	\$2,770,457	\$166,227	0.03%
Dickinson	Wholesale	35	\$8,162,700	\$489,762	0.08%
Dickinson	County Totals	1,044	\$55,713,107	\$3,330,786	0.56%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2014**

Computed tax includes taxes paid on taxable goods and services that are subject to the 6% state sales tax rate, and the 5% excise tax rate that is applied to hotel/motel room rentals and qualified construction equipment purchases.

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Dubuque	Apparel	59	\$11,334,543	\$680,073	0.12%
Dubuque	Building Materials	46	\$30,690,160	\$1,841,410	0.31%
Dubuque	Eating and Drinking	271	\$35,195,181	\$2,111,711	0.36%
Dubuque	Food Dealers	105	\$27,509,456	\$1,650,567	0.28%
Dubuque	General Merchandise	25	\$57,268,554	\$3,436,113	0.58%
Dubuque	Home Furnishings	85	\$16,594,413	\$995,665	0.17%
Dubuque	Miscellaneous	409	\$21,184,301	\$1,271,058	0.22%
Dubuque	Motor Vehicle	84	\$16,800,650	\$1,008,039	0.17%
Dubuque	Service	1,183	\$50,570,257	\$2,962,140	0.50%
Dubuque	Specialty Retail	611	\$31,212,536	\$1,872,752	0.32%
Dubuque	Utilities and Transportation	87	\$17,993,821	\$1,079,629	0.18%
Dubuque	Wholesale	178	\$37,362,552	\$2,240,567	0.38%
Dubuque	County Totals	3,143	\$353,716,424	\$21,149,724	3.58%
Emmet	Apparel	S	S	S	S
Emmet	Building Materials	16	\$3,417,077	\$205,025	0.03%
Emmet	Eating and Drinking	19	\$1,743,032	\$104,582	0.02%
Emmet	Food Dealers	18	\$4,657,678	\$279,461	0.05%
Emmet	General Merchandise	S	S	S	S
Emmet	Home Furnishings	7	\$415,984	\$24,959	0.00%
Emmet	Miscellaneous	92	\$2,736,614	\$164,197	0.03%
Emmet	Motor Vehicle	10	\$752,719	\$45,163	0.01%
Emmet	Service	148	\$2,431,769	\$143,969	0.02%
Emmet	Specialty Retail	84	\$605,039	\$36,302	0.01%
Emmet	Utilities and Transportation	23	\$4,151,721	\$249,103	0.04%
Emmet	Wholesale	17	\$1,015,468	\$60,928	0.01%
Emmet	County Totals	442	\$22,816,944	\$1,367,079	0.23%
Fayette	Apparel	7	\$264,304	\$15,858	0.00%
Fayette	Building Materials	17	\$1,763,437	\$105,806	0.02%
Fayette	Eating and Drinking	53	\$3,772,034	\$226,322	0.04%
Fayette	Food Dealers	28	\$3,836,865	\$230,212	0.04%
Fayette	General Merchandise	8	\$3,653,982	\$219,239	0.04%
Fayette	Home Furnishings	16	\$1,315,781	\$78,947	0.01%
Fayette	Miscellaneous	123	\$3,428,493	\$205,710	0.03%
Fayette	Motor Vehicle	27	\$3,153,474	\$189,208	0.03%
Fayette	Service	281	\$6,071,070	\$360,945	0.06%
Fayette	Specialty Retail	195	\$2,349,916	\$140,995	0.02%
Fayette	Utilities and Transportation	28	\$1,009,617	\$60,577	0.01%
Fayette	Wholesale	50	\$4,229,289	\$253,129	0.04%
Fayette	County Totals	833	\$34,848,262	\$2,086,948	0.35%
Floyd	Apparel	S	S	S	S
Floyd	Building Materials	10	\$485,905	\$29,154	0.00%
Floyd	Eating and Drinking	29	\$2,873,195	\$172,392	0.03%
Floyd	Food Dealers	16	\$4,980,799	\$298,848	0.05%
Floyd	General Merchandise	S	S	S	S
Floyd	Home Furnishings	10	\$930,885	\$55,853	0.01%
Floyd	Miscellaneous	111	\$4,244,923	\$254,695	0.04%
Floyd	Motor Vehicle	20	\$1,762,396	\$105,744	0.02%
Floyd	Service	249	\$4,426,094	\$261,083	0.04%
Floyd	Specialty Retail	150	\$1,949,840	\$116,990	0.02%
Floyd	Utilities and Transportation	24	\$3,062,696	\$183,762	0.03%
Floyd	Wholesale	37	\$4,066,341	\$243,980	0.04%
Floyd	County Totals	669	\$31,419,883	\$1,880,710	0.32%
Franklin	Apparel	5	\$83,058	\$4,983	0.00%
Franklin	Building Materials	7	\$326,162	\$19,570	0.00%
Franklin	Eating and Drinking	29	\$1,752,878	\$105,173	0.02%
Franklin	Food Dealers	16	\$2,110,209	\$126,613	0.02%
Franklin	General Merchandise	S	S	S	S
Franklin	Home Furnishings	S	S	S	S
Franklin	Miscellaneous	93	\$4,293,918	\$257,635	0.04%
Franklin	Motor Vehicle	11	\$149,277	\$8,957	0.00%
Franklin	Service	150	\$2,149,079	\$126,629	0.02%
Franklin	Specialty Retail	85	\$1,347,603	\$80,856	0.01%
Franklin	Utilities and Transportation	22	\$2,156,573	\$129,394	0.02%
Franklin	Wholesale	43	\$2,405,269	\$144,316	0.02%
Franklin	County Totals	468	\$18,126,026	\$1,085,246	0.18%

**Table 4. Iowa Retail Sales and Tax  
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Quarter Ending December 31, 2014**

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Fremont	Apparel	S	S	S	S
Fremont	Building Materials	5	\$77,607	\$4,656	0.00%
Fremont	Eating and Drinking	18	\$1,399,919	\$83,995	0.01%
Fremont	Food Dealers	12	\$7,444,992	\$446,700	0.08%
Fremont	General Merchandise	S	S	S	S
Fremont	Home Furnishings	S	S	S	S
Fremont	Miscellaneous	42	\$570,864	\$34,252	0.01%
Fremont	Motor Vehicle	5	\$283,124	\$16,987	0.00%
Fremont	Service	103	\$1,380,033	\$78,639	0.01%
Fremont	Specialty Retail	62	\$377,285	\$22,637	0.00%
Fremont	Utilities and Transportation	27	\$1,016,634	\$60,998	0.01%
Fremont	Wholesale	16	\$753,107	\$45,186	0.01%
Fremont	County Totals	298	\$18,769,781	\$1,122,024	0.19%
Greene	Apparel	S	S	S	S
Greene	Building Materials	8	\$964,430	\$57,866	0.01%
Greene	Eating and Drinking	24	\$1,491,420	\$89,485	0.02%
Greene	Food Dealers	14	\$2,619,918	\$157,195	0.03%
Greene	General Merchandise	S	S	S	S
Greene	Home Furnishings	6	\$88,434	\$5,306	0.00%
Greene	Miscellaneous	53	\$3,384,087	\$203,045	0.03%
Greene	Motor Vehicle	9	\$620,901	\$37,254	0.01%
Greene	Service	159	\$2,503,012	\$148,868	0.03%
Greene	Specialty Retail	74	\$646,433	\$38,786	0.01%
Greene	Utilities and Transportation	12	\$3,399,350	\$203,961	0.03%
Greene	Wholesale	25	\$3,169,566	\$185,529	0.03%
Greene	County Totals	389	\$19,775,288	\$1,180,559	0.20%
Grundy	Apparel	6	\$77,786	\$4,667	0.00%
Grundy	Building Materials	8	\$849,421	\$50,965	0.01%
Grundy	Eating and Drinking	25	\$1,057,983	\$63,479	0.01%
Grundy	Food Dealers	13	\$2,764,795	\$165,888	0.03%
Grundy	General Merchandise	S	S	S	S
Grundy	Home Furnishings	S	S	S	S
Grundy	Miscellaneous	72	\$1,643,788	\$98,627	0.02%
Grundy	Motor Vehicle	18	\$348,873	\$20,932	0.00%
Grundy	Service	156	\$2,461,092	\$146,359	0.02%
Grundy	Specialty Retail	104	\$561,091	\$33,665	0.01%
Grundy	Utilities and Transportation	31	\$1,843,816	\$110,629	0.02%
Grundy	Wholesale	34	\$5,084,170	\$304,996	0.05%
Grundy	County Totals	474	\$17,297,919	\$1,036,515	0.18%
Guthrie	Apparel	S	S	S	S
Guthrie	Building Materials	10	\$1,010,279	\$60,617	0.01%
Guthrie	Eating and Drinking	31	\$1,188,230	\$71,294	0.01%
Guthrie	Food Dealers	12	\$1,993,012	\$119,581	0.02%
Guthrie	General Merchandise	S	S	S	S
Guthrie	Home Furnishings	10	\$399,515	\$23,971	0.00%
Guthrie	Miscellaneous	96	\$2,723,298	\$163,398	0.03%
Guthrie	Motor Vehicle	14	\$480,697	\$28,842	0.00%
Guthrie	Service	165	\$2,179,434	\$129,285	0.02%
Guthrie	Specialty Retail	90	\$1,165,881	\$69,953	0.01%
Guthrie	Utilities and Transportation	36	\$2,092,510	\$125,551	0.02%
Guthrie	Wholesale	24	\$2,142,895	\$128,574	0.02%
Guthrie	County Totals	493	\$16,402,284	\$982,656	0.17%
Hamilton	Apparel	S	S	S	S
Hamilton	Building Materials	11	\$2,306,802	\$138,408	0.02%
Hamilton	Eating and Drinking	30	\$2,370,004	\$142,200	0.02%
Hamilton	Food Dealers	24	\$5,940,504	\$356,430	0.06%
Hamilton	General Merchandise	S	S	S	S
Hamilton	Home Furnishings	11	\$239,793	\$14,388	0.00%
Hamilton	Miscellaneous	92	\$2,746,365	\$164,782	0.03%
Hamilton	Motor Vehicle	12	\$1,641,942	\$98,517	0.02%
Hamilton	Service	180	\$3,623,299	\$212,978	0.04%
Hamilton	Specialty Retail	132	\$1,442,621	\$86,515	0.01%
Hamilton	Utilities and Transportation	34	\$3,165,162	\$189,910	0.03%
Hamilton	Wholesale	28	\$2,632,325	\$157,940	0.03%
Hamilton	County Totals	563	\$27,945,779	\$1,672,284	0.28%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Hancock	Apparel	5	\$81,559	\$4,894	0.00%
Hancock	Building Materials	10	\$519,406	\$31,164	0.01%
Hancock	Eating and Drinking	19	\$694,102	\$41,646	0.01%
Hancock	Food Dealers	8	\$2,005,569	\$120,334	0.02%
Hancock	General Merchandise	S	S	S	S
Hancock	Home Furnishings	S	S	S	S
Hancock	Miscellaneous	92	\$7,559,362	\$453,562	0.08%
Hancock	Motor Vehicle	20	\$1,172,456	\$70,347	0.01%
Hancock	Service	167	\$2,153,136	\$126,137	0.02%
Hancock	Specialty Retail	105	\$888,990	\$53,339	0.01%
Hancock	Utilities and Transportation	25	\$1,088,710	\$65,323	0.01%
Hancock	Wholesale	34	\$2,402,450	\$144,147	0.02%
Hancock	County Totals	493	\$19,607,952	\$1,173,426	0.20%
Hardin	Apparel	9	\$124,344	\$7,461	0.00%
Hardin	Building Materials	17	\$631,142	\$37,869	0.01%
Hardin	Eating and Drinking	36	\$2,670,097	\$160,206	0.03%
Hardin	Food Dealers	20	\$5,474,387	\$328,463	0.06%
Hardin	General Merchandise	5	\$5,772,473	\$346,348	0.06%
Hardin	Home Furnishings	11	\$955,603	\$57,336	0.01%
Hardin	Miscellaneous	132	\$6,212,095	\$372,726	0.06%
Hardin	Motor Vehicle	22	\$2,772,150	\$166,329	0.03%
Hardin	Service	281	\$5,614,821	\$332,765	0.06%
Hardin	Specialty Retail	173	\$980,819	\$58,849	0.01%
Hardin	Utilities and Transportation	43	\$2,589,212	\$155,353	0.03%
Hardin	Wholesale	46	\$8,262,765	\$495,766	0.08%
Hardin	County Totals	795	\$42,059,908	\$2,519,470	0.43%
Harrison	Apparel	6	\$75,735	\$4,544	0.00%
Harrison	Building Materials	10	\$232,808	\$13,968	0.00%
Harrison	Eating and Drinking	37	\$2,863,445	\$171,807	0.03%
Harrison	Food Dealers	23	\$3,064,650	\$183,879	0.03%
Harrison	General Merchandise	5	\$1,121,417	\$67,285	0.01%
Harrison	Home Furnishings	8	\$879,559	\$52,774	0.01%
Harrison	Miscellaneous	76	\$987,779	\$59,267	0.01%
Harrison	Motor Vehicle	17	\$1,417,797	\$85,068	0.01%
Harrison	Service	177	\$2,112,813	\$123,491	0.02%
Harrison	Specialty Retail	111	\$753,527	\$45,212	0.01%
Harrison	Utilities and Transportation	26	\$1,885,383	\$113,123	0.02%
Harrison	Wholesale	36	\$1,876,840	\$112,610	0.02%
Harrison	County Totals	532	\$17,271,753	\$1,033,027	0.18%
Henry	Apparel	S	S	S	S
Henry	Building Materials	12	\$1,688,147	\$101,289	0.02%
Henry	Eating and Drinking	44	\$4,020,569	\$241,234	0.04%
Henry	Food Dealers	29	\$5,286,617	\$317,197	0.05%
Henry	General Merchandise	S	S	S	S
Henry	Home Furnishings	14	\$726,131	\$43,568	0.01%
Henry	Miscellaneous	131	\$7,258,164	\$435,490	0.07%
Henry	Motor Vehicle	24	\$2,396,488	\$143,789	0.02%
Henry	Service	267	\$4,827,488	\$283,230	0.05%
Henry	Specialty Retail	151	\$1,325,596	\$79,536	0.01%
Henry	Utilities and Transportation	33	\$6,943,862	\$416,632	0.07%
Henry	Wholesale	33	\$2,302,903	\$138,174	0.02%
Henry	County Totals	750	\$46,246,355	\$2,768,362	0.47%
Howard	Apparel	S	S	S	S
Howard	Building Materials	13	\$1,696,415	\$101,785	0.02%
Howard	Eating and Drinking	24	\$1,180,098	\$70,806	0.01%
Howard	Food Dealers	20	\$2,337,623	\$140,257	0.02%
Howard	General Merchandise	S	S	S	S
Howard	Home Furnishings	10	\$643,058	\$38,583	0.01%
Howard	Miscellaneous	85	\$2,123,425	\$127,406	0.02%
Howard	Motor Vehicle	17	\$1,207,620	\$72,457	0.01%
Howard	Service	143	\$1,347,852	\$79,633	0.01%
Howard	Specialty Retail	102	\$1,758,955	\$105,537	0.02%
Howard	Utilities and Transportation	16	\$1,515,446	\$90,927	0.02%
Howard	Wholesale	30	\$4,675,821	\$280,549	0.05%
Howard	County Totals	469	\$19,708,797	\$1,181,290	0.20%

**Table 4. Iowa Retail Sales and Tax  
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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Humboldt	Apparel	S	S	S	S
Humboldt	Building Materials	7	\$1,232,016	\$73,921	0.01%
Humboldt	Eating and Drinking	27	\$1,772,693	\$106,362	0.02%
Humboldt	Food Dealers	15	\$3,911,021	\$234,661	0.04%
Humboldt	General Merchandise	S	S	S	S
Humboldt	Home Furnishings	5	\$220,115	\$13,207	0.00%
Humboldt	Miscellaneous	60	\$3,244,065	\$194,644	0.03%
Humboldt	Motor Vehicle	21	\$529,640	\$31,778	0.01%
Humboldt	Service	140	\$2,975,554	\$177,026	0.03%
Humboldt	Specialty Retail	84	\$723,704	\$43,422	0.01%
Humboldt	Utilities and Transportation	25	\$1,809,713	\$108,583	0.02%
Humboldt	Wholesale	26	\$2,311,393	\$138,684	0.02%
Humboldt	County Totals	418	\$20,120,574	\$1,205,727	0.20%
Ida	Apparel	S	S	S	S
Ida	Building Materials	10	\$1,727,821	\$103,669	0.02%
Ida	Eating and Drinking	16	\$818,530	\$49,112	0.01%
Ida	Food Dealers	11	\$1,631,085	\$97,865	0.02%
Ida	General Merchandise	S	S	S	S
Ida	Home Furnishings	5	\$37,869	\$2,272	0.00%
Ida	Miscellaneous	47	\$3,415,935	\$204,005	0.03%
Ida	Motor Vehicle	10	\$582,155	\$34,929	0.01%
Ida	Service	102	\$1,311,071	\$76,592	0.01%
Ida	Specialty Retail	52	\$907,759	\$54,355	0.01%
Ida	Utilities and Transportation	21	\$1,185,025	\$71,102	0.01%
Ida	Wholesale	27	\$1,488,588	\$89,315	0.02%
Ida	County Totals	306	\$14,547,970	\$869,745	0.15%
Iowa	Apparel	49	\$17,311,180	\$1,038,671	0.18%
Iowa	Building Materials	13	\$1,335,912	\$80,155	0.01%
Iowa	Eating and Drinking	39	\$3,728,087	\$223,685	0.04%
Iowa	Food Dealers	37	\$4,447,166	\$266,830	0.05%
Iowa	General Merchandise	6	\$976,068	\$58,564	0.01%
Iowa	Home Furnishings	20	\$1,487,070	\$89,224	0.02%
Iowa	Miscellaneous	109	\$5,582,203	\$334,932	0.06%
Iowa	Motor Vehicle	15	\$840,749	\$50,445	0.01%
Iowa	Service	258	\$5,521,298	\$324,681	0.06%
Iowa	Specialty Retail	170	\$8,254,976	\$495,299	0.08%
Iowa	Utilities and Transportation	28	\$1,751,088	\$105,065	0.02%
Iowa	Wholesale	36	\$2,464,710	\$147,883	0.03%
Iowa	County Totals	780	\$53,700,507	\$3,215,434	0.54%
Jackson	Apparel	5	\$31,644	\$1,899	0.00%
Jackson	Building Materials	9	\$930,207	\$55,812	0.01%
Jackson	Eating and Drinking	63	\$3,954,082	\$237,245	0.04%
Jackson	Food Dealers	26	\$3,818,047	\$229,083	0.04%
Jackson	General Merchandise	7	\$6,203,013	\$372,181	0.06%
Jackson	Home Furnishings	11	\$405,500	\$24,330	0.00%
Jackson	Miscellaneous	141	\$2,983,297	\$178,998	0.03%
Jackson	Motor Vehicle	28	\$1,575,665	\$94,540	0.02%
Jackson	Service	317	\$5,406,691	\$320,516	0.05%
Jackson	Specialty Retail	139	\$1,757,720	\$105,463	0.02%
Jackson	Utilities and Transportation	32	\$2,360,576	\$141,635	0.02%
Jackson	Wholesale	37	\$3,800,587	\$227,312	0.04%
Jackson	County Totals	815	\$33,227,029	\$1,989,013	0.34%
Jasper	Apparel	11	\$249,277	\$14,957	0.00%
Jasper	Building Materials	21	\$1,950,741	\$117,044	0.02%
Jasper	Eating and Drinking	71	\$6,502,443	\$390,147	0.07%
Jasper	Food Dealers	43	\$9,847,968	\$590,878	0.10%
Jasper	General Merchandise	6	\$8,466,395	\$507,984	0.09%
Jasper	Home Furnishings	25	\$1,700,929	\$102,056	0.02%
Jasper	Miscellaneous	181	\$6,273,838	\$376,430	0.06%
Jasper	Motor Vehicle	25	\$2,591,679	\$155,501	0.03%
Jasper	Service	446	\$10,892,766	\$644,532	0.11%
Jasper	Specialty Retail	252	\$3,793,624	\$227,617	0.04%
Jasper	Utilities and Transportation	52	\$20,160,934	\$1,209,656	0.21%
Jasper	Wholesale	56	\$9,477,967	\$568,678	0.10%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2014**

Computed tax includes taxes paid on taxable goods and services that are subject to the 6% state sales tax rate, and the 5% excise tax rate that is applied to hotel/motel room rentals and qualified construction equipment purchases.

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Jasper	County Totals	1,189	\$81,908,561	\$4,905,480	0.83%
Jefferson	Apparel	13	\$455,721	\$27,343	0.00%
Jefferson	Building Materials	15	\$2,085,721	\$125,143	0.02%
Jefferson	Eating and Drinking	40	\$3,177,752	\$190,665	0.03%
Jefferson	Food Dealers	24	\$4,615,418	\$276,925	0.05%
Jefferson	General Merchandise	6	\$6,104,276	\$366,257	0.06%
Jefferson	Home Furnishings	18	\$163,268	\$9,796	0.00%
Jefferson	Miscellaneous	97	\$3,116,646	\$186,999	0.03%
Jefferson	Motor Vehicle	14	\$2,035,363	\$122,122	0.02%
Jefferson	Service	249	\$6,399,390	\$376,414	0.06%
Jefferson	Specialty Retail	204	\$2,391,019	\$143,461	0.02%
Jefferson	Utilities and Transportation	24	\$10,286,949	\$617,217	0.10%
Jefferson	Wholesale	32	\$1,614,912	\$96,895	0.02%
Jefferson	County Totals	736	\$42,446,435	\$2,539,236	0.43%
Johnson	Apparel	96	\$25,248,344	\$1,514,901	0.26%
Johnson	Building Materials	49	\$25,436,497	\$1,526,190	0.26%
Johnson	Eating and Drinking	364	\$71,919,893	\$4,315,194	0.73%
Johnson	Food Dealers	116	\$31,555,384	\$1,893,323	0.32%
Johnson	General Merchandise	23	\$79,251,573	\$4,755,094	0.81%
Johnson	Home Furnishings	69	\$22,078,711	\$1,324,723	0.22%
Johnson	Miscellaneous	446	\$24,592,373	\$1,475,542	0.25%
Johnson	Motor Vehicle	69	\$15,888,489	\$953,309	0.16%
Johnson	Service	1,314	\$62,974,798	\$3,645,208	0.62%
Johnson	Specialty Retail	786	\$62,426,303	\$3,745,578	0.63%
Johnson	Utilities and Transportation	75	\$20,795,430	\$1,247,726	0.21%
Johnson	Wholesale	125	\$30,351,908	\$1,819,566	0.31%
Johnson	County Totals	3,532	\$472,519,703	\$28,216,354	4.78%
Jones	Apparel	5	\$31,263	\$1,876	0.00%
Jones	Building Materials	8	\$368,121	\$22,087	0.00%
Jones	Eating and Drinking	41	\$3,156,744	\$189,405	0.03%
Jones	Food Dealers	20	\$4,013,126	\$240,788	0.04%
Jones	General Merchandise	6	\$5,905,650	\$354,339	0.06%
Jones	Home Furnishings	14	\$943,142	\$56,589	0.01%
Jones	Miscellaneous	136	\$4,859,585	\$291,575	0.05%
Jones	Motor Vehicle	23	\$1,996,732	\$119,092	0.02%
Jones	Service	292	\$5,087,279	\$302,463	0.05%
Jones	Specialty Retail	186	\$1,924,072	\$115,444	0.02%
Jones	Utilities and Transportation	32	\$4,447,521	\$266,851	0.05%
Jones	Wholesale	48	\$6,543,498	\$392,610	0.07%
Jones	County Totals	811	\$39,276,733	\$2,353,119	0.40%
Keokuk	Apparel	S	S	S	S
Keokuk	Building Materials	8	\$430,269	\$25,816	0.00%
Keokuk	Eating and Drinking	22	\$784,462	\$47,068	0.01%
Keokuk	Food Dealers	17	\$1,851,713	\$111,103	0.02%
Keokuk	General Merchandise	S	S	S	S
Keokuk	Home Furnishings	7	\$533,361	\$32,002	0.01%
Keokuk	Miscellaneous	68	\$1,813,342	\$108,801	0.02%
Keokuk	Motor Vehicle	14	\$1,230,817	\$73,639	0.01%
Keokuk	Service	156	\$1,881,803	\$111,772	0.02%
Keokuk	Specialty Retail	75	\$541,163	\$32,470	0.01%
Keokuk	Utilities and Transportation	18	\$286,665	\$17,200	0.00%
Keokuk	Wholesale	24	\$1,151,942	\$69,117	0.01%
Keokuk	County Totals	414	\$11,002,871	\$658,826	0.11%
Kossuth	Apparel	S	S	S	S
Kossuth	Building Materials	19	\$516,813	\$31,009	0.01%
Kossuth	Eating and Drinking	47	\$3,292,760	\$197,566	0.03%
Kossuth	Food Dealers	32	\$5,120,824	\$307,249	0.05%
Kossuth	General Merchandise	S	S	S	S
Kossuth	Home Furnishings	14	\$960,360	\$57,622	0.01%
Kossuth	Miscellaneous	134	\$5,377,158	\$322,629	0.05%
Kossuth	Motor Vehicle	28	\$3,865,288	\$231,917	0.04%
Kossuth	Service	245	\$4,389,201	\$259,434	0.04%
Kossuth	Specialty Retail	142	\$2,201,825	\$132,110	0.02%
Kossuth	Utilities and Transportation	45	\$3,477,062	\$208,624	0.04%
Kossuth	Wholesale	53	\$6,195,726	\$371,744	0.06%
Kossuth	County Totals	772	\$38,880,314	\$2,328,901	0.39%

**Table 4. Iowa Retail Sales and Tax  
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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Lee	Apparel	11	\$805,509	\$48,331	0.01%
Lee	Building Materials	20	\$4,741,018	\$284,461	0.05%
Lee	Eating and Drinking	97	\$9,134,263	\$548,056	0.09%
Lee	Food Dealers	35	\$9,363,307	\$561,798	0.10%
Lee	General Merchandise	15	\$16,597,019	\$995,821	0.17%
Lee	Home Furnishings	18	\$1,174,332	\$70,460	0.01%
Lee	Miscellaneous	178	\$10,116,721	\$607,003	0.10%
Lee	Motor Vehicle	38	\$4,425,450	\$265,527	0.05%
Lee	Service	424	\$10,057,282	\$587,508	0.10%
Lee	Specialty Retail	230	\$5,305,771	\$318,346	0.05%
Lee	Utilities and Transportation	43	\$4,614,569	\$276,874	0.05%
Lee	Wholesale	48	\$8,563,714	\$513,224	0.09%
Lee	County Totals	1,157	\$84,898,955	\$5,077,409	0.86%
Linn	Apparel	121	\$26,140,731	\$1,568,444	0.27%
Linn	Building Materials	90	\$54,794,498	\$3,287,670	0.56%
Linn	Eating and Drinking	520	\$82,844,769	\$4,970,686	0.84%
Linn	Food Dealers	185	\$55,907,346	\$3,354,441	0.57%
Linn	General Merchandise	45	\$117,701,131	\$7,062,068	1.20%
Linn	Home Furnishings	111	\$29,676,125	\$1,780,568	0.30%
Linn	Miscellaneous	789	\$82,150,893	\$4,929,054	0.84%
Linn	Motor Vehicle	149	\$36,189,250	\$2,171,355	0.37%
Linn	Service	2,390	\$120,551,754	\$7,091,041	1.20%
Linn	Specialty Retail	1,363	\$73,198,725	\$4,391,924	0.74%
Linn	Utilities and Transportation	182	\$203,911,135	\$12,234,668	2.07%
Linn	Wholesale	297	\$131,117,343	\$7,701,929	1.31%
Linn	County Totals	6,242	#####	\$60,543,846	10.26%
Louisa	Apparel	S	S	S	S
Louisa	Building Materials	10	\$124,211	\$7,453	0.00%
Louisa	Eating and Drinking	26	\$992,574	\$59,554	0.01%
Louisa	Food Dealers	15	\$2,039,160	\$122,350	0.02%
Louisa	General Merchandise	S	S	S	S
Louisa	Home Furnishings	S	S	S	S
Louisa	Miscellaneous	47	\$671,752	\$40,305	0.01%
Louisa	Motor Vehicle	13	\$554,685	\$33,281	0.01%
Louisa	Service	109	\$1,191,332	\$70,865	0.01%
Louisa	Specialty Retail	68	\$622,509	\$37,351	0.01%
Louisa	Utilities and Transportation	20	\$914,380	\$54,863	0.01%
Louisa	Wholesale	17	\$1,179,101	\$70,746	0.01%
Louisa	County Totals	332	\$9,081,994	\$544,304	0.09%
Lucas	Apparel	5	\$96,579	\$5,795	0.00%
Lucas	Building Materials	S	S	S	S
Lucas	Eating and Drinking	17	\$721,462	\$43,288	0.01%
Lucas	Food Dealers	16	\$3,221,614	\$193,297	0.03%
Lucas	General Merchandise	S	S	S	S
Lucas	Home Furnishings	S	S	S	S
Lucas	Miscellaneous	40	\$1,423,219	\$85,393	0.01%
Lucas	Motor Vehicle	12	\$1,076,466	\$64,588	0.01%
Lucas	Service	119	\$2,166,642	\$128,601	0.02%
Lucas	Specialty Retail	82	\$855,465	\$51,328	0.01%
Lucas	Utilities and Transportation	11	\$375,458	\$22,527	0.00%
Lucas	Wholesale	10	\$123,073	\$7,384	0.00%
Lucas	County Totals	323	\$13,072,787	\$782,970	0.13%
Lyon	Apparel	S	S	S	S
Lyon	Building Materials	9	\$1,186,588	\$71,195	0.01%
Lyon	Eating and Drinking	22	\$1,167,583	\$70,055	0.01%
Lyon	Food Dealers	19	\$2,568,174	\$154,090	0.03%
Lyon	General Merchandise	S	S	S	S
Lyon	Home Furnishings	11	\$422,453	\$25,347	0.00%
Lyon	Miscellaneous	100	\$5,680,287	\$340,817	0.06%
Lyon	Motor Vehicle	10	\$493,956	\$29,637	0.01%
Lyon	Service	173	\$4,974,397	\$293,251	0.05%
Lyon	Specialty Retail	88	\$2,796,608	\$167,796	0.03%
Lyon	Utilities and Transportation	29	\$2,212,752	\$132,765	0.02%
Lyon	Wholesale	38	\$3,146,406	\$188,674	0.03%
Lyon	County Totals	508	\$25,280,978	\$1,511,536	0.26%

**Table 4. Iowa Retail Sales and Tax  
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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Madison	Apparel	7	\$118,325	\$7,100	0.00%
Madison	Building Materials	11	\$1,655,772	\$99,346	0.02%
Madison	Eating and Drinking	27	\$1,982,221	\$118,933	0.02%
Madison	Food Dealers	17	\$3,747,718	\$224,863	0.04%
Madison	General Merchandise	S	S	S	S
Madison	Home Furnishings	S	S	S	S
Madison	Miscellaneous	99	\$5,230,683	\$313,841	0.05%
Madison	Motor Vehicle	16	\$694,483	\$41,669	0.01%
Madison	Service	173	\$3,866,003	\$230,732	0.04%
Madison	Specialty Retail	160	\$1,859,922	\$111,595	0.02%
Madison	Utilities and Transportation	15	\$1,953,081	\$117,185	0.02%
Madison	Wholesale	21	\$1,071,423	\$64,285	0.01%
Madison	County Totals	553	\$24,094,310	\$1,444,430	0.24%
Mahaska	Apparel	11	\$696,180	\$41,771	0.01%
Mahaska	Building Materials	9	\$1,130,774	\$67,846	0.01%
Mahaska	Eating and Drinking	49	\$4,789,203	\$287,352	0.05%
Mahaska	Food Dealers	23	\$4,686,414	\$281,185	0.05%
Mahaska	General Merchandise	10	\$10,793,940	\$647,636	0.11%
Mahaska	Home Furnishings	13	\$1,460,167	\$87,610	0.01%
Mahaska	Miscellaneous	106	\$4,109,715	\$246,583	0.04%
Mahaska	Motor Vehicle	27	\$1,845,598	\$110,736	0.02%
Mahaska	Service	298	\$5,765,884	\$340,100	0.06%
Mahaska	Specialty Retail	200	\$4,015,378	\$240,923	0.04%
Mahaska	Utilities and Transportation	33	\$4,567,810	\$274,069	0.05%
Mahaska	Wholesale	43	\$5,102,427	\$306,146	0.05%
Mahaska	County Totals	822	\$48,963,490	\$2,931,956	0.50%
Marion	Apparel	17	\$1,087,066	\$65,224	0.01%
Marion	Building Materials	23	\$3,454,106	\$207,246	0.04%
Marion	Eating and Drinking	72	\$7,947,396	\$476,844	0.08%
Marion	Food Dealers	30	\$6,812,235	\$408,734	0.07%
Marion	General Merchandise	10	\$14,083,167	\$844,990	0.14%
Marion	Home Furnishings	10	\$1,852,246	\$111,135	0.02%
Marion	Miscellaneous	180	\$15,506,764	\$912,653	0.15%
Marion	Motor Vehicle	32	\$3,908,509	\$234,511	0.04%
Marion	Service	402	\$9,428,544	\$552,046	0.09%
Marion	Specialty Retail	231	\$3,130,144	\$187,809	0.03%
Marion	Utilities and Transportation	59	\$4,837,784	\$290,267	0.05%
Marion	Wholesale	42	\$6,381,793	\$382,770	0.06%
Marion	County Totals	1,108	\$78,429,754	\$4,674,228	0.79%
Marshall	Apparel	17	\$955,863	\$57,352	0.01%
Marshall	Building Materials	18	\$9,374,493	\$562,470	0.10%
Marshall	Eating and Drinking	75	\$9,198,262	\$551,896	0.09%
Marshall	Food Dealers	49	\$9,289,764	\$557,386	0.09%
Marshall	General Merchandise	12	\$19,256,603	\$1,155,396	0.20%
Marshall	Home Furnishings	18	\$1,589,869	\$95,392	0.02%
Marshall	Miscellaneous	160	\$11,481,952	\$688,917	0.12%
Marshall	Motor Vehicle	36	\$4,102,267	\$246,136	0.04%
Marshall	Service	388	\$11,987,577	\$703,552	0.12%
Marshall	Specialty Retail	233	\$5,522,276	\$331,337	0.06%
Marshall	Utilities and Transportation	54	\$4,372,829	\$262,370	0.04%
Marshall	Wholesale	52	\$7,053,064	\$423,184	0.07%
Marshall	County Totals	1,112	\$94,184,819	\$5,635,386	0.96%
Mills	Apparel	S	S	S	S
Mills	Building Materials	9	\$223,123	\$13,387	0.00%
Mills	Eating and Drinking	26	\$2,594,765	\$155,686	0.03%
Mills	Food Dealers	14	\$2,548,807	\$152,928	0.03%
Mills	General Merchandise	5	\$1,941,337	\$116,480	0.02%
Mills	Home Furnishings	S	S	S	S
Mills	Miscellaneous	74	\$1,283,728	\$77,024	0.01%
Mills	Motor Vehicle	11	\$1,792,151	\$107,529	0.02%
Mills	Service	166	\$2,189,095	\$131,007	0.02%
Mills	Specialty Retail	97	\$806,070	\$48,364	0.01%
Mills	Utilities and Transportation	28	\$4,423,678	\$265,421	0.04%
Mills	Wholesale	18	\$1,401,306	\$84,078	0.01%
Mills	County Totals	454	\$19,241,256	\$1,154,137	0.20%



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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Mitchell	Apparel	5	\$401,696	\$24,102	0.00%
Mitchell	Building Materials	14	\$532,078	\$31,925	0.01%
Mitchell	Eating and Drinking	30	\$1,324,874	\$79,492	0.01%
Mitchell	Food Dealers	15	\$2,541,233	\$152,474	0.03%
Mitchell	General Merchandise	6	\$680,316	\$40,819	0.01%
Mitchell	Home Furnishings	6	\$197,239	\$11,834	0.00%
Mitchell	Miscellaneous	87	\$3,320,448	\$199,227	0.03%
Mitchell	Motor Vehicle	11	\$771,103	\$46,266	0.01%
Mitchell	Service	163	\$2,670,914	\$156,285	0.03%
Mitchell	Specialty Retail	139	\$1,553,330	\$93,200	0.02%
Mitchell	Utilities and Transportation	20	\$1,952,070	\$117,124	0.02%
Mitchell	Wholesale	24	\$2,375,590	\$142,535	0.02%
Mitchell	County Totals	520	\$18,320,891	\$1,095,284	0.19%
Monona	Apparel	S	S	S	S
Monona	Building Materials	5	\$1,506,609	\$90,397	0.02%
Monona	Eating and Drinking	26	\$1,691,933	\$101,516	0.02%
Monona	Food Dealers	15	\$1,714,250	\$102,855	0.02%
Monona	General Merchandise	S	S	S	S
Monona	Home Furnishings	S	S	S	S
Monona	Miscellaneous	36	\$466,717	\$28,003	0.00%
Monona	Motor Vehicle	8	\$569,149	\$34,149	0.01%
Monona	Service	143	\$1,362,699	\$79,305	0.01%
Monona	Specialty Retail	88	\$761,823	\$45,709	0.01%
Monona	Utilities and Transportation	23	\$1,465,191	\$87,911	0.01%
Monona	Wholesale	30	\$1,068,034	\$64,082	0.01%
Monona	County Totals	385	\$12,441,700	\$744,045	0.13%
Monroe	Apparel	S	S	S	S
Monroe	Building Materials	5	\$217,068	\$13,024	0.00%
Monroe	Eating and Drinking	25	\$1,281,133	\$76,868	0.01%
Monroe	Food Dealers	11	\$2,305,951	\$138,357	0.02%
Monroe	General Merchandise	S	S	S	S
Monroe	Home Furnishings	S	S	S	S
Monroe	Miscellaneous	48	\$1,625,642	\$97,539	0.02%
Monroe	Motor Vehicle	13	\$322,842	\$19,371	0.00%
Monroe	Service	96	\$1,247,350	\$73,345	0.01%
Monroe	Specialty Retail	71	\$367,620	\$22,057	0.00%
Monroe	Utilities and Transportation	6	\$1,147,807	\$68,868	0.01%
Monroe	Wholesale	17	\$1,230,123	\$73,807	0.01%
Monroe	County Totals	298	\$10,923,118	\$653,891	0.11%
Montgomery	Apparel	S	S	S	S
Montgomery	Building Materials	9	\$1,569,151	\$94,149	0.02%
Montgomery	Eating and Drinking	26	\$1,982,890	\$118,973	0.02%
Montgomery	Food Dealers	13	\$3,091,229	\$185,474	0.03%
Montgomery	General Merchandise	S	S	S	S
Montgomery	Home Furnishings	10	\$420,189	\$25,211	0.00%
Montgomery	Miscellaneous	65	\$1,276,050	\$76,563	0.01%
Montgomery	Motor Vehicle	18	\$1,081,480	\$64,889	0.01%
Montgomery	Service	144	\$2,980,323	\$175,713	0.03%
Montgomery	Specialty Retail	74	\$1,064,309	\$63,859	0.01%
Montgomery	Utilities and Transportation	21	\$2,153,680	\$129,221	0.02%
Montgomery	Wholesale	21	\$2,770,143	\$166,209	0.03%
Montgomery	County Totals	412	\$21,199,983	\$1,268,893	0.22%
Muscatine	Apparel	18	\$1,376,612	\$82,597	0.01%
Muscatine	Building Materials	24	\$14,074,162	\$844,450	0.14%
Muscatine	Eating and Drinking	99	\$11,191,256	\$671,475	0.11%
Muscatine	Food Dealers	52	\$12,868,801	\$772,128	0.13%
Muscatine	General Merchandise	12	\$20,527,959	\$1,231,678	0.21%
Muscatine	Home Furnishings	22	\$2,998,639	\$179,918	0.03%
Muscatine	Miscellaneous	172	\$12,418,886	\$745,133	0.13%
Muscatine	Motor Vehicle	30	\$4,494,977	\$269,699	0.05%
Muscatine	Service	442	\$11,525,317	\$680,193	0.12%
Muscatine	Specialty Retail	245	\$5,871,454	\$352,287	0.06%
Muscatine	Utilities and Transportation	40	\$20,839,947	\$1,250,397	0.21%
Muscatine	Wholesale	47	\$5,800,889	\$348,053	0.06%
Muscatine	County Totals	1,203	\$123,988,899	\$7,428,008	1.26%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
O'Brien	Apparel	6	\$235,717	\$14,143	0.00%
O'Brien	Building Materials	12	\$2,053,102	\$123,186	0.02%
O'Brien	Eating and Drinking	33	\$2,809,627	\$168,578	0.03%
O'Brien	Food Dealers	26	\$4,572,829	\$274,370	0.05%
O'Brien	General Merchandise	6	\$1,581,178	\$94,871	0.02%
O'Brien	Home Furnishings	13	\$746,872	\$44,812	0.01%
O'Brien	Miscellaneous	96	\$2,939,765	\$176,386	0.03%
O'Brien	Motor Vehicle	17	\$1,134,333	\$68,060	0.01%
O'Brien	Service	228	\$4,973,495	\$293,499	0.05%
O'Brien	Specialty Retail	100	\$2,353,641	\$141,218	0.02%
O'Brien	Utilities and Transportation	28	\$2,746,212	\$164,773	0.03%
O'Brien	Wholesale	50	\$7,196,054	\$431,763	0.07%
O'Brien	County Totals	615	\$33,342,825	\$1,995,658	0.34%
Osceola	Apparel	S	S	S	S
Osceola	Building Materials	S	S	S	S
Osceola	Eating and Drinking	11	\$558,136	\$33,488	0.01%
Osceola	Food Dealers	5	\$735,557	\$44,133	0.01%
Osceola	General Merchandise	S	S	S	S
Osceola	Home Furnishings	S	S	S	S
Osceola	Miscellaneous	45	\$2,146,951	\$128,817	0.02%
Osceola	Motor Vehicle	7	\$194,326	\$11,660	0.00%
Osceola	Service	90	\$1,170,176	\$69,674	0.01%
Osceola	Specialty Retail	41	\$367,512	\$22,051	0.00%
Osceola	Utilities and Transportation	15	\$2,895,366	\$173,722	0.03%
Osceola	Wholesale	13	\$2,820,063	\$169,204	0.03%
Osceola	County Totals	235	\$11,523,433	\$690,869	0.12%
Page	Apparel	10	\$575,675	\$34,541	0.01%
Page	Building Materials	9	\$2,681,342	\$160,881	0.03%
Page	Eating and Drinking	42	\$3,168,881	\$190,133	0.03%
Page	Food Dealers	13	\$3,443,508	\$206,610	0.04%
Page	General Merchandise	7	\$1,373,894	\$82,434	0.01%
Page	Home Furnishings	8	\$453,937	\$27,236	0.00%
Page	Miscellaneous	88	\$7,326,412	\$439,585	0.07%
Page	Motor Vehicle	21	\$1,579,710	\$94,783	0.02%
Page	Service	196	\$2,978,879	\$175,421	0.03%
Page	Specialty Retail	105	\$1,491,854	\$89,511	0.02%
Page	Utilities and Transportation	21	\$2,212,356	\$132,741	0.02%
Page	Wholesale	30	\$2,985,196	\$179,112	0.03%
Page	County Totals	550	\$30,271,644	\$1,812,987	0.31%
Palo Alto	Apparel	S	S	S	S
Palo Alto	Building Materials	6	\$1,283,453	\$77,007	0.01%
Palo Alto	Eating and Drinking	34	\$1,899,921	\$113,995	0.02%
Palo Alto	Food Dealers	14	\$2,090,943	\$125,457	0.02%
Palo Alto	General Merchandise	S	S	S	S
Palo Alto	Home Furnishings	6	\$322,251	\$19,335	0.00%
Palo Alto	Miscellaneous	61	\$8,690,349	\$521,421	0.09%
Palo Alto	Motor Vehicle	12	\$571,184	\$34,271	0.01%
Palo Alto	Service	146	\$2,576,250	\$149,614	0.03%
Palo Alto	Specialty Retail	90	\$1,167,875	\$70,073	0.01%
Palo Alto	Utilities and Transportation	20	\$1,963,140	\$117,788	0.02%
Palo Alto	Wholesale	25	\$2,451,554	\$147,093	0.02%
Palo Alto	County Totals	417	\$23,904,693	\$1,429,320	0.24%
Plymouth	Apparel	11	\$580,609	\$34,837	0.01%
Plymouth	Building Materials	20	\$3,934,479	\$236,069	0.04%
Plymouth	Eating and Drinking	67	\$5,829,639	\$349,778	0.06%
Plymouth	Food Dealers	26	\$5,094,459	\$305,668	0.05%
Plymouth	General Merchandise	7	\$8,808,667	\$528,520	0.09%
Plymouth	Home Furnishings	11	\$287,655	\$17,259	0.00%
Plymouth	Miscellaneous	172	\$3,933,493	\$236,010	0.04%
Plymouth	Motor Vehicle	24	\$2,773,937	\$166,436	0.03%
Plymouth	Service	341	\$6,458,063	\$381,180	0.06%
Plymouth	Specialty Retail	162	\$2,624,445	\$157,467	0.03%
Plymouth	Utilities and Transportation	40	\$4,288,846	\$257,331	0.04%
Plymouth	Wholesale	52	\$4,673,110	\$278,634	0.05%
Plymouth	County Totals	933	\$49,287,402	\$2,949,188	0.50%

**Table 4. Iowa Retail Sales and Tax  
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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Pocahontas	Apparel	S	S	S	S
Pocahontas	Building Materials	5	\$368,424	\$22,105	0.00%
Pocahontas	Eating and Drinking	20	\$601,378	\$36,083	0.01%
Pocahontas	Food Dealers	15	\$2,647,342	\$158,841	0.03%
Pocahontas	General Merchandise	S	S	S	S
Pocahontas	Home Furnishings	7	\$63,212	\$3,793	0.00%
Pocahontas	Miscellaneous	47	\$2,171,515	\$130,291	0.02%
Pocahontas	Motor Vehicle	11	\$363,322	\$21,799	0.00%
Pocahontas	Service	105	\$976,144	\$57,379	0.01%
Pocahontas	Specialty Retail	80	\$514,177	\$30,851	0.01%
Pocahontas	Utilities and Transportation	23	\$1,657,823	\$99,469	0.02%
Pocahontas	Wholesale	25	\$1,225,289	\$73,517	0.01%
Pocahontas	County Totals	343	\$10,980,418	\$657,636	0.11%
Polk	Apparel	276	\$63,229,404	\$3,793,764	0.64%
Polk	Building Materials	175	\$129,638,113	\$7,778,287	1.32%
Polk	Eating and Drinking	1,186	\$210,214,926	\$12,612,896	2.14%
Polk	Food Dealers	397	\$130,558,918	\$7,833,535	1.33%
Polk	General Merchandise	97	\$242,731,467	\$14,563,888	2.47%
Polk	Home Furnishings	224	\$88,235,927	\$5,294,156	0.90%
Polk	Miscellaneous	1,457	\$135,384,391	\$8,123,063	1.38%
Polk	Motor Vehicle	270	\$83,990,297	\$5,039,418	0.85%
Polk	Service	4,903	\$311,003,644	\$18,227,491	3.09%
Polk	Specialty Retail	2,642	\$188,049,600	\$11,282,976	1.91%
Polk	Utilities and Transportation	300	\$153,061,182	\$9,183,671	1.56%
Polk	Wholesale	523	\$266,435,673	\$15,805,134	2.68%
Polk	County Totals	12,450	#####	\$119,538,279	20.26%
Pottawattamie	Apparel	49	\$8,958,806	\$537,528	0.09%
Pottawattamie	Building Materials	30	\$27,806,421	\$1,668,385	0.28%
Pottawattamie	Eating and Drinking	196	\$34,272,077	\$2,056,325	0.35%
Pottawattamie	Food Dealers	93	\$30,565,427	\$1,833,926	0.31%
Pottawattamie	General Merchandise	22	\$50,261,002	\$3,015,660	0.51%
Pottawattamie	Home Furnishings	28	\$5,912,295	\$354,738	0.06%
Pottawattamie	Miscellaneous	320	\$26,935,472	\$1,616,128	0.27%
Pottawattamie	Motor Vehicle	61	\$17,070,279	\$1,024,217	0.17%
Pottawattamie	Service	770	\$42,799,405	\$2,471,567	0.42%
Pottawattamie	Specialty Retail	405	\$28,966,176	\$1,737,971	0.29%
Pottawattamie	Utilities and Transportation	89	\$28,268,207	\$1,696,092	0.29%
Pottawattamie	Wholesale	103	\$9,581,140	\$574,571	0.10%
Pottawattamie	County Totals	2,166	\$311,396,707	\$18,587,107	3.15%
Poweshiek	Apparel	7	\$245,834	\$14,750	0.00%
Poweshiek	Building Materials	14	\$3,164,903	\$189,894	0.03%
Poweshiek	Eating and Drinking	50	\$4,169,004	\$250,140	0.04%
Poweshiek	Food Dealers	24	\$6,335,685	\$380,141	0.06%
Poweshiek	General Merchandise	7	\$6,848,372	\$410,902	0.07%
Poweshiek	Home Furnishings	12	\$467,787	\$28,067	0.00%
Poweshiek	Miscellaneous	107	\$2,501,042	\$150,063	0.03%
Poweshiek	Motor Vehicle	24	\$1,410,787	\$84,647	0.01%
Poweshiek	Service	278	\$6,111,739	\$356,585	0.06%
Poweshiek	Specialty Retail	155	\$2,174,111	\$130,447	0.02%
Poweshiek	Utilities and Transportation	41	\$4,910,731	\$294,644	0.05%
Poweshiek	Wholesale	37	\$2,750,035	\$165,002	0.03%
Poweshiek	County Totals	756	\$41,090,030	\$2,455,283	0.42%
Ringgold	Apparel	S	S	S	S
Ringgold	Building Materials	5	\$208,230	\$12,494	0.00%
Ringgold	Eating and Drinking	18	\$472,575	\$28,355	0.00%
Ringgold	Food Dealers	7	\$758,430	\$45,506	0.01%
Ringgold	General Merchandise	S	S	S	S
Ringgold	Home Furnishings	S	S	S	S
Ringgold	Miscellaneous	34	\$346,920	\$20,815	0.00%
Ringgold	Motor Vehicle	13	\$831,825	\$49,910	0.01%
Ringgold	Service	87	\$945,491	\$55,598	0.01%
Ringgold	Specialty Retail	50	\$185,824	\$11,149	0.00%
Ringgold	Utilities and Transportation	8	\$4,684,837	\$281,090	0.05%
Ringgold	Wholesale	17	\$1,647,153	\$98,829	0.02%
Ringgold	County Totals	245	\$10,923,621	\$654,286	0.11%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Sac	Apparel	S	S	S	S
Sac	Building Materials	9	\$1,042,005	\$62,520	0.01%
Sac	Eating and Drinking	24	\$1,166,492	\$69,990	0.01%
Sac	Food Dealers	22	\$2,487,092	\$149,226	0.03%
Sac	General Merchandise	S	S	S	S
Sac	Home Furnishings	12	\$163,833	\$9,830	0.00%
Sac	Miscellaneous	81	\$2,317,276	\$139,037	0.02%
Sac	Motor Vehicle	15	\$1,346,596	\$80,796	0.01%
Sac	Service	150	\$2,048,331	\$121,062	0.02%
Sac	Specialty Retail	71	\$578,969	\$34,738	0.01%
Sac	Utilities and Transportation	24	\$1,703,748	\$102,225	0.02%
Sac	Wholesale	36	\$922,776	\$55,367	0.01%
Sac	County Totals	450	\$14,269,049	\$854,305	0.14%
Scott	Apparel	113	\$36,308,181	\$2,178,491	0.37%
Scott	Building Materials	81	\$45,585,367	\$2,735,122	0.46%
Scott	Eating and Drinking	457	\$79,826,333	\$4,789,580	0.81%
Scott	Food Dealers	154	\$51,475,656	\$3,088,539	0.52%
Scott	General Merchandise	48	\$95,030,218	\$5,701,813	0.97%
Scott	Home Furnishings	87	\$25,936,576	\$1,556,195	0.26%
Scott	Miscellaneous	547	\$49,326,336	\$2,957,526	0.50%
Scott	Motor Vehicle	91	\$27,892,184	\$1,673,531	0.28%
Scott	Service	1,619	\$72,642,008	\$4,254,623	0.72%
Scott	Specialty Retail	824	\$67,294,635	\$4,037,678	0.68%
Scott	Utilities and Transportation	122	\$79,823,925	\$4,789,436	0.81%
Scott	Wholesale	228	\$52,710,174	\$3,143,355	0.53%
Scott	County Totals	4,371	\$683,851,593	\$40,905,889	6.93%
Shelby	Apparel	7	\$221,367	\$13,282	0.00%
Shelby	Building Materials	13	\$1,595,165	\$95,710	0.02%
Shelby	Eating and Drinking	37	\$1,718,969	\$103,138	0.02%
Shelby	Food Dealers	11	\$3,031,207	\$181,872	0.03%
Shelby	General Merchandise	6	\$1,658,310	\$99,499	0.02%
Shelby	Home Furnishings	10	\$305,715	\$18,343	0.00%
Shelby	Miscellaneous	82	\$2,043,338	\$122,600	0.02%
Shelby	Motor Vehicle	15	\$1,231,033	\$73,862	0.01%
Shelby	Service	187	\$3,207,021	\$190,498	0.03%
Shelby	Specialty Retail	107	\$888,875	\$53,333	0.01%
Shelby	Utilities and Transportation	25	\$3,650,820	\$219,049	0.04%
Shelby	Wholesale	40	\$2,696,915	\$161,815	0.03%
Shelby	County Totals	540	\$22,248,735	\$1,333,001	0.23%
Sioux	Apparel	14	\$981,276	\$58,877	0.01%
Sioux	Building Materials	26	\$4,415,887	\$264,953	0.04%
Sioux	Eating and Drinking	74	\$6,781,259	\$406,876	0.07%
Sioux	Food Dealers	40	\$6,024,185	\$361,451	0.06%
Sioux	General Merchandise	12	\$10,161,694	\$609,702	0.10%
Sioux	Home Furnishings	32	\$3,073,568	\$184,414	0.03%
Sioux	Miscellaneous	261	\$12,255,479	\$735,329	0.12%
Sioux	Motor Vehicle	35	\$2,249,124	\$134,947	0.02%
Sioux	Service	498	\$11,235,719	\$662,820	0.11%
Sioux	Specialty Retail	254	\$5,088,365	\$305,302	0.05%
Sioux	Utilities and Transportation	65	\$11,862,382	\$711,743	0.12%
Sioux	Wholesale	117	\$20,453,676	\$1,226,908	0.21%
Sioux	County Totals	1,428	\$94,582,614	\$5,663,321	0.96%
Story	Apparel	57	\$12,287,632	\$737,258	0.12%
Story	Building Materials	38	\$18,300,294	\$1,098,018	0.19%
Story	Eating and Drinking	199	\$37,360,405	\$2,241,497	0.38%
Story	Food Dealers	75	\$21,571,342	\$1,294,281	0.22%
Story	General Merchandise	21	\$43,900,013	\$2,634,001	0.45%
Story	Home Furnishings	40	\$9,333,426	\$560,006	0.09%
Story	Miscellaneous	315	\$23,799,076	\$1,420,731	0.24%
Story	Motor Vehicle	49	\$8,754,384	\$525,263	0.09%
Story	Service	811	\$37,467,348	\$2,181,150	0.37%
Story	Specialty Retail	516	\$20,146,012	\$1,208,761	0.20%
Story	Utilities and Transportation	88	\$13,329,207	\$799,752	0.14%
Story	Wholesale	107	\$22,254,428	\$1,335,266	0.23%
Story	County Totals	2,316	\$268,503,567	\$16,035,982	2.72%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Tama	Apparel	S	S	S	S
Tama	Building Materials	22	\$1,555,649	\$93,339	0.02%
Tama	Eating and Drinking	39	\$1,691,175	\$101,471	0.02%
Tama	Food Dealers	28	\$3,929,212	\$235,753	0.04%
Tama	General Merchandise	S	S	S	S
Tama	Home Furnishings	13	\$754,789	\$45,287	0.01%
Tama	Miscellaneous	84	\$2,315,519	\$138,931	0.02%
Tama	Motor Vehicle	18	\$1,492,927	\$89,576	0.02%
Tama	Service	203	\$2,050,709	\$119,901	0.02%
Tama	Specialty Retail	146	\$895,092	\$53,706	0.01%
Tama	Utilities and Transportation	22	\$801,576	\$48,095	0.01%
Tama	Wholesale	41	\$3,489,794	\$209,388	0.04%
Tama	County Totals	626	\$20,417,528	\$1,221,910	0.21%
Taylor	Apparel	S	S	S	S
Taylor	Building Materials	S	S	S	S
Taylor	Eating and Drinking	14	\$388,659	\$23,320	0.00%
Taylor	Food Dealers	12	\$1,255,706	\$75,342	0.01%
Taylor	General Merchandise	S	S	S	S
Taylor	Home Furnishings	5	\$31,986	\$1,919	0.00%
Taylor	Miscellaneous	35	\$728,898	\$43,734	0.01%
Taylor	Motor Vehicle	5	\$379,232	\$22,754	0.00%
Taylor	Service	94	\$1,570,462	\$94,119	0.02%
Taylor	Specialty Retail	63	\$201,048	\$12,063	0.00%
Taylor	Utilities and Transportation	21	\$787,897	\$47,274	0.01%
Taylor	Wholesale	10	\$707,110	\$42,427	0.01%
Taylor	County Totals	267	\$6,525,405	\$391,416	0.07%
Union	Apparel	S	S	S	S
Union	Building Materials	11	\$1,399,773	\$83,986	0.01%
Union	Eating and Drinking	39	\$3,163,278	\$189,797	0.03%
Union	Food Dealers	13	\$3,651,305	\$219,078	0.04%
Union	General Merchandise	S	S	S	S
Union	Home Furnishings	11	\$607,586	\$36,455	0.01%
Union	Miscellaneous	59	\$1,735,307	\$104,118	0.02%
Union	Motor Vehicle	16	\$1,942,117	\$116,527	0.02%
Union	Service	164	\$3,626,421	\$212,131	0.04%
Union	Specialty Retail	92	\$1,072,921	\$64,375	0.01%
Union	Utilities and Transportation	19	\$1,446,271	\$86,776	0.01%
Union	Wholesale	23	\$4,207,555	\$252,453	0.04%
Union	County Totals	459	\$32,747,258	\$1,959,381	0.33%
Van Buren	Apparel	S	S	S	S
Van Buren	Building Materials	10	\$191,416	\$11,485	0.00%
Van Buren	Eating and Drinking	16	\$832,246	\$49,935	0.01%
Van Buren	Food Dealers	16	\$2,364,894	\$141,894	0.02%
Van Buren	General Merchandise	S	S	S	S
Van Buren	Home Furnishings	6	\$282,092	\$16,926	0.00%
Van Buren	Miscellaneous	56	\$853,363	\$51,202	0.01%
Van Buren	Motor Vehicle	10	\$245,872	\$14,752	0.00%
Van Buren	Service	118	\$1,095,573	\$64,650	0.01%
Van Buren	Specialty Retail	98	\$461,924	\$27,715	0.00%
Van Buren	Utilities and Transportation	19	\$488,543	\$29,313	0.00%
Van Buren	Wholesale	16	\$2,558,249	\$153,495	0.03%
Van Buren	County Totals	371	\$9,385,615	\$562,052	0.10%
Wapello	Apparel	17	\$1,443,981	\$86,639	0.01%
Wapello	Building Materials	16	\$15,994,986	\$959,699	0.16%
Wapello	Eating and Drinking	85	\$10,919,127	\$655,148	0.11%
Wapello	Food Dealers	45	\$9,863,004	\$591,780	0.10%
Wapello	General Merchandise	10	\$27,685,730	\$1,661,144	0.28%
Wapello	Home Furnishings	12	\$2,216,936	\$133,016	0.02%
Wapello	Miscellaneous	113	\$5,481,056	\$328,863	0.06%
Wapello	Motor Vehicle	48	\$4,881,360	\$292,882	0.05%
Wapello	Service	366	\$13,524,040	\$792,912	0.13%
Wapello	Specialty Retail	223	\$7,161,386	\$429,683	0.07%
Wapello	Utilities and Transportation	25	\$5,158,577	\$309,515	0.05%
Wapello	Wholesale	50	\$7,421,804	\$445,308	0.08%
Wapello	County Totals	1,010	\$111,751,987	\$6,686,589	1.13%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Warren	Apparel	12	\$307,800	\$18,468	0.00%
Warren	Building Materials	25	\$825,563	\$49,534	0.01%
Warren	Eating and Drinking	82	\$6,410,458	\$384,627	0.07%
Warren	Food Dealers	41	\$10,398,695	\$623,922	0.11%
Warren	General Merchandise	9	\$14,123,665	\$847,420	0.14%
Warren	Home Furnishings	17	\$1,618,404	\$97,104	0.02%
Warren	Miscellaneous	185	\$6,929,732	\$415,784	0.07%
Warren	Motor Vehicle	32	\$5,742,492	\$344,550	0.06%
Warren	Service	462	\$9,011,962	\$538,593	0.09%
Warren	Specialty Retail	334	\$2,872,862	\$172,372	0.03%
Warren	Utilities and Transportation	42	\$7,169,074	\$430,144	0.07%
Warren	Wholesale	48	\$6,105,165	\$366,310	0.06%
Warren	County Totals	1,289	\$71,515,872	\$4,288,827	0.73%
Washington	Apparel	8	\$144,927	\$8,696	0.00%
Washington	Building Materials	17	\$2,831,421	\$169,885	0.03%
Washington	Eating and Drinking	50	\$4,003,607	\$240,216	0.04%
Washington	Food Dealers	34	\$5,787,641	\$347,258	0.06%
Washington	General Merchandise	5	\$5,895,737	\$353,744	0.06%
Washington	Home Furnishings	15	\$1,103,704	\$66,222	0.01%
Washington	Miscellaneous	158	\$6,628,039	\$397,682	0.07%
Washington	Motor Vehicle	22	\$3,036,416	\$182,185	0.03%
Washington	Service	379	\$9,009,463	\$532,645	0.09%
Washington	Specialty Retail	217	\$3,536,439	\$212,186	0.04%
Washington	Utilities and Transportation	29	\$1,450,913	\$87,055	0.01%
Washington	Wholesale	57	\$6,480,105	\$388,806	0.07%
Washington	County Totals	991	\$49,908,412	\$2,986,582	0.51%
Wayne	Apparel	S	S	S	S
Wayne	Building Materials	8	\$958,464	\$57,508	0.01%
Wayne	Eating and Drinking	12	\$335,692	\$20,142	0.00%
Wayne	Food Dealers	15	\$1,825,402	\$109,524	0.02%
Wayne	General Merchandise	S	S	S	S
Wayne	Home Furnishings	5	\$65,634	\$3,938	0.00%
Wayne	Miscellaneous	42	\$639,624	\$38,377	0.01%
Wayne	Motor Vehicle	S	S	S	S
Wayne	Service	93	\$878,611	\$51,829	0.01%
Wayne	Specialty Retail	60	\$915,493	\$54,930	0.01%
Wayne	Utilities and Transportation	12	\$347,183	\$20,831	0.00%
Wayne	Wholesale	13	\$563,710	\$33,823	0.01%
Wayne	County Totals	270	\$7,193,134	\$430,700	0.07%
Webster	Apparel	28	\$4,265,481	\$255,929	0.04%
Webster	Building Materials	20	\$14,486,696	\$869,202	0.15%
Webster	Eating and Drinking	90	\$12,718,234	\$763,094	0.13%
Webster	Food Dealers	41	\$10,294,967	\$617,698	0.10%
Webster	General Merchandise	13	\$30,534,536	\$1,832,072	0.31%
Webster	Home Furnishings	21	\$2,923,670	\$175,420	0.03%
Webster	Miscellaneous	175	\$9,269,291	\$556,157	0.09%
Webster	Motor Vehicle	42	\$6,615,114	\$396,895	0.07%
Webster	Service	483	\$13,496,500	\$788,757	0.13%
Webster	Specialty Retail	274	\$10,564,200	\$633,852	0.11%
Webster	Utilities and Transportation	51	\$10,178,191	\$610,691	0.10%
Webster	Wholesale	73	\$15,792,301	\$930,555	0.16%
Webster	County Totals	1,311	\$141,139,181	\$8,430,322	1.43%
Winnebago	Apparel	S	S	S	S
Winnebago	Building Materials	8	\$1,255,710	\$75,343	0.01%
Winnebago	Eating and Drinking	33	\$1,725,492	\$103,530	0.02%
Winnebago	Food Dealers	17	\$3,315,001	\$198,900	0.03%
Winnebago	General Merchandise	S	S	S	S
Winnebago	Home Furnishings	12	\$102,173	\$6,130	0.00%
Winnebago	Miscellaneous	78	\$1,759,732	\$105,584	0.02%
Winnebago	Motor Vehicle	13	\$1,461,799	\$87,708	0.01%
Winnebago	Service	144	\$2,335,823	\$139,907	0.02%
Winnebago	Specialty Retail	107	\$1,462,384	\$87,743	0.01%
Winnebago	Utilities and Transportation	14	\$4,159,245	\$249,555	0.04%
Winnebago	Wholesale	31	\$2,064,659	\$123,880	0.02%
Winnebago	County Totals	461	\$21,221,976	\$1,273,077	0.22%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2014**

Computed tax includes taxes paid on taxable goods and services that are subject to the 6% state sales tax rate, and the 5% excise tax rate that is applied to hotel/motel room rentals and qualified construction equipment purchases.

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Winneshiek	Apparel	16	\$1,181,113	\$70,867	0.01%
Winneshiek	Building Materials	19	\$2,826,937	\$169,616	0.03%
Winneshiek	Eating and Drinking	57	\$5,471,526	\$328,292	0.06%
Winneshiek	Food Dealers	20	\$4,953,948	\$297,237	0.05%
Winneshiek	General Merchandise	8	\$13,390,422	\$803,425	0.14%
Winneshiek	Home Furnishings	18	\$2,437,870	\$146,272	0.02%
Winneshiek	Miscellaneous	149	\$6,326,275	\$379,577	0.06%
Winneshiek	Motor Vehicle	28	\$2,547,218	\$152,833	0.03%
Winneshiek	Service	338	\$6,311,826	\$367,271	0.06%
Winneshiek	Specialty Retail	199	\$5,315,849	\$318,951	0.05%
Winneshiek	Utilities and Transportation	32	\$1,350,478	\$81,029	0.01%
Winneshiek	Wholesale	40	\$5,631,129	\$337,757	0.06%
Winneshiek	County Totals	924	\$57,744,591	\$3,453,126	0.59%
Woodbury	Apparel	83	\$25,178,017	\$1,510,681	0.26%
Woodbury	Building Materials	45	\$36,853,747	\$2,211,225	0.37%
Woodbury	Eating and Drinking	284	\$44,305,422	\$2,658,325	0.45%
Woodbury	Food Dealers	106	\$25,116,462	\$1,506,988	0.26%
Woodbury	General Merchandise	27	\$70,158,013	\$4,209,481	0.71%
Woodbury	Home Furnishings	65	\$16,764,474	\$1,005,868	0.17%
Woodbury	Miscellaneous	388	\$30,400,731	\$1,824,044	0.31%
Woodbury	Motor Vehicle	73	\$25,561,066	\$1,533,664	0.26%
Woodbury	Service	1,049	\$45,396,045	\$2,660,376	0.45%
Woodbury	Specialty Retail	523	\$44,286,794	\$2,657,208	0.45%
Woodbury	Utilities and Transportation	91	\$48,223,304	\$2,893,398	0.49%
Woodbury	Wholesale	144	\$45,239,137	\$2,696,771	0.46%
Woodbury	County Totals	2,878	\$457,483,212	\$27,368,029	4.64%
Worth	Apparel	S	S	S	S
Worth	Building Materials	5	\$127,915	\$7,675	0.00%
Worth	Eating and Drinking	17	\$852,758	\$51,165	0.01%
Worth	Food Dealers	9	\$1,504,103	\$90,246	0.02%
Worth	General Merchandise	S	S	S	S
Worth	Home Furnishings	S	S	S	S
Worth	Miscellaneous	41	\$813,173	\$48,790	0.01%
Worth	Motor Vehicle	10	\$454,047	\$27,243	0.00%
Worth	Service	99	\$4,584,211	\$266,459	0.05%
Worth	Specialty Retail	71	\$1,210,705	\$72,642	0.01%
Worth	Utilities and Transportation	21	\$264,267	\$15,856	0.00%
Worth	Wholesale	17	\$1,187,922	\$71,275	0.01%
Worth	County Totals	294	\$11,328,367	\$671,108	0.11%
Wright	Apparel	S	S	S	S
Wright	Building Materials	10	\$1,480,886	\$88,853	0.02%
Wright	Eating and Drinking	40	\$1,971,455	\$118,287	0.02%
Wright	Food Dealers	22	\$3,949,652	\$236,979	0.04%
Wright	General Merchandise	5	\$1,908,489	\$114,509	0.02%
Wright	Home Furnishings	S	S	S	S
Wright	Miscellaneous	88	\$3,688,293	\$221,298	0.04%
Wright	Motor Vehicle	15	\$918,644	\$55,119	0.01%
Wright	Service	182	\$2,708,573	\$161,388	0.03%
Wright	Specialty Retail	109	\$1,481,998	\$88,920	0.02%
Wright	Utilities and Transportation	31	\$3,547,648	\$212,859	0.04%
Wright	Wholesale	22	\$1,164,175	\$69,851	0.01%
Wright	County Totals	530	\$23,232,905	\$1,392,848	0.24%
State Totals		101,131	#####	\$590,020,821	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