



Iowa Department of **REVENUE**

Retail Sales and Use Tax Quarterly Report June 2015

This report covers retail sales and use tax data for taxable sales based on tax returns filed with the Department for the quarter ending June 30 which is the fourth quarter in fiscal year 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.

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

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

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 prior fiscal years.

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

Year over Year Retail Sales Tax Statistics: Table 1 compares return counts and taxes reported by the 12 business groups for the June 2015 quarter compared to the June 2014 quarter.

Use Tax Statistics: Table 2 includes sales and tax data for the three types of use taxes: Retailer's Use Tax, Motor Vehicle Use Fee, and Consumer's Use Tax. Retailer's Use Sales and Tax data are presented by business group. The data are based on sales and taxes reported by registered taxpayers with use tax permits. Aggregate Retailer's Use Tax, Motor Vehicle Use Fee, and Consumer's Use Tax collections for the June 2015 quarter are compared to the June 2014 quarter.

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

**Table 1. Iowa Retail Sales Tax
by Business Group
Quarter Ending June 30, 2015**

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

Retail Sales Tax by Business Group

Business Group	Number of Returns June 2014	Number of Returns June 2015	Percent Change of Returns	Computed Tax June 2014	Computed Tax June 2015	Percent Change of Tax
Apparel	1,491	1,483	-0.54%	\$15,303,864	\$15,279,066	-0.16%
Building Materials	1,506	1,465	-2.72%	\$47,383,999	\$48,587,521	2.54%
Eating and Drinking	7,453	7,452	-0.01%	\$60,689,453	\$64,390,651	6.10%
Food Dealers	3,159	3,142	-0.54%	\$49,034,775	\$51,557,811	5.15%
General Merchandise	762	739	-3.02%	\$68,309,483	\$68,288,483	-0.03%
Home Furnishings	1,484	1,449	-2.36%	\$16,992,349	\$17,686,869	4.09%
Miscellaneous	11,548	11,680	1.14%	\$46,489,339	\$48,534,488	4.40%
Motor Vehicle	2,262	2,245	-0.75%	\$28,173,181	\$29,358,463	4.21%
Services	29,867	29,959	0.31%	\$77,457,306	\$79,625,444	2.80%
Specialty Retail	11,592	11,551	-0.35%	\$41,947,493	\$43,611,099	3.97%
Utilities and Transportation	3,536	3,532	-0.11%	\$51,902,936	\$52,131,589	0.44%
Wholesale	4,260	4,189	-1.67%	\$60,371,303	\$61,494,142	1.86%
State Totals	78,920	78,886	-0.04%	\$564,055,479	\$580,545,626	2.92%

**Table 2. Iowa Use Taxes
Quarter Ending June 30, 2015**

Retailer's Use Tax by Business Group

Business Group	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Apparel	128	1.04%	\$25,060,439	\$1,503,626	1.66%
Building Materials	270	2.19%	\$34,984,207	\$2,099,052	2.31%
Eating and Drinking	69	0.56%	\$2,952,022	\$177,121	0.19%
Food Dealers	75	0.61%	\$14,917,275	\$895,037	0.99%
General Merchandise	29	0.24%	\$19,412,854	\$1,164,771	1.28%
Home Furnishings	293	2.38%	\$26,551,255	\$1,593,075	1.75%
Miscellaneous	3,237	26.29%	\$280,435,239	\$16,824,532	18.52%
Motor Vehicle	152	1.23%	\$15,968,596	\$958,116	1.05%
Services	3,102	25.19%	\$238,557,137	\$14,307,922	15.75%
Specialty Retail	2,189	17.78%	\$225,663,536	\$13,538,856	14.90%
Utilities and Transportation	635	5.16%	\$350,676,688	\$21,040,601	23.16%
Wholesale	2,134	17.33%	\$279,609,659	\$16,741,601	18.43%
State Totals	12,313	100.00%	\$1,514,788,907	\$90,844,311	100.00%

**Comparison of Use Taxes for the Quarter Ending
June 30, 2014 and 2015**

Use Tax	June 2014	June 2015	Percent Change
Retailer's			
Number of Returns	12,152	12,313	1.32%
Taxable Sales	\$1,530,053,799	\$1,514,788,907	-1.00%
Computed Tax	\$91,771,506	\$90,844,311	-1.01%
Motor Vehicle			
Number of Registrations	261,061	269,790	3.34%
Computed Tax	\$80,822,272	\$84,536,737	4.60%
Consumer's			
Number of Returns	5,691	5,650	-0.72%
Taxable Sales	\$290,164,505	\$307,101,536	5.84%
Computed Tax	\$17,398,175	\$18,424,620	5.90%

Percentages may not sum to totals due to rounding.

**Table 3. Iowa Retail Sales and Tax
by County and City
Quarter Ending June 30, 2015**

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	113	\$7,370,337	\$441,464	0.08%
Adair	Adair	50	\$2,879,148	\$171,001	0.03%
Adair	Fontanelle	39	\$1,033,947	\$62,037	0.01%
Adair	Stuart	29	\$3,324,545	\$193,986	0.03%
Adair	Bridgewater	13	\$329,199	\$19,752	0.00%
Adair	Orient	13	\$196,322	\$11,779	0.00%
Adair	Other	12	\$841,460	\$50,488	0.01%
Adair	County Totals	269	\$15,974,958	\$950,508	0.16%
Adams	Corning	126	\$9,050,459	\$542,370	0.09%
Adams	Other	24	\$503,528	\$30,212	0.01%
Adams	County Totals	150	\$9,553,987	\$572,582	0.10%
Allamakee	Waukon	224	\$17,297,519	\$1,035,166	0.18%
Allamakee	Lansing	86	\$3,874,226	\$231,229	0.04%
Allamakee	Postville	79	\$3,703,362	\$222,110	0.04%
Allamakee	Harpers Ferry	32	\$685,978	\$40,949	0.01%
Allamakee	New Albin	30	\$546,568	\$32,794	0.01%
Allamakee	Waterville	13	\$221,605	\$13,296	0.00%
Allamakee	Other	32	\$528,280	\$31,523	0.01%
Allamakee	County Totals	496	\$26,857,538	\$1,607,067	0.28%
Appanoose	Centerville	258	\$25,971,594	\$1,554,909	0.27%
Appanoose	Moravia	48	\$3,029,150	\$171,614	0.03%
Appanoose	Moulton	24	\$342,588	\$20,555	0.00%
Appanoose	Cincinnati	16	\$241,955	\$14,517	0.00%
Appanoose	Other	31	\$279,491	\$16,757	0.00%
Appanoose	County Totals	377	\$29,864,778	\$1,778,351	0.31%
Audubon	Audubon	148	\$7,612,288	\$456,376	0.08%
Audubon	Exira	39	\$1,096,577	\$65,795	0.01%
Audubon	Other	29	\$550,285	\$33,017	0.01%
Audubon	County Totals	216	\$9,259,150	\$555,187	0.10%
Benton	Vinton	213	\$12,735,455	\$762,855	0.13%
Benton	Belle Plaine	107	\$5,275,623	\$316,509	0.05%
Benton	Blairstown	46	\$2,750,601	\$165,019	0.03%
Benton	Shellsburg	43	\$1,826,038	\$109,562	0.02%
Benton	Atkins	42	\$2,276,134	\$136,568	0.02%
Benton	Keystone	25	\$1,420,254	\$85,215	0.01%
Benton	Van Horne	24	\$1,175,381	\$70,523	0.01%
Benton	Newhall	23	\$975,517	\$58,531	0.01%
Benton	Urbana	23	\$3,299,207	\$197,376	0.03%
Benton	Norway	19	\$744,129	\$44,648	0.01%
Benton	Walford	19	\$300,621	\$18,037	0.00%
Benton	Garrison	11	\$152,056	\$9,123	0.00%
Benton	Other	38	\$491,382	\$29,483	0.01%
Benton	County Totals	633	\$33,422,398	\$2,003,451	0.35%
Black Hawk	Waterloo	1,573	\$283,078,026	\$16,928,499	2.92%
Black Hawk	Cedar Falls	954	\$163,923,553	\$9,794,264	1.69%
Black Hawk	Evansdale	90	\$6,662,300	\$398,949	0.07%
Black Hawk	Laporte City	82	\$2,529,329	\$151,687	0.03%
Black Hawk	Hudson	80	\$3,211,052	\$192,663	0.03%
Black Hawk	Dunkerton	33	\$2,478,060	\$148,684	0.03%
Black Hawk	Janesville	22	\$433,569	\$26,014	0.00%
Black Hawk	Raymond	22	\$852,564	\$51,154	0.01%
Black Hawk	Gilbertville	19	\$344,424	\$20,665	0.00%
Black Hawk	Elk Run Heights	16	\$5,589,804	\$335,388	0.06%
Black Hawk	Other	37	\$851,938	\$51,116	0.01%
Black Hawk	County Totals	2,928	\$469,954,619	\$28,099,083	4.84%
Boone	Boone	416	\$40,563,003	\$2,427,369	0.42%
Boone	Madrid	80	\$3,395,870	\$203,707	0.04%
Boone	Ogden	79	\$2,058,467	\$123,395	0.02%
Boone	Other	54	\$2,095,054	\$125,703	0.02%
Boone	County Totals	629	\$48,112,394	\$2,880,174	0.50%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Bremer	Waverly	301	\$35,909,680	\$2,147,815	0.37%
Bremer	Sumner	114	\$4,793,953	\$287,576	0.05%
Bremer	Denver	76	\$3,838,407	\$230,304	0.04%
Bremer	Tripoli	46	\$1,461,001	\$87,660	0.02%
Bremer	Readlyn	37	\$1,535,911	\$92,155	0.02%
Bremer	Janesville	26	\$1,324,734	\$79,484	0.01%
Bremer	Plainfield	22	\$1,029,421	\$61,765	0.01%
Bremer	Other	14	\$133,498	\$8,010	0.00%
Bremer	County Totals	636	\$50,026,605	\$2,994,769	0.52%
Buchanan	Independence	252	\$23,977,576	\$1,434,182	0.25%
Buchanan	Jesup	79	\$6,759,414	\$405,553	0.07%
Buchanan	Hazleton	50	\$1,263,454	\$75,759	0.01%
Buchanan	Winthrop	49	\$1,837,376	\$110,243	0.02%
Buchanan	Fairbank	46	\$3,264,769	\$195,886	0.03%
Buchanan	Rowley	22	\$1,299,384	\$77,963	0.01%
Buchanan	Brandon	17	\$125,771	\$7,546	0.00%
Buchanan	Lamont	17	\$473,455	\$28,407	0.00%
Buchanan	Quasqueton	17	\$455,179	\$27,311	0.00%
Buchanan	Aurora	15	\$277,695	\$16,662	0.00%
Buchanan	Other	17	\$246,740	\$14,804	0.00%
Buchanan	County Totals	581	\$39,980,813	\$2,394,317	0.41%
Buena Vista	Storm Lake	354	\$44,666,510	\$2,667,605	0.46%
Buena Vista	Alta	69	\$2,336,489	\$140,189	0.02%
Buena Vista	Sioux Rapids	39	\$2,944,614	\$176,524	0.03%
Buena Vista	Albert City	34	\$589,627	\$35,378	0.01%
Buena Vista	Newell	26	\$816,219	\$48,973	0.01%
Buena Vista	Linn Grove	17	\$209,064	\$12,544	0.00%
Buena Vista	Marathon	15	\$297,514	\$17,851	0.00%
Buena Vista	Rembrandt	10	\$121,552	\$7,293	0.00%
Buena Vista	Other	15	\$328,274	\$19,561	0.00%
Buena Vista	County Totals	579	\$52,309,863	\$3,125,917	0.54%
Butler	Parkersburg	84	\$2,889,588	\$173,375	0.03%
Butler	Clarksville	61	\$1,583,126	\$94,988	0.02%
Butler	Greene	61	\$2,669,901	\$160,182	0.03%
Butler	Allison	55	\$1,829,720	\$109,678	0.02%
Butler	Shell Rock	46	\$1,971,694	\$118,302	0.02%
Butler	Aplington	36	\$1,009,779	\$60,587	0.01%
Butler	Dumont	32	\$1,448,778	\$86,927	0.01%
Butler	New Hartford	22	\$439,492	\$26,370	0.00%
Butler	Bristow	10	\$101,733	\$6,104	0.00%
Butler	Other	19	\$1,187,828	\$71,270	0.01%
Butler	County Totals	426	\$15,131,639	\$907,781	0.16%
Calhoun	Rockwell City	89	\$5,284,487	\$316,968	0.05%
Calhoun	Manson	74	\$3,951,791	\$237,100	0.04%
Calhoun	Lake City	69	\$2,717,705	\$162,917	0.03%
Calhoun	Lohrville	20	\$623,435	\$37,406	0.01%
Calhoun	Pomeroy	16	\$512,789	\$30,767	0.01%
Calhoun	Farnhamville	14	\$165,186	\$9,911	0.00%
Calhoun	Other	28	\$349,215	\$20,953	0.00%
Calhoun	County Totals	310	\$13,604,608	\$816,023	0.14%
Carroll	Carroll	489	\$62,135,274	\$3,717,210	0.64%
Carroll	Manning	69	\$3,334,029	\$200,042	0.03%
Carroll	Coon Rapids	62	\$2,677,203	\$160,610	0.03%
Carroll	Glidden	49	\$2,019,471	\$121,168	0.02%
Carroll	Breda	35	\$2,509,752	\$150,585	0.03%
Carroll	Templeton	34	\$1,017,906	\$61,074	0.01%
Carroll	Arcadia	25	\$1,740,957	\$104,457	0.02%
Carroll	Dedham	19	\$276,156	\$16,569	0.00%
Carroll	Halbur	17	\$480,486	\$28,829	0.00%
Carroll	Other	21	\$1,005,482	\$60,329	0.01%
Carroll	County Totals	820	\$77,196,716	\$4,620,875	0.80%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Cass	Atlantic	316	\$31,348,828	\$1,875,877	0.32%
Cass	Griswold	57	\$1,934,869	\$116,092	0.02%
Cass	Anita	52	\$1,869,530	\$112,138	0.02%
Cass	Massena	26	\$1,324,800	\$79,488	0.01%
Cass	Cumberland	13	\$118,994	\$7,140	0.00%
Cass	Lewis	12	\$560,678	\$33,641	0.01%
Cass	Wiota	11	\$241,175	\$14,417	0.00%
Cass	Other	19	\$483,638	\$29,018	0.00%
Cass	County Totals	506	\$37,882,512	\$2,267,810	0.39%
Cedar	Tipton	179	\$12,114,256	\$726,537	0.13%
Cedar	West Branch	87	\$4,305,527	\$256,342	0.04%
Cedar	Durant	68	\$3,910,015	\$234,601	0.04%
Cedar	Clarence	51	\$1,534,713	\$92,083	0.02%
Cedar	Lowden	39	\$1,726,556	\$103,548	0.02%
Cedar	Mechanicsville	29	\$1,080,305	\$64,818	0.01%
Cedar	Stanwood	18	\$562,354	\$33,741	0.01%
Cedar	Bennett	11	\$315,964	\$18,958	0.00%
Cedar	Other	26	\$1,021,984	\$61,319	0.01%
Cedar	County Totals	508	\$26,571,674	\$1,591,947	0.27%
Cerro Gordo	Mason City	881	\$146,223,667	\$8,751,015	1.51%
Cerro Gordo	Clear Lake	361	\$34,674,294	\$2,064,546	0.36%
Cerro Gordo	Rockwell	41	\$794,624	\$47,677	0.01%
Cerro Gordo	Ventura	29	\$664,558	\$39,790	0.01%
Cerro Gordo	Plymouth	14	\$146,594	\$8,796	0.00%
Cerro Gordo	Thornton	14	\$306,170	\$18,370	0.00%
Cerro Gordo	Swaledale	11	\$329,047	\$19,743	0.00%
Cerro Gordo	Other	37	\$1,187,113	\$71,203	0.01%
Cerro Gordo	County Totals	1,388	\$184,326,067	\$11,021,140	1.90%
Cherokee	Cherokee	244	\$18,926,985	\$1,130,912	0.19%
Cherokee	Marcus	56	\$4,946,116	\$296,157	0.05%
Cherokee	Aurelia	36	\$1,551,737	\$93,104	0.02%
Cherokee	Cleghorn	14	\$244,545	\$14,673	0.00%
Cherokee	Quimby	14	\$505,808	\$30,348	0.01%
Cherokee	Other	31	\$907,085	\$54,425	0.01%
Cherokee	County Totals	395	\$27,082,276	\$1,619,620	0.28%
Chickasaw	New Hampton	199	\$16,296,795	\$974,898	0.17%
Chickasaw	Nashua	68	\$2,741,341	\$164,457	0.03%
Chickasaw	Fredericksburg	55	\$1,727,202	\$103,573	0.02%
Chickasaw	Ionia	36	\$881,581	\$52,852	0.01%
Chickasaw	Lawler	33	\$1,054,376	\$63,263	0.01%
Chickasaw	Alta Vista	15	\$424,625	\$25,478	0.00%
Chickasaw	Other	19	\$565,666	\$33,940	0.01%
Chickasaw	County Totals	425	\$23,691,586	\$1,418,460	0.24%
Clarke	Osceola	195	\$19,017,793	\$1,127,547	0.19%
Clarke	Murray	19	\$530,682	\$31,841	0.01%
Clarke	Other	16	\$553,551	\$33,181	0.01%
Clarke	County Totals	230	\$20,102,026	\$1,192,569	0.21%
Clay	Spencer	515	\$75,314,965	\$4,504,791	0.78%
Clay	Everly	31	\$1,440,736	\$86,336	0.01%
Clay	Peterson	17	\$209,208	\$12,552	0.00%
Clay	Fostoria	13	\$215,771	\$12,946	0.00%
Clay	Royal	12	\$162,390	\$9,743	0.00%
Clay	Dickens	11	\$445,565	\$26,734	0.00%
Clay	Webb	11	\$114,495	\$6,870	0.00%
Clay	Greenville	10	\$129,497	\$7,770	0.00%
Clay	Other	16	\$99,602	\$5,976	0.00%
Clay	County Totals	636	\$78,132,229	\$4,673,719	0.81%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Clayton	Elkader	116	\$13,004,228	\$759,622	0.13%
Clayton	Guttenberg	113	\$5,937,741	\$355,127	0.06%
Clayton	Monona	78	\$5,155,657	\$309,288	0.05%
Clayton	Strawberry Point	76	\$3,306,206	\$198,261	0.03%
Clayton	Mcgregor	74	\$1,448,544	\$85,984	0.01%
Clayton	Edgewood	48	\$3,506,957	\$210,355	0.04%
Clayton	Garnavillo	41	\$1,216,233	\$72,963	0.01%
Clayton	Marquette	21	\$1,477,696	\$85,981	0.01%
Clayton	Luana	15	\$286,921	\$17,215	0.00%
Clayton	Volga	12	\$328,344	\$19,701	0.00%
Clayton	St. Olaf	10	\$123,336	\$7,400	0.00%
Clayton	Other	50	\$1,185,095	\$71,066	0.01%
Clayton	County Totals	654	\$36,976,958	\$2,192,963	0.38%
Clinton	Clinton	655	\$95,890,635	\$5,738,468	0.99%
Clinton	Dewitt	211	\$16,672,438	\$999,564	0.17%
Clinton	Camanche	79	\$2,656,549	\$159,393	0.03%
Clinton	Wheatland	37	\$1,659,575	\$99,575	0.02%
Clinton	Delmar	27	\$475,064	\$28,504	0.00%
Clinton	Grand Mound	26	\$815,147	\$48,807	0.01%
Clinton	Calamus	20	\$476,217	\$28,573	0.00%
Clinton	Low Moor	19	\$595,323	\$35,719	0.01%
Clinton	Lost Nation	17	\$380,864	\$22,841	0.00%
Clinton	Goose Lake	16	\$507,268	\$30,436	0.01%
Clinton	Charlotte	14	\$1,172,519	\$70,351	0.01%
Clinton	Other	30	\$770,597	\$46,236	0.01%
Clinton	County Totals	1,151	\$122,072,196	\$7,308,467	1.26%
Crawford	Denison	275	\$26,779,804	\$1,601,039	0.28%
Crawford	Manilla	43	\$669,051	\$40,143	0.01%
Crawford	Schleswig	32	\$674,817	\$40,489	0.01%
Crawford	Dow City	25	\$522,528	\$31,352	0.01%
Crawford	Charter Oak	24	\$535,720	\$32,143	0.01%
Crawford	Vail	19	\$449,091	\$26,945	0.00%
Crawford	Westside	16	\$349,531	\$20,972	0.00%
Crawford	Kiron	15	\$760,266	\$45,616	0.01%
Crawford	Other	25	\$660,557	\$39,633	0.01%
Crawford	County Totals	474	\$31,401,365	\$1,878,333	0.32%
Dallas	West Des Moines	342	\$173,728,989	\$10,313,951	1.78%
Dallas	Waukee	250	\$55,348,905	\$3,320,782	0.57%
Dallas	Perry	200	\$23,571,135	\$1,410,414	0.24%
Dallas	Adel	194	\$14,055,815	\$842,209	0.15%
Dallas	Dallas Center	64	\$3,513,613	\$210,817	0.04%
Dallas	Clive	54	\$4,616,485	\$276,989	0.05%
Dallas	Woodward	51	\$1,386,550	\$83,193	0.01%
Dallas	Urbandale	42	\$995,304	\$59,718	0.01%
Dallas	Van Meter	32	\$1,663,916	\$99,835	0.02%
Dallas	Desoto	29	\$1,284,615	\$76,408	0.01%
Dallas	Redfield	29	\$877,841	\$52,670	0.01%
Dallas	Dexter	26	\$1,302,756	\$78,165	0.01%
Dallas	Granger	26	\$2,398,794	\$143,928	0.02%
Dallas	Minburn	20	\$554,744	\$33,285	0.01%
Dallas	Bouton	11	\$2,494,511	\$149,671	0.03%
Dallas	Other	41	\$1,949,898	\$116,994	0.02%
Dallas	County Totals	1,411	\$289,743,871	\$17,269,029	2.97%
Davis	Bloomfield	252	\$15,680,195	\$939,233	0.16%
Davis	Drakesville	21	\$337,644	\$20,259	0.00%
Davis	Pulaski	18	\$434,338	\$26,060	0.00%
Davis	Other	15	\$462,977	\$27,481	0.00%
Davis	County Totals	306	\$16,915,154	\$1,013,034	0.17%
Decatur	Lamoni	89	\$3,322,544	\$198,282	0.03%
Decatur	Leon	85	\$5,381,811	\$322,375	0.06%
Decatur	Davis City	15	\$139,829	\$8,354	0.00%
Decatur	Decatur City	14	\$671,377	\$40,283	0.01%
Decatur	Grand River	14	\$74,690	\$4,481	0.00%
Decatur	Garden Grove	10	\$39,452	\$2,367	0.00%
Decatur	Weldon	10	\$208,333	\$12,500	0.00%
Decatur	Other	13	\$390,082	\$23,405	0.00%
Decatur	County Totals	250	\$10,228,118	\$612,048	0.11%

**Table 3. Iowa Retail Sales and Tax
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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Delaware	Manchester	297	\$25,034,705	\$1,500,079	0.26%
Delaware	Hopkinton	43	\$939,871	\$56,392	0.01%
Delaware	Earlville	38	\$635,230	\$38,114	0.01%
Delaware	Delhi	36	\$2,371,954	\$142,317	0.02%
Delaware	Dyersville	31	\$1,289,948	\$77,397	0.01%
Delaware	Ryan	24	\$228,308	\$13,698	0.00%
Delaware	Colesburg	23	\$587,506	\$35,250	0.01%
Delaware	Edgewood	22	\$1,429,862	\$85,792	0.01%
Delaware	Dundee	16	\$447,650	\$26,859	0.00%
Delaware	Greeley	14	\$157,944	\$9,477	0.00%
Delaware	Other	27	\$3,625,731	\$217,165	0.04%
Delaware	County Totals	571	\$36,748,709	\$2,202,541	0.38%
Des Moines	Burlington	673	\$89,861,600	\$5,356,353	0.92%
Des Moines	West Burlington	202	\$51,906,332	\$3,109,535	0.54%
Des Moines	Mediapolis	72	\$4,924,273	\$295,456	0.05%
Des Moines	Danville	39	\$951,593	\$57,096	0.01%
Des Moines	Other	45	\$1,976,072	\$118,564	0.02%
Des Moines	County Totals	1,031	\$149,619,870	\$8,937,004	1.54%
Dickinson	Spirit Lake	373	\$43,732,916	\$2,609,004	0.45%
Dickinson	Milford	191	\$11,491,017	\$684,974	0.12%
Dickinson	Arnolds Park	160	\$12,141,522	\$714,723	0.12%
Dickinson	Okoboji	67	\$17,675,754	\$1,046,513	0.18%
Dickinson	Lake Park	48	\$2,014,421	\$120,865	0.02%
Dickinson	Terril	16	\$490,121	\$29,407	0.01%
Dickinson	Other	31	\$1,510,045	\$90,135	0.02%
Dickinson	County Totals	886	\$89,055,796	\$5,295,622	0.91%
Dubuque	Dubuque	1,871	\$288,263,299	\$17,216,930	2.97%
Dubuque	Dyersville	206	\$22,407,840	\$1,340,791	0.23%
Dubuque	Cascade	99	\$7,517,677	\$451,061	0.08%
Dubuque	Peosta	79	\$5,480,832	\$327,778	0.06%
Dubuque	Farley	60	\$2,709,327	\$159,596	0.03%
Dubuque	Epworth	55	\$2,453,796	\$147,042	0.03%
Dubuque	New Vienna	32	\$1,806,924	\$108,415	0.02%
Dubuque	Holy Cross	29	\$769,598	\$46,176	0.01%
Dubuque	Bernard	25	\$359,216	\$21,553	0.00%
Dubuque	Worthington	24	\$2,728,758	\$163,725	0.03%
Dubuque	Durango	21	\$1,092,896	\$65,362	0.01%
Dubuque	Sherrill	18	\$710,488	\$42,551	0.01%
Dubuque	Asbury	12	\$129,090	\$7,745	0.00%
Dubuque	Luxemburg	10	\$198,671	\$11,920	0.00%
Dubuque	Other	34	\$1,272,815	\$76,369	0.01%
Dubuque	County Totals	2,575	\$337,901,227	\$20,187,016	3.48%
Emmet	Estherville	233	\$18,517,606	\$1,107,510	0.19%
Emmet	Armstrong	54	\$2,465,947	\$147,957	0.03%
Emmet	Ringsted	21	\$403,936	\$24,236	0.00%
Emmet	Wallingford	14	\$166,925	\$10,016	0.00%
Emmet	Other	15	\$130,427	\$7,826	0.00%
Emmet	County Totals	337	\$21,684,841	\$1,297,544	0.22%
Fayette	Oelwein	186	\$16,785,923	\$1,005,646	0.17%
Fayette	West Union	139	\$8,265,944	\$494,438	0.09%
Fayette	Fayette	52	\$1,752,720	\$103,655	0.02%
Fayette	Elgin	42	\$1,896,264	\$113,776	0.02%
Fayette	Clermont	33	\$1,199,330	\$71,960	0.01%
Fayette	Hawkeye	31	\$600,591	\$36,035	0.01%
Fayette	Waucoma	24	\$746,923	\$44,815	0.01%
Fayette	Maynard	21	\$503,792	\$30,228	0.01%
Fayette	Arlington	17	\$238,180	\$14,291	0.00%
Fayette	Wadena	15	\$227,182	\$13,631	0.00%
Fayette	Other	48	\$1,101,064	\$65,698	0.01%
Fayette	County Totals	608	\$33,317,913	\$1,994,172	0.34%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Floyd	Charles City	299	\$24,335,914	\$1,455,103	0.25%
Floyd	Nora Springs	50	\$1,475,319	\$88,444	0.02%
Floyd	Floyd	31	\$2,770,052	\$166,203	0.03%
Floyd	Rockford	28	\$695,335	\$41,719	0.01%
Floyd	Rudd	27	\$369,726	\$22,184	0.00%
Floyd	Marble Rock	12	\$498,202	\$29,892	0.01%
Floyd	Other	36	\$808,302	\$48,438	0.01%
Floyd	County Totals	483	\$30,952,850	\$1,851,982	0.32%
Franklin	Hampton	206	\$13,353,678	\$798,468	0.14%
Franklin	Sheffield	50	\$2,040,403	\$122,424	0.02%
Franklin	Ackley	18	\$740,948	\$44,457	0.01%
Franklin	Latimer	17	\$933,345	\$56,001	0.01%
Franklin	Alexander	12	\$99,729	\$5,984	0.00%
Franklin	Geneva	12	\$249,163	\$14,950	0.00%
Franklin	Dows	11	\$737,064	\$44,224	0.01%
Franklin	Other	32	\$388,910	\$23,335	0.00%
Franklin	County Totals	358	\$18,543,240	\$1,109,841	0.19%
Fremont	Sidney	54	\$1,186,742	\$71,205	0.01%
Fremont	Hamburg	45	\$1,977,504	\$118,499	0.02%
Fremont	Tabor	32	\$809,905	\$48,588	0.01%
Fremont	Shenandoah	25	\$5,826,353	\$348,713	0.06%
Fremont	Farragut	18	\$174,482	\$10,469	0.00%
Fremont	Other	61	\$8,163,495	\$486,517	0.08%
Fremont	County Totals	235	\$18,138,481	\$1,083,991	0.19%
Greene	Jefferson	189	\$14,418,166	\$862,586	0.15%
Greene	Scranton	27	\$973,370	\$58,402	0.01%
Greene	Grand Junction	24	\$2,501,402	\$143,475	0.02%
Greene	Churdan	19	\$360,820	\$21,649	0.00%
Greene	Paton	16	\$1,804,900	\$108,294	0.02%
Greene	Rippey	14	\$294,829	\$17,690	0.00%
Greene	Other	13	\$197,458	\$11,847	0.00%
Greene	County Totals	302	\$20,550,945	\$1,223,943	0.21%
Grundy	Grundy Center	118	\$7,269,736	\$434,922	0.07%
Grundy	Reinbeck	67	\$4,193,112	\$251,587	0.04%
Grundy	Conrad	60	\$2,249,388	\$134,963	0.02%
Grundy	Dike	33	\$1,986,566	\$119,194	0.02%
Grundy	Wellsburg	30	\$821,022	\$49,261	0.01%
Grundy	Holland	13	\$720,197	\$43,212	0.01%
Grundy	Beaman	11	\$218,862	\$13,132	0.00%
Grundy	Other	21	\$425,998	\$25,560	0.00%
Grundy	County Totals	353	\$17,884,881	\$1,071,831	0.18%
Guthrie	Guthrie Center	110	\$4,234,968	\$253,887	0.04%
Guthrie	Panora	105	\$7,409,493	\$443,142	0.08%
Guthrie	Stuart	41	\$2,463,449	\$147,807	0.03%
Guthrie	Bayard	27	\$791,170	\$47,470	0.01%
Guthrie	Yale	20	\$363,402	\$21,804	0.00%
Guthrie	Casey	19	\$518,939	\$31,136	0.01%
Guthrie	Menlo	19	\$1,831,431	\$109,886	0.02%
Guthrie	Adair	10	\$714,304	\$42,858	0.01%
Guthrie	Other	23	\$260,982	\$15,515	0.00%
Guthrie	County Totals	374	\$18,588,138	\$1,113,506	0.19%
Hamilton	Webster City	245	\$20,163,106	\$1,204,269	0.21%
Hamilton	Jewell Junction	47	\$1,570,092	\$94,206	0.02%
Hamilton	Stratford	31	\$1,270,423	\$76,225	0.01%
Hamilton	Ellsworth	23	\$1,209,559	\$72,574	0.01%
Hamilton	Williams	19	\$1,605,576	\$95,362	0.02%
Hamilton	Stanhope	14	\$495,173	\$29,710	0.01%
Hamilton	Blairsburg	12	\$323,720	\$19,423	0.00%
Hamilton	Other	23	\$1,136,466	\$67,971	0.01%
Hamilton	County Totals	414	\$27,774,115	\$1,659,739	0.29%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Hancock	Garner	137	\$10,058,096	\$601,793	0.10%
Hancock	Britt	98	\$3,452,110	\$207,127	0.04%
Hancock	Kanawha	36	\$1,735,118	\$104,095	0.02%
Hancock	Forest City	34	\$5,058,599	\$301,300	0.05%
Hancock	Klemme	15	\$249,274	\$14,956	0.00%
Hancock	Corwith	13	\$275,696	\$16,542	0.00%
Hancock	Woden	13	\$141,358	\$8,481	0.00%
Hancock	Crystal Lake	10	\$116,991	\$7,019	0.00%
Hancock	Other	16	\$384,998	\$23,100	0.00%
Hancock	County Totals	372	\$21,472,240	\$1,284,414	0.22%
Hardin	Iowa Falls	252	\$27,496,495	\$1,644,753	0.28%
Hardin	Eldora	126	\$4,892,537	\$293,258	0.05%
Hardin	Ackley	71	\$2,024,645	\$121,479	0.02%
Hardin	Alden	48	\$2,094,700	\$125,682	0.02%
Hardin	Hubbard	33	\$2,562,545	\$153,753	0.03%
Hardin	Radcliffe	27	\$713,282	\$42,797	0.01%
Hardin	Union	22	\$1,453,397	\$87,204	0.02%
Hardin	New Providence	11	\$189,639	\$11,378	0.00%
Hardin	Steamboat Rock	11	\$264,432	\$15,866	0.00%
Hardin	Other	20	\$612,241	\$36,696	0.01%
Hardin	County Totals	621	\$42,303,913	\$2,532,865	0.44%
Harrison	Missouri Valley	128	\$9,989,237	\$595,485	0.10%
Harrison	Woodbine	80	\$3,138,797	\$188,000	0.03%
Harrison	Logan	73	\$1,864,278	\$111,782	0.02%
Harrison	Dunlap	67	\$2,906,725	\$174,379	0.03%
Harrison	Mondamin	14	\$230,082	\$13,805	0.00%
Harrison	Modale	13	\$254,384	\$15,263	0.00%
Harrison	Persia	11	\$111,577	\$6,695	0.00%
Harrison	Pisgah	11	\$206,528	\$12,392	0.00%
Harrison	Other	21	\$212,310	\$12,121	0.00%
Harrison	County Totals	418	\$18,913,918	\$1,129,922	0.19%
Henry	Mount Pleasant	374	\$38,947,408	\$2,327,348	0.40%
Henry	New London	62	\$2,670,636	\$160,238	0.03%
Henry	Wayland	48	\$1,876,062	\$112,564	0.02%
Henry	Winfield	37	\$1,837,559	\$110,254	0.02%
Henry	Salem	25	\$607,975	\$36,479	0.01%
Henry	Mount Union	14	\$375,300	\$22,518	0.00%
Henry	Olds	12	\$356,574	\$21,394	0.00%
Henry	Other	17	\$102,242	\$6,135	0.00%
Henry	County Totals	589	\$46,773,756	\$2,796,929	0.48%
Howard	Cresco	194	\$13,767,822	\$824,375	0.14%
Howard	Elma	43	\$2,125,705	\$127,542	0.02%
Howard	Lime Springs	40	\$573,139	\$34,378	0.01%
Howard	Riceville	29	\$1,848,670	\$110,920	0.02%
Howard	Protivin	18	\$557,840	\$33,470	0.01%
Howard	Chester	10	\$412,736	\$24,764	0.00%
Howard	Other	9	\$555,423	\$33,325	0.01%
Howard	County Totals	343	\$19,841,335	\$1,188,775	0.20%
Humboldt	Humboldt	214	\$18,065,913	\$1,082,217	0.19%
Humboldt	Dakota City	23	\$657,408	\$39,440	0.01%
Humboldt	Livermore	23	\$312,902	\$18,774	0.00%
Humboldt	Renwick	17	\$388,651	\$23,319	0.00%
Humboldt	Gilmore City	12	\$539,009	\$32,341	0.01%
Humboldt	Other	52	\$1,396,126	\$83,768	0.01%
Humboldt	County Totals	341	\$21,360,009	\$1,279,858	0.22%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Iowa	Ida Grove	129	\$7,712,773	\$452,698	0.08%
Iowa	Holstein	57	\$2,028,980	\$121,739	0.02%
Iowa	Battle Creek	27	\$661,188	\$39,668	0.01%
Iowa	Galva	15	\$269,560	\$16,174	0.00%
Iowa	Arthur	11	\$1,685,096	\$101,106	0.02%
Iowa	Other	10	\$40,436	\$2,426	0.00%
Iowa	County Totals	249	\$12,398,033	\$733,811	0.13%
Iowa	Williamsburg	210	\$30,617,329	\$1,832,932	0.32%
Iowa	Marengo	109	\$5,474,435	\$328,177	0.06%
Iowa	Victor	56	\$1,981,132	\$118,868	0.02%
Iowa	North English	37	\$1,425,033	\$85,502	0.01%
Iowa	Ladora	17	\$139,776	\$8,387	0.00%
Iowa	Parnell	16	\$122,505	\$7,350	0.00%
Iowa	Other	158	\$9,812,909	\$586,079	0.10%
Iowa	County Totals	603	\$49,573,119	\$2,967,294	0.51%
Jackson	Maquoketa	266	\$20,925,331	\$1,253,946	0.22%
Jackson	Bellevue	143	\$4,716,131	\$280,846	0.05%
Jackson	Preston	63	\$2,690,990	\$161,459	0.03%
Jackson	Lamotte	31	\$596,712	\$35,803	0.01%
Jackson	Sabula	31	\$587,367	\$35,208	0.01%
Jackson	Miles	20	\$469,355	\$28,161	0.00%
Jackson	Springbrook	11	\$230,988	\$13,803	0.00%
Jackson	St. Donatus	11	\$458,166	\$27,473	0.00%
Jackson	Other	59	\$988,012	\$59,281	0.01%
Jackson	County Totals	635	\$31,663,052	\$1,895,980	0.33%
Jasper	Newton	504	\$62,678,013	\$3,745,888	0.65%
Jasper	Collfax	75	\$4,492,809	\$267,403	0.05%
Jasper	Monroe	62	\$5,084,785	\$305,087	0.05%
Jasper	Sully	58	\$5,088,376	\$305,303	0.05%
Jasper	Prairie City	56	\$2,469,732	\$148,184	0.03%
Jasper	Baxter	41	\$980,823	\$58,849	0.01%
Jasper	Kellogg	35	\$1,119,751	\$67,185	0.01%
Jasper	Lynnville	30	\$1,526,535	\$91,530	0.02%
Jasper	Mingo	17	\$160,548	\$9,633	0.00%
Jasper	Reasnor	17	\$213,631	\$12,818	0.00%
Jasper	Other	28	\$597,316	\$35,839	0.01%
Jasper	County Totals	923	\$84,412,319	\$5,047,719	0.87%
Jefferson	Fairfield	426	\$33,967,469	\$2,029,857	0.35%
Jefferson	Batavia	17	\$5,664,833	\$339,890	0.06%
Jefferson	Lockridge	13	\$211,729	\$12,599	0.00%
Jefferson	Packwood	12	\$87,966	\$5,278	0.00%
Jefferson	Other	20	\$409,960	\$24,598	0.00%
Jefferson	County Totals	488	\$40,341,957	\$2,412,221	0.42%
Johnson	Iowa City	1,369	\$217,337,475	\$12,999,876	2.24%
Johnson	Coralville	659	\$194,011,543	\$11,536,404	1.99%
Johnson	North Liberty	287	\$27,038,162	\$1,619,374	0.28%
Johnson	Solon	127	\$5,768,758	\$346,125	0.06%
Johnson	Swisher	72	\$3,051,452	\$183,087	0.03%
Johnson	Oxford	66	\$1,675,348	\$100,521	0.02%
Johnson	Tiffin	41	\$2,592,778	\$155,567	0.03%
Johnson	Lone Tree	39	\$628,854	\$37,731	0.01%
Johnson	Hills	19	\$1,091,191	\$65,471	0.01%
Johnson	Other	59	\$2,476,092	\$148,566	0.03%
Johnson	County Totals	2,738	\$455,671,653	\$27,192,722	4.68%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Jones	Monticello	232	\$14,878,360	\$892,030	0.15%
Jones	Anamosa	183	\$19,515,016	\$1,168,075	0.20%
Jones	Wyoming	34	\$913,862	\$54,832	0.01%
Jones	Olin	31	\$444,200	\$26,652	0.00%
Jones	Oxford Junction	21	\$242,684	\$14,561	0.00%
Jones	Cascade	19	\$86,374	\$5,182	0.00%
Jones	Onslow	14	\$67,225	\$4,034	0.00%
Jones	Martelle	11	\$301,229	\$18,074	0.00%
Jones	Other	36	\$1,912,142	\$114,729	0.02%
Jones	County Totals	581	\$38,361,092	\$2,298,167	0.40%
Keokuk	Sigourney	115	\$5,935,001	\$355,399	0.06%
Keokuk	Keota	48	\$1,785,146	\$107,109	0.02%
Keokuk	Hedrick	30	\$804,912	\$48,295	0.01%
Keokuk	Richland	24	\$413,183	\$24,791	0.00%
Keokuk	Keswick	15	\$423,260	\$25,396	0.00%
Keokuk	What Cheer	14	\$418,022	\$25,081	0.00%
Keokuk	Ollie	12	\$240,399	\$14,424	0.00%
Keokuk	South English	12	\$191,746	\$11,505	0.00%
Keokuk	Delta	10	\$184,865	\$11,092	0.00%
Keokuk	Harper	10	\$322,006	\$19,320	0.00%
Keokuk	Other	21	\$492,445	\$29,547	0.01%
Keokuk	County Totals	311	\$11,210,985	\$671,958	0.12%
Kossuth	Algona	318	\$30,748,238	\$1,839,035	0.32%
Kossuth	Bancroft	50	\$2,662,946	\$159,677	0.03%
Kossuth	Whittemore	29	\$692,112	\$41,516	0.01%
Kossuth	Titonka	28	\$1,184,510	\$71,071	0.01%
Kossuth	Swea City	27	\$729,299	\$43,758	0.01%
Kossuth	Wesley	24	\$554,408	\$33,264	0.01%
Kossuth	Luverne	17	\$477,959	\$28,678	0.00%
Kossuth	Fenton	16	\$221,901	\$13,314	0.00%
Kossuth	West Bend	16	\$1,198,604	\$71,916	0.01%
Kossuth	Burt	15	\$805,775	\$48,347	0.01%
Kossuth	Lakota	12	\$337,228	\$20,234	0.00%
Kossuth	Lone Rock	12	\$240,127	\$14,372	0.00%
Kossuth	Ledyard	11	\$124,778	\$7,487	0.00%
Kossuth	Other	17	\$425,082	\$25,505	0.00%
Kossuth	County Totals	592	\$40,402,967	\$2,418,173	0.42%
Lee	Keokuk	344	\$39,030,672	\$2,330,183	0.40%
Lee	Fort Madison	306	\$30,853,930	\$1,842,079	0.32%
Lee	Donnellson	75	\$4,350,447	\$260,850	0.04%
Lee	West Point	71	\$1,945,901	\$116,754	0.02%
Lee	Montrose	45	\$951,374	\$57,013	0.01%
Lee	Houghton	16	\$1,875,383	\$112,523	0.02%
Lee	St. Paul	10	\$812,807	\$48,768	0.01%
Lee	Other	64	\$4,641,141	\$278,468	0.05%
Lee	County Totals	931	\$84,461,655	\$5,046,639	0.87%
Linn	Cedar Rapids	3,183	\$773,130,702	\$46,113,659	7.94%
Linn	Marion	716	\$98,238,073	\$5,892,576	1.02%
Linn	Hiawatha	223	\$30,948,832	\$1,856,930	0.32%
Linn	Mount Vernon	157	\$9,683,906	\$578,683	0.10%
Linn	Center Point	80	\$4,813,116	\$285,580	0.05%
Linn	Lisbon	71	\$3,176,944	\$190,617	0.03%
Linn	Central City	63	\$1,729,081	\$103,745	0.02%
Linn	Fairfax	60	\$3,702,524	\$222,151	0.04%
Linn	Ely	52	\$1,888,211	\$113,293	0.02%
Linn	Springville	43	\$2,318,067	\$139,084	0.02%
Linn	Palo	42	\$8,099,245	\$485,898	0.08%
Linn	Robins	31	\$1,602,886	\$96,173	0.02%
Linn	Alburnett	24	\$732,130	\$43,928	0.01%
Linn	Coggon	24	\$1,285,283	\$77,117	0.01%
Linn	Walker	22	\$1,779,453	\$106,767	0.02%
Linn	Other	70	\$3,100,820	\$185,982	0.03%
Linn	County Totals	4,861	\$946,229,273	\$56,492,182	9.73%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Louisa	Wapello	95	\$3,445,474	\$206,243	0.04%
Louisa	Columbus Junction	85	\$3,085,184	\$184,846	0.03%
Louisa	Morning Sun	30	\$1,277,595	\$76,656	0.01%
Louisa	Letts	11	\$172,108	\$10,326	0.00%
Louisa	Other	34	\$1,295,444	\$77,727	0.01%
Louisa	County Totals	255	\$9,275,805	\$555,797	0.10%
Lucas	Chariton	190	\$12,229,040	\$732,300	0.13%
Lucas	Russell	22	\$175,867	\$10,552	0.00%
Lucas	Lucas	14	\$566,717	\$34,003	0.01%
Lucas	Other	16	\$273,666	\$16,420	0.00%
Lucas	County Totals	242	\$13,245,290	\$793,275	0.14%
Lyon	Rock Rapids	123	\$7,883,605	\$471,977	0.08%
Lyon	Larchwood	63	\$7,462,617	\$442,615	0.08%
Lyon	George	60	\$3,040,632	\$182,438	0.03%
Lyon	Inwood	59	\$2,013,985	\$120,839	0.02%
Lyon	Doon	47	\$2,865,527	\$171,932	0.03%
Lyon	Lester	18	\$1,039,552	\$62,373	0.01%
Lyon	Little Rock	17	\$249,815	\$14,989	0.00%
Lyon	Alvord	11	\$172,557	\$10,353	0.00%
Lyon	Other	6	\$736,894	\$44,214	0.01%
Lyon	County Totals	404	\$25,465,184	\$1,521,729	0.26%
Madison	Winterset	259	\$20,083,108	\$1,202,738	0.21%
Madison	Earlham	45	\$2,795,375	\$167,723	0.03%
Madison	St. Charles	41	\$947,316	\$56,839	0.01%
Madison	Truro	18	\$539,560	\$32,374	0.01%
Madison	Other	55	\$1,257,805	\$75,468	0.01%
Madison	County Totals	418	\$25,623,164	\$1,535,141	0.26%
Mahaska	Oskaloosa	445	\$43,846,846	\$2,624,528	0.45%
Mahaska	New Sharon	75	\$2,317,038	\$138,988	0.02%
Mahaska	Fremont	26	\$518,426	\$31,106	0.01%
Mahaska	Leighton	13	\$774,264	\$46,456	0.01%
Mahaska	Barnes City	11	\$129,452	\$7,767	0.00%
Mahaska	Other	47	\$1,267,366	\$76,042	0.01%
Mahaska	County Totals	617	\$48,853,392	\$2,924,886	0.50%
Marion	Pella	402	\$47,164,741	\$2,813,078	0.48%
Marion	Knoxville	258	\$25,838,110	\$1,546,718	0.27%
Marion	Pleasantville	54	\$1,692,023	\$101,521	0.02%
Marion	Harvey	13	\$395,645	\$23,739	0.00%
Marion	Bussey	11	\$184,328	\$11,060	0.00%
Marion	Melcher-Dallas	11	\$466,401	\$27,984	0.00%
Marion	Other	70	\$1,967,855	\$118,071	0.02%
Marion	County Totals	819	\$77,709,103	\$4,642,172	0.80%
Marshall	Marshalltown	679	\$87,448,348	\$5,228,039	0.90%
Marshall	State Center	55	\$2,047,182	\$122,831	0.02%
Marshall	Gilman	22	\$710,265	\$42,616	0.01%
Marshall	Albion	16	\$466,081	\$27,965	0.00%
Marshall	Melbourne	16	\$520,130	\$31,208	0.01%
Marshall	Rhodes	16	\$255,397	\$15,324	0.00%
Marshall	Laurel	14	\$176,166	\$10,570	0.00%
Marshall	Legrand	14	\$454,445	\$27,267	0.00%
Marshall	Haverhill	10	\$178,911	\$10,735	0.00%
Marshall	Other	28	\$2,555,450	\$153,327	0.03%
Marshall	County Totals	870	\$94,812,375	\$5,669,880	0.98%
Mills	Glenwood	198	\$12,940,849	\$776,451	0.13%
Mills	Malvern	51	\$1,325,735	\$79,544	0.01%
Mills	Emerson	21	\$3,446,535	\$206,792	0.04%
Mills	Pacific Junction	19	\$2,774,178	\$166,068	0.03%
Mills	Other	34	\$825,076	\$49,505	0.01%
Mills	County Totals	323	\$21,312,373	\$1,278,360	0.22%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Mitchell	Osage	181	\$12,917,466	\$772,380	0.13%
Mitchell	St. Ansgar	101	\$3,106,505	\$186,271	0.03%
Mitchell	Stacyville	32	\$1,115,490	\$66,929	0.01%
Mitchell	Riceville	20	\$998,075	\$59,885	0.01%
Mitchell	Orchard	13	\$506,285	\$30,377	0.01%
Mitchell	Other	36	\$784,378	\$47,063	0.01%
Mitchell	County Totals	383	\$19,428,199	\$1,162,904	0.20%
Monona	Onawa	120	\$8,182,541	\$487,885	0.08%
Monona	Mapleton	62	\$2,930,504	\$175,830	0.03%
Monona	Whiting	28	\$397,145	\$23,829	0.00%
Monona	Moorhead	19	\$107,195	\$6,432	0.00%
Monona	Ute	18	\$680,245	\$40,815	0.01%
Monona	Castana	11	\$55,589	\$3,335	0.00%
Monona	Soldier	11	\$294,477	\$17,669	0.00%
Monona	Other	20	\$278,499	\$16,710	0.00%
Monona	County Totals	289	\$12,926,195	\$772,504	0.13%
Monroe	Albia	169	\$9,878,800	\$591,258	0.10%
Monroe	Lovilia	15	\$524,343	\$31,461	0.01%
Monroe	Other	21	\$563,584	\$33,815	0.01%
Monroe	County Totals	205	\$10,966,727	\$656,533	0.11%
Montgomery	Red Oak	227	\$17,998,874	\$1,076,246	0.19%
Montgomery	Villisca	44	\$1,450,850	\$87,051	0.01%
Montgomery	Stanton	34	\$785,040	\$46,776	0.01%
Montgomery	Elliott	10	\$112,177	\$6,731	0.00%
Montgomery	Other	10	\$342,398	\$20,544	0.00%
Montgomery	County Totals	325	\$20,689,339	\$1,237,347	0.21%
Muscatine	Muscatine	662	\$104,981,107	\$6,286,917	1.08%
Muscatine	West Liberty	109	\$4,457,818	\$267,469	0.05%
Muscatine	Wilton	82	\$8,547,568	\$512,792	0.09%
Muscatine	Nichols	29	\$1,036,933	\$62,216	0.01%
Muscatine	Atalissa	13	\$78,872	\$4,732	0.00%
Muscatine	Durant	11	\$802,102	\$48,126	0.01%
Muscatine	Other	57	\$931,532	\$55,892	0.01%
Muscatine	County Totals	963	\$120,835,932	\$7,238,145	1.25%
O'Brien	Sheldon	218	\$19,647,236	\$1,170,900	0.20%
O'Brien	Hartley	69	\$3,355,504	\$201,330	0.03%
O'Brien	Sanborn	57	\$3,541,832	\$212,510	0.04%
O'Brien	Paullina	52	\$1,831,917	\$109,857	0.02%
O'Brien	Primghar	43	\$1,540,824	\$92,186	0.02%
O'Brien	Sutherland	29	\$1,872,488	\$112,328	0.02%
O'Brien	Calumet	11	\$466,282	\$27,977	0.00%
O'Brien	Other	15	\$402,165	\$24,130	0.00%
O'Brien	County Totals	494	\$32,658,248	\$1,951,218	0.34%
Osceola	Sibley	107	\$7,152,222	\$428,299	0.07%
Osceola	Ocheyedan	28	\$2,742,004	\$164,520	0.03%
Osceola	Ashton	19	\$156,238	\$9,374	0.00%
Osceola	Melvin	13	\$642,782	\$38,567	0.01%
Osceola	Harris	11	\$110,340	\$6,620	0.00%
Osceola	Other	5	\$566,905	\$34,014	0.01%
Osceola	County Totals	183	\$11,370,491	\$681,395	0.12%
Page	Clarinda	195	\$15,707,200	\$940,495	0.16%
Page	Shenandoah	167	\$9,516,235	\$569,128	0.10%
Page	Essex	32	\$633,878	\$38,033	0.01%
Page	Braddyville	15	\$173,091	\$10,385	0.00%
Page	Coin	12	\$114,023	\$6,841	0.00%
Page	Other	14	\$372,275	\$22,303	0.00%
Page	County Totals	435	\$26,516,702	\$1,587,185	0.27%
Palo Alto	Emmetsburg	159	\$10,737,928	\$638,823	0.11%
Palo Alto	West Bend	55	\$2,444,780	\$146,210	0.03%
Palo Alto	Graettinger	36	\$10,984,979	\$659,099	0.11%
Palo Alto	Ruthven	35	\$597,147	\$35,764	0.01%
Palo Alto	Mallard	15	\$525,611	\$31,537	0.01%
Palo Alto	Cylinder	12	\$449,672	\$26,980	0.00%
Palo Alto	Other	17	\$301,179	\$18,071	0.00%
Palo Alto	County Totals	329	\$26,041,296	\$1,556,483	0.27%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Plymouth	Lemars	379	\$40,882,407	\$2,443,171	0.42%
Plymouth	Remsen	90	\$3,411,391	\$204,626	0.04%
Plymouth	Kingsley	66	\$2,377,415	\$141,959	0.02%
Plymouth	Akron	62	\$2,452,139	\$147,128	0.03%
Plymouth	Hinton	50	\$1,488,276	\$89,276	0.02%
Plymouth	Merrill	40	\$1,121,313	\$67,279	0.01%
Plymouth	Westfield	15	\$257,933	\$15,476	0.00%
Plymouth	Other	34	\$359,284	\$21,557	0.00%
Plymouth	County Totals	736	\$52,350,158	\$3,130,471	0.54%
Pocahontas	Pocahontas	92	\$4,681,988	\$279,701	0.05%
Pocahontas	Laurens	64	\$2,902,241	\$174,060	0.03%
Pocahontas	Rolfe	27	\$804,517	\$48,271	0.01%
Pocahontas	Fonda	24	\$396,016	\$23,761	0.00%
Pocahontas	Havelock	13	\$633,866	\$38,032	0.01%
Pocahontas	Palmer	11	\$418,436	\$25,106	0.00%
Pocahontas	Other	22	\$1,249,464	\$74,968	0.01%
Pocahontas	County Totals	253	\$11,086,528	\$663,899	0.11%
Polk	Des Moines	4,591	\$952,864,429	\$56,864,067	9.79%
Polk	West Des Moines	1,278	\$246,207,984	\$14,727,665	2.54%
Polk	Ankeny	1,085	\$229,123,505	\$13,692,482	2.36%
Polk	Urbandale	938	\$192,340,566	\$11,487,042	1.98%
Polk	Clive	425	\$115,592,037	\$6,890,131	1.19%
Polk	Johnston	358	\$38,043,520	\$2,261,760	0.39%
Polk	Altoona	343	\$141,001,960	\$8,279,266	1.43%
Polk	Grimes	240	\$65,653,922	\$3,915,952	0.67%
Polk	Pleasant Hill	173	\$17,792,530	\$1,060,596	0.18%
Polk	Windsor Heights	104	\$10,169,287	\$610,156	0.11%
Polk	Bondurant	99	\$4,606,202	\$276,104	0.05%
Polk	Polk City	98	\$5,424,805	\$324,059	0.06%
Polk	Runnells	58	\$1,813,794	\$108,828	0.02%
Polk	Mitchellville	42	\$1,631,279	\$97,877	0.02%
Polk	Elkhart	25	\$1,255,833	\$75,350	0.01%
Polk	Carlisle	17	\$1,179,120	\$70,747	0.01%
Polk	Alleman	11	\$227,820	\$13,669	0.00%
Polk	Other	44	\$6,816,697	\$409,002	0.07%
Polk	County Totals	9,929	\$2,031,745,290	\$121,164,753	20.87%
Pottawattamie	Council Bluffs	1,253	\$297,826,270	\$17,741,239	3.06%
Pottawattamie	Avoca	70	\$7,588,816	\$450,738	0.08%
Pottawattamie	Oakland	56	\$2,451,869	\$147,079	0.03%
Pottawattamie	Carter Lake	49	\$5,736,744	\$323,091	0.06%
Pottawattamie	Walnut	46	\$2,103,592	\$123,479	0.02%
Pottawattamie	Underwood	42	\$1,276,446	\$76,587	0.01%
Pottawattamie	Neola	39	\$1,381,409	\$82,885	0.01%
Pottawattamie	Crescent	38	\$1,863,904	\$111,771	0.02%
Pottawattamie	Treynor	32	\$822,618	\$49,357	0.01%
Pottawattamie	Carson	30	\$471,299	\$28,278	0.00%
Pottawattamie	Minden	19	\$388,804	\$23,178	0.00%
Pottawattamie	Hancock	18	\$473,852	\$28,431	0.00%
Pottawattamie	Other	49	\$3,617,474	\$216,902	0.04%
Pottawattamie	County Totals	1,741	\$326,003,097	\$19,403,016	3.34%
Poweshiek	Grinnell	301	\$26,692,938	\$1,588,631	0.27%
Poweshiek	Montezuma	115	\$6,602,521	\$396,148	0.07%
Poweshiek	Brooklyn	91	\$9,101,969	\$544,883	0.09%
Poweshiek	Malcom	23	\$311,444	\$18,687	0.00%
Poweshiek	Deep River	19	\$200,633	\$12,038	0.00%
Poweshiek	Victor	10	\$473,068	\$28,384	0.00%
Poweshiek	Other	27	\$611,485	\$36,689	0.01%
Poweshiek	County Totals	586	\$43,994,058	\$2,625,459	0.45%
Ringgold	Mount Ayr	110	\$13,853,396	\$829,790	0.14%
Ringgold	Diagonal	22	\$705,610	\$42,306	0.01%
Ringgold	Ellston	12	\$196,489	\$11,789	0.00%
Ringgold	Redding	10	\$366,501	\$21,990	0.00%
Ringgold	Other	22	\$106,303	\$6,378	0.00%
Ringgold	County Totals	176	\$15,228,299	\$912,254	0.16%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Sac	Sac City	99	\$5,563,353	\$333,368	0.06%
Sac	Lake View	73	\$3,293,945	\$195,837	0.03%
Sac	Odebolt	41	\$1,932,078	\$115,920	0.02%
Sac	Schaller	40	\$1,222,667	\$73,360	0.01%
Sac	Wall Lake	32	\$1,397,137	\$83,828	0.01%
Sac	Early	20	\$710,777	\$42,647	0.01%
Sac	Auburn	17	\$372,466	\$22,348	0.00%
Sac	Other	30	\$1,600,493	\$96,030	0.02%
Sac	County Totals	352	\$16,092,916	\$963,337	0.17%
Scott	Davenport	2,279	\$525,768,733	\$31,439,586	5.42%
Scott	Bettendorf	728	\$96,960,244	\$5,788,207	1.00%
Scott	Eldridge	188	\$16,656,993	\$998,197	0.17%
Scott	Leclaire	115	\$6,832,303	\$401,102	0.07%
Scott	Blue Grass	77	\$2,907,883	\$174,473	0.03%
Scott	Walcott	73	\$15,324,740	\$916,337	0.16%
Scott	Long Grove	34	\$781,103	\$46,866	0.01%
Scott	Princeton	24	\$734,814	\$44,089	0.01%
Scott	Buffalo	21	\$1,211,253	\$72,675	0.01%
Scott	Donahue	18	\$519,325	\$31,160	0.01%
Scott	Mccausland	17	\$440,384	\$26,423	0.00%
Scott	Dixon	15	\$238,161	\$14,290	0.00%
Scott	Other	39	\$2,941,407	\$176,484	0.03%
Scott	County Totals	3,628	\$671,317,343	\$40,129,888	6.91%
Shelby	Harlan	251	\$16,464,246	\$985,787	0.17%
Shelby	Elk Horn	32	\$1,290,091	\$77,147	0.01%
Shelby	Earling	24	\$338,644	\$20,319	0.00%
Shelby	Irwin	23	\$760,263	\$45,616	0.01%
Shelby	Defiance	21	\$625,202	\$37,512	0.01%
Shelby	Panama	20	\$613,704	\$36,822	0.01%
Shelby	Shelby	16	\$226,675	\$13,547	0.00%
Shelby	Portsmouth	11	\$313,455	\$18,807	0.00%
Shelby	Other	17	\$307,036	\$18,422	0.00%
Shelby	County Totals	415	\$20,939,316	\$1,253,980	0.22%
Sioux	Sioux Center	293	\$40,104,817	\$2,398,018	0.41%
Sioux	Orange City	219	\$20,811,196	\$1,242,890	0.21%
Sioux	Rock Valley	185	\$15,172,477	\$909,472	0.16%
Sioux	Hull	105	\$5,882,255	\$352,935	0.06%
Sioux	Hawarden	100	\$5,656,880	\$338,413	0.06%
Sioux	Alton	58	\$2,285,079	\$137,105	0.02%
Sioux	Boyd	41	\$919,126	\$55,148	0.01%
Sioux	Ireton	35	\$2,137,256	\$128,235	0.02%
Sioux	Hospers	33	\$2,269,107	\$136,146	0.02%
Sioux	Granville	19	\$812,733	\$48,764	0.01%
Sioux	Maurice	19	\$1,130,557	\$67,833	0.01%
Sioux	Sheldon	11	\$331,584	\$19,761	0.00%
Sioux	Other	16	\$430,117	\$25,807	0.00%
Sioux	County Totals	1,134	\$97,943,184	\$5,860,529	1.01%
Story	Ames	1,105	\$226,221,341	\$13,483,236	2.32%
Story	Nevada	208	\$14,900,434	\$893,430	0.15%
Story	Story City	151	\$9,737,705	\$579,342	0.10%
Story	Huxley	87	\$3,305,106	\$198,306	0.03%
Story	Slater	40	\$3,202,653	\$185,745	0.03%
Story	Maxwell	39	\$809,570	\$48,574	0.01%
Story	Colo	37	\$1,570,797	\$94,127	0.02%
Story	Gilbert	29	\$1,062,830	\$63,770	0.01%
Story	Roland	25	\$764,056	\$45,731	0.01%
Story	Cambridge	24	\$285,574	\$17,134	0.00%
Story	Zearing	21	\$543,934	\$32,636	0.01%
Story	Kelley	13	\$331,149	\$19,869	0.00%
Story	Collins	10	\$140,030	\$8,402	0.00%
Story	Mccallsburg	10	\$377,011	\$22,621	0.00%
Story	Other	8	\$423,200	\$25,392	0.00%
Story	County Totals	1,807	\$263,675,390	\$15,718,316	2.71%

**Table 3. Iowa Retail Sales and Tax
by County and City
Quarter Ending June 30, 2015**

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	88	\$8,456,153	\$504,391	0.09%
Tama	Tama	87	\$3,588,013	\$215,281	0.04%
Tama	Traer	66	\$2,271,248	\$136,194	0.02%
Tama	Dysart	65	\$2,331,835	\$139,910	0.02%
Tama	Gladbrook	42	\$1,813,914	\$108,830	0.02%
Tama	Chelsea	21	\$294,570	\$17,674	0.00%
Tama	Garwin	15	\$242,887	\$14,573	0.00%
Tama	Clutier	13	\$162,760	\$9,766	0.00%
Tama	Elberon	11	\$157,962	\$9,478	0.00%
Tama	Montour	11	\$359,481	\$21,569	0.00%
Tama	Other	23	\$568,490	\$34,109	0.01%
Tama	County Totals	442	\$20,247,313	\$1,211,776	0.21%
Taylor	Bedford	94	\$3,540,435	\$212,308	0.04%
Taylor	Lenox	64	\$2,742,192	\$164,532	0.03%
Taylor	Clearfield	14	\$327,146	\$19,629	0.00%
Taylor	New Market	10	\$159,204	\$9,552	0.00%
Taylor	Other	22	\$129,885	\$7,793	0.00%
Taylor	County Totals	204	\$6,898,862	\$413,814	0.07%
Union	Creston	275	\$30,395,802	\$1,818,035	0.31%
Union	Afton	54	\$2,126,197	\$127,572	0.02%
Union	Lorimor	14	\$161,538	\$9,692	0.00%
Union	Other	19	\$486,845	\$29,151	0.01%
Union	County Totals	362	\$33,170,382	\$1,984,450	0.34%
Van Buren	Keosauqua	114	\$3,715,144	\$221,379	0.04%
Van Buren	Farmington	29	\$578,873	\$34,732	0.01%
Van Buren	Bonaparte	24	\$596,553	\$35,782	0.01%
Van Buren	Birmingham	22	\$536,180	\$32,171	0.01%
Van Buren	Milton	22	\$465,419	\$27,925	0.00%
Van Buren	Cantril	21	\$1,904,130	\$114,231	0.02%
Van Buren	Stockport	14	\$142,296	\$8,538	0.00%
Van Buren	Other	33	\$998,537	\$59,909	0.01%
Van Buren	County Totals	279	\$8,937,132	\$534,668	0.09%
Wapello	Ottumwa	651	\$99,224,829	\$5,933,708	1.02%
Wapello	Eldon	33	\$981,143	\$58,869	0.01%
Wapello	Eddyville	24	\$1,158,852	\$69,227	0.01%
Wapello	Agency	19	\$366,581	\$21,995	0.00%
Wapello	Blakesburg	16	\$231,243	\$13,875	0.00%
Wapello	Other	21	\$788,703	\$47,322	0.01%
Wapello	County Totals	764	\$102,751,351	\$6,144,995	1.06%
Warren	Indianola	459	\$51,574,832	\$3,091,315	0.53%
Warren	Norwalk	160	\$14,425,502	\$865,530	0.15%
Warren	Carlisle	93	\$5,135,643	\$308,139	0.05%
Warren	New Virginia	38	\$1,064,003	\$63,840	0.01%
Warren	Cumming	31	\$3,740,213	\$224,413	0.04%
Warren	Milo	31	\$1,073,184	\$64,391	0.01%
Warren	Lacona	22	\$403,973	\$24,238	0.00%
Warren	Hartford	14	\$613,827	\$36,830	0.01%
Warren	Martensdale	11	\$351,371	\$21,082	0.00%
Warren	Other	51	\$2,083,667	\$125,020	0.02%
Warren	County Totals	910	\$80,466,215	\$4,824,798	0.83%
Washington	Washington	316	\$25,126,011	\$1,505,395	0.26%
Washington	Kalona	176	\$12,382,464	\$741,938	0.13%
Washington	Wellman	82	\$3,816,225	\$228,974	0.04%
Washington	Riverside	70	\$5,790,657	\$341,204	0.06%
Washington	Ainsworth	32	\$1,181,017	\$70,801	0.01%
Washington	Brighton	25	\$502,385	\$30,143	0.01%
Washington	Crawfordsville	17	\$97,375	\$5,843	0.00%
Washington	Other	28	\$1,046,873	\$62,751	0.01%
Washington	County Totals	746	\$49,943,007	\$2,987,049	0.51%
Wayne	Corydon	77	\$3,583,006	\$214,444	0.04%
Wayne	Seymour	41	\$757,175	\$45,431	0.01%
Wayne	Humeston	38	\$1,234,323	\$73,961	0.01%
Wayne	Allerton	22	\$402,933	\$24,133	0.00%
Wayne	Other	27	\$1,333,211	\$79,864	0.01%
Wayne	County Totals	205	\$7,310,648	\$437,833	0.08%

**Table 3. Iowa Retail Sales and Tax
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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Webster	Fort Dodge	837	\$126,291,797	\$7,517,332	1.29%
Webster	Gowrie	56	\$1,954,328	\$117,260	0.02%
Webster	Dayton	30	\$1,487,160	\$89,230	0.02%
Webster	Badger	17	\$289,299	\$17,358	0.00%
Webster	Callender	17	\$553,581	\$33,215	0.01%
Webster	Clare	16	\$111,461	\$6,688	0.00%
Webster	Lehigh	14	\$592,442	\$35,547	0.01%
Webster	Duncombe	11	\$324,467	\$19,468	0.00%
Webster	Harcourt	11	\$1,259,557	\$75,573	0.01%
Webster	Otho	11	\$237,169	\$14,230	0.00%
Webster	Moorland	10	\$106,460	\$6,388	0.00%
Webster	Other	32	\$2,279,814	\$136,760	0.02%
Webster	County Totals	1,062	\$135,487,535	\$8,069,047	1.39%
Winnebago	Forest City	141	\$10,995,781	\$659,694	0.11%
Winnebago	Lake Mills	98	\$6,589,119	\$395,175	0.07%
Winnebago	Buffalo Center	52	\$2,502,979	\$150,179	0.03%
Winnebago	Thompson	20	\$2,165,478	\$129,929	0.02%
Winnebago	Leland	15	\$334,314	\$20,059	0.00%
Winnebago	Rake	12	\$252,739	\$15,164	0.00%
Winnebago	Other	15	\$281,039	\$16,862	0.00%
Winnebago	County Totals	353	\$23,121,449	\$1,387,062	0.24%
Winneshiek	Decorah	485	\$47,074,980	\$2,810,935	0.48%
Winneshiek	Calmar	52	\$3,420,571	\$205,234	0.04%
Winneshiek	Ossian	46	\$1,977,357	\$118,628	0.02%
Winneshiek	Fort Atkinson	37	\$1,343,697	\$80,546	0.01%
Winneshiek	Ridgeway	30	\$1,337,217	\$80,233	0.01%
Winneshiek	Spillville	15	\$490,406	\$29,424	0.01%
Winneshiek	Other	45	\$1,839,908	\$110,394	0.02%
Winneshiek	County Totals	710	\$57,484,136	\$3,435,396	0.59%
Woodbury	Sioux City	1,980	\$405,130,887	\$24,210,849	4.17%
Woodbury	Sergeant Bluff	106	\$11,200,602	\$671,426	0.12%
Woodbury	Moville	56	\$2,062,389	\$123,348	0.02%
Woodbury	Lawton	41	\$2,547,868	\$152,872	0.03%
Woodbury	Anthon	38	\$913,775	\$54,814	0.01%
Woodbury	Correctionville	36	\$1,771,921	\$106,315	0.02%
Woodbury	Sloan	32	\$1,269,731	\$76,129	0.01%
Woodbury	Danbury	23	\$513,443	\$30,807	0.01%
Woodbury	Salix	17	\$491,682	\$29,501	0.01%
Woodbury	Hornick	16	\$317,346	\$19,041	0.00%
Woodbury	Pierson	16	\$310,377	\$18,623	0.00%
Woodbury	Bronson	12	\$62,267	\$3,736	0.00%
Woodbury	Cushing	10	\$66,550	\$3,993	0.00%
Woodbury	Other	29	\$725,455	\$43,527	0.01%
Woodbury	County Totals	2,412	\$427,384,293	\$25,544,981	4.40%
Worth	Northwood	106	\$7,913,186	\$465,280	0.08%
Worth	Manly	31	\$1,212,938	\$72,776	0.01%
Worth	Kensett	17	\$2,347,842	\$140,871	0.02%
Worth	Fertile	15	\$439,640	\$26,378	0.00%
Worth	Grafton	14	\$352,720	\$21,163	0.00%
Worth	Other	20	\$157,650	\$9,459	0.00%
Worth	County Totals	203	\$12,423,976	\$735,927	0.13%
Wright	Belmond	126	\$5,721,872	\$343,210	0.06%
Wright	Clarion	126	\$7,757,877	\$464,173	0.08%
Wright	Eagle Grove	92	\$7,366,156	\$441,744	0.08%
Wright	Goldfield	30	\$2,182,877	\$130,973	0.02%
Wright	Dows	16	\$340,861	\$20,452	0.00%
Wright	Woolstock	10	\$524,148	\$31,449	0.01%
Wright	Other	16	\$456,474	\$27,388	0.00%
Wright	County Totals	416	\$24,350,265	\$1,459,389	0.25%
	State Totals	78,886	\$9,720,610,338	\$580,545,626	100.00%

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

Percentages may not sum to totals due to rounding

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending June 30, 2015**

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Adair	Apparel	S	S	S	S
Adair	Building Materials	S	S	S	S
Adair	Eating and Drinking	21	\$2,137,102	\$128,226	0.02%
Adair	Food Dealers	15	\$3,319,603	\$199,176	0.03%
Adair	General Merchandise	S	S	S	S
Adair	Home Furnishings	S	S	S	S
Adair	Miscellaneous	43	\$926,254	\$55,575	0.01%
Adair	Motor Vehicle	14	\$1,368,970	\$82,138	0.01%
Adair	Service	97	\$3,262,452	\$187,778	0.03%
Adair	Specialty Retail	46	\$945,414	\$56,725	0.01%
Adair	Utilities and Transportation	10	\$1,106,464	\$66,388	0.01%
Adair	Wholesale	14	\$1,505,326	\$90,299	0.02%
Adair	County Totals	269	\$15,974,958	\$950,508	0.16%
Adams	Apparel	S	S	S	S
Adams	Building Materials	S	S	S	S
Adams	Eating and Drinking	11	\$524,667	\$31,480	0.01%
Adams	Food Dealers	6	\$916,143	\$54,969	0.01%
Adams	General Merchandise	S	S	S	S
Adams	Home Furnishings	S	S	S	S
Adams	Miscellaneous	25	\$851,865	\$51,112	0.01%
Adams	Motor Vehicle	5	\$182,701	\$10,962	0.00%
Adams	Service	50	\$1,341,170	\$79,813	0.01%
Adams	Specialty Retail	26	\$95,485	\$5,729	0.00%
Adams	Utilities and Transportation	8	\$3,291,505	\$197,490	0.03%
Adams	Wholesale	13	\$1,828,185	\$109,691	0.02%
Adams	County Totals	150	\$9,553,987	\$572,582	0.10%
Allamakee	Apparel	5	\$240,292	\$14,418	0.00%
Allamakee	Building Materials	12	\$1,289,176	\$77,351	0.01%
Allamakee	Eating and Drinking	41	\$2,662,162	\$159,730	0.03%
Allamakee	Food Dealers	27	\$4,341,692	\$260,502	0.04%
Allamakee	General Merchandise	5	\$1,869,820	\$112,189	0.02%
Allamakee	Home Furnishings	9	\$877,924	\$52,675	0.01%
Allamakee	Miscellaneous	66	\$1,630,551	\$97,833	0.02%
Allamakee	Motor Vehicle	16	\$2,003,668	\$120,220	0.02%
Allamakee	Service	200	\$3,971,889	\$235,033	0.04%
Allamakee	Specialty Retail	65	\$2,202,319	\$132,139	0.02%
Allamakee	Utilities and Transportation	20	\$1,244,701	\$74,682	0.01%
Allamakee	Wholesale	30	\$4,523,344	\$270,295	0.05%
Allamakee	County Totals	496	\$26,857,538	\$1,607,067	0.28%
Appanoose	Apparel	9	\$460,376	\$27,623	0.00%
Appanoose	Building Materials	S	S	S	S
Appanoose	Eating and Drinking	26	\$2,360,321	\$141,619	0.02%
Appanoose	Food Dealers	17	\$3,133,335	\$188,000	0.03%
Appanoose	General Merchandise	S	S	S	S
Appanoose	Home Furnishings	10	\$426,196	\$25,572	0.00%
Appanoose	Miscellaneous	48	\$1,163,688	\$69,821	0.01%
Appanoose	Motor Vehicle	16	\$1,308,868	\$78,532	0.01%
Appanoose	Service	160	\$4,893,085	\$280,050	0.05%
Appanoose	Specialty Retail	47	\$1,923,796	\$115,428	0.02%
Appanoose	Utilities and Transportation	18	\$3,145,831	\$188,750	0.03%
Appanoose	Wholesale	14	\$1,245,151	\$74,709	0.01%
Appanoose	County Totals	377	\$29,864,778	\$1,778,351	0.31%
Audubon	Apparel	S	S	S	S
Audubon	Building Materials	S	S	S	S
Audubon	Eating and Drinking	17	\$623,223	\$37,393	0.01%
Audubon	Food Dealers	8	\$1,223,448	\$73,407	0.01%
Audubon	General Merchandise	S	S	S	S
Audubon	Home Furnishings	S	S	S	S
Audubon	Miscellaneous	33	\$1,327,238	\$79,634	0.01%
Audubon	Motor Vehicle	7	\$402,948	\$24,177	0.00%
Audubon	Service	87	\$1,851,609	\$110,735	0.02%
Audubon	Specialty Retail	25	\$194,198	\$11,652	0.00%
Audubon	Utilities and Transportation	15	\$718,016	\$43,081	0.01%
Audubon	Wholesale	13	\$1,430,538	\$85,832	0.01%
Audubon	County Totals	216	\$9,259,150	\$555,187	0.10%

**Table 4. Iowa Retail Sales and Tax
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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Benton	Apparel	S	S	S	S
Benton	Building Materials	13	\$2,026,588	\$121,595	0.02%
Benton	Eating and Drinking	42	\$3,325,213	\$199,513	0.03%
Benton	Food Dealers	23	\$5,026,368	\$301,582	0.05%
Benton	General Merchandise	S	S	S	S
Benton	Home Furnishings	10	\$950,586	\$57,035	0.01%
Benton	Miscellaneous	98	\$3,266,924	\$196,015	0.03%
Benton	Motor Vehicle	18	\$2,308,720	\$138,523	0.02%
Benton	Service	267	\$4,704,116	\$280,371	0.05%
Benton	Specialty Retail	76	\$1,620,636	\$97,238	0.02%
Benton	Utilities and Transportation	47	\$3,745,352	\$224,721	0.04%
Benton	Wholesale	29	\$4,762,789	\$285,750	0.05%
Benton	County Totals	633	\$33,422,398	\$2,003,451	0.35%
Black Hawk	Apparel	78	\$12,909,738	\$774,584	0.13%
Black Hawk	Building Materials	42	\$64,759,959	\$3,885,598	0.67%
Black Hawk	Eating and Drinking	308	\$51,842,103	\$3,110,526	0.54%
Black Hawk	Food Dealers	123	\$32,948,509	\$1,976,911	0.34%
Black Hawk	General Merchandise	36	\$63,060,061	\$3,783,604	0.65%
Black Hawk	Home Furnishings	70	\$15,936,797	\$956,208	0.16%
Black Hawk	Miscellaneous	361	\$26,400,029	\$1,580,103	0.27%
Black Hawk	Motor Vehicle	87	\$21,063,475	\$1,263,809	0.22%
Black Hawk	Service	1,139	\$61,776,857	\$3,620,743	0.62%
Black Hawk	Specialty Retail	459	\$44,998,503	\$2,699,910	0.47%
Black Hawk	Utilities and Transportation	92	\$37,128,564	\$2,227,714	0.38%
Black Hawk	Wholesale	133	\$37,130,024	\$2,219,375	0.38%
Black Hawk	County Totals	2,928	\$469,954,619	\$28,099,083	4.84%
Boone	Apparel	S	S	S	S
Boone	Building Materials	15	\$1,875,088	\$112,505	0.02%
Boone	Eating and Drinking	42	\$4,408,483	\$264,509	0.05%
Boone	Food Dealers	22	\$6,942,535	\$416,552	0.07%
Boone	General Merchandise	S	S	S	S
Boone	Home Furnishings	9	\$3,988,500	\$239,310	0.04%
Boone	Miscellaneous	115	\$7,327,673	\$439,660	0.08%
Boone	Motor Vehicle	16	\$3,124,588	\$187,475	0.03%
Boone	Service	226	\$5,061,866	\$297,227	0.05%
Boone	Specialty Retail	111	\$1,941,336	\$116,480	0.02%
Boone	Utilities and Transportation	35	\$2,245,212	\$134,713	0.02%
Boone	Wholesale	26	\$3,456,436	\$207,301	0.04%
Boone	County Totals	629	\$48,112,394	\$2,880,174	0.50%
Bremer	Apparel	S	S	S	S
Bremer	Building Materials	13	\$2,096,667	\$125,800	0.02%
Bremer	Eating and Drinking	49	\$5,373,269	\$322,396	0.06%
Bremer	Food Dealers	16	\$6,131,433	\$367,886	0.06%
Bremer	General Merchandise	S	S	S	S
Bremer	Home Furnishings	12	\$586,125	\$35,168	0.01%
Bremer	Miscellaneous	122	\$5,152,785	\$309,167	0.05%
Bremer	Motor Vehicle	15	\$4,122,481	\$247,349	0.04%
Bremer	Service	251	\$8,139,996	\$481,753	0.08%
Bremer	Specialty Retail	87	\$2,737,508	\$164,250	0.03%
Bremer	Utilities and Transportation	28	\$3,347,982	\$200,879	0.03%
Bremer	Wholesale	34	\$2,930,309	\$175,638	0.03%
Bremer	County Totals	636	\$50,026,605	\$2,994,769	0.52%
Buchanan	Apparel	S	S	S	S
Buchanan	Building Materials	17	\$2,519,054	\$151,143	0.03%
Buchanan	Eating and Drinking	42	\$3,299,069	\$197,944	0.03%
Buchanan	Food Dealers	22	\$4,628,328	\$277,700	0.05%
Buchanan	General Merchandise	S	S	S	S
Buchanan	Home Furnishings	14	\$642,984	\$38,579	0.01%
Buchanan	Miscellaneous	92	\$3,852,410	\$231,145	0.04%
Buchanan	Motor Vehicle	26	\$3,699,369	\$221,962	0.04%
Buchanan	Service	215	\$3,812,094	\$224,194	0.04%
Buchanan	Specialty Retail	85	\$1,912,812	\$114,769	0.02%
Buchanan	Utilities and Transportation	24	\$2,868,451	\$172,107	0.03%
Buchanan	Wholesale	36	\$5,800,118	\$348,007	0.06%
Buchanan	County Totals	581	\$39,980,813	\$2,394,317	0.41%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Buena Vista	Apparel	10	\$1,005,497	\$60,330	0.01%
Buena Vista	Building Materials	S	S	S	S
Buena Vista	Eating and Drinking	49	\$4,592,816	\$275,569	0.05%
Buena Vista	Food Dealers	28	\$5,727,089	\$343,625	0.06%
Buena Vista	General Merchandise	S	S	S	S
Buena Vista	Home Furnishings	10	\$1,566,735	\$94,004	0.02%
Buena Vista	Miscellaneous	83	\$4,036,470	\$242,188	0.04%
Buena Vista	Motor Vehicle	18	\$3,435,699	\$206,142	0.04%
Buena Vista	Service	206	\$7,489,195	\$436,677	0.08%
Buena Vista	Specialty Retail	91	\$3,955,859	\$237,352	0.04%
Buena Vista	Utilities and Transportation	35	\$3,409,998	\$204,600	0.04%
Buena Vista	Wholesale	36	\$5,477,696	\$328,662	0.06%
Buena Vista	County Totals	579	\$52,309,863	\$3,125,917	0.54%
Butler	Apparel	S	S	S	S
Butler	Building Materials	8	\$774,462	\$46,468	0.01%
Butler	Eating and Drinking	23	\$913,889	\$54,833	0.01%
Butler	Food Dealers	23	\$3,281,603	\$196,896	0.03%
Butler	General Merchandise	S	S	S	S
Butler	Home Furnishings	5	\$127,618	\$7,657	0.00%
Butler	Miscellaneous	80	\$1,939,143	\$116,349	0.02%
Butler	Motor Vehicle	7	\$734,098	\$44,046	0.01%
Butler	Service	146	\$2,092,366	\$125,425	0.02%
Butler	Specialty Retail	66	\$569,138	\$34,148	0.01%
Butler	Utilities and Transportation	24	\$1,424,783	\$85,487	0.01%
Butler	Wholesale	39	\$2,838,494	\$170,310	0.03%
Butler	County Totals	426	\$15,131,639	\$907,781	0.16%
Calhoun	Apparel	S	S	S	S
Calhoun	Building Materials	9	\$747,007	\$44,820	0.01%
Calhoun	Eating and Drinking	17	\$953,436	\$57,206	0.01%
Calhoun	Food Dealers	16	\$2,836,625	\$170,198	0.03%
Calhoun	General Merchandise	S	S	S	S
Calhoun	Home Furnishings	S	S	S	S
Calhoun	Miscellaneous	52	\$1,288,121	\$77,287	0.01%
Calhoun	Motor Vehicle	11	\$1,053,322	\$63,199	0.01%
Calhoun	Service	107	\$1,622,321	\$97,086	0.02%
Calhoun	Specialty Retail	48	\$628,842	\$37,731	0.01%
Calhoun	Utilities and Transportation	20	\$792,920	\$47,575	0.01%
Calhoun	Wholesale	23	\$3,245,248	\$194,715	0.03%
Calhoun	County Totals	310	\$13,604,608	\$816,023	0.14%
Carroll	Apparel	17	\$2,032,582	\$121,955	0.02%
Carroll	Building Materials	16	\$8,058,976	\$483,539	0.08%
Carroll	Eating and Drinking	51	\$6,343,852	\$380,631	0.07%
Carroll	Food Dealers	25	\$6,134,575	\$368,075	0.06%
Carroll	General Merchandise	10	\$10,775,489	\$646,529	0.11%
Carroll	Home Furnishings	12	\$1,873,763	\$112,426	0.02%
Carroll	Miscellaneous	124	\$5,614,006	\$336,840	0.06%
Carroll	Motor Vehicle	29	\$4,035,379	\$242,123	0.04%
Carroll	Service	315	\$8,955,528	\$526,403	0.09%
Carroll	Specialty Retail	110	\$5,888,279	\$353,297	0.06%
Carroll	Utilities and Transportation	45	\$5,747,750	\$344,865	0.06%
Carroll	Wholesale	66	\$11,736,537	\$704,192	0.12%
Carroll	County Totals	820	\$77,196,716	\$4,620,875	0.80%
Cass	Apparel	S	S	S	S
Cass	Building Materials	10	\$1,249,013	\$74,941	0.01%
Cass	Eating and Drinking	41	\$3,393,440	\$203,606	0.04%
Cass	Food Dealers	15	\$4,573,432	\$274,406	0.05%
Cass	General Merchandise	S	S	S	S
Cass	Home Furnishings	9	\$675,336	\$40,520	0.01%
Cass	Miscellaneous	83	\$3,117,389	\$187,043	0.03%
Cass	Motor Vehicle	20	\$2,931,860	\$175,912	0.03%
Cass	Service	189	\$6,350,502	\$376,016	0.06%
Cass	Specialty Retail	56	\$1,061,339	\$63,680	0.01%
Cass	Utilities and Transportation	31	\$2,462,671	\$147,760	0.03%
Cass	Wholesale	41	\$4,316,266	\$258,850	0.04%
Cass	County Totals	506	\$37,882,512	\$2,267,810	0.39%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending June 30, 2015**

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

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Cedar	Apparel	S	S	S	S
Cedar	Building Materials	5	\$173,984	\$10,439	0.00%
Cedar	Eating and Drinking	41	\$3,200,093	\$192,006	0.03%
Cedar	Food Dealers	21	\$4,790,760	\$287,446	0.05%
Cedar	General Merchandise	S	S	S	S
Cedar	Home Furnishings	5	\$351,804	\$21,108	0.00%
Cedar	Miscellaneous	103	\$3,523,498	\$211,410	0.04%
Cedar	Motor Vehicle	17	\$2,032,550	\$121,953	0.02%
Cedar	Service	196	\$3,985,487	\$238,149	0.04%
Cedar	Specialty Retail	62	\$1,624,278	\$96,084	0.02%
Cedar	Utilities and Transportation	25	\$1,092,614	\$65,557	0.01%
Cedar	Wholesale	30	\$3,593,562	\$215,614	0.04%
Cedar	County Totals	508	\$26,571,674	\$1,591,947	0.27%
Cerro Gordo	Apparel	25	\$3,334,258	\$200,055	0.03%
Cerro Gordo	Building Materials	22	\$25,142,402	\$1,508,544	0.26%
Cerro Gordo	Eating and Drinking	127	\$19,725,219	\$1,183,513	0.20%
Cerro Gordo	Food Dealers	49	\$14,262,871	\$855,772	0.15%
Cerro Gordo	General Merchandise	15	\$29,744,762	\$1,784,686	0.31%
Cerro Gordo	Home Furnishings	34	\$8,446,901	\$506,814	0.09%
Cerro Gordo	Miscellaneous	198	\$12,165,324	\$729,720	0.13%
Cerro Gordo	Motor Vehicle	47	\$11,665,653	\$699,939	0.12%
Cerro Gordo	Service	527	\$22,847,275	\$1,332,612	0.23%
Cerro Gordo	Specialty Retail	205	\$14,269,996	\$856,200	0.15%
Cerro Gordo	Utilities and Transportation	72	\$8,990,038	\$539,402	0.09%
Cerro Gordo	Wholesale	67	\$13,731,368	\$823,882	0.14%
Cerro Gordo	County Totals	1,388	\$184,326,067	\$11,021,140	1.90%
Cherokee	Apparel	6	\$318,639	\$19,118	0.00%
Cherokee	Building Materials	10	\$4,623,959	\$277,438	0.05%
Cherokee	Eating and Drinking	31	\$2,535,839	\$152,150	0.03%
Cherokee	Food Dealers	19	\$3,709,565	\$222,574	0.04%
Cherokee	General Merchandise	S	S	S	S
Cherokee	Home Furnishings	S	S	S	S
Cherokee	Miscellaneous	59	\$2,287,103	\$137,226	0.02%
Cherokee	Motor Vehicle	9	\$1,367,800	\$82,068	0.01%
Cherokee	Service	151	\$3,434,766	\$200,908	0.03%
Cherokee	Specialty Retail	61	\$1,764,315	\$105,859	0.02%
Cherokee	Utilities and Transportation	19	\$1,952,772	\$117,166	0.02%
Cherokee	Wholesale	21	\$3,055,828	\$183,211	0.03%
Cherokee	County Totals	395	\$27,082,276	\$1,619,620	0.28%
Chickasaw	Apparel	S	S	S	S
Chickasaw	Building Materials	6	\$485,292	\$29,118	0.01%
Chickasaw	Eating and Drinking	37	\$2,136,689	\$128,201	0.02%
Chickasaw	Food Dealers	17	\$3,447,513	\$206,851	0.04%
Chickasaw	General Merchandise	S	S	S	S
Chickasaw	Home Furnishings	6	\$752,181	\$45,131	0.01%
Chickasaw	Miscellaneous	79	\$2,822,742	\$169,365	0.03%
Chickasaw	Motor Vehicle	15	\$2,024,185	\$121,451	0.02%
Chickasaw	Service	146	\$2,850,050	\$168,426	0.03%
Chickasaw	Specialty Retail	63	\$2,213,371	\$132,345	0.02%
Chickasaw	Utilities and Transportation	16	\$751,618	\$45,097	0.01%
Chickasaw	Wholesale	35	\$4,736,217	\$284,173	0.05%
Chickasaw	County Totals	425	\$23,691,586	\$1,418,460	0.24%
Clarke	Apparel	S	S	S	S
Clarke	Building Materials	S	S	S	S
Clarke	Eating and Drinking	16	\$2,411,685	\$144,701	0.02%
Clarke	Food Dealers	13	\$3,858,626	\$231,518	0.04%
Clarke	General Merchandise	S	S	S	S
Clarke	Home Furnishings	S	S	S	S
Clarke	Miscellaneous	35	\$1,761,125	\$105,668	0.02%
Clarke	Motor Vehicle	7	\$881,531	\$52,892	0.01%
Clarke	Service	101	\$3,543,032	\$199,029	0.03%
Clarke	Specialty Retail	28	\$286,295	\$17,178	0.00%
Clarke	Utilities and Transportation	10	\$968,604	\$58,116	0.01%
Clarke	Wholesale	11	\$1,082,641	\$64,958	0.01%
Clarke	County Totals	230	\$20,102,026	\$1,192,569	0.21%

**Table 4. Iowa Retail Sales and Tax
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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Clay	Apparel	16	\$1,860,844	\$111,651	0.02%
Clay	Building Materials	15	\$15,644,850	\$938,691	0.16%
Clay	Eating and Drinking	58	\$5,971,156	\$358,269	0.06%
Clay	Food Dealers	19	\$4,947,542	\$296,853	0.05%
Clay	General Merchandise	5	\$11,177,429	\$670,646	0.12%
Clay	Home Furnishings	18	\$2,006,848	\$120,411	0.02%
Clay	Miscellaneous	96	\$4,902,612	\$294,157	0.05%
Clay	Motor Vehicle	16	\$3,469,386	\$208,163	0.04%
Clay	Service	218	\$7,307,594	\$424,241	0.07%
Clay	Specialty Retail	95	\$6,820,907	\$409,254	0.07%
Clay	Utilities and Transportation	41	\$7,757,837	\$465,470	0.08%
Clay	Wholesale	39	\$6,265,224	\$375,913	0.06%
Clay	County Totals	636	\$78,132,229	\$4,673,719	0.81%
Clayton	Apparel	5	\$66,234	\$3,974	0.00%
Clayton	Building Materials	12	\$1,948,900	\$116,934	0.02%
Clayton	Eating and Drinking	55	\$3,275,037	\$196,502	0.03%
Clayton	Food Dealers	26	\$4,073,580	\$244,415	0.04%
Clayton	General Merchandise	8	\$1,399,480	\$83,969	0.01%
Clayton	Home Furnishings	7	\$225,575	\$13,535	0.00%
Clayton	Miscellaneous	99	\$3,692,978	\$221,579	0.04%
Clayton	Motor Vehicle	20	\$3,039,533	\$182,372	0.03%
Clayton	Service	254	\$7,276,167	\$410,915	0.07%
Clayton	Specialty Retail	89	\$1,583,420	\$95,005	0.02%
Clayton	Utilities and Transportation	31	\$2,313,181	\$138,791	0.02%
Clayton	Wholesale	48	\$8,082,873	\$484,972	0.08%
Clayton	County Totals	654	\$36,976,958	\$2,192,963	0.38%
Clinton	Apparel	12	\$1,112,502	\$66,750	0.01%
Clinton	Building Materials	21	\$10,244,537	\$614,672	0.11%
Clinton	Eating and Drinking	127	\$14,926,379	\$895,583	0.15%
Clinton	Food Dealers	53	\$14,829,131	\$889,748	0.15%
Clinton	General Merchandise	12	\$17,089,367	\$1,025,362	0.18%
Clinton	Home Furnishings	26	\$2,852,056	\$171,123	0.03%
Clinton	Miscellaneous	174	\$19,284,651	\$1,157,079	0.20%
Clinton	Motor Vehicle	31	\$5,930,884	\$355,853	0.06%
Clinton	Service	442	\$14,680,180	\$864,946	0.15%
Clinton	Specialty Retail	148	\$7,728,214	\$463,693	0.08%
Clinton	Utilities and Transportation	51	\$4,946,652	\$296,799	0.05%
Clinton	Wholesale	54	\$8,447,643	\$506,859	0.09%
Clinton	County Totals	1,151	\$122,072,196	\$7,308,467	1.26%
Crawford	Apparel	S	S	S	S
Crawford	Building Materials	10	\$2,063,514	\$123,811	0.02%
Crawford	Eating and Drinking	44	\$3,733,384	\$224,003	0.04%
Crawford	Food Dealers	18	\$4,615,051	\$276,903	0.05%
Crawford	General Merchandise	S	S	S	S
Crawford	Home Furnishings	12	\$413,261	\$24,796	0.00%
Crawford	Miscellaneous	68	\$2,114,745	\$126,885	0.02%
Crawford	Motor Vehicle	13	\$1,879,288	\$112,757	0.02%
Crawford	Service	185	\$4,571,506	\$268,541	0.05%
Crawford	Specialty Retail	56	\$1,524,083	\$91,445	0.02%
Crawford	Utilities and Transportation	34	\$2,535,819	\$152,149	0.03%
Crawford	Wholesale	22	\$1,276,833	\$76,610	0.01%
Crawford	County Totals	474	\$31,401,365	\$1,878,333	0.32%
Dallas	Apparel	75	\$30,423,395	\$1,825,404	0.31%
Dallas	Building Materials	23	\$12,567,264	\$754,036	0.13%
Dallas	Eating and Drinking	141	\$31,119,334	\$1,867,160	0.32%
Dallas	Food Dealers	63	\$21,052,448	\$1,263,147	0.22%
Dallas	General Merchandise	14	\$41,828,860	\$2,509,732	0.43%
Dallas	Home Furnishings	29	\$16,569,613	\$994,177	0.17%
Dallas	Miscellaneous	206	\$7,513,731	\$450,824	0.08%
Dallas	Motor Vehicle	23	\$6,888,908	\$413,334	0.07%
Dallas	Service	509	\$31,830,939	\$1,794,253	0.31%
Dallas	Specialty Retail	212	\$43,249,682	\$2,594,981	0.45%
Dallas	Utilities and Transportation	65	\$13,273,380	\$796,403	0.14%
Dallas	Wholesale	51	\$33,426,317	\$2,005,579	0.35%
Dallas	County Totals	1,411	\$289,743,871	\$17,269,029	2.97%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
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Table 4. Iowa Retail Sales and Tax
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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	9	\$412,366	\$24,742	0.00%
Davis	Eating and Drinking	12	\$557,094	\$33,426	0.01%
Davis	Food Dealers	15	\$1,583,976	\$95,039	0.02%
Davis	General Merchandise	S	S	S	S
Davis	Home Furnishings	7	\$276,214	\$16,573	0.00%
Davis	Miscellaneous	56	\$3,339,817	\$200,389	0.03%
Davis	Motor Vehicle	10	\$911,562	\$54,694	0.01%
Davis	Service	107	\$1,707,093	\$100,550	0.02%
Davis	Specialty Retail	60	\$1,420,366	\$85,222	0.01%
Davis	Utilities and Transportation	10	\$1,458,262	\$87,496	0.02%
Davis	Wholesale	16	\$4,260,262	\$255,616	0.04%
Davis	County Totals	306	\$16,915,154	\$1,013,034	0.17%
Decatur	Apparel	S	S	S	S
Decatur	Building Materials	6	\$445,873	\$26,752	0.00%
Decatur	Eating and Drinking	21	\$791,280	\$47,477	0.01%
Decatur	Food Dealers	10	\$1,609,243	\$96,555	0.02%
Decatur	General Merchandise	S	S	S	S
Decatur	Home Furnishings	7	\$241,966	\$14,518	0.00%
Decatur	Miscellaneous	45	\$1,665,561	\$99,934	0.02%
Decatur	Motor Vehicle	5	\$232,235	\$13,934	0.00%
Decatur	Service	78	\$1,378,839	\$81,091	0.01%
Decatur	Specialty Retail	48	\$823,852	\$49,431	0.01%
Decatur	Utilities and Transportation	17	\$852,870	\$51,172	0.01%
Decatur	Wholesale	10	\$1,133,010	\$67,981	0.01%
Decatur	County Totals	250	\$10,228,118	\$612,048	0.11%
Delaware	Apparel	6	\$339,633	\$20,378	0.00%
Delaware	Building Materials	12	\$1,950,950	\$117,057	0.02%
Delaware	Eating and Drinking	35	\$2,878,998	\$172,740	0.03%
Delaware	Food Dealers	21	\$3,807,503	\$228,450	0.04%
Delaware	General Merchandise	5	\$5,314,354	\$318,861	0.05%
Delaware	Home Furnishings	6	\$861,657	\$51,699	0.01%
Delaware	Miscellaneous	94	\$5,452,669	\$327,098	0.06%
Delaware	Motor Vehicle	19	\$1,293,553	\$77,613	0.01%
Delaware	Service	232	\$4,622,395	\$275,024	0.05%
Delaware	Specialty Retail	82	\$4,503,501	\$270,210	0.05%
Delaware	Utilities and Transportation	25	\$790,341	\$47,420	0.01%
Delaware	Wholesale	34	\$4,933,155	\$295,989	0.05%
Delaware	County Totals	571	\$36,748,709	\$2,202,541	0.38%
Des Moines	Apparel	26	\$3,304,547	\$198,273	0.03%
Des Moines	Building Materials	22	\$24,114,741	\$1,446,884	0.25%
Des Moines	Eating and Drinking	92	\$17,979,120	\$1,078,747	0.19%
Des Moines	Food Dealers	33	\$11,418,804	\$685,128	0.12%
Des Moines	General Merchandise	15	\$25,822,000	\$1,549,320	0.27%
Des Moines	Home Furnishings	22	\$1,979,786	\$118,787	0.02%
Des Moines	Miscellaneous	126	\$9,298,663	\$557,920	0.10%
Des Moines	Motor Vehicle	30	\$7,727,336	\$463,640	0.08%
Des Moines	Service	409	\$21,588,033	\$1,258,623	0.22%
Des Moines	Specialty Retail	164	\$11,533,302	\$691,998	0.12%
Des Moines	Utilities and Transportation	40	\$4,814,629	\$288,878	0.05%
Des Moines	Wholesale	52	\$10,038,909	\$598,806	0.10%
Des Moines	County Totals	1,031	\$149,619,870	\$8,937,004	1.54%
Dickinson	Apparel	21	\$1,339,494	\$80,370	0.01%
Dickinson	Building Materials	S	S	S	S
Dickinson	Eating and Drinking	89	\$11,454,633	\$687,278	0.12%
Dickinson	Food Dealers	30	\$6,660,627	\$399,638	0.07%
Dickinson	General Merchandise	S	S	S	S
Dickinson	Home Furnishings	10	\$1,848,948	\$110,937	0.02%
Dickinson	Miscellaneous	142	\$6,459,329	\$387,560	0.07%
Dickinson	Motor Vehicle	20	\$15,178,400	\$910,704	0.16%
Dickinson	Service	330	\$14,727,999	\$835,954	0.14%
Dickinson	Specialty Retail	160	\$7,050,321	\$423,019	0.07%
Dickinson	Utilities and Transportation	45	\$2,767,842	\$166,071	0.03%
Dickinson	Wholesale	27	\$8,883,051	\$532,983	0.09%
Dickinson	County Totals	886	\$89,055,796	\$5,295,622	0.91%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending June 30, 2015**

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Dubuque	Apparel	52	\$8,581,554	\$514,893	0.09%
Dubuque	Building Materials	43	\$32,839,271	\$1,970,356	0.34%
Dubuque	Eating and Drinking	269	\$36,763,851	\$2,205,831	0.38%
Dubuque	Food Dealers	95	\$27,467,880	\$1,648,073	0.28%
Dubuque	General Merchandise	24	\$44,382,137	\$2,662,928	0.46%
Dubuque	Home Furnishings	71	\$13,028,084	\$781,685	0.13%
Dubuque	Miscellaneous	344	\$19,649,087	\$1,178,945	0.20%
Dubuque	Motor Vehicle	69	\$21,583,294	\$1,294,998	0.22%
Dubuque	Service	1,019	\$50,267,039	\$2,932,387	0.51%
Dubuque	Specialty Retail	360	\$28,381,179	\$1,702,871	0.29%
Dubuque	Utilities and Transportation	80	\$17,192,275	\$1,031,537	0.18%
Dubuque	Wholesale	149	\$37,765,576	\$2,262,512	0.39%
Dubuque	County Totals	2,575	\$337,901,227	\$20,187,016	3.48%
Emmet	Apparel	S	S	S	S
Emmet	Building Materials	13	\$3,664,402	\$219,864	0.04%
Emmet	Eating and Drinking	21	\$1,771,351	\$106,281	0.02%
Emmet	Food Dealers	14	\$4,401,489	\$264,089	0.05%
Emmet	General Merchandise	S	S	S	S
Emmet	Home Furnishings	6	\$340,783	\$20,447	0.00%
Emmet	Miscellaneous	71	\$2,416,806	\$145,008	0.02%
Emmet	Motor Vehicle	8	\$784,753	\$47,085	0.01%
Emmet	Service	118	\$2,498,714	\$146,376	0.03%
Emmet	Specialty Retail	40	\$500,737	\$30,044	0.01%
Emmet	Utilities and Transportation	23	\$3,812,275	\$228,737	0.04%
Emmet	Wholesale	16	\$826,513	\$49,591	0.01%
Emmet	County Totals	337	\$21,684,841	\$1,297,544	0.22%
Fayette	Apparel	7	\$237,477	\$14,249	0.00%
Fayette	Building Materials	14	\$2,071,619	\$124,297	0.02%
Fayette	Eating and Drinking	46	\$4,121,903	\$247,314	0.04%
Fayette	Food Dealers	30	\$4,111,253	\$246,675	0.04%
Fayette	General Merchandise	6	\$2,804,052	\$168,243	0.03%
Fayette	Home Furnishings	14	\$971,660	\$58,300	0.01%
Fayette	Miscellaneous	91	\$2,719,004	\$163,140	0.03%
Fayette	Motor Vehicle	22	\$2,910,664	\$174,640	0.03%
Fayette	Service	218	\$6,447,670	\$382,323	0.07%
Fayette	Specialty Retail	91	\$2,051,280	\$123,077	0.02%
Fayette	Utilities and Transportation	25	\$997,815	\$59,869	0.01%
Fayette	Wholesale	44	\$3,873,516	\$232,045	0.04%
Fayette	County Totals	608	\$33,317,913	\$1,994,172	0.34%
Floyd	Apparel	10	\$135,049	\$8,103	0.00%
Floyd	Building Materials	S	S	S	S
Floyd	Eating and Drinking	29	\$3,041,131	\$182,468	0.03%
Floyd	Food Dealers	16	\$5,445,615	\$326,737	0.06%
Floyd	General Merchandise	S	S	S	S
Floyd	Home Furnishings	11	\$757,770	\$45,466	0.01%
Floyd	Miscellaneous	82	\$3,527,195	\$211,632	0.04%
Floyd	Motor Vehicle	17	\$2,206,768	\$132,406	0.02%
Floyd	Service	189	\$4,145,451	\$243,738	0.04%
Floyd	Specialty Retail	70	\$1,754,768	\$105,286	0.02%
Floyd	Utilities and Transportation	22	\$2,969,098	\$178,146	0.03%
Floyd	Wholesale	29	\$4,367,554	\$261,853	0.05%
Floyd	County Totals	483	\$30,952,850	\$1,851,982	0.32%
Franklin	Apparel	S	S	S	S
Franklin	Building Materials	7	\$856,745	\$51,405	0.01%
Franklin	Eating and Drinking	26	\$1,917,849	\$115,071	0.02%
Franklin	Food Dealers	15	\$2,278,996	\$136,740	0.02%
Franklin	General Merchandise	S	S	S	S
Franklin	Home Furnishings	S	S	S	S
Franklin	Miscellaneous	73	\$3,972,393	\$238,344	0.04%
Franklin	Motor Vehicle	9	\$179,280	\$10,757	0.00%
Franklin	Service	117	\$2,373,272	\$139,643	0.02%
Franklin	Specialty Retail	43	\$925,221	\$55,513	0.01%
Franklin	Utilities and Transportation	20	\$2,016,475	\$120,989	0.02%
Franklin	Wholesale	38	\$2,682,865	\$160,972	0.03%
Franklin	County Totals	358	\$18,543,240	\$1,109,841	0.19%

**Table 4. Iowa Retail Sales and Tax
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Quarter Ending June 30, 2015**

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

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Fremont	Apparel	S	S	S	S
Fremont	Building Materials	S	S	S	S
Fremont	Eating and Drinking	21	\$1,513,116	\$90,787	0.02%
Fremont	Food Dealers	10	\$7,261,598	\$435,696	0.08%
Fremont	General Merchandise	S	S	S	S
Fremont	Home Furnishings	S	S	S	S
Fremont	Miscellaneous	32	\$588,644	\$35,319	0.01%
Fremont	Motor Vehicle	S	S	S	S
Fremont	Service	83	\$1,386,033	\$78,844	0.01%
Fremont	Specialty Retail	40	\$464,497	\$27,870	0.00%
Fremont	Utilities and Transportation	22	\$918,351	\$55,101	0.01%
Fremont	Wholesale	12	\$779,028	\$46,742	0.01%
Fremont	County Totals	235	\$18,138,481	\$1,083,991	0.19%
Greene	Apparel	S	S	S	S
Greene	Building Materials	5	\$1,180,215	\$70,813	0.01%
Greene	Eating and Drinking	21	\$1,391,577	\$83,495	0.01%
Greene	Food Dealers	15	\$2,509,484	\$150,569	0.03%
Greene	General Merchandise	S	S	S	S
Greene	Home Furnishings	S	S	S	S
Greene	Miscellaneous	36	\$3,380,482	\$202,829	0.03%
Greene	Motor Vehicle	8	\$660,138	\$39,608	0.01%
Greene	Service	138	\$2,534,178	\$149,547	0.03%
Greene	Specialty Retail	43	\$1,330,564	\$79,834	0.01%
Greene	Utilities and Transportation	11	\$2,972,378	\$178,343	0.03%
Greene	Wholesale	16	\$3,594,562	\$209,064	0.04%
Greene	County Totals	302	\$20,550,945	\$1,223,943	0.21%
Grundy	Apparel	S	S	S	S
Grundy	Building Materials	8	\$946,389	\$56,783	0.01%
Grundy	Eating and Drinking	23	\$1,067,928	\$64,076	0.01%
Grundy	Food Dealers	12	\$2,968,460	\$178,108	0.03%
Grundy	General Merchandise	S	S	S	S
Grundy	Home Furnishings	S	S	S	S
Grundy	Miscellaneous	55	\$1,596,614	\$95,797	0.02%
Grundy	Motor Vehicle	13	\$379,765	\$22,786	0.00%
Grundy	Service	132	\$2,640,356	\$157,342	0.03%
Grundy	Specialty Retail	42	\$354,607	\$21,276	0.00%
Grundy	Utilities and Transportation	30	\$1,739,740	\$104,384	0.02%
Grundy	Wholesale	30	\$5,471,299	\$328,095	0.06%
Grundy	County Totals	353	\$17,884,881	\$1,071,831	0.18%
Guthrie	Apparel	S	S	S	S
Guthrie	Building Materials	11	\$1,191,453	\$71,487	0.01%
Guthrie	Eating and Drinking	29	\$1,476,347	\$88,581	0.02%
Guthrie	Food Dealers	12	\$2,261,099	\$135,666	0.02%
Guthrie	General Merchandise	S	S	S	S
Guthrie	Home Furnishings	5	\$452,021	\$27,121	0.00%
Guthrie	Miscellaneous	71	\$2,851,110	\$171,067	0.03%
Guthrie	Motor Vehicle	12	\$702,792	\$42,168	0.01%
Guthrie	Service	128	\$2,404,517	\$142,488	0.02%
Guthrie	Specialty Retail	50	\$2,204,538	\$132,272	0.02%
Guthrie	Utilities and Transportation	34	\$2,064,904	\$123,894	0.02%
Guthrie	Wholesale	17	\$2,015,532	\$120,932	0.02%
Guthrie	County Totals	374	\$18,588,138	\$1,113,506	0.19%
Hamilton	Apparel	S	S	S	S
Hamilton	Building Materials	8	\$1,815,862	\$108,952	0.02%
Hamilton	Eating and Drinking	28	\$2,535,372	\$152,122	0.03%
Hamilton	Food Dealers	22	\$6,345,928	\$380,756	0.07%
Hamilton	General Merchandise	S	S	S	S
Hamilton	Home Furnishings	9	\$236,373	\$14,182	0.00%
Hamilton	Miscellaneous	70	\$2,610,967	\$156,658	0.03%
Hamilton	Motor Vehicle	7	\$1,768,672	\$106,120	0.02%
Hamilton	Service	148	\$3,676,242	\$213,944	0.04%
Hamilton	Specialty Retail	57	\$907,252	\$54,358	0.01%
Hamilton	Utilities and Transportation	33	\$3,359,210	\$201,553	0.03%
Hamilton	Wholesale	26	\$2,933,087	\$175,985	0.03%
Hamilton	County Totals	414	\$27,774,115	\$1,659,739	0.29%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Hancock	Apparel	S	S	S	S
Hancock	Building Materials	9	\$612,573	\$36,754	0.01%
Hancock	Eating and Drinking	21	\$786,257	\$47,175	0.01%
Hancock	Food Dealers	8	\$2,221,482	\$133,289	0.02%
Hancock	General Merchandise	S	S	S	S
Hancock	Home Furnishings	S	S	S	S
Hancock	Miscellaneous	75	\$9,282,241	\$556,934	0.10%
Hancock	Motor Vehicle	19	\$1,752,673	\$105,160	0.02%
Hancock	Service	126	\$2,581,402	\$150,963	0.03%
Hancock	Specialty Retail	55	\$817,972	\$49,078	0.01%
Hancock	Utilities and Transportation	22	\$1,157,829	\$69,470	0.01%
Hancock	Wholesale	27	\$1,497,415	\$89,845	0.02%
Hancock	County Totals	372	\$21,472,240	\$1,284,414	0.22%
Hardin	Apparel	9	\$169,846	\$10,191	0.00%
Hardin	Building Materials	12	\$792,551	\$47,553	0.01%
Hardin	Eating and Drinking	38	\$2,978,540	\$178,712	0.03%
Hardin	Food Dealers	19	\$5,680,119	\$340,807	0.06%
Hardin	General Merchandise	5	\$5,419,525	\$325,172	0.06%
Hardin	Home Furnishings	10	\$844,620	\$50,677	0.01%
Hardin	Miscellaneous	102	\$6,409,444	\$384,567	0.07%
Hardin	Motor Vehicle	23	\$3,255,880	\$195,353	0.03%
Hardin	Service	232	\$5,133,727	\$302,654	0.05%
Hardin	Specialty Retail	90	\$910,182	\$54,611	0.01%
Hardin	Utilities and Transportation	41	\$2,687,031	\$161,222	0.03%
Hardin	Wholesale	40	\$8,022,448	\$481,347	0.08%
Hardin	County Totals	621	\$42,303,913	\$2,532,865	0.44%
Harrison	Apparel	S	S	S	S
Harrison	Building Materials	6	\$236,256	\$14,175	0.00%
Harrison	Eating and Drinking	38	\$3,421,310	\$205,279	0.04%
Harrison	Food Dealers	23	\$3,341,868	\$200,512	0.03%
Harrison	General Merchandise	S	S	S	S
Harrison	Home Furnishings	7	\$854,964	\$51,298	0.01%
Harrison	Miscellaneous	64	\$1,245,868	\$74,752	0.01%
Harrison	Motor Vehicle	12	\$1,265,222	\$75,913	0.01%
Harrison	Service	141	\$2,608,049	\$151,570	0.03%
Harrison	Specialty Retail	60	\$638,338	\$38,300	0.01%
Harrison	Utilities and Transportation	25	\$1,766,985	\$106,019	0.02%
Harrison	Wholesale	34	\$2,487,382	\$149,243	0.03%
Harrison	County Totals	418	\$18,913,918	\$1,129,922	0.19%
Henry	Apparel	S	S	S	S
Henry	Building Materials	10	\$1,536,840	\$92,210	0.02%
Henry	Eating and Drinking	39	\$4,396,217	\$263,773	0.05%
Henry	Food Dealers	28	\$6,291,517	\$377,491	0.07%
Henry	General Merchandise	S	S	S	S
Henry	Home Furnishings	9	\$773,168	\$46,390	0.01%
Henry	Miscellaneous	116	\$7,043,848	\$422,631	0.07%
Henry	Motor Vehicle	19	\$2,355,052	\$141,303	0.02%
Henry	Service	219	\$5,000,482	\$290,532	0.05%
Henry	Specialty Retail	80	\$975,185	\$58,511	0.01%
Henry	Utilities and Transportation	30	\$7,321,267	\$439,276	0.08%
Henry	Wholesale	29	\$2,493,236	\$149,594	0.03%
Henry	County Totals	589	\$46,773,756	\$2,796,929	0.48%
Howard	Apparel	S	S	S	S
Howard	Building Materials	12	\$2,502,101	\$150,126	0.03%
Howard	Eating and Drinking	24	\$1,228,499	\$73,710	0.01%
Howard	Food Dealers	12	\$2,943,963	\$176,638	0.03%
Howard	General Merchandise	S	S	S	S
Howard	Home Furnishings	7	\$599,892	\$35,994	0.01%
Howard	Miscellaneous	69	\$2,657,063	\$159,424	0.03%
Howard	Motor Vehicle	12	\$1,193,858	\$71,631	0.01%
Howard	Service	105	\$1,734,805	\$102,552	0.02%
Howard	Specialty Retail	52	\$1,404,351	\$84,261	0.01%
Howard	Utilities and Transportation	15	\$1,325,751	\$79,545	0.01%
Howard	Wholesale	28	\$3,681,206	\$220,704	0.04%
Howard	County Totals	343	\$19,841,335	\$1,188,775	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	\$1,398,340	\$83,900	0.01%
Humboldt	Eating and Drinking	26	\$1,712,427	\$102,746	0.02%
Humboldt	Food Dealers	15	\$3,972,796	\$238,368	0.04%
Humboldt	General Merchandise	S	S	S	S
Humboldt	Home Furnishings	S	S	S	S
Humboldt	Miscellaneous	57	\$4,485,024	\$269,101	0.05%
Humboldt	Motor Vehicle	18	\$578,797	\$34,728	0.01%
Humboldt	Service	118	\$2,833,855	\$168,289	0.03%
Humboldt	Specialty Retail	43	\$511,055	\$30,663	0.01%
Humboldt	Utilities and Transportation	25	\$1,495,800	\$89,748	0.02%
Humboldt	Wholesale	23	\$2,745,164	\$164,710	0.03%
Humboldt	County Totals	341	\$21,360,009	\$1,279,858	0.22%
Ida	Apparel	S	S	S	S
Ida	Building Materials	9	\$1,194,433	\$71,666	0.01%
Ida	Eating and Drinking	15	\$918,326	\$55,100	0.01%
Ida	Food Dealers	11	\$1,674,446	\$100,467	0.02%
Ida	General Merchandise	S	S	S	S
Ida	Home Furnishings	S	S	S	S
Ida	Miscellaneous	36	\$2,558,372	\$148,169	0.03%
Ida	Motor Vehicle	9	\$489,960	\$29,398	0.01%
Ida	Service	83	\$1,378,524	\$81,121	0.01%
Ida	Specialty Retail	34	\$802,422	\$44,997	0.01%
Ida	Utilities and Transportation	21	\$1,012,632	\$60,758	0.01%
Ida	Wholesale	21	\$1,025,182	\$61,511	0.01%
Ida	County Totals	249	\$12,398,033	\$733,811	0.13%
Iowa	Apparel	46	\$13,916,726	\$835,004	0.14%
Iowa	Building Materials	S	S	S	S
Iowa	Eating and Drinking	38	\$3,865,689	\$231,941	0.04%
Iowa	Food Dealers	30	\$4,440,658	\$266,439	0.05%
Iowa	General Merchandise	S	S	S	S
Iowa	Home Furnishings	14	\$1,050,517	\$63,031	0.01%
Iowa	Miscellaneous	89	\$5,478,105	\$328,686	0.06%
Iowa	Motor Vehicle	12	\$1,467,431	\$88,046	0.02%
Iowa	Service	202	\$6,539,563	\$385,281	0.07%
Iowa	Specialty Retail	107	\$6,750,218	\$405,013	0.07%
Iowa	Utilities and Transportation	25	\$1,836,617	\$110,197	0.02%
Iowa	Wholesale	27	\$1,917,265	\$115,036	0.02%
Iowa	County Totals	603	\$49,573,119	\$2,967,294	0.51%
Jackson	Apparel	S	S	S	S
Jackson	Building Materials	9	\$1,200,152	\$72,009	0.01%
Jackson	Eating and Drinking	61	\$4,528,848	\$271,731	0.05%
Jackson	Food Dealers	21	\$4,145,152	\$248,709	0.04%
Jackson	General Merchandise	S	S	S	S
Jackson	Home Furnishings	8	\$380,513	\$22,831	0.00%
Jackson	Miscellaneous	120	\$2,292,010	\$137,521	0.02%
Jackson	Motor Vehicle	19	\$1,594,439	\$95,666	0.02%
Jackson	Service	253	\$4,831,958	\$286,720	0.05%
Jackson	Specialty Retail	76	\$1,281,935	\$76,916	0.01%
Jackson	Utilities and Transportation	29	\$2,308,247	\$138,495	0.02%
Jackson	Wholesale	30	\$3,415,316	\$204,314	0.04%
Jackson	County Totals	635	\$31,663,052	\$1,895,980	0.33%
Jasper	Apparel	6	\$331,894	\$19,914	0.00%
Jasper	Building Materials	17	\$2,594,926	\$155,696	0.03%
Jasper	Eating and Drinking	70	\$7,977,490	\$478,649	0.08%
Jasper	Food Dealers	45	\$10,632,392	\$637,944	0.11%
Jasper	General Merchandise	6	\$7,819,177	\$469,151	0.08%
Jasper	Home Furnishings	19	\$1,222,157	\$73,329	0.01%
Jasper	Miscellaneous	155	\$6,626,016	\$397,561	0.07%
Jasper	Motor Vehicle	24	\$3,860,867	\$231,652	0.04%
Jasper	Service	360	\$11,058,610	\$646,497	0.11%
Jasper	Specialty Retail	133	\$3,434,210	\$206,053	0.04%
Jasper	Utilities and Transportation	50	\$19,684,204	\$1,181,052	0.20%
Jasper	Wholesale	38	\$9,170,376	\$550,223	0.09%
Jasper	County Totals	923	\$84,412,319	\$5,047,719	0.87%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Jefferson	Apparel	8	\$233,907	\$14,034	0.00%
Jefferson	Building Materials	13	\$2,064,400	\$123,864	0.02%
Jefferson	Eating and Drinking	40	\$3,658,822	\$219,529	0.04%
Jefferson	Food Dealers	22	\$4,608,406	\$276,504	0.05%
Jefferson	General Merchandise	6	\$5,678,862	\$340,732	0.06%
Jefferson	Home Furnishings	12	\$91,382	\$5,483	0.00%
Jefferson	Miscellaneous	82	\$2,805,714	\$168,343	0.03%
Jefferson	Motor Vehicle	11	\$2,327,773	\$139,666	0.02%
Jefferson	Service	166	\$6,061,592	\$355,399	0.06%
Jefferson	Specialty Retail	84	\$2,019,762	\$121,186	0.02%
Jefferson	Utilities and Transportation	21	\$9,326,576	\$559,595	0.10%
Jefferson	Wholesale	23	\$1,464,761	\$87,886	0.02%
Jefferson	County Totals	488	\$40,341,957	\$2,412,221	0.42%
Johnson	Apparel	87	\$18,246,079	\$1,094,765	0.19%
Johnson	Building Materials	43	\$32,515,872	\$1,950,952	0.34%
Johnson	Eating and Drinking	362	\$72,369,380	\$4,342,163	0.75%
Johnson	Food Dealers	112	\$32,267,969	\$1,936,078	0.33%
Johnson	General Merchandise	19	\$61,338,031	\$3,680,282	0.63%
Johnson	Home Furnishings	51	\$21,093,539	\$1,265,612	0.22%
Johnson	Miscellaneous	356	\$27,844,384	\$1,670,663	0.29%
Johnson	Motor Vehicle	64	\$18,907,082	\$1,134,425	0.20%
Johnson	Service	1,032	\$73,436,387	\$4,259,250	0.73%
Johnson	Specialty Retail	441	\$49,358,771	\$2,961,526	0.51%
Johnson	Utilities and Transportation	73	\$20,671,120	\$1,240,267	0.21%
Johnson	Wholesale	98	\$27,623,039	\$1,656,739	0.29%
Johnson	County Totals	2,738	\$455,671,653	\$27,192,722	4.68%
Jones	Apparel	S	S	S	S
Jones	Building Materials	6	\$422,169	\$25,330	0.00%
Jones	Eating and Drinking	41	\$3,485,953	\$209,157	0.04%
Jones	Food Dealers	16	\$4,207,793	\$252,468	0.04%
Jones	General Merchandise	S	S	S	S
Jones	Home Furnishings	13	\$911,115	\$54,667	0.01%
Jones	Miscellaneous	112	\$4,784,461	\$287,068	0.05%
Jones	Motor Vehicle	18	\$4,096,207	\$245,141	0.04%
Jones	Service	217	\$4,175,164	\$247,643	0.04%
Jones	Specialty Retail	85	\$1,104,611	\$66,277	0.01%
Jones	Utilities and Transportation	31	\$3,828,725	\$229,724	0.04%
Jones	Wholesale	33	\$5,928,421	\$355,705	0.06%
Jones	County Totals	581	\$38,361,092	\$2,298,167	0.40%
Keokuk	Apparel	S	S	S	S
Keokuk	Building Materials	7	\$396,036	\$23,762	0.00%
Keokuk	Eating and Drinking	22	\$834,574	\$50,074	0.01%
Keokuk	Food Dealers	15	\$2,094,553	\$125,673	0.02%
Keokuk	General Merchandise	S	S	S	S
Keokuk	Home Furnishings	S	S	S	S
Keokuk	Miscellaneous	58	\$2,177,542	\$130,653	0.02%
Keokuk	Motor Vehicle	10	\$1,356,840	\$81,410	0.01%
Keokuk	Service	119	\$1,679,025	\$100,040	0.02%
Keokuk	Specialty Retail	34	\$677,293	\$40,638	0.01%
Keokuk	Utilities and Transportation	18	\$269,007	\$16,140	0.00%
Keokuk	Wholesale	19	\$889,155	\$53,349	0.01%
Keokuk	County Totals	311	\$11,210,985	\$671,958	0.12%
Kossuth	Apparel	S	S	S	S
Kossuth	Building Materials	14	\$1,063,418	\$63,805	0.01%
Kossuth	Eating and Drinking	41	\$3,645,320	\$218,719	0.04%
Kossuth	Food Dealers	29	\$5,325,196	\$319,512	0.06%
Kossuth	General Merchandise	S	S	S	S
Kossuth	Home Furnishings	11	\$975,519	\$58,531	0.01%
Kossuth	Miscellaneous	104	\$4,164,716	\$249,883	0.04%
Kossuth	Motor Vehicle	27	\$4,322,045	\$259,323	0.04%
Kossuth	Service	203	\$4,899,620	\$287,972	0.05%
Kossuth	Specialty Retail	72	\$2,627,264	\$157,636	0.03%
Kossuth	Utilities and Transportation	44	\$3,299,239	\$197,954	0.03%
Kossuth	Wholesale	39	\$7,033,321	\$421,999	0.07%
Kossuth	County Totals	592	\$40,402,967	\$2,418,173	0.42%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending June 30, 2015**

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

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Lee	Apparel	8	\$663,952	\$39,837	0.01%
Lee	Building Materials	15	\$5,261,101	\$315,666	0.05%
Lee	Eating and Drinking	98	\$9,971,332	\$598,280	0.10%
Lee	Food Dealers	33	\$10,181,671	\$610,900	0.11%
Lee	General Merchandise	14	\$14,740,534	\$884,432	0.15%
Lee	Home Furnishings	15	\$965,960	\$57,958	0.01%
Lee	Miscellaneous	141	\$9,313,348	\$558,801	0.10%
Lee	Motor Vehicle	28	\$5,447,044	\$326,823	0.06%
Lee	Service	368	\$10,625,596	\$616,476	0.11%
Lee	Specialty Retail	132	\$5,298,920	\$317,935	0.05%
Lee	Utilities and Transportation	42	\$4,346,841	\$260,810	0.04%
Lee	Wholesale	37	\$7,645,356	\$458,721	0.08%
Lee	County Totals	931	\$84,461,655	\$5,046,639	0.87%
Linn	Apparel	104	\$18,973,213	\$1,138,393	0.20%
Linn	Building Materials	82	\$69,501,297	\$4,170,078	0.72%
Linn	Eating and Drinking	503	\$87,787,528	\$5,267,252	0.91%
Linn	Food Dealers	169	\$57,658,237	\$3,459,478	0.60%
Linn	General Merchandise	41	\$92,151,774	\$5,529,106	0.95%
Linn	Home Furnishings	78	\$21,659,218	\$1,299,553	0.22%
Linn	Miscellaneous	648	\$77,025,317	\$4,621,457	0.80%
Linn	Motor Vehicle	124	\$39,812,194	\$2,388,732	0.41%
Linn	Service	1,985	\$124,195,079	\$7,306,927	1.26%
Linn	Specialty Retail	716	\$61,116,252	\$3,666,975	0.63%
Linn	Utilities and Transportation	167	\$167,565,466	\$10,053,928	1.73%
Linn	Wholesale	244	\$128,783,698	\$7,590,303	1.31%
Linn	County Totals	4,861	\$946,229,273	\$56,492,182	9.73%
Louisa	Apparel	S	S	S	S
Louisa	Building Materials	6	\$100,547	\$6,033	0.00%
Louisa	Eating and Drinking	25	\$1,127,480	\$67,649	0.01%
Louisa	Food Dealers	14	\$2,269,417	\$136,165	0.02%
Louisa	General Merchandise	S	S	S	S
Louisa	Home Furnishings	S	S	S	S
Louisa	Miscellaneous	36	\$903,744	\$54,225	0.01%
Louisa	Motor Vehicle	10	\$558,863	\$33,532	0.01%
Louisa	Service	87	\$1,277,213	\$75,882	0.01%
Louisa	Specialty Retail	41	\$438,506	\$26,310	0.00%
Louisa	Utilities and Transportation	18	\$655,746	\$39,345	0.01%
Louisa	Wholesale	12	\$1,189,491	\$71,369	0.01%
Louisa	County Totals	255	\$9,275,805	\$555,797	0.10%
Lucas	Apparel	5	\$79,766	\$4,786	0.00%
Lucas	Building Materials	S	S	S	S
Lucas	Eating and Drinking	14	\$774,232	\$46,454	0.01%
Lucas	Food Dealers	12	\$3,145,723	\$188,743	0.03%
Lucas	General Merchandise	S	S	S	S
Lucas	Home Furnishings	S	S	S	S
Lucas	Miscellaneous	32	\$1,011,223	\$60,673	0.01%
Lucas	Motor Vehicle	10	\$1,382,640	\$82,958	0.01%
Lucas	Service	99	\$2,500,493	\$148,587	0.03%
Lucas	Specialty Retail	44	\$867,664	\$52,060	0.01%
Lucas	Utilities and Transportation	10	\$317,874	\$19,072	0.00%
Lucas	Wholesale	7	\$80,010	\$4,801	0.00%
Lucas	County Totals	242	\$13,245,290	\$793,275	0.14%
Lyon	Apparel	S	S	S	S
Lyon	Building Materials	10	\$1,278,483	\$76,709	0.01%
Lyon	Eating and Drinking	23	\$1,232,832	\$73,970	0.01%
Lyon	Food Dealers	17	\$2,693,555	\$161,613	0.03%
Lyon	General Merchandise	S	S	S	S
Lyon	Home Furnishings	7	\$339,963	\$20,398	0.00%
Lyon	Miscellaneous	85	\$6,340,341	\$380,420	0.07%
Lyon	Motor Vehicle	7	\$566,159	\$33,970	0.01%
Lyon	Service	144	\$5,288,226	\$311,111	0.05%
Lyon	Specialty Retail	50	\$1,453,132	\$87,188	0.02%
Lyon	Utilities and Transportation	28	\$1,909,371	\$114,562	0.02%
Lyon	Wholesale	27	\$3,782,514	\$226,951	0.04%
Lyon	County Totals	404	\$25,465,184	\$1,521,729	0.26%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending June 30, 2015**

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Madison	Apparel	6	\$106,153	\$6,369	0.00%
Madison	Building Materials	9	\$1,972,306	\$118,338	0.02%
Madison	Eating and Drinking	26	\$2,256,918	\$135,415	0.02%
Madison	Food Dealers	17	\$4,446,497	\$266,790	0.05%
Madison	General Merchandise	S	S	S	S
Madison	Home Furnishings	S	S	S	S
Madison	Miscellaneous	87	\$4,942,653	\$296,559	0.05%
Madison	Motor Vehicle	15	\$804,298	\$48,258	0.01%
Madison	Service	144	\$3,847,173	\$228,582	0.04%
Madison	Specialty Retail	76	\$2,182,778	\$130,967	0.02%
Madison	Utilities and Transportation	15	\$1,856,671	\$111,400	0.02%
Madison	Wholesale	16	\$1,509,758	\$90,585	0.02%
Madison	County Totals	418	\$25,623,164	\$1,535,141	0.26%
Mahaska	Apparel	9	\$721,217	\$43,273	0.01%
Mahaska	Building Materials	7	\$1,960,494	\$117,630	0.02%
Mahaska	Eating and Drinking	46	\$5,265,524	\$315,931	0.05%
Mahaska	Food Dealers	21	\$5,109,651	\$306,579	0.05%
Mahaska	General Merchandise	9	\$9,691,702	\$581,502	0.10%
Mahaska	Home Furnishings	11	\$1,200,700	\$72,042	0.01%
Mahaska	Miscellaneous	86	\$4,563,664	\$273,820	0.05%
Mahaska	Motor Vehicle	23	\$1,764,179	\$105,851	0.02%
Mahaska	Service	225	\$5,826,523	\$343,274	0.06%
Mahaska	Specialty Retail	109	\$3,245,636	\$194,738	0.03%
Mahaska	Utilities and Transportation	32	\$4,248,238	\$254,894	0.04%
Mahaska	Wholesale	39	\$5,255,864	\$315,352	0.05%
Mahaska	County Totals	617	\$48,853,392	\$2,924,886	0.50%
Marion	Apparel	12	\$1,043,832	\$62,630	0.01%
Marion	Building Materials	19	\$3,154,225	\$189,254	0.03%
Marion	Eating and Drinking	65	\$8,793,478	\$527,609	0.09%
Marion	Food Dealers	29	\$7,585,701	\$455,142	0.08%
Marion	General Merchandise	9	\$13,324,195	\$799,452	0.14%
Marion	Home Furnishings	10	\$1,617,131	\$97,028	0.02%
Marion	Miscellaneous	143	\$13,205,810	\$791,026	0.14%
Marion	Motor Vehicle	25	\$3,967,158	\$238,029	0.04%
Marion	Service	299	\$9,379,853	\$543,832	0.09%
Marion	Specialty Retail	116	\$3,647,961	\$218,878	0.04%
Marion	Utilities and Transportation	54	\$5,026,242	\$301,575	0.05%
Marion	Wholesale	38	\$6,963,517	\$417,719	0.07%
Marion	County Totals	819	\$77,709,103	\$4,642,172	0.80%
Marshall	Apparel	18	\$1,146,636	\$68,798	0.01%
Marshall	Building Materials	14	\$11,156,438	\$669,386	0.12%
Marshall	Eating and Drinking	82	\$10,655,932	\$639,356	0.11%
Marshall	Food Dealers	41	\$9,719,433	\$583,166	0.10%
Marshall	General Merchandise	9	\$15,790,674	\$947,440	0.16%
Marshall	Home Furnishings	10	\$1,282,487	\$76,949	0.01%
Marshall	Miscellaneous	134	\$12,564,349	\$753,861	0.13%
Marshall	Motor Vehicle	30	\$3,940,917	\$236,455	0.04%
Marshall	Service	331	\$11,922,182	\$696,469	0.12%
Marshall	Specialty Retail	113	\$5,640,989	\$338,459	0.06%
Marshall	Utilities and Transportation	51	\$4,322,621	\$259,357	0.04%
Marshall	Wholesale	37	\$6,669,717	\$400,183	0.07%
Marshall	County Totals	870	\$94,812,375	\$5,669,880	0.98%
Mills	Apparel	S	S	S	S
Mills	Building Materials	S	S	S	S
Mills	Eating and Drinking	25	\$3,204,806	\$192,288	0.03%
Mills	Food Dealers	13	\$2,566,570	\$153,994	0.03%
Mills	General Merchandise	5	\$2,171,458	\$130,287	0.02%
Mills	Home Furnishings	S	S	S	S
Mills	Miscellaneous	55	\$1,437,918	\$86,275	0.01%
Mills	Motor Vehicle	10	\$2,207,922	\$132,475	0.02%
Mills	Service	118	\$2,306,440	\$138,004	0.02%
Mills	Specialty Retail	45	\$702,415	\$42,145	0.01%
Mills	Utilities and Transportation	28	\$4,460,936	\$267,656	0.05%
Mills	Wholesale	16	\$1,970,553	\$118,233	0.02%
Mills	County Totals	323	\$21,312,373	\$1,278,360	0.22%

**Table 4. Iowa Retail Sales and Tax
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Quarter Ending June 30, 2015**

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Mitchell	Apparel	6	\$432,447	\$25,947	0.00%
Mitchell	Building Materials	12	\$1,056,198	\$63,372	0.01%
Mitchell	Eating and Drinking	31	\$1,544,058	\$92,643	0.02%
Mitchell	Food Dealers	14	\$2,727,962	\$163,678	0.03%
Mitchell	General Merchandise	5	\$682,622	\$40,957	0.01%
Mitchell	Home Furnishings	6	\$175,352	\$10,521	0.00%
Mitchell	Miscellaneous	67	\$4,600,752	\$276,045	0.05%
Mitchell	Motor Vehicle	11	\$695,759	\$41,746	0.01%
Mitchell	Service	123	\$2,498,912	\$147,147	0.03%
Mitchell	Specialty Retail	70	\$1,320,891	\$79,253	0.01%
Mitchell	Utilities and Transportation	18	\$1,735,295	\$104,118	0.02%
Mitchell	Wholesale	20	\$1,957,951	\$117,477	0.02%
Mitchell	County Totals	383	\$19,428,199	\$1,162,904	0.20%
Monona	Apparel	S	S	S	S
Monona	Building Materials	6	\$1,789,670	\$107,380	0.02%
Monona	Eating and Drinking	25	\$1,866,143	\$111,969	0.02%
Monona	Food Dealers	14	\$1,869,239	\$112,154	0.02%
Monona	General Merchandise	S	S	S	S
Monona	Home Furnishings	5	\$137,332	\$8,240	0.00%
Monona	Miscellaneous	25	\$465,816	\$27,949	0.00%
Monona	Motor Vehicle	7	\$629,042	\$37,743	0.01%
Monona	Service	112	\$1,625,377	\$94,455	0.02%
Monona	Specialty Retail	46	\$842,922	\$50,575	0.01%
Monona	Utilities and Transportation	22	\$1,294,988	\$77,699	0.01%
Monona	Wholesale	20	\$775,830	\$46,550	0.01%
Monona	County Totals	289	\$12,926,195	\$772,504	0.13%
Monroe	Apparel	S	S	S	S
Monroe	Building Materials	S	S	S	S
Monroe	Eating and Drinking	24	\$1,599,390	\$95,963	0.02%
Monroe	Food Dealers	10	\$2,292,926	\$137,576	0.02%
Monroe	General Merchandise	S	S	S	S
Monroe	Home Furnishings	S	S	S	S
Monroe	Miscellaneous	30	\$1,490,795	\$89,448	0.02%
Monroe	Motor Vehicle	10	\$315,225	\$18,914	0.00%
Monroe	Service	70	\$1,236,643	\$72,728	0.01%
Monroe	Specialty Retail	36	\$369,147	\$22,149	0.00%
Monroe	Utilities and Transportation	6	\$1,093,010	\$65,581	0.01%
Monroe	Wholesale	12	\$1,174,834	\$70,490	0.01%
Monroe	County Totals	205	\$10,966,727	\$656,533	0.11%
Montgomery	Apparel	S	S	S	S
Montgomery	Building Materials	9	\$1,911,692	\$114,702	0.02%
Montgomery	Eating and Drinking	27	\$2,388,866	\$143,332	0.02%
Montgomery	Food Dealers	11	\$3,541,367	\$212,482	0.04%
Montgomery	General Merchandise	S	S	S	S
Montgomery	Home Furnishings	7	\$397,894	\$23,874	0.00%
Montgomery	Miscellaneous	52	\$1,388,646	\$83,319	0.01%
Montgomery	Motor Vehicle	14	\$1,195,828	\$71,750	0.01%
Montgomery	Service	118	\$2,669,612	\$156,164	0.03%
Montgomery	Specialty Retail	42	\$948,264	\$56,896	0.01%
Montgomery	Utilities and Transportation	20	\$2,169,689	\$130,181	0.02%
Montgomery	Wholesale	15	\$1,848,630	\$110,918	0.02%
Montgomery	County Totals	325	\$20,689,339	\$1,237,347	0.21%
Muscatine	Apparel	13	\$1,381,571	\$82,894	0.01%
Muscatine	Building Materials	19	\$15,557,230	\$933,434	0.16%
Muscatine	Eating and Drinking	97	\$12,227,696	\$733,662	0.13%
Muscatine	Food Dealers	46	\$12,583,487	\$755,009	0.13%
Muscatine	General Merchandise	11	\$15,899,134	\$953,948	0.16%
Muscatine	Home Furnishings	20	\$2,073,707	\$124,422	0.02%
Muscatine	Miscellaneous	147	\$13,626,140	\$817,568	0.14%
Muscatine	Motor Vehicle	25	\$5,534,483	\$332,069	0.06%
Muscatine	Service	367	\$12,156,352	\$717,370	0.12%
Muscatine	Specialty Retail	142	\$5,562,972	\$333,778	0.06%
Muscatine	Utilities and Transportation	38	\$19,731,756	\$1,183,905	0.20%
Muscatine	Wholesale	38	\$4,501,404	\$270,084	0.05%
Muscatine	County Totals	963	\$120,835,932	\$7,238,145	1.25%

**Table 4. Iowa Retail Sales and Tax
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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
O'Brien	Apparel	6	\$291,034	\$17,462	0.00%
O'Brien	Building Materials	12	\$2,073,695	\$124,422	0.02%
O'Brien	Eating and Drinking	28	\$3,016,737	\$181,004	0.03%
O'Brien	Food Dealers	24	\$4,894,289	\$293,657	0.05%
O'Brien	General Merchandise	6	\$1,379,922	\$82,795	0.01%
O'Brien	Home Furnishings	12	\$681,036	\$40,862	0.01%
O'Brien	Miscellaneous	82	\$2,992,831	\$179,570	0.03%
O'Brien	Motor Vehicle	13	\$1,377,647	\$82,659	0.01%
O'Brien	Service	180	\$5,165,187	\$301,634	0.05%
O'Brien	Specialty Retail	61	\$1,813,822	\$108,829	0.02%
O'Brien	Utilities and Transportation	26	\$2,704,361	\$162,262	0.03%
O'Brien	Wholesale	44	\$6,267,687	\$376,061	0.06%
O'Brien	County Totals	494	\$32,658,248	\$1,951,218	0.34%
Osceola	Apparel	S	S	S	S
Osceola	Building Materials	S	S	S	S
Osceola	Eating and Drinking	9	\$629,489	\$37,769	0.01%
Osceola	Food Dealers	S	S	S	S
Osceola	General Merchandise	S	S	S	S
Osceola	Home Furnishings	S	S	S	S
Osceola	Miscellaneous	38	\$1,900,442	\$114,027	0.02%
Osceola	Motor Vehicle	S	S	S	S
Osceola	Service	74	\$1,195,916	\$70,921	0.01%
Osceola	Specialty Retail	24	\$503,926	\$30,236	0.01%
Osceola	Utilities and Transportation	13	\$2,634,047	\$158,043	0.03%
Osceola	Wholesale	10	\$2,833,056	\$169,983	0.03%
Osceola	County Totals	183	\$11,370,491	\$681,395	0.12%
Page	Apparel	8	\$492,472	\$29,548	0.01%
Page	Building Materials	8	\$3,217,743	\$193,065	0.03%
Page	Eating and Drinking	37	\$3,314,183	\$198,851	0.03%
Page	Food Dealers	11	\$3,569,836	\$214,190	0.04%
Page	General Merchandise	6	\$798,438	\$47,906	0.01%
Page	Home Furnishings	6	\$431,123	\$25,867	0.00%
Page	Miscellaneous	65	\$3,218,313	\$193,099	0.03%
Page	Motor Vehicle	19	\$1,783,872	\$107,032	0.02%
Page	Service	166	\$2,935,423	\$172,308	0.03%
Page	Specialty Retail	67	\$1,464,649	\$87,879	0.02%
Page	Utilities and Transportation	21	\$2,430,314	\$145,819	0.03%
Page	Wholesale	21	\$2,860,336	\$171,620	0.03%
Page	County Totals	435	\$26,516,702	\$1,587,185	0.27%
Palo Alto	Apparel	S	S	S	S
Palo Alto	Building Materials	6	\$1,477,459	\$88,648	0.02%
Palo Alto	Eating and Drinking	33	\$2,195,683	\$131,741	0.02%
Palo Alto	Food Dealers	12	\$2,139,225	\$128,354	0.02%
Palo Alto	General Merchandise	S	S	S	S
Palo Alto	Home Furnishings	6	\$223,166	\$13,390	0.00%
Palo Alto	Miscellaneous	46	\$10,382,111	\$622,927	0.11%
Palo Alto	Motor Vehicle	11	\$624,850	\$37,491	0.01%
Palo Alto	Service	117	\$3,287,281	\$191,242	0.03%
Palo Alto	Specialty Retail	58	\$1,089,802	\$65,388	0.01%
Palo Alto	Utilities and Transportation	17	\$1,796,167	\$107,770	0.02%
Palo Alto	Wholesale	21	\$2,266,484	\$135,989	0.02%
Palo Alto	County Totals	329	\$26,041,296	\$1,556,483	0.27%
Plymouth	Apparel	8	\$560,347	\$33,621	0.01%
Plymouth	Building Materials	18	\$2,729,948	\$163,797	0.03%
Plymouth	Eating and Drinking	69	\$6,560,328	\$393,620	0.07%
Plymouth	Food Dealers	26	\$5,301,648	\$318,099	0.05%
Plymouth	General Merchandise	7	\$8,006,007	\$480,360	0.08%
Plymouth	Home Furnishings	6	\$231,821	\$13,909	0.00%
Plymouth	Miscellaneous	126	\$4,113,850	\$246,831	0.04%
Plymouth	Motor Vehicle	16	\$3,922,198	\$235,332	0.04%
Plymouth	Service	287	\$7,310,217	\$428,771	0.07%
Plymouth	Specialty Retail	97	\$2,641,664	\$158,500	0.03%
Plymouth	Utilities and Transportation	35	\$4,315,571	\$258,934	0.04%
Plymouth	Wholesale	41	\$6,656,559	\$398,698	0.07%
Plymouth	County Totals	736	\$52,350,158	\$3,130,471	0.54%

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Quarter Ending June 30, 2015**

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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	\$345,154	\$20,709	0.00%
Pocahontas	Eating and Drinking	18	\$644,550	\$38,673	0.01%
Pocahontas	Food Dealers	15	\$2,636,469	\$158,188	0.03%
Pocahontas	General Merchandise	S	S	S	S
Pocahontas	Home Furnishings	S	S	S	S
Pocahontas	Miscellaneous	40	\$2,139,641	\$128,378	0.02%
Pocahontas	Motor Vehicle	8	\$355,629	\$21,338	0.00%
Pocahontas	Service	83	\$1,036,424	\$60,893	0.01%
Pocahontas	Specialty Retail	34	\$527,728	\$31,664	0.01%
Pocahontas	Utilities and Transportation	23	\$1,550,547	\$93,033	0.02%
Pocahontas	Wholesale	20	\$1,406,456	\$84,387	0.01%
Pocahontas	County Totals	253	\$11,086,528	\$663,899	0.11%
Polk	Apparel	237	\$51,550,751	\$3,093,045	0.53%
Polk	Building Materials	151	\$168,441,249	\$10,106,475	1.74%
Polk	Eating and Drinking	1,201	\$238,822,981	\$14,329,379	2.47%
Polk	Food Dealers	377	\$137,244,228	\$8,234,654	1.42%
Polk	General Merchandise	85	\$190,573,736	\$11,434,424	1.97%
Polk	Home Furnishings	196	\$86,876,424	\$5,212,585	0.90%
Polk	Miscellaneous	1,251	\$147,577,830	\$8,854,325	1.53%
Polk	Motor Vehicle	221	\$90,712,579	\$5,442,755	0.94%
Polk	Service	4,002	\$337,278,633	\$19,683,856	3.39%
Polk	Specialty Retail	1,456	\$167,487,564	\$10,049,254	1.73%
Polk	Utilities and Transportation	291	\$142,637,903	\$8,558,274	1.47%
Polk	Wholesale	461	\$272,541,412	\$16,165,728	2.78%
Polk	County Totals	9,929	\$2,031,745,290	\$121,164,753	20.87%
Pottawattamie	Apparel	47	\$6,867,126	\$412,028	0.07%
Pottawattamie	Building Materials	27	\$34,270,460	\$2,056,228	0.35%
Pottawattamie	Eating and Drinking	199	\$39,139,618	\$2,348,377	0.40%
Pottawattamie	Food Dealers	88	\$31,596,177	\$1,895,771	0.33%
Pottawattamie	General Merchandise	20	\$42,824,704	\$2,569,482	0.44%
Pottawattamie	Home Furnishings	20	\$3,977,288	\$238,637	0.04%
Pottawattamie	Miscellaneous	246	\$15,938,516	\$956,311	0.16%
Pottawattamie	Motor Vehicle	49	\$18,405,693	\$1,104,342	0.19%
Pottawattamie	Service	652	\$51,861,501	\$2,954,574	0.51%
Pottawattamie	Specialty Retail	224	\$23,417,211	\$1,405,033	0.24%
Pottawattamie	Utilities and Transportation	83	\$49,245,247	\$2,954,715	0.51%
Pottawattamie	Wholesale	86	\$8,459,556	\$507,519	0.09%
Pottawattamie	County Totals	1,741	\$326,003,097	\$19,403,016	3.34%
Poweshiek	Apparel	S	S	S	S
Poweshiek	Building Materials	11	\$3,681,624	\$220,897	0.04%
Poweshiek	Eating and Drinking	45	\$4,710,232	\$282,614	0.05%
Poweshiek	Food Dealers	22	\$6,852,188	\$411,131	0.07%
Poweshiek	General Merchandise	S	S	S	S
Poweshiek	Home Furnishings	9	\$565,860	\$33,952	0.01%
Poweshiek	Miscellaneous	92	\$3,199,284	\$191,957	0.03%
Poweshiek	Motor Vehicle	19	\$1,536,568	\$92,194	0.02%
Poweshiek	Service	226	\$6,406,467	\$370,204	0.06%
Poweshiek	Specialty Retail	87	\$2,310,512	\$138,631	0.02%
Poweshiek	Utilities and Transportation	38	\$4,528,097	\$271,686	0.05%
Poweshiek	Wholesale	28	\$3,154,020	\$189,241	0.03%
Poweshiek	County Totals	586	\$43,994,058	\$2,625,459	0.45%
Ringgold	Apparel	S	S	S	S
Ringgold	Building Materials	5	\$270,932	\$16,256	0.00%
Ringgold	Eating and Drinking	15	\$564,141	\$33,848	0.01%
Ringgold	Food Dealers	6	\$779,323	\$46,759	0.01%
Ringgold	General Merchandise	S	S	S	S
Ringgold	Home Furnishings	S	S	S	S
Ringgold	Miscellaneous	22	\$412,573	\$24,754	0.00%
Ringgold	Motor Vehicle	10	\$847,375	\$50,843	0.01%
Ringgold	Service	65	\$1,040,295	\$60,974	0.01%
Ringgold	Specialty Retail	25	\$274,572	\$16,474	0.00%
Ringgold	Utilities and Transportation	8	\$8,716,060	\$522,964	0.09%
Ringgold	Wholesale	14	\$1,463,918	\$87,835	0.02%
Ringgold	County Totals	176	\$15,228,299	\$912,254	0.16%

**Table 4. Iowa Retail Sales and Tax
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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	\$1,459,883	\$87,593	0.02%
Sac	Eating and Drinking	20	\$1,151,362	\$69,082	0.01%
Sac	Food Dealers	21	\$2,709,348	\$162,561	0.03%
Sac	General Merchandise	S	S	S	S
Sac	Home Furnishings	7	\$172,440	\$10,346	0.00%
Sac	Miscellaneous	62	\$2,135,854	\$128,151	0.02%
Sac	Motor Vehicle	12	\$2,385,344	\$143,121	0.02%
Sac	Service	126	\$2,297,543	\$135,615	0.02%
Sac	Specialty Retail	40	\$752,825	\$45,170	0.01%
Sac	Utilities and Transportation	22	\$1,663,912	\$99,835	0.02%
Sac	Wholesale	29	\$1,032,973	\$61,978	0.01%
Sac	County Totals	352	\$16,092,916	\$963,337	0.17%
Scott	Apparel	102	\$27,280,496	\$1,636,830	0.28%
Scott	Building Materials	70	\$55,286,364	\$3,317,182	0.57%
Scott	Eating and Drinking	439	\$85,281,184	\$5,116,871	0.88%
Scott	Food Dealers	148	\$53,555,758	\$3,213,345	0.55%
Scott	General Merchandise	43	\$72,281,624	\$4,336,897	0.75%
Scott	Home Furnishings	74	\$22,066,613	\$1,323,997	0.23%
Scott	Miscellaneous	449	\$55,529,902	\$3,331,152	0.57%
Scott	Motor Vehicle	85	\$30,074,865	\$1,804,492	0.31%
Scott	Service	1,374	\$80,833,805	\$4,713,149	0.81%
Scott	Specialty Retail	529	\$52,818,787	\$3,169,127	0.55%
Scott	Utilities and Transportation	118	\$81,830,716	\$4,909,843	0.85%
Scott	Wholesale	197	\$54,477,229	\$3,257,002	0.56%
Scott	County Totals	3,628	\$671,317,343	\$40,129,888	6.91%
Shelby	Apparel	S	S	S	S
Shelby	Building Materials	8	\$1,891,489	\$113,489	0.02%
Shelby	Eating and Drinking	35	\$1,979,995	\$118,800	0.02%
Shelby	Food Dealers	9	\$2,914,962	\$174,898	0.03%
Shelby	General Merchandise	S	S	S	S
Shelby	Home Furnishings	6	\$293,632	\$17,618	0.00%
Shelby	Miscellaneous	58	\$1,281,117	\$76,867	0.01%
Shelby	Motor Vehicle	14	\$1,439,909	\$86,395	0.01%
Shelby	Service	159	\$3,265,102	\$193,527	0.03%
Shelby	Specialty Retail	61	\$432,137	\$25,928	0.00%
Shelby	Utilities and Transportation	24	\$3,309,746	\$198,585	0.03%
Shelby	Wholesale	34	\$2,448,993	\$146,940	0.03%
Shelby	County Totals	415	\$20,939,316	\$1,253,980	0.22%
Sioux	Apparel	12	\$906,905	\$54,414	0.01%
Sioux	Building Materials	25	\$5,828,215	\$349,693	0.06%
Sioux	Eating and Drinking	66	\$6,885,619	\$413,137	0.07%
Sioux	Food Dealers	35	\$6,205,264	\$372,316	0.06%
Sioux	General Merchandise	10	\$9,078,841	\$544,730	0.09%
Sioux	Home Furnishings	26	\$3,198,420	\$191,905	0.03%
Sioux	Miscellaneous	222	\$15,236,089	\$914,165	0.16%
Sioux	Motor Vehicle	27	\$2,277,192	\$136,632	0.02%
Sioux	Service	413	\$12,749,898	\$748,932	0.13%
Sioux	Specialty Retail	143	\$3,597,184	\$215,831	0.04%
Sioux	Utilities and Transportation	63	\$12,059,624	\$723,577	0.12%
Sioux	Wholesale	92	\$19,919,933	\$1,195,196	0.21%
Sioux	County Totals	1,134	\$97,943,184	\$5,860,529	1.01%
Story	Apparel	50	\$9,286,498	\$557,190	0.10%
Story	Building Materials	32	\$24,615,847	\$1,476,951	0.25%
Story	Eating and Drinking	189	\$37,255,614	\$2,235,240	0.39%
Story	Food Dealers	70	\$21,457,668	\$1,287,460	0.22%
Story	General Merchandise	18	\$34,586,500	\$2,075,190	0.36%
Story	Home Furnishings	31	\$6,945,978	\$416,759	0.07%
Story	Miscellaneous	260	\$24,621,942	\$1,471,009	0.25%
Story	Motor Vehicle	46	\$9,282,326	\$556,940	0.10%
Story	Service	665	\$43,758,616	\$2,529,714	0.44%
Story	Specialty Retail	280	\$17,056,735	\$1,023,404	0.18%
Story	Utilities and Transportation	83	\$13,350,568	\$801,034	0.14%
Story	Wholesale	83	\$21,457,098	\$1,287,426	0.22%
Story	County Totals	1,807	\$263,675,390	\$15,718,316	2.71%

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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	16	\$2,084,803	\$125,088	0.02%
Tama	Eating and Drinking	36	\$1,779,666	\$106,780	0.02%
Tama	Food Dealers	24	\$4,186,669	\$251,200	0.04%
Tama	General Merchandise	S	S	S	S
Tama	Home Furnishings	10	\$425,576	\$25,535	0.00%
Tama	Miscellaneous	62	\$2,365,515	\$141,931	0.02%
Tama	Motor Vehicle	16	\$1,342,241	\$80,534	0.01%
Tama	Service	147	\$2,062,574	\$120,691	0.02%
Tama	Specialty Retail	70	\$869,093	\$52,146	0.01%
Tama	Utilities and Transportation	19	\$851,387	\$51,083	0.01%
Tama	Wholesale	34	\$2,985,844	\$179,151	0.03%
Tama	County Totals	442	\$20,247,313	\$1,211,776	0.21%
Taylor	Apparel	S	S	S	S
Taylor	Building Materials	S	S	S	S
Taylor	Eating and Drinking	14	\$452,676	\$27,161	0.00%
Taylor	Food Dealers	9	\$1,085,558	\$65,133	0.01%
Taylor	General Merchandise	S	S	S	S
Taylor	Home Furnishings	S	S	S	S
Taylor	Miscellaneous	31	\$767,487	\$46,049	0.01%
Taylor	Motor Vehicle	S	S	S	S
Taylor	Service	78	\$1,602,218	\$96,015	0.02%
Taylor	Specialty Retail	32	\$374,749	\$22,485	0.00%
Taylor	Utilities and Transportation	19	\$794,202	\$47,652	0.01%
Taylor	Wholesale	8	\$964,228	\$57,854	0.01%
Taylor	County Totals	204	\$6,898,862	\$413,814	0.07%
Union	Apparel	S	S	S	S
Union	Building Materials	11	\$1,895,825	\$113,750	0.02%
Union	Eating and Drinking	37	\$3,598,163	\$215,890	0.04%
Union	Food Dealers	14	\$3,799,880	\$227,993	0.04%
Union	General Merchandise	S	S	S	S
Union	Home Furnishings	10	\$586,119	\$35,167	0.01%
Union	Miscellaneous	47	\$1,875,965	\$112,558	0.02%
Union	Motor Vehicle	15	\$1,940,948	\$116,457	0.02%
Union	Service	140	\$3,820,550	\$223,460	0.04%
Union	Specialty Retail	45	\$1,089,687	\$65,381	0.01%
Union	Utilities and Transportation	16	\$1,381,382	\$82,883	0.01%
Union	Wholesale	16	\$4,290,301	\$257,418	0.04%
Union	County Totals	362	\$33,170,382	\$1,984,450	0.34%
Van Buren	Apparel	S	S	S	S
Van Buren	Building Materials	10	\$309,342	\$18,561	0.00%
Van Buren	Eating and Drinking	16	\$940,756	\$56,445	0.01%
Van Buren	Food Dealers	14	\$2,209,474	\$132,568	0.02%
Van Buren	General Merchandise	S	S	S	S
Van Buren	Home Furnishings	5	\$269,019	\$16,141	0.00%
Van Buren	Miscellaneous	45	\$977,804	\$58,668	0.01%
Van Buren	Motor Vehicle	7	\$203,545	\$12,213	0.00%
Van Buren	Service	91	\$982,728	\$57,404	0.01%
Van Buren	Specialty Retail	56	\$453,855	\$27,231	0.00%
Van Buren	Utilities and Transportation	18	\$483,222	\$28,993	0.00%
Van Buren	Wholesale	14	\$2,099,024	\$125,941	0.02%
Van Buren	County Totals	279	\$8,937,132	\$534,668	0.09%
Wapello	Apparel	13	\$1,241,509	\$74,491	0.01%
Wapello	Building Materials	14	\$17,986,775	\$1,079,207	0.19%
Wapello	Eating and Drinking	83	\$11,414,848	\$684,891	0.12%
Wapello	Food Dealers	40	\$10,209,658	\$612,579	0.11%
Wapello	General Merchandise	10	\$20,368,825	\$1,222,130	0.21%
Wapello	Home Furnishings	10	\$2,148,770	\$128,926	0.02%
Wapello	Miscellaneous	85	\$5,800,789	\$348,047	0.06%
Wapello	Motor Vehicle	38	\$5,625,752	\$337,545	0.06%
Wapello	Service	289	\$10,316,132	\$598,882	0.10%
Wapello	Specialty Retail	116	\$5,882,430	\$352,946	0.06%
Wapello	Utilities and Transportation	24	\$5,048,512	\$302,911	0.05%
Wapello	Wholesale	42	\$6,707,351	\$402,441	0.07%
Wapello	County Totals	764	\$102,751,351	\$6,144,995	1.06%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Warren	Apparel	10	\$346,041	\$20,762	0.00%
Warren	Building Materials	17	\$1,081,439	\$64,886	0.01%
Warren	Eating and Drinking	77	\$7,753,608	\$465,216	0.08%
Warren	Food Dealers	35	\$11,997,318	\$719,839	0.12%
Warren	General Merchandise	7	\$12,657,247	\$759,435	0.13%
Warren	Home Furnishings	15	\$1,926,700	\$115,602	0.02%
Warren	Miscellaneous	142	\$9,612,331	\$576,740	0.10%
Warren	Motor Vehicle	27	\$7,424,161	\$445,450	0.08%
Warren	Service	364	\$10,661,099	\$636,491	0.11%
Warren	Specialty Retail	142	\$3,211,175	\$192,671	0.03%
Warren	Utilities and Transportation	39	\$7,041,210	\$422,473	0.07%
Warren	Wholesale	35	\$6,753,886	\$405,233	0.07%
Warren	County Totals	910	\$80,466,215	\$4,824,798	0.83%
Washington	Apparel	S	S	S	S
Washington	Building Materials	16	\$3,582,057	\$214,923	0.04%
Washington	Eating and Drinking	49	\$4,056,567	\$243,394	0.04%
Washington	Food Dealers	29	\$6,466,324	\$387,979	0.07%
Washington	General Merchandise	S	S	S	S
Washington	Home Furnishings	14	\$1,233,831	\$74,030	0.01%
Washington	Miscellaneous	130	\$6,755,178	\$405,311	0.07%
Washington	Motor Vehicle	16	\$3,009,346	\$180,561	0.03%
Washington	Service	294	\$9,550,881	\$563,521	0.10%
Washington	Specialty Retail	118	\$3,074,313	\$184,459	0.03%
Washington	Utilities and Transportation	28	\$1,383,322	\$82,999	0.01%
Washington	Wholesale	42	\$5,531,747	\$331,905	0.06%
Washington	County Totals	746	\$49,943,007	\$2,987,049	0.51%
Wayne	Apparel	S	S	S	S
Wayne	Building Materials	8	\$1,001,669	\$60,100	0.01%
Wayne	Eating and Drinking	12	\$357,821	\$21,469	0.00%
Wayne	Food Dealers	13	\$1,933,417	\$116,005	0.02%
Wayne	General Merchandise	S	S	S	S
Wayne	Home Furnishings	5	\$123,043	\$7,383	0.00%
Wayne	Miscellaneous	34	\$777,162	\$46,630	0.01%
Wayne	Motor Vehicle	S	S	S	S
Wayne	Service	62	\$747,939	\$44,071	0.01%
Wayne	Specialty Retail	41	\$759,120	\$45,547	0.01%
Wayne	Utilities and Transportation	12	\$329,754	\$19,785	0.00%
Wayne	Wholesale	10	\$697,896	\$41,874	0.01%
Wayne	County Totals	205	\$7,310,648	\$437,833	0.08%
Webster	Apparel	25	\$3,474,410	\$208,465	0.04%
Webster	Building Materials	14	\$17,210,620	\$1,032,637	0.18%
Webster	Eating and Drinking	92	\$13,850,740	\$831,044	0.14%
Webster	Food Dealers	40	\$10,867,236	\$652,034	0.11%
Webster	General Merchandise	13	\$22,469,267	\$1,348,156	0.23%
Webster	Home Furnishings	17	\$2,987,311	\$179,239	0.03%
Webster	Miscellaneous	148	\$6,767,930	\$406,076	0.07%
Webster	Motor Vehicle	37	\$6,175,226	\$370,458	0.06%
Webster	Service	402	\$15,311,595	\$883,273	0.15%
Webster	Specialty Retail	164	\$8,884,118	\$533,047	0.09%
Webster	Utilities and Transportation	47	\$10,792,738	\$647,564	0.11%
Webster	Wholesale	63	\$16,696,344	\$977,054	0.17%
Webster	County Totals	1,062	\$135,487,535	\$8,069,047	1.39%
Winnebago	Apparel	S	S	S	S
Winnebago	Building Materials	8	\$1,394,202	\$83,652	0.01%
Winnebago	Eating and Drinking	30	\$2,029,436	\$121,766	0.02%
Winnebago	Food Dealers	15	\$3,531,483	\$211,889	0.04%
Winnebago	General Merchandise	S	S	S	S
Winnebago	Home Furnishings	10	\$787,421	\$47,245	0.01%
Winnebago	Miscellaneous	58	\$1,456,025	\$87,362	0.02%
Winnebago	Motor Vehicle	13	\$1,576,939	\$94,616	0.02%
Winnebago	Service	113	\$3,671,126	\$220,043	0.04%
Winnebago	Specialty Retail	63	\$1,553,060	\$93,184	0.02%
Winnebago	Utilities and Transportation	14	\$3,538,112	\$212,287	0.04%
Winnebago	Wholesale	25	\$2,068,703	\$124,122	0.02%
Winnebago	County Totals	353	\$23,121,449	\$1,387,062	0.24%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Winneshiek	Apparel	11	\$1,158,367	\$69,502	0.01%
Winneshiek	Building Materials	17	\$3,561,548	\$213,693	0.04%
Winneshiek	Eating and Drinking	54	\$5,696,218	\$341,773	0.06%
Winneshiek	Food Dealers	20	\$5,107,251	\$306,435	0.05%
Winneshiek	General Merchandise	6	\$12,225,454	\$733,527	0.13%
Winneshiek	Home Furnishings	16	\$2,048,392	\$122,904	0.02%
Winneshiek	Miscellaneous	116	\$7,163,898	\$429,834	0.07%
Winneshiek	Motor Vehicle	23	\$3,280,209	\$196,813	0.03%
Winneshiek	Service	271	\$6,420,071	\$372,487	0.06%
Winneshiek	Specialty Retail	110	\$3,944,755	\$236,685	0.04%
Winneshiek	Utilities and Transportation	32	\$1,256,160	\$75,370	0.01%
Winneshiek	Wholesale	34	\$5,621,813	\$336,374	0.06%
Winneshiek	County Totals	710	\$57,484,136	\$3,435,396	0.59%
Woodbury	Apparel	70	\$19,534,914	\$1,172,095	0.20%
Woodbury	Building Materials	40	\$45,518,431	\$2,731,106	0.47%
Woodbury	Eating and Drinking	285	\$48,293,186	\$2,897,591	0.50%
Woodbury	Food Dealers	92	\$26,151,584	\$1,569,095	0.27%
Woodbury	General Merchandise	25	\$54,582,509	\$3,274,951	0.56%
Woodbury	Home Furnishings	58	\$13,688,836	\$821,330	0.14%
Woodbury	Miscellaneous	323	\$28,883,796	\$1,733,016	0.30%
Woodbury	Motor Vehicle	68	\$26,163,844	\$1,569,831	0.27%
Woodbury	Service	902	\$50,357,247	\$2,936,662	0.51%
Woodbury	Specialty Retail	339	\$34,386,163	\$2,063,170	0.36%
Woodbury	Utilities and Transportation	81	\$34,351,058	\$2,061,063	0.36%
Woodbury	Wholesale	129	\$45,472,725	\$2,715,071	0.47%
Woodbury	County Totals	2,412	\$427,384,293	\$25,544,981	4.40%
Worth	Apparel	S	S	S	S
Worth	Building Materials	5	\$178,014	\$10,681	0.00%
Worth	Eating and Drinking	18	\$960,991	\$57,659	0.01%
Worth	Food Dealers	8	\$1,856,118	\$111,367	0.02%
Worth	General Merchandise	S	S	S	S
Worth	Home Furnishings	S	S	S	S
Worth	Miscellaneous	33	\$992,715	\$59,563	0.01%
Worth	Motor Vehicle	9	\$545,473	\$32,728	0.01%
Worth	Service	76	\$5,023,517	\$291,900	0.05%
Worth	Specialty Retail	23	\$1,485,622	\$89,137	0.02%
Worth	Utilities and Transportation	17	\$287,444	\$17,247	0.00%
Worth	Wholesale	11	\$806,300	\$48,378	0.01%
Worth	County Totals	203	\$12,423,976	\$735,927	0.13%
Wright	Apparel	S	S	S	S
Wright	Building Materials	12	\$1,694,469	\$101,668	0.02%
Wright	Eating and Drinking	40	\$2,289,468	\$137,368	0.02%
Wright	Food Dealers	20	\$4,129,934	\$247,796	0.04%
Wright	General Merchandise	5	\$1,881,996	\$112,920	0.02%
Wright	Home Furnishings	S	S	S	S
Wright	Miscellaneous	74	\$4,107,612	\$246,457	0.04%
Wright	Motor Vehicle	14	\$913,902	\$54,834	0.01%
Wright	Service	145	\$2,552,812	\$151,541	0.03%
Wright	Specialty Retail	55	\$1,880,615	\$112,837	0.02%
Wright	Utilities and Transportation	29	\$3,833,482	\$230,009	0.04%
Wright	Wholesale	17	\$653,626	\$39,218	0.01%
Wright	County Totals	416	\$24,350,265	\$1,459,389	0.25%
State Totals		78,886	\$9,720,610,338	\$580,545,626	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