



# Iowa Department of **REVENUE**

## Retail Sales and Use Tax Quarterly Report September 2013

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

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

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

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

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

**Year over Year Retail Sales Tax Statistics:** Table 1 compares return counts and taxes reported by the 12 business groups for the September 2013 quarter compared to the September 2012 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 September 2013 quarter are compared to the September 2012 quarter.

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

**Table 1. Iowa Retail Sales Tax  
by Business Group  
Quarter Ending September 30, 2013**

<b>Business Group</b>	<b>Number of Returns September 2012</b>	<b>Number of Returns September 2013</b>	<b>Percent Change of Returns</b>	<b>Computed Tax September 2012</b>	<b>Computed Tax September 2013</b>	<b>Percent Change of Tax</b>
Apparel	1,538	1,529	-0.59%	\$14,996,452	\$14,983,128	-0.09%
Building Materials	1,500	1,425	-5.00%	\$37,671,945	\$38,360,201	1.83%
Eating and Drinking	7,608	7,466	-1.87%	\$57,178,447	\$58,654,330	2.58%
Food Dealers	3,225	3,135	-2.79%	\$48,536,678	\$50,464,273	3.97%
General Merchandise	810	770	-4.94%	\$66,771,531	\$66,090,291	-1.02%
Home Furnishings	1,538	1,488	-3.25%	\$17,587,397	\$18,126,608	3.07%
Miscellaneous	11,764	11,555	-1.78%	\$44,694,966	\$48,165,730	7.77%
Motor Vehicle	2,347	2,285	-2.64%	\$24,239,349	\$26,344,238	8.68%
Services	30,490	29,893	-1.96%	\$72,051,989	\$74,678,805	3.65%
Specialty Retail	12,064	11,732	-2.75%	\$38,584,348	\$39,942,962	3.52%
Utilities and Transportation	3,731	3,666	-1.74%	\$55,162,673	\$51,559,029	-6.53%
Wholesale	4,477	4,332	-3.24%	\$55,316,458	\$59,252,340	7.12%
<b>State Totals</b>	<b>81,092</b>	<b>79,276</b>	<b>-2.24%</b>	<b>\$532,792,233</b>	<b>\$546,621,934</b>	<b>2.60%</b>

Business groups were redefined for some retailers such that breakdowns by group presented here will not match data presented in the September 2012 report.

**Table 2. Iowa Use Taxes  
Quarter Ending September 30, 2013**

**Retailer's Use Tax by Business Group**

<b>Business Group</b>	<b>Number of Returns</b>	<b>Percent of Returns</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>Percent of Tax</b>
Apparel	126	1.04%	\$19,806,774	\$1,188,406	1.33%
Building Materials	259	2.14%	\$33,614,209	\$2,016,853	2.25%
Eating and Drinking	74	0.61%	\$4,209,054	\$252,543	0.28%
Food Dealers	82	0.68%	\$14,574,974	\$874,498	0.98%
General Merchandise	31	0.26%	\$19,580,153	\$1,174,809	1.31%
Home Furnishings	295	2.43%	\$22,030,603	\$1,321,836	1.48%
Miscellaneous	3,131	25.84%	\$286,191,940	\$17,171,220	19.18%
Motor Vehicle	147	1.21%	\$14,267,407	\$856,044	0.96%
Services	3,021	24.93%	\$224,866,495	\$13,486,442	15.06%
Specialty Retail	2,121	17.50%	\$197,387,363	\$11,838,079	13.22%
Utilities and Transportation	650	5.36%	\$369,233,890	\$22,154,033	24.75%
Wholesale	2,182	18.00%	\$286,993,733	\$17,191,828	19.20%
<b>State Totals</b>	<b>12,119</b>	<b>100.00%</b>	<b>\$1,492,756,595</b>	<b>\$89,526,593</b>	<b>100.00%</b>

**Comparison of Use Taxes for the Quarters Ending  
September 30, 2012 and 2013**

<b>Use Tax</b>	<b>September 2012</b>	<b>September 2013</b>	<b>Percent Change</b>
<b>Retailer's</b>			
Number of Returns	11,869	12,119	2.11%
Taxable Sales	\$1,439,880,808	\$1,492,756,595	3.67%
Computed Tax	\$86,345,478	\$89,526,593	3.68%
<b>Motor Vehicle</b>			
Number of Registrations	243,983	259,370	6.31%
Computed Tax	\$72,009,336	\$79,317,426	10.15%
<b>Consumer's</b>			
Number of Returns	5,553	5,721	3.03%
Taxable Sales	\$294,419,812	\$271,068,274	-7.93%
Computed Tax	\$17,662,664	\$16,262,637	-7.93%

Percentages may not sum to totals due to rounding.

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending September 30, 2013**

<b>County</b>	<b>City</b>	<b>Number of Returns</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>Percent of Tax</b>
Adair	Greenfield	110	\$6,228,816	\$372,881	0.07%
Adair	Adair	56	\$3,194,069	\$189,447	0.03%
Adair	Fontanelle	38	\$1,196,227	\$71,774	0.01%
Adair	Stuart	34	\$3,316,027	\$192,719	0.04%
Adair	Orient	17	\$260,774	\$15,643	0.00%
Adair	Bridgewater	11	\$418,010	\$25,081	0.00%
Adair	Other	11	\$1,022,847	\$61,371	0.01%
Adair	County Totals	277	\$15,636,770	\$928,916	0.17%
Adams	Corning	126	\$9,003,153	\$539,770	0.10%
Adams	Other	24	\$411,347	\$24,681	0.00%
Adams	County Totals	150	\$9,414,500	\$564,451	0.10%
Allamakee	Waukon	237	\$16,667,755	\$997,639	0.18%
Allamakee	Lansing	80	\$4,169,540	\$249,466	0.05%
Allamakee	Postville	74	\$5,630,383	\$337,714	0.06%
Allamakee	New Albin	34	\$503,781	\$30,227	0.01%
Allamakee	Harpers Ferry	32	\$863,310	\$51,451	0.01%
Allamakee	Waterville	13	\$185,857	\$11,151	0.00%
Allamakee	Other	35	\$652,950	\$39,177	0.01%
Allamakee	County Totals	505	\$28,673,576	\$1,716,824	0.31%
Appanoose	Centerville	254	\$22,937,587	\$1,373,641	0.25%
Appanoose	Moravia	44	\$3,382,429	\$188,654	0.03%
Appanoose	Moulton	25	\$369,742	\$22,185	0.00%
Appanoose	Cincinnati	18	\$158,183	\$9,491	0.00%
Appanoose	Other	31	\$237,456	\$14,237	0.00%
Appanoose	County Totals	372	\$27,085,397	\$1,608,207	0.29%
Audubon	Audubon	151	\$7,612,343	\$456,398	0.08%
Audubon	Exira	40	\$1,055,057	\$63,303	0.01%
Audubon	Other	26	\$486,376	\$29,183	0.01%
Audubon	County Totals	217	\$9,153,776	\$548,884	0.10%
Benton	Vinton	224	\$13,007,713	\$779,070	0.14%
Benton	Belle Plaine	106	\$5,147,084	\$308,819	0.06%
Benton	Atkins	47	\$2,528,064	\$151,684	0.03%
Benton	Blairstown	45	\$2,785,987	\$167,081	0.03%
Benton	Shellsburg	43	\$1,709,745	\$102,585	0.02%
Benton	Van Horne	29	\$1,141,182	\$68,471	0.01%
Benton	Keystone	28	\$1,077,584	\$64,655	0.01%
Benton	Urbana	28	\$3,275,314	\$195,734	0.04%
Benton	Newhall	25	\$848,900	\$50,934	0.01%
Benton	Norway	23	\$611,343	\$36,681	0.01%
Benton	Walford	21	\$257,707	\$15,462	0.00%
Benton	Garrison	12	\$169,562	\$10,174	0.00%
Benton	Other	34	\$487,906	\$29,274	0.01%
Benton	County Totals	665	\$33,048,091	\$1,980,623	0.36%
Black Hawk	Waterloo	1,596	\$276,279,031	\$16,518,162	3.02%
Black Hawk	Cedar Falls	943	\$156,983,143	\$9,386,871	1.72%
Black Hawk	Evansdale	91	\$6,397,464	\$381,880	0.07%
Black Hawk	Laporte City	84	\$2,451,957	\$147,072	0.03%
Black Hawk	Hudson	76	\$2,901,811	\$174,109	0.03%
Black Hawk	Dunkerton	34	\$2,233,925	\$134,036	0.02%
Black Hawk	Janesville	22	\$425,756	\$25,545	0.00%
Black Hawk	Gilbertville	20	\$380,402	\$22,824	0.00%
Black Hawk	Raymond	20	\$795,572	\$47,734	0.01%
Black Hawk	Elk Run Heights	15	\$6,041,168	\$362,470	0.07%
Black Hawk	Other	34	\$647,327	\$38,840	0.01%
Black Hawk	County Totals	2,935	\$455,537,556	\$27,239,543	4.98%
Boone	Boone	412	\$40,487,641	\$2,423,049	0.44%
Boone	Ogden	79	\$2,153,729	\$129,124	0.02%
Boone	Madrid	76	\$2,899,860	\$173,920	0.03%
Boone	Ames	12	\$307,739	\$18,464	0.00%
Boone	Pilot Mound	10	\$63,651	\$3,819	0.00%
Boone	Other	34	\$986,165	\$59,170	0.01%
Boone	County Totals	623	\$46,898,785	\$2,807,546	0.51%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending September 30, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Bremer	Waverly	296	\$33,081,897	\$1,976,787	0.36%
Bremer	Sumner	108	\$4,815,996	\$288,899	0.05%
Bremer	Denver	73	\$3,464,520	\$207,871	0.04%
Bremer	Tripoli	50	\$1,546,005	\$92,760	0.02%
Bremer	Readlyn	37	\$1,481,092	\$88,866	0.02%
Bremer	Janesville	28	\$1,469,470	\$88,168	0.02%
Bremer	Plainfield	23	\$1,021,964	\$61,318	0.01%
Bremer	Other	15	\$163,453	\$9,807	0.00%
Bremer	County Totals	630	\$47,044,397	\$2,814,477	0.51%
Buchanan	Independence	254	\$27,717,002	\$1,657,885	0.30%
Buchanan	Jesup	83	\$7,369,544	\$442,163	0.08%
Buchanan	Hazleton	50	\$1,789,329	\$107,312	0.02%
Buchanan	Winthrop	49	\$1,995,684	\$119,741	0.02%
Buchanan	Fairbank	48	\$3,596,150	\$215,769	0.04%
Buchanan	Rowley	24	\$802,390	\$48,143	0.01%
Buchanan	Brandon	17	\$175,439	\$10,526	0.00%
Buchanan	Lamont	17	\$586,582	\$35,195	0.01%
Buchanan	Quasqueton	15	\$394,933	\$23,696	0.00%
Buchanan	Aurora	13	\$180,301	\$10,818	0.00%
Buchanan	Other	18	\$287,410	\$17,245	0.00%
Buchanan	County Totals	588	\$44,894,764	\$2,688,494	0.49%
Buena Vista	Storm Lake	366	\$41,324,652	\$2,472,975	0.45%
Buena Vista	Alta	65	\$2,030,332	\$121,820	0.02%
Buena Vista	Sioux Rapids	43	\$3,627,459	\$217,502	0.04%
Buena Vista	Newell	31	\$669,275	\$40,157	0.01%
Buena Vista	Albert City	29	\$589,736	\$35,384	0.01%
Buena Vista	Linn Grove	18	\$176,888	\$10,519	0.00%
Buena Vista	Marathon	14	\$185,022	\$11,101	0.00%
Buena Vista	Other	21	\$310,925	\$18,656	0.00%
Buena Vista	County Totals	587	\$48,914,289	\$2,928,113	0.54%
Butler	Parkersburg	77	\$2,845,825	\$170,750	0.03%
Butler	Clarksville	65	\$1,530,407	\$91,824	0.02%
Butler	Greene	60	\$2,840,760	\$170,446	0.03%
Butler	Allison	59	\$1,728,322	\$103,578	0.02%
Butler	Shell Rock	45	\$2,227,832	\$133,670	0.02%
Butler	Aplington	33	\$1,245,334	\$74,720	0.01%
Butler	Dumont	33	\$1,539,821	\$92,389	0.02%
Butler	New Hartford	25	\$472,975	\$28,379	0.01%
Butler	Other	29	\$1,928,929	\$115,736	0.02%
Butler	County Totals	426	\$16,360,205	\$981,491	0.18%
Calhoun	Rockwell City	81	\$4,430,261	\$265,684	0.05%
Calhoun	Manson	75	\$2,873,001	\$172,380	0.03%
Calhoun	Lake City	74	\$2,686,383	\$161,081	0.03%
Calhoun	Lohrville	18	\$466,769	\$28,006	0.01%
Calhoun	Pomeroy	18	\$531,833	\$31,910	0.01%
Calhoun	Farnhamville	16	\$400,256	\$24,015	0.00%
Calhoun	Other	33	\$514,186	\$30,851	0.01%
Calhoun	County Totals	315	\$11,902,689	\$713,928	0.13%
Carroll	Carroll	484	\$57,691,818	\$3,451,062	0.63%
Carroll	Manning	75	\$3,622,660	\$217,360	0.04%
Carroll	Coon Rapids	61	\$2,741,496	\$164,452	0.03%
Carroll	Glidden	46	\$2,576,749	\$154,605	0.03%
Carroll	Breda	37	\$2,779,989	\$166,799	0.03%
Carroll	Templeton	34	\$1,013,462	\$60,808	0.01%
Carroll	Arcadia	20	\$1,789,459	\$107,368	0.02%
Carroll	Dedham	20	\$239,765	\$14,386	0.00%
Carroll	Halbur	19	\$656,821	\$39,409	0.01%
Carroll	Other	22	\$944,522	\$56,671	0.01%
Carroll	County Totals	818	\$74,056,741	\$4,432,920	0.81%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending September 30, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Cass	Atlantic	326	\$30,453,742	\$1,821,197	0.33%
Cass	Griswold	54	\$1,819,198	\$109,152	0.02%
Cass	Anita	50	\$1,864,177	\$111,787	0.02%
Cass	Massena	26	\$1,067,771	\$64,066	0.01%
Cass	Cumberland	14	\$134,995	\$8,100	0.00%
Cass	Wiota	12	\$229,696	\$13,732	0.00%
Cass	Lewis	11	\$346,988	\$20,813	0.00%
Cass	Other	17	\$623,533	\$37,412	0.01%
Cass	County Totals	510	\$36,540,100	\$2,186,260	0.40%
Cedar	Tipton	178	\$11,181,390	\$670,133	0.12%
Cedar	West Branch	92	\$3,714,888	\$222,269	0.04%
Cedar	Durant	67	\$4,370,321	\$262,219	0.05%
Cedar	Clarence	44	\$1,191,410	\$71,485	0.01%
Cedar	Lowden	42	\$2,040,272	\$122,324	0.02%
Cedar	Mechanicsville	29	\$966,880	\$58,013	0.01%
Cedar	Stanwood	18	\$611,609	\$36,697	0.01%
Cedar	Bennett	11	\$225,031	\$13,502	0.00%
Cedar	Other	27	\$1,049,578	\$62,975	0.01%
Cedar	County Totals	508	\$25,351,379	\$1,519,616	0.28%
Cerro Gordo	Mason City	900	\$138,865,833	\$8,306,991	1.52%
Cerro Gordo	Clear Lake	365	\$29,442,198	\$1,748,737	0.32%
Cerro Gordo	Rockwell	38	\$807,539	\$48,452	0.01%
Cerro Gordo	Ventura	31	\$3,069,824	\$184,189	0.03%
Cerro Gordo	Thornton	17	\$310,512	\$18,631	0.00%
Cerro Gordo	Plymouth	11	\$125,322	\$7,519	0.00%
Cerro Gordo	Meservey	10	\$48,078	\$2,885	0.00%
Cerro Gordo	Other	39	\$1,953,271	\$117,189	0.02%
Cerro Gordo	County Totals	1,411	\$174,622,577	\$10,434,593	1.91%
Cherokee	Cherokee	255	\$18,110,053	\$1,083,530	0.20%
Cherokee	Marcus	54	\$5,665,515	\$339,422	0.06%
Cherokee	Aurelia	35	\$1,786,185	\$107,171	0.02%
Cherokee	Cleghorn	16	\$145,892	\$8,754	0.00%
Cherokee	Quimby	14	\$450,410	\$27,025	0.00%
Cherokee	Washta	10	\$111,908	\$6,714	0.00%
Cherokee	Other	20	\$724,731	\$43,484	0.01%
Cherokee	County Totals	404	\$26,994,694	\$1,616,100	0.30%
Chickasaw	New Hampton	206	\$17,179,188	\$1,026,689	0.19%
Chickasaw	Nashua	70	\$2,552,940	\$153,124	0.03%
Chickasaw	Fredericksburg	46	\$1,762,114	\$105,569	0.02%
Chickasaw	Ionia	32	\$498,231	\$29,838	0.01%
Chickasaw	Lawler	31	\$1,434,153	\$86,049	0.02%
Chickasaw	Alta Vista	14	\$252,900	\$15,174	0.00%
Chickasaw	Other	23	\$1,282,238	\$76,934	0.01%
Chickasaw	County Totals	422	\$24,961,764	\$1,493,378	0.27%
Clarke	Osceola	208	\$17,767,156	\$1,055,372	0.19%
Clarke	Murray	17	\$297,999	\$17,880	0.00%
Clarke	Other	19	\$520,725	\$31,201	0.01%
Clarke	County Totals	244	\$18,585,880	\$1,104,452	0.20%
Clay	Spencer	525	\$71,174,575	\$4,259,720	0.78%
Clay	Everly	33	\$1,435,205	\$86,027	0.02%
Clay	Peterson	20	\$360,039	\$21,602	0.00%
Clay	Dickens	14	\$700,254	\$42,015	0.01%
Clay	Royal	13	\$151,925	\$9,116	0.00%
Clay	Webb	11	\$171,602	\$10,296	0.00%
Clay	Fostoria	10	\$237,415	\$14,245	0.00%
Clay	Greenville	10	\$204,255	\$12,255	0.00%
Clay	Other	16	\$79,632	\$4,778	0.00%
Clay	County Totals	652	\$74,514,902	\$4,460,055	0.82%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending September 30, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Clayton	Elkader	127	\$10,118,425	\$603,029	0.11%
Clayton	Guttenberg	107	\$5,842,928	\$348,812	0.06%
Clayton	Strawberry Point	83	\$3,488,133	\$209,107	0.04%
Clayton	Monona	76	\$5,120,475	\$307,114	0.06%
Clayton	Mcgregor	73	\$1,923,692	\$113,554	0.02%
Clayton	Edgewood	46	\$3,444,952	\$206,632	0.04%
Clayton	Garnavillo	37	\$1,096,173	\$65,743	0.01%
Clayton	Marquette	25	\$1,753,887	\$102,237	0.02%
Clayton	Volga	16	\$380,247	\$22,815	0.00%
Clayton	Luana	15	\$298,234	\$17,894	0.00%
Clayton	Other	59	\$1,226,834	\$73,486	0.01%
Clayton	County Totals	664	\$34,693,980	\$2,070,423	0.38%
Clinton	Clinton	683	\$91,222,999	\$5,456,962	1.00%
Clinton	Dewitt	203	\$14,549,536	\$871,768	0.16%
Clinton	Camanche	82	\$2,602,188	\$156,131	0.03%
Clinton	Wheatland	38	\$1,647,556	\$98,853	0.02%
Clinton	Grand Mound	27	\$673,941	\$40,370	0.01%
Clinton	Delmar	25	\$400,721	\$24,043	0.00%
Clinton	Goose Lake	21	\$487,454	\$29,247	0.01%
Clinton	Calamus	20	\$670,156	\$40,209	0.01%
Clinton	Low Moor	18	\$451,874	\$27,112	0.00%
Clinton	Lost Nation	17	\$373,255	\$22,395	0.00%
Clinton	Charlotte	15	\$1,373,878	\$82,433	0.02%
Clinton	Other	28	\$731,711	\$43,903	0.01%
Clinton	County Totals	1,177	\$115,185,269	\$6,893,427	1.26%
Crawford	Denison	283	\$25,349,190	\$1,515,910	0.28%
Crawford	Manilla	44	\$628,533	\$37,712	0.01%
Crawford	Schleswig	32	\$880,486	\$52,829	0.01%
Crawford	Charter Oak	24	\$669,327	\$40,160	0.01%
Crawford	Dow City	24	\$635,513	\$38,131	0.01%
Crawford	Vail	20	\$380,459	\$22,828	0.00%
Crawford	Westside	18	\$336,479	\$20,189	0.00%
Crawford	Kiron	17	\$1,074,868	\$64,492	0.01%
Crawford	Other	24	\$710,806	\$42,648	0.01%
Crawford	County Totals	486	\$30,665,661	\$1,834,899	0.34%
Dallas	West Des Moines	323	\$160,966,310	\$9,563,663	1.75%
Dallas	Waukee	224	\$45,704,166	\$2,742,109	0.50%
Dallas	Adel	209	\$14,186,603	\$849,601	0.16%
Dallas	Perry	203	\$21,602,069	\$1,295,256	0.24%
Dallas	Dallas Center	60	\$3,597,396	\$215,844	0.04%
Dallas	Clive	56	\$5,236,137	\$314,168	0.06%
Dallas	Woodward	51	\$1,242,614	\$74,557	0.01%
Dallas	Urbandale	32	\$636,832	\$38,210	0.01%
Dallas	Van Meter	31	\$1,474,689	\$88,481	0.02%
Dallas	Desoto	30	\$1,281,471	\$76,388	0.01%
Dallas	Redfield	30	\$884,616	\$53,077	0.01%
Dallas	Dexter	27	\$946,278	\$56,777	0.01%
Dallas	Granger	25	\$2,182,555	\$130,953	0.02%
Dallas	Minburn	18	\$551,940	\$33,116	0.01%
Dallas	Bouton	12	\$2,524,397	\$151,450	0.03%
Dallas	Other	37	\$1,149,608	\$68,976	0.01%
Dallas	County Totals	1,368	\$264,167,681	\$15,752,626	2.88%
Davis	Bloomfield	245	\$13,847,066	\$828,975	0.15%
Davis	Drakesville	23	\$404,568	\$24,274	0.00%
Davis	Pulaski	18	\$625,141	\$37,508	0.01%
Davis	Other	19	\$413,267	\$24,391	0.00%
Davis	County Totals	305	\$15,290,042	\$915,149	0.17%
Decatur	Lamoni	88	\$3,127,518	\$186,116	0.03%
Decatur	Leon	82	\$4,973,734	\$297,884	0.05%
Decatur	Davis City	15	\$108,686	\$6,521	0.00%
Decatur	Decatur City	15	\$352,326	\$21,140	0.00%
Decatur	Grand River	11	\$99,197	\$5,952	0.00%
Decatur	Other	32	\$781,591	\$46,895	0.01%
Decatur	County Totals	243	\$9,443,052	\$564,508	0.10%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending September 30, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Delaware	Manchester	286	\$20,560,942	\$1,231,482	0.23%
Delaware	Earlville	41	\$564,894	\$33,777	0.01%
Delaware	Hopkinton	41	\$885,153	\$53,109	0.01%
Delaware	Delhi	37	\$2,394,955	\$143,697	0.03%
Delaware	Dyersville	36	\$1,395,819	\$83,749	0.02%
Delaware	Colesburg	25	\$958,971	\$57,538	0.01%
Delaware	Edgewood	24	\$1,159,787	\$69,587	0.01%
Delaware	Ryan	23	\$187,857	\$11,271	0.00%
Delaware	Dundee	15	\$658,558	\$39,513	0.01%
Delaware	Greeley	12	\$281,309	\$16,879	0.00%
Delaware	Other	25	\$4,402,581	\$263,395	0.05%
Delaware	County Totals	565	\$33,450,826	\$2,003,999	0.37%
Des Moines	Burlington	683	\$77,308,175	\$4,615,334	0.84%
Des Moines	West Burlington	202	\$46,483,927	\$2,786,665	0.51%
Des Moines	Mediapolis	70	\$4,407,311	\$264,439	0.05%
Des Moines	Danville	38	\$654,851	\$39,291	0.01%
Des Moines	Other	47	\$1,614,772	\$96,886	0.02%
Des Moines	County Totals	1,040	\$130,469,036	\$7,802,616	1.43%
Dickinson	Spirit Lake	400	\$45,011,115	\$2,672,699	0.49%
Dickinson	Milford	195	\$10,989,325	\$651,090	0.12%
Dickinson	Arnolds Park	155	\$16,934,821	\$988,656	0.18%
Dickinson	Okoboji	65	\$20,746,561	\$1,219,357	0.22%
Dickinson	Lake Park	50	\$2,206,790	\$132,407	0.02%
Dickinson	Terril	16	\$323,248	\$19,395	0.00%
Dickinson	Other	28	\$1,905,442	\$113,544	0.02%
Dickinson	County Totals	909	\$98,117,302	\$5,797,149	1.06%
Dubuque	Dubuque	1,892	\$267,893,191	\$15,985,568	2.92%
Dubuque	Dyersville	213	\$20,549,255	\$1,229,014	0.22%
Dubuque	Cascade	101	\$7,273,989	\$436,439	0.08%
Dubuque	Peosta	80	\$5,404,918	\$322,849	0.06%
Dubuque	Farley	58	\$2,185,888	\$130,298	0.02%
Dubuque	Epworth	55	\$2,086,797	\$125,208	0.02%
Dubuque	New Vienna	30	\$2,177,746	\$130,665	0.02%
Dubuque	Holy Cross	27	\$818,280	\$49,097	0.01%
Dubuque	Worthington	24	\$3,044,555	\$182,673	0.03%
Dubuque	Bernard	22	\$319,271	\$19,156	0.00%
Dubuque	Durango	20	\$625,820	\$37,370	0.01%
Dubuque	Sherrill	17	\$624,199	\$37,400	0.01%
Dubuque	Asbury	10	\$63,991	\$3,839	0.00%
Dubuque	Other	40	\$2,423,603	\$145,416	0.03%
Dubuque	County Totals	2,589	\$315,491,503	\$18,834,994	3.45%
Emmet	Estherville	231	\$18,814,871	\$1,124,872	0.21%
Emmet	Armstrong	62	\$2,956,125	\$177,368	0.03%
Emmet	Ringsted	21	\$329,330	\$19,760	0.00%
Emmet	Wallingford	14	\$111,837	\$6,710	0.00%
Emmet	Other	14	\$243,971	\$14,638	0.00%
Emmet	County Totals	342	\$22,456,134	\$1,343,348	0.25%
Fayette	Oelwein	193	\$16,242,472	\$972,664	0.18%
Fayette	West Union	137	\$7,916,448	\$473,114	0.09%
Fayette	Fayette	54	\$1,713,362	\$101,219	0.02%
Fayette	Elgin	38	\$2,009,350	\$120,561	0.02%
Fayette	Clermont	37	\$1,283,066	\$76,984	0.01%
Fayette	Hawkeye	32	\$575,147	\$34,509	0.01%
Fayette	Maynard	23	\$547,041	\$32,822	0.01%
Fayette	Arlington	18	\$265,596	\$15,936	0.00%
Fayette	Waucoma	18	\$774,909	\$46,495	0.01%
Fayette	Wadena	13	\$152,754	\$9,165	0.00%
Fayette	Randalia	10	\$148,491	\$8,909	0.00%
Fayette	Other	41	\$988,030	\$57,847	0.01%
Fayette	County Totals	614	\$32,616,666	\$1,950,225	0.36%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending September 30, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Floyd	Charles City	315	\$23,796,174	\$1,421,900	0.26%
Floyd	Nora Springs	53	\$1,573,286	\$94,349	0.02%
Floyd	Floyd	31	\$2,002,690	\$120,161	0.02%
Floyd	Rockford	30	\$608,568	\$36,514	0.01%
Floyd	Rudd	25	\$442,390	\$26,543	0.00%
Floyd	Marble Rock	13	\$393,792	\$23,628	0.00%
Floyd	Other	31	\$807,512	\$48,353	0.01%
Floyd	County Totals	498	\$29,624,412	\$1,771,450	0.32%
Franklin	Hampton	213	\$14,584,652	\$871,889	0.16%
Franklin	Sheffield	46	\$3,125,096	\$187,506	0.03%
Franklin	Ackley	17	\$103,862	\$6,232	0.00%
Franklin	Latimer	16	\$1,076,329	\$64,580	0.01%
Franklin	Geneva	14	\$210,762	\$12,646	0.00%
Franklin	Dows	13	\$561,124	\$33,667	0.01%
Franklin	Alexander	12	\$31,782	\$1,907	0.00%
Franklin	Other	32	\$777,665	\$46,612	0.01%
Franklin	County Totals	363	\$20,471,272	\$1,225,038	0.22%
Fremont	Sidney	52	\$1,274,620	\$76,477	0.01%
Fremont	Hamburg	49	\$2,169,092	\$130,035	0.02%
Fremont	Tabor	34	\$816,278	\$48,967	0.01%
Fremont	Shenandoah	22	\$5,088,421	\$304,345	0.06%
Fremont	Farragut	20	\$199,520	\$11,758	0.00%
Fremont	Other	67	\$7,732,176	\$460,243	0.08%
Fremont	County Totals	244	\$17,280,107	\$1,031,825	0.19%
Greene	Jefferson	186	\$13,921,098	\$832,963	0.15%
Greene	Scranton	32	\$938,746	\$56,325	0.01%
Greene	Grand Junction	28	\$1,736,796	\$104,208	0.02%
Greene	Churdan	19	\$330,901	\$19,854	0.00%
Greene	Paton	18	\$1,030,300	\$61,818	0.01%
Greene	Rippey	13	\$302,094	\$18,126	0.00%
Greene	Other	11	\$150,888	\$9,053	0.00%
Greene	County Totals	307	\$18,410,823	\$1,102,347	0.20%
Grundy	Grundy Center	119	\$7,054,372	\$421,608	0.08%
Grundy	Reinbeck	65	\$4,289,769	\$257,386	0.05%
Grundy	Conrad	62	\$2,414,660	\$144,880	0.03%
Grundy	Dike	37	\$2,391,377	\$143,402	0.03%
Grundy	Wellsburg	29	\$973,059	\$58,384	0.01%
Grundy	Beaman	16	\$169,820	\$10,189	0.00%
Grundy	Other	25	\$1,178,418	\$70,705	0.01%
Grundy	County Totals	353	\$18,471,475	\$1,106,553	0.20%
Guthrie	Panora	111	\$7,050,960	\$421,576	0.08%
Guthrie	Guthrie Center	104	\$3,784,798	\$227,007	0.04%
Guthrie	Stuart	43	\$2,056,381	\$123,383	0.02%
Guthrie	Bayard	28	\$806,471	\$48,388	0.01%
Guthrie	Menlo	21	\$1,549,673	\$92,980	0.02%
Guthrie	Casey	20	\$535,049	\$32,103	0.01%
Guthrie	Yale	20	\$316,643	\$18,999	0.00%
Guthrie	Adair	13	\$549,670	\$32,980	0.01%
Guthrie	Other	23	\$256,383	\$15,068	0.00%
Guthrie	County Totals	383	\$16,906,028	\$1,012,485	0.19%
Hamilton	Webster City	251	\$19,432,149	\$1,159,919	0.21%
Hamilton	Jewell Junction	43	\$1,255,538	\$75,332	0.01%
Hamilton	Stratford	33	\$1,601,214	\$96,073	0.02%
Hamilton	Ellsworth	20	\$1,176,466	\$70,588	0.01%
Hamilton	Williams	20	\$2,033,881	\$120,468	0.02%
Hamilton	Stanhope	17	\$572,873	\$34,372	0.01%
Hamilton	Blairsburg	11	\$343,722	\$20,623	0.00%
Hamilton	Other	22	\$789,063	\$47,107	0.01%
Hamilton	County Totals	417	\$27,204,906	\$1,624,482	0.30%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending September 30, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Hancock	Garner	148	\$12,029,261	\$720,125	0.13%
Hancock	Britt	100	\$3,484,959	\$209,098	0.04%
Hancock	Forest City	37	\$4,637,038	\$276,085	0.05%
Hancock	Kanawha	32	\$1,408,793	\$84,512	0.02%
Hancock	Klemme	18	\$230,269	\$13,816	0.00%
Hancock	Woden	13	\$164,217	\$9,853	0.00%
Hancock	Corwith	12	\$255,692	\$15,342	0.00%
Hancock	Other	22	\$385,803	\$23,148	0.00%
Hancock	County Totals	382	\$22,596,032	\$1,351,979	0.25%
Hardin	Iowa Falls	249	\$24,925,789	\$1,490,715	0.27%
Hardin	Eldora	129	\$4,835,692	\$289,615	0.05%
Hardin	Ackley	73	\$2,104,925	\$126,296	0.02%
Hardin	Alden	52	\$2,071,566	\$124,294	0.02%
Hardin	Hubbard	34	\$3,323,273	\$199,396	0.04%
Hardin	Radcliffe	27	\$1,158,220	\$69,493	0.01%
Hardin	Union	22	\$1,279,197	\$76,752	0.01%
Hardin	Steamboat Rock	13	\$363,941	\$21,836	0.00%
Hardin	New Providence	11	\$182,155	\$10,929	0.00%
Hardin	Other	20	\$831,453	\$49,806	0.01%
Hardin	County Totals	630	\$41,076,211	\$2,459,133	0.45%
Harrison	Missouri Valley	132	\$9,209,196	\$548,387	0.10%
Harrison	Woodbine	78	\$2,615,105	\$156,575	0.03%
Harrison	Logan	72	\$1,720,152	\$103,064	0.02%
Harrison	Dunlap	67	\$3,278,854	\$196,689	0.04%
Harrison	Pisgah	14	\$252,680	\$15,161	0.00%
Harrison	Modale	13	\$214,639	\$12,878	0.00%
Harrison	Mondamin	13	\$340,788	\$20,447	0.00%
Harrison	Persia	13	\$118,964	\$7,138	0.00%
Harrison	Other	22	\$195,479	\$10,716	0.00%
Harrison	County Totals	424	\$17,945,857	\$1,071,056	0.20%
Henry	Mount Pleasant	372	\$38,098,267	\$2,277,624	0.42%
Henry	New London	64	\$2,796,236	\$167,774	0.03%
Henry	Wayland	50	\$1,584,846	\$95,091	0.02%
Henry	Winfield	38	\$1,764,933	\$105,896	0.02%
Henry	Salem	20	\$588,158	\$35,289	0.01%
Henry	Mount Union	12	\$468,902	\$28,134	0.01%
Henry	Olds	12	\$253,967	\$15,238	0.00%
Henry	Other	16	\$71,999	\$4,320	0.00%
Henry	County Totals	584	\$45,627,308	\$2,729,366	0.50%
Howard	Cresco	198	\$13,919,282	\$833,125	0.15%
Howard	Elma	43	\$1,400,078	\$84,005	0.02%
Howard	Lime Springs	39	\$600,976	\$36,049	0.01%
Howard	Riceville	26	\$1,169,104	\$70,146	0.01%
Howard	Protivin	21	\$908,512	\$54,511	0.01%
Howard	Chester	12	\$193,121	\$11,587	0.00%
Howard	Other	9	\$651,250	\$39,075	0.01%
Howard	County Totals	348	\$18,842,323	\$1,128,498	0.21%
Humboldt	Humboldt	216	\$17,186,590	\$1,029,232	0.19%
Humboldt	Livermore	25	\$319,980	\$19,199	0.00%
Humboldt	Dakota City	20	\$567,993	\$34,068	0.01%
Humboldt	Renwick	17	\$334,506	\$20,070	0.00%
Humboldt	Gilmore City	14	\$374,685	\$22,481	0.00%
Humboldt	Other	53	\$1,523,480	\$91,409	0.02%
Humboldt	County Totals	345	\$20,307,234	\$1,216,459	0.22%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending September 30, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Ida	Ida Grove	134	\$6,266,176	\$373,457	0.07%
Ida	Holstein	61	\$2,150,162	\$129,010	0.02%
Ida	Battle Creek	22	\$746,063	\$44,764	0.01%
Ida	Galva	16	\$235,791	\$14,147	0.00%
Ida	Arthur	10	\$241,635	\$14,498	0.00%
Ida	Other	8	\$71,348	\$4,281	0.00%
Ida	County Totals	251	\$9,711,175	\$580,157	0.11%
Iowa	Williamsburg	221	\$32,423,690	\$1,936,551	0.35%
Iowa	Marengo	111	\$4,958,776	\$296,987	0.05%
Iowa	Victor	50	\$2,189,384	\$131,363	0.02%
Iowa	North English	39	\$1,447,120	\$86,827	0.02%
Iowa	Amana	24	\$717,069	\$41,638	0.01%
Iowa	Ladora	17	\$143,041	\$8,582	0.00%
Iowa	Parnell	14	\$98,839	\$5,923	0.00%
Iowa	Other	150	\$10,410,428	\$622,568	0.11%
Iowa	County Totals	626	\$52,388,347	\$3,130,440	0.57%
Jackson	Maquoketa	274	\$20,617,224	\$1,233,431	0.23%
Jackson	Bellevue	140	\$5,049,917	\$300,615	0.05%
Jackson	Preston	62	\$3,094,355	\$185,661	0.03%
Jackson	Sabula	30	\$559,523	\$33,533	0.01%
Jackson	Lamotte	29	\$682,820	\$40,969	0.01%
Jackson	Miles	22	\$621,272	\$37,276	0.01%
Jackson	Baldwin	11	\$291,408	\$17,484	0.00%
Jackson	Springbrook	11	\$268,419	\$16,000	0.00%
Jackson	St. Donatus	11	\$565,432	\$33,886	0.01%
Jackson	Other	46	\$683,633	\$41,018	0.01%
Jackson	County Totals	636	\$32,434,003	\$1,939,875	0.35%
Jasper	Newton	506	\$63,020,230	\$3,768,975	0.69%
Jasper	Colfax	76	\$3,857,008	\$228,730	0.04%
Jasper	Monroe	66	\$4,543,998	\$272,640	0.05%
Jasper	Sully	55	\$5,616,987	\$337,019	0.06%
Jasper	Prairie City	50	\$1,713,523	\$102,811	0.02%
Jasper	Baxter	39	\$884,389	\$53,063	0.01%
Jasper	Kellogg	32	\$817,221	\$49,033	0.01%
Jasper	Lynnville	27	\$1,033,525	\$62,012	0.01%
Jasper	Reasnor	19	\$266,479	\$15,989	0.00%
Jasper	Mingo	13	\$97,631	\$5,858	0.00%
Jasper	Other	26	\$501,016	\$30,061	0.01%
Jasper	County Totals	909	\$82,352,007	\$4,926,191	0.90%
Jefferson	Fairfield	441	\$30,490,198	\$1,822,319	0.33%
Jefferson	Batavia	18	\$5,971,175	\$358,271	0.07%
Jefferson	Lockridge	17	\$236,303	\$14,178	0.00%
Jefferson	Packwood	14	\$79,783	\$4,787	0.00%
Jefferson	Libertyville	10	\$316,866	\$19,012	0.00%
Jefferson	Other	15	\$176,039	\$10,562	0.00%
Jefferson	County Totals	515	\$37,270,364	\$2,229,128	0.41%
Johnson	Iowa City	1,383	\$213,187,371	\$12,752,836	2.33%
Johnson	Coralville	661	\$188,774,432	\$11,231,900	2.05%
Johnson	North Liberty	279	\$25,390,941	\$1,520,729	0.28%
Johnson	Solon	121	\$4,912,865	\$294,772	0.05%
Johnson	Oxford	63	\$1,828,109	\$109,687	0.02%
Johnson	Swisher	63	\$2,535,375	\$152,123	0.03%
Johnson	Tiffin	43	\$2,502,110	\$150,127	0.03%
Johnson	Lone Tree	37	\$619,839	\$37,190	0.01%
Johnson	Hills	19	\$1,468,383	\$88,103	0.02%
Johnson	Joetown	15	\$591,263	\$35,476	0.01%
Johnson	Other	39	\$2,314,953	\$134,805	0.02%
Johnson	County Totals	2,723	\$444,125,641	\$26,507,748	4.85%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending September 30, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Jones	Monticello	229	\$14,190,167	\$850,666	0.16%
Jones	Anamosa	187	\$18,285,645	\$1,093,622	0.20%
Jones	Olin	34	\$486,223	\$29,173	0.01%
Jones	Wyoming	32	\$1,092,504	\$65,550	0.01%
Jones	Oxford Junction	18	\$242,177	\$14,531	0.00%
Jones	Cascade	17	\$129,258	\$7,755	0.00%
Jones	Martelle	14	\$429,950	\$25,797	0.00%
Jones	Onslow	11	\$53,765	\$3,226	0.00%
Jones	Other	32	\$1,853,542	\$111,213	0.02%
Jones	County Totals	574	\$36,763,231	\$2,201,533	0.40%
Keokuk	Sigourney	122	\$5,137,943	\$307,229	0.06%
Keokuk	Keota	48	\$1,434,835	\$86,090	0.02%
Keokuk	Hedrick	28	\$826,982	\$49,619	0.01%
Keokuk	Richland	22	\$466,368	\$27,982	0.01%
Keokuk	What Cheer	20	\$454,586	\$27,275	0.00%
Keokuk	Keswick	14	\$525,936	\$31,556	0.01%
Keokuk	Harper	12	\$226,521	\$13,591	0.00%
Keokuk	Ollie	12	\$111,366	\$6,682	0.00%
Keokuk	South English	11	\$216,007	\$12,960	0.00%
Keokuk	Other	30	\$710,896	\$42,654	0.01%
Keokuk	County Totals	319	\$10,111,440	\$605,639	0.11%
Kossuth	Algona	323	\$31,361,687	\$1,876,424	0.34%
Kossuth	Bancroft	54	\$2,470,308	\$148,040	0.03%
Kossuth	Titonka	29	\$1,564,622	\$93,877	0.02%
Kossuth	Swea City	27	\$772,931	\$46,376	0.01%
Kossuth	Wesley	26	\$789,570	\$47,374	0.01%
Kossuth	Whittemore	25	\$843,290	\$50,592	0.01%
Kossuth	Burt	16	\$1,077,003	\$64,620	0.01%
Kossuth	Fenton	16	\$239,669	\$14,380	0.00%
Kossuth	West Bend	15	\$1,098,297	\$65,898	0.01%
Kossuth	Lakota	13	\$210,425	\$12,626	0.00%
Kossuth	Ledyard	13	\$256,524	\$15,391	0.00%
Kossuth	Lone Rock	12	\$162,244	\$9,735	0.00%
Kossuth	Luverne	12	\$510,988	\$30,659	0.01%
Kossuth	Other	14	\$154,547	\$9,273	0.00%
Kossuth	County Totals	595	\$41,512,105	\$2,485,266	0.45%
Lee	Keokuk	346	\$39,967,475	\$2,386,074	0.44%
Lee	Fort Madison	302	\$25,922,287	\$1,548,731	0.28%
Lee	Donnellson	74	\$3,454,194	\$207,249	0.04%
Lee	West Point	71	\$1,932,229	\$115,934	0.02%
Lee	Montrose	49	\$932,455	\$55,823	0.01%
Lee	Houghton	17	\$2,137,546	\$128,253	0.02%
Lee	St. Paul	10	\$903,554	\$54,213	0.01%
Lee	Other	66	\$3,143,933	\$188,306	0.03%
Lee	County Totals	935	\$78,393,673	\$4,684,583	0.86%
Linn	Cedar Rapids	3,162	\$764,771,947	\$45,675,069	8.36%
Linn	Marion	721	\$91,339,979	\$5,478,767	1.00%
Linn	Hiawatha	231	\$27,371,511	\$1,642,291	0.30%
Linn	Mount Vernon	150	\$9,145,683	\$545,971	0.10%
Linn	Center Point	87	\$5,380,674	\$317,848	0.06%
Linn	Lisbon	74	\$2,692,748	\$161,565	0.03%
Linn	Central City	64	\$1,583,368	\$95,002	0.02%
Linn	Fairfax	63	\$2,848,619	\$170,917	0.03%
Linn	Palo	49	\$4,494,008	\$269,610	0.05%
Linn	Ely	45	\$1,300,189	\$78,011	0.01%
Linn	Springville	39	\$2,317,924	\$139,075	0.03%
Linn	Robins	32	\$1,233,672	\$74,020	0.01%
Linn	Coggon	29	\$807,732	\$48,464	0.01%
Linn	Walker	26	\$1,735,658	\$104,139	0.02%
Linn	Alburnett	23	\$726,552	\$43,593	0.01%
Linn	Waubeeek	11	\$75,362	\$4,522	0.00%
Linn	Other	61	\$3,242,768	\$192,148	0.04%
Linn	County Totals	4,867	\$921,068,394	\$55,041,014	10.07%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending September 30, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Louisa	Wapello	90	\$3,176,809	\$190,145	0.03%
Louisa	Columbus Junction	81	\$2,929,152	\$175,247	0.03%
Louisa	Morning Sun	29	\$936,676	\$55,888	0.01%
Louisa	Letts	10	\$247,709	\$14,863	0.00%
Louisa	Other	35	\$1,115,264	\$66,916	0.01%
Louisa	County Totals	245	\$8,405,610	\$503,058	0.09%
Lucas	Chariton	182	\$11,888,801	\$711,839	0.13%
Lucas	Russell	20	\$211,111	\$12,667	0.00%
Lucas	Lucas	14	\$265,405	\$15,924	0.00%
Lucas	Other	16	\$285,895	\$17,154	0.00%
Lucas	County Totals	232	\$12,651,212	\$757,584	0.14%
Lyon	Rock Rapids	114	\$7,297,433	\$437,003	0.08%
Lyon	Inwood	58	\$1,760,566	\$105,634	0.02%
Lyon	George	54	\$2,732,775	\$163,967	0.03%
Lyon	Larchwood	54	\$7,484,256	\$449,055	0.08%
Lyon	Doon	44	\$3,338,755	\$200,325	0.04%
Lyon	Lester	19	\$883,550	\$53,013	0.01%
Lyon	Little Rock	17	\$246,064	\$14,764	0.00%
Lyon	Alvord	13	\$205,217	\$12,313	0.00%
Lyon	Other	7	\$142,396	\$8,544	0.00%
Lyon	County Totals	380	\$24,091,012	\$1,444,618	0.26%
Madison	Winterset	247	\$15,121,089	\$905,885	0.17%
Madison	St. Charles	43	\$891,082	\$53,461	0.01%
Madison	Earlham	42	\$2,137,804	\$128,268	0.02%
Madison	Truro	14	\$587,002	\$35,220	0.01%
Madison	Other	55	\$910,545	\$54,633	0.01%
Madison	County Totals	401	\$19,647,522	\$1,177,467	0.22%
Mahaska	Oskaloosa	452	\$41,757,640	\$2,498,688	0.46%
Mahaska	New Sharon	73	\$2,339,465	\$140,357	0.03%
Mahaska	Fremont	24	\$381,208	\$22,872	0.00%
Mahaska	Leighton	13	\$664,330	\$39,860	0.01%
Mahaska	Barnes City	10	\$119,673	\$7,180	0.00%
Mahaska	Other	43	\$1,206,398	\$72,384	0.01%
Mahaska	County Totals	615	\$46,468,714	\$2,781,341	0.51%
Marion	Pella	415	\$43,099,488	\$2,570,162	0.47%
Marion	Knoxville	256	\$25,887,940	\$1,548,431	0.28%
Marion	Pleasantville	56	\$1,463,889	\$87,833	0.02%
Marion	Harvey	14	\$65,456	\$3,927	0.00%
Marion	Bussey	13	\$182,127	\$10,928	0.00%
Marion	Melcher-Dallas	13	\$409,162	\$24,550	0.00%
Marion	Other	69	\$1,751,057	\$105,063	0.02%
Marion	County Totals	836	\$72,859,119	\$4,350,895	0.80%
Marshall	Marshalltown	696	\$86,019,132	\$5,144,284	0.94%
Marshall	State Center	48	\$2,334,456	\$140,067	0.03%
Marshall	Gilman	19	\$666,062	\$39,964	0.01%
Marshall	Legrand	18	\$451,827	\$27,110	0.00%
Marshall	Melbourne	17	\$375,465	\$22,528	0.00%
Marshall	Albion	16	\$372,889	\$22,373	0.00%
Marshall	Rhodes	16	\$442,433	\$26,546	0.00%
Marshall	Laurel	12	\$136,090	\$8,165	0.00%
Marshall	Other	40	\$2,076,150	\$124,569	0.02%
Marshall	County Totals	882	\$92,874,504	\$5,555,606	1.02%
Mills	Glenwood	192	\$11,130,365	\$667,822	0.12%
Mills	Malvern	42	\$1,306,650	\$78,399	0.01%
Mills	Emerson	20	\$2,507,991	\$150,479	0.03%
Mills	Pacific Junction	17	\$2,153,389	\$128,761	0.02%
Mills	Hastings	10	\$140,350	\$8,421	0.00%
Mills	Silver City	10	\$39,641	\$2,378	0.00%
Mills	Other	18	\$2,008,006	\$120,480	0.02%
Mills	County Totals	309	\$19,286,392	\$1,156,741	0.21%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending September 30, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Mitchell	Osage	185	\$11,609,714	\$692,140	0.13%
Mitchell	St. Ansgar	103	\$3,664,666	\$219,731	0.04%
Mitchell	Stacyville	36	\$1,635,425	\$98,126	0.02%
Mitchell	Riceville	26	\$955,164	\$57,310	0.01%
Mitchell	Orchard	13	\$204,175	\$12,251	0.00%
Mitchell	Mcintire	11	\$370,969	\$22,258	0.00%
Mitchell	Other	21	\$306,218	\$18,373	0.00%
Mitchell	County Totals	395	\$18,746,331	\$1,120,188	0.20%
Monona	Onawa	119	\$7,851,356	\$467,913	0.09%
Monona	Mapleton	67	\$2,752,395	\$165,144	0.03%
Monona	Ute	23	\$644,052	\$38,643	0.01%
Monona	Whiting	23	\$396,904	\$23,814	0.00%
Monona	Moorhead	21	\$116,112	\$6,967	0.00%
Monona	Blencoe	13	\$192,802	\$11,568	0.00%
Monona	Soldier	11	\$340,133	\$20,408	0.00%
Monona	Castana	10	\$160,300	\$9,616	0.00%
Monona	Other	13	\$137,061	\$8,224	0.00%
Monona	County Totals	300	\$12,591,115	\$752,296	0.14%
Monroe	Albia	167	\$9,472,600	\$566,761	0.10%
Monroe	Lovilia	20	\$513,561	\$30,814	0.01%
Monroe	Other	19	\$537,640	\$32,233	0.01%
Monroe	County Totals	206	\$10,523,801	\$629,808	0.12%
Montgomery	Red Oak	231	\$17,186,424	\$1,028,146	0.19%
Montgomery	Villisca	45	\$1,292,235	\$77,534	0.01%
Montgomery	Stanton	30	\$570,284	\$33,996	0.01%
Montgomery	Other	19	\$517,385	\$31,043	0.01%
Montgomery	County Totals	325	\$19,566,328	\$1,170,719	0.21%
Muscatine	Muscatine	655	\$95,900,009	\$5,738,481	1.05%
Muscatine	West Liberty	115	\$4,491,018	\$269,461	0.05%
Muscatine	Wilton	85	\$10,231,755	\$613,813	0.11%
Muscatine	Nichols	28	\$907,042	\$54,423	0.01%
Muscatine	Atalissa	14	\$66,387	\$3,983	0.00%
Muscatine	Durant	11	\$1,283,650	\$77,019	0.01%
Muscatine	Other	57	\$1,513,862	\$90,832	0.02%
Muscatine	County Totals	965	\$114,393,723	\$6,848,011	1.25%
O'Brien	Sheldon	222	\$17,652,343	\$1,052,718	0.19%
O'Brien	Hartley	73	\$3,797,826	\$227,870	0.04%
O'Brien	Sanborn	60	\$3,201,775	\$192,107	0.04%
O'Brien	Paullina	52	\$1,847,486	\$110,739	0.02%
O'Brien	Primghar	43	\$1,383,613	\$82,869	0.02%
O'Brien	Sutherland	31	\$1,827,285	\$109,619	0.02%
O'Brien	Calumet	10	\$909,602	\$54,576	0.01%
O'Brien	Other	17	\$392,735	\$23,564	0.00%
O'Brien	County Totals	508	\$31,012,665	\$1,854,062	0.34%
Osceola	Sibley	108	\$7,081,942	\$424,509	0.08%
Osceola	Ocheyedan	31	\$2,433,077	\$145,985	0.03%
Osceola	Ashton	21	\$140,711	\$8,443	0.00%
Osceola	Melvin	13	\$1,576,165	\$94,570	0.02%
Osceola	Harris	11	\$159,354	\$9,561	0.00%
Osceola	Other	6	\$599,526	\$35,972	0.01%
Osceola	County Totals	190	\$11,990,775	\$719,039	0.13%
Page	Clarinda	189	\$14,675,590	\$878,481	0.16%
Page	Shenandoah	173	\$14,996,871	\$898,048	0.16%
Page	Essex	35	\$675,812	\$40,549	0.01%
Page	Coin	14	\$103,053	\$6,183	0.00%
Page	Braddyville	13	\$187,436	\$11,246	0.00%
Page	Other	15	\$328,526	\$19,712	0.00%
Page	County Totals	439	\$30,967,288	\$1,854,218	0.34%
Palo Alto	Emmetsburg	163	\$11,602,473	\$692,991	0.13%
Palo Alto	West Bend	53	\$2,680,185	\$159,857	0.03%
Palo Alto	Graettinger	40	\$10,360,018	\$621,601	0.11%
Palo Alto	Ruthven	29	\$525,745	\$31,216	0.01%
Palo Alto	Mallard	13	\$539,172	\$32,350	0.01%
Palo Alto	Cylinder	11	\$385,139	\$23,108	0.00%
Palo Alto	Other	14	\$300,929	\$18,056	0.00%
Palo Alto	County Totals	323	\$26,393,661	\$1,579,180	0.29%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending September 30, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Plymouth	Lemars	377	\$35,725,762	\$2,136,082	0.39%
Plymouth	Remsen	88	\$3,605,173	\$216,257	0.04%
Plymouth	Kingsley	66	\$2,047,533	\$122,361	0.02%
Plymouth	Akron	61	\$2,667,627	\$160,047	0.03%
Plymouth	Hinton	56	\$1,368,737	\$82,102	0.02%
Plymouth	Merrill	39	\$1,237,401	\$74,244	0.01%
Plymouth	Westfield	11	\$203,355	\$12,201	0.00%
Plymouth	Other	32	\$296,184	\$17,771	0.00%
Plymouth	County Totals	730	\$47,151,772	\$2,821,066	0.52%
Pocahontas	Pocahontas	96	\$4,909,309	\$293,219	0.05%
Pocahontas	Laurens	65	\$2,919,314	\$175,037	0.03%
Pocahontas	Rolfe	29	\$712,113	\$42,727	0.01%
Pocahontas	Fonda	25	\$436,311	\$26,179	0.00%
Pocahontas	Havelock	14	\$614,431	\$36,866	0.01%
Pocahontas	Palmer	13	\$383,078	\$22,985	0.00%
Pocahontas	Other	24	\$390,449	\$23,427	0.00%
Pocahontas	County Totals	266	\$10,365,005	\$620,439	0.11%
Polk	Des Moines	4,640	\$869,139,239	\$51,900,129	9.49%
Polk	West Des Moines	1,236	\$228,483,986	\$13,663,900	2.50%
Polk	Ankeny	1,034	\$193,769,990	\$11,581,228	2.12%
Polk	Urbandale	942	\$164,541,116	\$9,822,811	1.80%
Polk	Clive	425	\$97,384,967	\$5,810,084	1.06%
Polk	Johnston	354	\$42,698,287	\$2,542,811	0.47%
Polk	Altoona	347	\$130,453,909	\$7,674,120	1.40%
Polk	Grimes	216	\$58,173,611	\$3,469,475	0.63%
Polk	Pleasant Hill	164	\$15,287,226	\$910,075	0.17%
Polk	Polk City	99	\$5,075,794	\$303,548	0.06%
Polk	Bondurant	92	\$3,752,533	\$225,152	0.04%
Polk	Windsor Heights	92	\$14,230,959	\$853,832	0.16%
Polk	Runnells	61	\$1,752,936	\$105,176	0.02%
Polk	Mitchellville	41	\$1,350,782	\$81,047	0.01%
Polk	Elkhart	23	\$936,449	\$56,187	0.01%
Polk	Carlisle	15	\$482,049	\$28,923	0.01%
Polk	Alleman	11	\$318,414	\$19,105	0.00%
Polk	Other	46	\$7,501,812	\$450,109	0.08%
Polk	County Totals	9,838	\$1,835,334,059	\$109,497,712	20.03%
Pottawattamie	Council Bluffs	1,261	\$270,207,647	\$16,113,626	2.95%
Pottawattamie	Avoca	69	\$7,439,765	\$443,010	0.08%
Pottawattamie	Carter Lake	53	\$4,883,693	\$276,543	0.05%
Pottawattamie	Oakland	53	\$2,386,748	\$143,168	0.03%
Pottawattamie	Walnut	49	\$2,559,588	\$150,505	0.03%
Pottawattamie	Underwood	45	\$1,281,379	\$76,749	0.01%
Pottawattamie	Neola	38	\$1,973,812	\$118,429	0.02%
Pottawattamie	Treynor	35	\$1,199,327	\$71,960	0.01%
Pottawattamie	Crescent	34	\$1,473,407	\$88,331	0.02%
Pottawattamie	Carson	33	\$538,380	\$32,303	0.01%
Pottawattamie	Minden	20	\$508,592	\$30,330	0.01%
Pottawattamie	Hancock	15	\$509,743	\$30,585	0.01%
Pottawattamie	Other	55	\$1,842,583	\$110,352	0.02%
Pottawattamie	County Totals	1,760	\$296,804,664	\$17,685,890	3.24%
Poweshiek	Grinnell	329	\$24,794,403	\$1,474,585	0.27%
Poweshiek	Montezuma	118	\$5,043,082	\$302,582	0.06%
Poweshiek	Brooklyn	91	\$7,450,283	\$445,788	0.08%
Poweshiek	Malcom	24	\$454,532	\$27,272	0.00%
Poweshiek	Deep River	18	\$239,964	\$14,398	0.00%
Poweshiek	Victor	10	\$462,775	\$27,767	0.01%
Poweshiek	Other	24	\$1,699,031	\$101,942	0.02%
Poweshiek	County Totals	614	\$40,144,070	\$2,394,333	0.44%
Ringgold	Mount Ayr	114	\$11,631,090	\$696,950	0.13%
Ringgold	Diagonal	18	\$1,142,695	\$68,517	0.01%
Ringgold	Ellston	11	\$296,039	\$17,762	0.00%
Ringgold	Redding	10	\$329,443	\$19,767	0.00%
Ringgold	Other	27	\$183,507	\$11,008	0.00%
Ringgold	County Totals	180	\$13,582,774	\$814,003	0.15%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending September 30, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Sac	Sac City	101	\$5,896,343	\$353,351	0.06%
Sac	Lake View	68	\$2,887,502	\$171,261	0.03%
Sac	Odebolt	49	\$2,256,006	\$135,351	0.02%
Sac	Schaller	44	\$1,351,086	\$81,065	0.01%
Sac	Wall Lake	40	\$1,715,224	\$102,913	0.02%
Sac	Early	24	\$707,048	\$42,423	0.01%
Sac	Auburn	20	\$498,363	\$29,902	0.01%
Sac	Lytton	10	\$265,825	\$15,950	0.00%
Sac	Other	23	\$1,129,200	\$67,752	0.01%
Sac	County Totals	379	\$16,706,597	\$999,968	0.18%
Scott	Davenport	2,287	\$502,119,978	\$30,014,931	5.49%
Scott	Bettendorf	746	\$85,544,702	\$5,105,137	0.93%
Scott	Eldridge	200	\$16,404,445	\$982,454	0.18%
Scott	LeClaire	102	\$6,799,426	\$396,584	0.07%
Scott	Blue Grass	76	\$3,223,409	\$193,405	0.04%
Scott	Walcott	71	\$14,422,373	\$861,050	0.16%
Scott	Long Grove	42	\$1,030,370	\$61,416	0.01%
Scott	Princeton	22	\$806,015	\$48,361	0.01%
Scott	Buffalo	21	\$1,147,202	\$68,832	0.01%
Scott	Donahue	20	\$304,006	\$18,240	0.00%
Scott	Mccausland	18	\$698,250	\$41,895	0.01%
Scott	Dixon	16	\$225,982	\$13,559	0.00%
Scott	Other	46	\$3,562,626	\$213,758	0.04%
Scott	County Totals	3,667	\$636,288,784	\$38,019,621	6.96%
Shelby	Harlan	259	\$16,655,442	\$996,548	0.18%
Shelby	Elk Horn	30	\$1,575,120	\$94,035	0.02%
Shelby	Earling	25	\$412,942	\$24,777	0.00%
Shelby	Defiance	23	\$617,383	\$37,043	0.01%
Shelby	Irwin	23	\$585,416	\$35,125	0.01%
Shelby	Panama	21	\$807,166	\$48,430	0.01%
Shelby	Shelby	16	\$182,693	\$10,935	0.00%
Shelby	Portsmouth	12	\$333,934	\$20,036	0.00%
Shelby	Other	17	\$714,235	\$42,854	0.01%
Shelby	County Totals	426	\$21,884,331	\$1,309,782	0.24%
Sioux	Sioux Center	294	\$36,003,176	\$2,153,328	0.39%
Sioux	Orange City	212	\$20,863,760	\$1,249,570	0.23%
Sioux	Rock Valley	175	\$13,478,634	\$807,864	0.15%
Sioux	Hawarden	104	\$6,242,122	\$373,972	0.07%
Sioux	Hull	100	\$5,420,645	\$324,949	0.06%
Sioux	Alton	58	\$2,519,560	\$151,174	0.03%
Sioux	Boyden	40	\$774,569	\$46,474	0.01%
Sioux	Ireton	38	\$1,450,939	\$87,056	0.02%
Sioux	Hospers	31	\$2,208,671	\$132,520	0.02%
Sioux	Maurice	25	\$1,234,402	\$74,064	0.01%
Sioux	Granville	20	\$802,154	\$48,129	0.01%
Sioux	Sheldon	12	\$255,180	\$15,196	0.00%
Sioux	Other	19	\$426,384	\$25,583	0.00%
Sioux	County Totals	1,128	\$91,680,196	\$5,489,879	1.00%
Story	Ames	1,120	\$212,474,762	\$12,671,244	2.32%
Story	Nevada	204	\$12,797,497	\$767,243	0.14%
Story	Story City	155	\$10,319,124	\$614,451	0.11%
Story	Huxley	77	\$2,756,566	\$165,394	0.03%
Story	Maxwell	39	\$707,956	\$42,477	0.01%
Story	Slater	35	\$3,259,544	\$186,057	0.03%
Story	Colo	31	\$1,294,861	\$77,608	0.01%
Story	Roland	31	\$877,032	\$52,601	0.01%
Story	Gilbert	29	\$1,049,695	\$62,982	0.01%
Story	Cambridge	26	\$405,066	\$24,304	0.00%
Story	Zearing	21	\$562,755	\$33,765	0.01%
Story	Kelley	12	\$255,298	\$15,318	0.00%
Story	Collins	11	\$114,136	\$6,848	0.00%
Story	Other	19	\$497,185	\$29,831	0.01%
Story	County Totals	1,810	\$247,371,477	\$14,750,123	2.70%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending September 30, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Tama	Toledo	98	\$7,366,570	\$440,149	0.08%
Tama	Tama	90	\$3,865,043	\$231,903	0.04%
Tama	Traer	69	\$2,433,110	\$145,689	0.03%
Tama	Dysart	68	\$2,410,493	\$144,630	0.03%
Tama	Gladbrook	48	\$2,152,224	\$129,121	0.02%
Tama	Chelsea	21	\$298,991	\$17,939	0.00%
Tama	Garwin	15	\$308,215	\$18,493	0.00%
Tama	Clutier	12	\$152,299	\$9,138	0.00%
Tama	Montour	11	\$328,656	\$19,719	0.00%
Tama	Elberon	10	\$111,936	\$6,716	0.00%
Tama	Other	25	\$963,779	\$57,309	0.01%
Tama	County Totals	467	\$20,391,316	\$1,220,807	0.22%
Taylor	Bedford	89	\$3,265,418	\$195,925	0.04%
Taylor	Lenox	69	\$2,379,718	\$142,771	0.03%
Taylor	Clearfield	15	\$348,478	\$20,909	0.00%
Taylor	New Market	11	\$180,515	\$10,831	0.00%
Taylor	Other	27	\$187,130	\$11,163	0.00%
Taylor	County Totals	211	\$6,361,259	\$381,599	0.07%
Union	Creston	274	\$27,793,629	\$1,662,224	0.30%
Union	Afton	48	\$2,163,153	\$129,789	0.02%
Union	Other	31	\$466,566	\$27,966	0.01%
Union	County Totals	353	\$30,423,348	\$1,819,979	0.33%
Van Buren	Keosauqua	105	\$3,445,475	\$205,638	0.04%
Van Buren	Farmington	29	\$552,489	\$33,149	0.01%
Van Buren	Bonaparte	26	\$607,438	\$36,125	0.01%
Van Buren	Birmingham	21	\$502,053	\$30,123	0.01%
Van Buren	Cantril	18	\$2,297,638	\$137,858	0.03%
Van Buren	Milton	18	\$381,712	\$22,903	0.00%
Van Buren	Stockport	12	\$176,446	\$10,587	0.00%
Van Buren	Other	33	\$884,043	\$53,031	0.01%
Van Buren	County Totals	262	\$8,847,294	\$529,414	0.10%
Wapello	Ottumwa	691	\$92,445,574	\$5,529,899	1.01%
Wapello	Eldon	36	\$925,280	\$55,517	0.01%
Wapello	Eddyville	22	\$1,230,289	\$73,645	0.01%
Wapello	Agency	18	\$429,371	\$25,762	0.00%
Wapello	Blakesburg	14	\$168,797	\$10,128	0.00%
Wapello	Other	21	\$1,238,209	\$74,293	0.01%
Wapello	County Totals	802	\$96,437,520	\$5,769,243	1.06%
Warren	Indianola	463	\$45,276,567	\$2,713,323	0.50%
Warren	Norwalk	156	\$13,579,097	\$814,746	0.15%
Warren	Carlisle	92	\$4,898,263	\$293,896	0.05%
Warren	New Virginia	38	\$994,521	\$59,671	0.01%
Warren	Milo	30	\$866,026	\$51,962	0.01%
Warren	Cumming	28	\$2,604,572	\$156,274	0.03%
Warren	Lacona	24	\$393,849	\$23,631	0.00%
Warren	Martensdale	12	\$608,625	\$36,518	0.01%
Warren	Hartford	11	\$423,345	\$25,401	0.00%
Warren	Other	52	\$1,804,492	\$108,270	0.02%
Warren	County Totals	906	\$71,449,357	\$4,283,690	0.78%
Washington	Washington	310	\$23,990,442	\$1,437,085	0.26%
Washington	Kalona	181	\$11,859,162	\$710,739	0.13%
Washington	Riverside	78	\$6,352,592	\$373,853	0.07%
Washington	Wellman	77	\$3,460,608	\$207,636	0.04%
Washington	Ainsworth	34	\$1,275,370	\$76,493	0.01%
Washington	Brighton	24	\$576,630	\$34,598	0.01%
Washington	Crawfordsville	19	\$105,989	\$6,359	0.00%
Washington	Other	26	\$739,567	\$44,374	0.01%
Washington	County Totals	749	\$48,360,360	\$2,891,137	0.53%
Wayne	Corydon	79	\$3,492,340	\$208,862	0.04%
Wayne	Seymour	41	\$632,294	\$37,938	0.01%
Wayne	Humeston	37	\$1,117,858	\$67,071	0.01%
Wayne	Allerton	19	\$502,606	\$30,114	0.01%
Wayne	Other	28	\$1,542,460	\$92,242	0.02%
Wayne	County Totals	204	\$7,287,558	\$436,226	0.08%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending September 30, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Webster	Fort Dodge	840	\$120,578,286	\$7,195,144	1.32%
Webster	Gowrie	57	\$1,809,562	\$108,574	0.02%
Webster	Dayton	33	\$1,250,405	\$75,024	0.01%
Webster	Clare	15	\$140,311	\$8,419	0.00%
Webster	Badger	13	\$335,058	\$20,103	0.00%
Webster	Callender	13	\$416,552	\$24,993	0.00%
Webster	Harcourt	13	\$1,135,935	\$68,156	0.01%
Webster	Duncombe	12	\$190,740	\$11,444	0.00%
Webster	Otho	12	\$167,241	\$10,034	0.00%
Webster	Lehigh	11	\$421,276	\$25,277	0.00%
Webster	Moorland	10	\$97,258	\$5,835	0.00%
Webster	Other	31	\$1,350,225	\$80,994	0.01%
Webster	County Totals	1,060	\$127,892,849	\$7,633,998	1.40%
Winnebago	Forest City	140	\$9,117,239	\$546,988	0.10%
Winnebago	Lake Mills	100	\$6,796,890	\$407,585	0.07%
Winnebago	Buffalo Center	53	\$2,492,617	\$149,557	0.03%
Winnebago	Thompson	20	\$2,186,672	\$131,200	0.02%
Winnebago	Leland	14	\$488,682	\$29,321	0.01%
Winnebago	Rake	14	\$334,276	\$20,057	0.00%
Winnebago	Other	13	\$186,173	\$11,170	0.00%
Winnebago	County Totals	354	\$21,602,549	\$1,295,878	0.24%
Winneshiek	Decorah	467	\$44,056,049	\$2,629,388	0.48%
Winneshiek	Calmar	51	\$3,389,201	\$203,352	0.04%
Winneshiek	Ossian	44	\$1,959,090	\$117,545	0.02%
Winneshiek	Fort Atkinson	36	\$1,407,998	\$84,480	0.02%
Winneshiek	Ridgeway	32	\$1,396,733	\$83,804	0.02%
Winneshiek	Spillville	14	\$553,645	\$33,219	0.01%
Winneshiek	Castalia	11	\$65,419	\$3,925	0.00%
Winneshiek	Other	39	\$1,975,439	\$118,526	0.02%
Winneshiek	County Totals	694	\$54,803,574	\$3,274,240	0.60%
Woodbury	Sioux City	1,987	\$351,932,093	\$21,048,167	3.85%
Woodbury	Sergeant Bluff	106	\$10,024,749	\$600,800	0.11%
Woodbury	Moville	58	\$1,920,451	\$115,021	0.02%
Woodbury	Anthon	40	\$1,027,991	\$61,654	0.01%
Woodbury	Lawton	38	\$2,047,863	\$122,872	0.02%
Woodbury	Correctionville	36	\$2,321,136	\$139,268	0.03%
Woodbury	Sloan	36	\$1,220,132	\$73,164	0.01%
Woodbury	Danbury	23	\$575,770	\$34,546	0.01%
Woodbury	Hornick	19	\$455,373	\$27,322	0.00%
Woodbury	Salix	19	\$4,115,494	\$246,930	0.05%
Woodbury	Pierson	18	\$373,328	\$22,400	0.00%
Woodbury	Bronson	12	\$68,411	\$4,105	0.00%
Woodbury	Cushing	10	\$125,421	\$7,525	0.00%
Woodbury	Other	39	\$1,572,719	\$83,837	0.02%
Woodbury	County Totals	2,441	\$377,780,931	\$22,587,610	4.13%
Worth	Northwood	106	\$7,351,512	\$431,554	0.08%
Worth	Manly	39	\$1,369,550	\$82,173	0.02%
Worth	Kensett	17	\$1,206,754	\$72,405	0.01%
Worth	Fertile	15	\$378,177	\$22,691	0.00%
Worth	Grafton	15	\$420,509	\$25,231	0.00%
Worth	Hanlontown	10	\$36,951	\$2,217	0.00%
Worth	Other	10	\$101,758	\$6,105	0.00%
Worth	County Totals	212	\$10,865,211	\$642,376	0.12%
Wright	Clarion	130	\$7,490,902	\$448,540	0.08%
Wright	Belmond	114	\$6,722,204	\$403,151	0.07%
Wright	Eagle Grove	93	\$7,992,274	\$479,051	0.09%
Wright	Goldfield	35	\$1,450,496	\$87,030	0.02%
Wright	Dows	24	\$572,051	\$34,323	0.01%
Wright	Woolstock	10	\$445,692	\$26,742	0.00%
Wright	Other	17	\$412,875	\$24,773	0.00%
Wright	County Totals	423	\$25,086,494	\$1,503,609	0.28%
State Totals		79,276	\$9,150,507,473	\$546,621,934	100.00%

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

Percentages may not sum to totals due to rounding

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending September 30, 2013**

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	23	\$2,057,547	\$123,453	0.02%
Adair	Food Dealers	16	\$3,325,978	\$199,559	0.04%
Adair	General Merchandise	S	S	S	S
Adair	Home Furnishings	S	S	S	S
Adair	Miscellaneous	44	\$1,156,159	\$69,370	0.01%
Adair	Motor Vehicle	11	\$925,780	\$55,547	0.01%
Adair	Service	101	\$2,456,583	\$138,271	0.03%
Adair	Specialty Retail	45	\$1,051,797	\$63,108	0.01%
Adair	Utilities and Transportation	12	\$1,180,136	\$70,808	0.01%
Adair	Wholesale	15	\$1,896,881	\$113,646	0.02%
Adair	County Totals	277	\$15,636,770	\$928,916	0.17%
Adams	Apparel	S	S	S	S
Adams	Building Materials	S	S	S	S
Adams	Eating and Drinking	12	\$528,007	\$31,680	0.01%
Adams	Food Dealers	6	\$867,992	\$52,080	0.01%
Adams	General Merchandise	S	S	S	S
Adams	Home Furnishings	S	S	S	S
Adams	Miscellaneous	22	\$752,716	\$45,163	0.01%
Adams	Motor Vehicle	6	\$216,280	\$12,977	0.00%
Adams	Service	50	\$1,269,737	\$75,765	0.01%
Adams	Specialty Retail	24	\$89,963	\$5,398	0.00%
Adams	Utilities and Transportation	8	\$3,392,022	\$203,521	0.04%
Adams	Wholesale	14	\$1,768,356	\$106,101	0.02%
Adams	County Totals	150	\$9,414,500	\$564,451	0.10%
Allamakee	Apparel	5	\$125,996	\$7,560	0.00%
Allamakee	Building Materials	12	\$1,304,296	\$78,258	0.01%
Allamakee	Eating and Drinking	41	\$2,642,242	\$158,535	0.03%
Allamakee	Food Dealers	24	\$4,377,098	\$262,626	0.05%
Allamakee	General Merchandise	6	\$1,721,723	\$103,303	0.02%
Allamakee	Home Furnishings	7	\$658,678	\$39,521	0.01%
Allamakee	Miscellaneous	67	\$1,844,587	\$110,675	0.02%
Allamakee	Motor Vehicle	17	\$2,078,042	\$124,683	0.02%
Allamakee	Service	204	\$4,069,054	\$241,428	0.04%
Allamakee	Specialty Retail	67	\$2,016,089	\$120,965	0.02%
Allamakee	Utilities and Transportation	23	\$1,351,271	\$81,076	0.01%
Allamakee	Wholesale	32	\$6,484,500	\$388,195	0.07%
Allamakee	County Totals	505	\$28,673,576	\$1,716,824	0.31%
Appanoose	Apparel	9	\$332,301	\$19,938	0.00%
Appanoose	Building Materials	8	\$2,642,089	\$158,525	0.03%
Appanoose	Eating and Drinking	27	\$1,946,616	\$116,797	0.02%
Appanoose	Food Dealers	19	\$3,328,354	\$199,701	0.04%
Appanoose	General Merchandise	S	S	S	S
Appanoose	Home Furnishings	S	S	S	S
Appanoose	Miscellaneous	45	\$1,464,623	\$87,877	0.02%
Appanoose	Motor Vehicle	15	\$1,469,586	\$88,175	0.02%
Appanoose	Service	160	\$4,856,090	\$274,448	0.05%
Appanoose	Specialty Retail	46	\$1,130,694	\$67,842	0.01%
Appanoose	Utilities and Transportation	19	\$3,191,906	\$191,514	0.04%
Appanoose	Wholesale	14	\$986,838	\$59,210	0.01%
Appanoose	County Totals	372	\$27,085,397	\$1,608,207	0.29%
Audubon	Apparel	S	S	S	S
Audubon	Building Materials	S	S	S	S
Audubon	Eating and Drinking	17	\$560,295	\$33,618	0.01%
Audubon	Food Dealers	7	\$1,214,955	\$72,897	0.01%
Audubon	General Merchandise	S	S	S	S
Audubon	Home Furnishings	S	S	S	S
Audubon	Miscellaneous	34	\$1,787,566	\$107,254	0.02%
Audubon	Motor Vehicle	7	\$424,612	\$25,477	0.00%
Audubon	Service	88	\$1,585,526	\$94,789	0.02%
Audubon	Specialty Retail	25	\$223,300	\$13,398	0.00%
Audubon	Utilities and Transportation	15	\$826,662	\$49,600	0.01%
Audubon	Wholesale	15	\$1,239,301	\$74,358	0.01%
Audubon	County Totals	217	\$9,153,776	\$548,884	0.10%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending September 30, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Benton	Apparel	5	\$352,786	\$21,167	0.00%
Benton	Building Materials	13	\$2,098,939	\$125,936	0.02%
Benton	Eating and Drinking	42	\$3,153,739	\$189,224	0.03%
Benton	Food Dealers	23	\$5,241,604	\$314,496	0.06%
Benton	General Merchandise	7	\$1,256,676	\$75,401	0.01%
Benton	Home Furnishings	9	\$797,212	\$47,833	0.01%
Benton	Miscellaneous	98	\$3,383,295	\$202,998	0.04%
Benton	Motor Vehicle	19	\$1,994,164	\$119,650	0.02%
Benton	Service	272	\$4,961,360	\$295,498	0.05%
Benton	Specialty Retail	95	\$1,450,559	\$87,034	0.02%
Benton	Utilities and Transportation	51	\$3,743,812	\$224,629	0.04%
Benton	Wholesale	31	\$4,613,945	\$276,758	0.05%
Benton	County Totals	665	\$33,048,091	\$1,980,623	0.36%
Black Hawk	Apparel	77	\$13,042,438	\$782,546	0.14%
Black Hawk	Building Materials	45	\$51,975,940	\$3,118,556	0.57%
Black Hawk	Eating and Drinking	295	\$48,459,890	\$2,907,593	0.53%
Black Hawk	Food Dealers	126	\$33,156,090	\$1,989,365	0.36%
Black Hawk	General Merchandise	34	\$64,256,981	\$3,855,419	0.71%
Black Hawk	Home Furnishings	73	\$16,504,390	\$990,263	0.18%
Black Hawk	Miscellaneous	359	\$26,592,273	\$1,595,267	0.29%
Black Hawk	Motor Vehicle	92	\$22,210,306	\$1,331,878	0.24%
Black Hawk	Service	1,125	\$61,656,593	\$3,617,266	0.66%
Black Hawk	Specialty Retail	471	\$41,187,264	\$2,471,236	0.45%
Black Hawk	Utilities and Transportation	97	\$37,217,469	\$2,233,048	0.41%
Black Hawk	Wholesale	141	\$39,277,922	\$2,347,104	0.43%
Black Hawk	County Totals	2,935	\$455,537,556	\$27,239,543	4.98%
Boone	Apparel	S	S	S	S
Boone	Building Materials	14	\$1,353,028	\$81,182	0.01%
Boone	Eating and Drinking	47	\$4,361,413	\$261,685	0.05%
Boone	Food Dealers	21	\$6,837,742	\$410,265	0.08%
Boone	General Merchandise	S	S	S	S
Boone	Home Furnishings	8	\$3,947,198	\$236,832	0.04%
Boone	Miscellaneous	112	\$6,109,543	\$366,573	0.07%
Boone	Motor Vehicle	17	\$3,130,798	\$187,848	0.03%
Boone	Service	224	\$5,776,404	\$340,203	0.06%
Boone	Specialty Retail	104	\$2,090,228	\$125,414	0.02%
Boone	Utilities and Transportation	37	\$2,106,189	\$126,371	0.02%
Boone	Wholesale	27	\$4,092,295	\$245,538	0.04%
Boone	County Totals	623	\$46,898,785	\$2,807,546	0.51%
Bremer	Apparel	S	S	S	S
Bremer	Building Materials	16	\$1,843,084	\$110,585	0.02%
Bremer	Eating and Drinking	46	\$4,322,210	\$259,333	0.05%
Bremer	Food Dealers	18	\$6,146,408	\$368,784	0.07%
Bremer	General Merchandise	S	S	S	S
Bremer	Home Furnishings	13	\$708,904	\$42,534	0.01%
Bremer	Miscellaneous	116	\$5,152,872	\$309,172	0.06%
Bremer	Motor Vehicle	17	\$3,422,639	\$205,358	0.04%
Bremer	Service	250	\$8,401,451	\$496,774	0.09%
Bremer	Specialty Retail	83	\$2,092,829	\$125,570	0.02%
Bremer	Utilities and Transportation	30	\$3,128,956	\$187,737	0.03%
Bremer	Wholesale	33	\$3,230,279	\$192,943	0.04%
Bremer	County Totals	630	\$47,044,397	\$2,814,477	0.51%
Buchanan	Apparel	S	S	S	S
Buchanan	Building Materials	15	\$2,556,880	\$153,413	0.03%
Buchanan	Eating and Drinking	44	\$3,606,548	\$216,393	0.04%
Buchanan	Food Dealers	22	\$4,810,671	\$288,640	0.05%
Buchanan	General Merchandise	S	S	S	S
Buchanan	Home Furnishings	13	\$379,794	\$22,788	0.00%
Buchanan	Miscellaneous	87	\$6,501,160	\$390,070	0.07%
Buchanan	Motor Vehicle	24	\$3,556,031	\$213,362	0.04%
Buchanan	Service	224	\$3,642,003	\$213,328	0.04%
Buchanan	Specialty Retail	89	\$1,512,921	\$90,775	0.02%
Buchanan	Utilities and Transportation	25	\$2,913,463	\$174,808	0.03%
Buchanan	Wholesale	37	\$8,864,043	\$531,843	0.10%
Buchanan	County Totals	588	\$44,894,764	\$2,688,494	0.49%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending September 30, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Buena Vista	Apparel	11	\$948,820	\$56,929	0.01%
Buena Vista	Building Materials	S	S	S	S
Buena Vista	Eating and Drinking	51	\$3,922,276	\$235,337	0.04%
Buena Vista	Food Dealers	26	\$5,399,412	\$323,965	0.06%
Buena Vista	General Merchandise	S	S	S	S
Buena Vista	Home Furnishings	11	\$1,341,450	\$80,487	0.01%
Buena Vista	Miscellaneous	85	\$4,943,210	\$296,593	0.05%
Buena Vista	Motor Vehicle	17	\$3,664,997	\$219,900	0.04%
Buena Vista	Service	206	\$6,116,830	\$360,265	0.07%
Buena Vista	Specialty Retail	87	\$4,125,096	\$247,506	0.05%
Buena Vista	Utilities and Transportation	36	\$2,984,868	\$179,092	0.03%
Buena Vista	Wholesale	43	\$5,220,065	\$313,204	0.06%
Buena Vista	County Totals	587	\$48,914,289	\$2,928,113	0.54%
Butler	Apparel	S	S	S	S
Butler	Building Materials	9	\$1,391,808	\$83,508	0.02%
Butler	Eating and Drinking	23	\$830,419	\$49,825	0.01%
Butler	Food Dealers	22	\$3,083,422	\$185,005	0.03%
Butler	General Merchandise	S	S	S	S
Butler	Home Furnishings	S	S	S	S
Butler	Miscellaneous	80	\$2,645,307	\$158,718	0.03%
Butler	Motor Vehicle	8	\$726,521	\$43,591	0.01%
Butler	Service	148	\$2,134,630	\$127,957	0.02%
Butler	Specialty Retail	66	\$582,476	\$34,949	0.01%
Butler	Utilities and Transportation	23	\$1,431,402	\$85,884	0.02%
Butler	Wholesale	39	\$2,970,968	\$178,258	0.03%
Butler	County Totals	426	\$16,360,205	\$981,491	0.18%
Calhoun	Apparel	S	S	S	S
Calhoun	Building Materials	9	\$854,663	\$51,280	0.01%
Calhoun	Eating and Drinking	18	\$1,052,767	\$63,166	0.01%
Calhoun	Food Dealers	16	\$2,413,194	\$144,792	0.03%
Calhoun	General Merchandise	S	S	S	S
Calhoun	Home Furnishings	S	S	S	S
Calhoun	Miscellaneous	49	\$1,140,609	\$68,437	0.01%
Calhoun	Motor Vehicle	12	\$1,125,892	\$67,554	0.01%
Calhoun	Service	109	\$1,502,871	\$89,939	0.02%
Calhoun	Specialty Retail	46	\$390,116	\$23,407	0.00%
Calhoun	Utilities and Transportation	22	\$814,226	\$48,854	0.01%
Calhoun	Wholesale	26	\$2,201,575	\$132,095	0.02%
Calhoun	County Totals	315	\$11,902,689	\$713,928	0.13%
Carroll	Apparel	18	\$1,708,050	\$102,483	0.02%
Carroll	Building Materials	15	\$7,994,675	\$479,681	0.09%
Carroll	Eating and Drinking	53	\$5,882,422	\$352,945	0.06%
Carroll	Food Dealers	21	\$5,990,310	\$359,419	0.07%
Carroll	General Merchandise	11	\$10,868,986	\$652,139	0.12%
Carroll	Home Furnishings	13	\$1,882,129	\$112,928	0.02%
Carroll	Miscellaneous	120	\$6,501,301	\$390,078	0.07%
Carroll	Motor Vehicle	29	\$3,664,890	\$219,893	0.04%
Carroll	Service	315	\$7,909,364	\$464,078	0.08%
Carroll	Specialty Retail	110	\$5,185,871	\$311,152	0.06%
Carroll	Utilities and Transportation	47	\$5,999,479	\$359,969	0.07%
Carroll	Wholesale	66	\$10,469,264	\$628,156	0.11%
Carroll	County Totals	818	\$74,056,741	\$4,432,920	0.81%
Cass	Apparel	11	\$516,086	\$30,965	0.01%
Cass	Building Materials	10	\$881,614	\$52,897	0.01%
Cass	Eating and Drinking	45	\$3,261,747	\$195,705	0.04%
Cass	Food Dealers	15	\$4,507,995	\$270,480	0.05%
Cass	General Merchandise	S	S	S	S
Cass	Home Furnishings	S	S	S	S
Cass	Miscellaneous	83	\$2,912,355	\$174,741	0.03%
Cass	Motor Vehicle	19	\$2,938,254	\$176,295	0.03%
Cass	Service	190	\$5,932,282	\$349,791	0.06%
Cass	Specialty Retail	54	\$849,966	\$50,998	0.01%
Cass	Utilities and Transportation	32	\$2,642,348	\$158,541	0.03%
Cass	Wholesale	39	\$4,867,017	\$292,021	0.05%
Cass	County Totals	510	\$36,540,100	\$2,186,260	0.40%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending September 30, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Cedar	Apparel	S	S	S	S
Cedar	Building Materials	6	\$108,815	\$6,529	0.00%
Cedar	Eating and Drinking	42	\$3,037,821	\$182,269	0.03%
Cedar	Food Dealers	22	\$4,694,403	\$281,664	0.05%
Cedar	General Merchandise	S	S	S	S
Cedar	Home Furnishings	6	\$887,972	\$53,278	0.01%
Cedar	Miscellaneous	108	\$3,929,885	\$235,793	0.04%
Cedar	Motor Vehicle	16	\$1,400,216	\$84,013	0.02%
Cedar	Service	189	\$3,954,734	\$236,155	0.04%
Cedar	Specialty Retail	62	\$1,006,034	\$60,024	0.01%
Cedar	Utilities and Transportation	24	\$1,082,936	\$64,976	0.01%
Cedar	Wholesale	29	\$3,211,281	\$192,677	0.04%
Cedar	County Totals	508	\$25,351,379	\$1,519,616	0.28%
Cerro Gordo	Apparel	23	\$3,586,746	\$215,205	0.04%
Cerro Gordo	Building Materials	21	\$22,298,219	\$1,337,893	0.24%
Cerro Gordo	Eating and Drinking	140	\$19,512,039	\$1,170,722	0.21%
Cerro Gordo	Food Dealers	50	\$14,487,572	\$869,254	0.16%
Cerro Gordo	General Merchandise	16	\$29,514,451	\$1,770,867	0.32%
Cerro Gordo	Home Furnishings	34	\$7,981,719	\$478,903	0.09%
Cerro Gordo	Miscellaneous	203	\$9,152,873	\$548,593	0.10%
Cerro Gordo	Motor Vehicle	51	\$9,335,690	\$560,141	0.10%
Cerro Gordo	Service	523	\$21,488,833	\$1,248,848	0.23%
Cerro Gordo	Specialty Retail	203	\$13,296,713	\$797,803	0.15%
Cerro Gordo	Utilities and Transportation	78	\$9,475,775	\$568,547	0.10%
Cerro Gordo	Wholesale	69	\$14,491,947	\$867,816	0.16%
Cerro Gordo	County Totals	1,411	\$174,622,577	\$10,434,593	1.91%
Cherokee	Apparel	5	\$244,162	\$14,650	0.00%
Cherokee	Building Materials	8	\$5,362,035	\$321,722	0.06%
Cherokee	Eating and Drinking	32	\$2,540,184	\$152,411	0.03%
Cherokee	Food Dealers	18	\$3,750,771	\$225,046	0.04%
Cherokee	General Merchandise	5	\$1,434,257	\$86,055	0.02%
Cherokee	Home Furnishings	5	\$596,284	\$35,777	0.01%
Cherokee	Miscellaneous	60	\$2,169,788	\$130,187	0.02%
Cherokee	Motor Vehicle	7	\$1,385,337	\$83,120	0.02%
Cherokee	Service	163	\$3,156,349	\$185,872	0.03%
Cherokee	Specialty Retail	55	\$1,473,150	\$88,389	0.02%
Cherokee	Utilities and Transportation	23	\$2,104,409	\$126,265	0.02%
Cherokee	Wholesale	23	\$2,777,968	\$166,605	0.03%
Cherokee	County Totals	404	\$26,994,694	\$1,616,100	0.30%
Chickasaw	Apparel	S	S	S	S
Chickasaw	Building Materials	6	\$380,042	\$22,803	0.00%
Chickasaw	Eating and Drinking	36	\$2,061,794	\$123,708	0.02%
Chickasaw	Food Dealers	18	\$3,276,591	\$196,595	0.04%
Chickasaw	General Merchandise	S	S	S	S
Chickasaw	Home Furnishings	6	\$783,624	\$47,017	0.01%
Chickasaw	Miscellaneous	81	\$3,363,127	\$201,788	0.04%
Chickasaw	Motor Vehicle	15	\$1,830,619	\$109,837	0.02%
Chickasaw	Service	143	\$3,021,981	\$177,845	0.03%
Chickasaw	Specialty Retail	63	\$2,234,427	\$133,212	0.02%
Chickasaw	Utilities and Transportation	15	\$765,075	\$45,905	0.01%
Chickasaw	Wholesale	34	\$5,877,773	\$352,666	0.06%
Chickasaw	County Totals	422	\$24,961,764	\$1,493,378	0.27%
Clarke	Apparel	S	S	S	S
Clarke	Building Materials	S	S	S	S
Clarke	Eating and Drinking	18	\$2,137,905	\$128,274	0.02%
Clarke	Food Dealers	12	\$3,581,241	\$214,874	0.04%
Clarke	General Merchandise	S	S	S	S
Clarke	Home Furnishings	S	S	S	S
Clarke	Miscellaneous	38	\$1,013,748	\$60,825	0.01%
Clarke	Motor Vehicle	9	\$781,422	\$46,885	0.01%
Clarke	Service	103	\$3,245,639	\$184,038	0.03%
Clarke	Specialty Retail	31	\$308,123	\$18,487	0.00%
Clarke	Utilities and Transportation	11	\$1,050,357	\$63,021	0.01%
Clarke	Wholesale	12	\$1,130,933	\$67,856	0.01%
Clarke	County Totals	244	\$18,585,880	\$1,104,452	0.20%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending September 30, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Clay	Apparel	16	\$1,906,309	\$114,379	0.02%
Clay	Building Materials	15	\$13,487,754	\$809,265	0.15%
Clay	Eating and Drinking	62	\$5,715,533	\$342,932	0.06%
Clay	Food Dealers	21	\$5,130,906	\$307,854	0.06%
Clay	General Merchandise	5	\$10,112,010	\$606,721	0.11%
Clay	Home Furnishings	19	\$2,669,785	\$160,187	0.03%
Clay	Miscellaneous	91	\$5,105,307	\$306,318	0.06%
Clay	Motor Vehicle	16	\$3,439,064	\$206,344	0.04%
Clay	Service	222	\$7,401,123	\$433,228	0.08%
Clay	Specialty Retail	98	\$6,391,833	\$383,510	0.07%
Clay	Utilities and Transportation	42	\$7,892,929	\$473,576	0.09%
Clay	Wholesale	45	\$5,262,349	\$315,741	0.06%
Clay	County Totals	652	\$74,514,902	\$4,460,055	0.82%
Clayton	Apparel	5	\$39,769	\$2,386	0.00%
Clayton	Building Materials	14	\$1,711,005	\$102,660	0.02%
Clayton	Eating and Drinking	58	\$3,609,572	\$216,574	0.04%
Clayton	Food Dealers	23	\$4,345,984	\$260,759	0.05%
Clayton	General Merchandise	9	\$881,113	\$52,867	0.01%
Clayton	Home Furnishings	8	\$172,900	\$10,374	0.00%
Clayton	Miscellaneous	91	\$4,110,369	\$246,622	0.05%
Clayton	Motor Vehicle	24	\$2,813,890	\$168,833	0.03%
Clayton	Service	261	\$5,148,747	\$297,709	0.05%
Clayton	Specialty Retail	92	\$1,956,536	\$117,392	0.02%
Clayton	Utilities and Transportation	31	\$2,300,174	\$138,010	0.03%
Clayton	Wholesale	48	\$7,603,921	\$456,235	0.08%
Clayton	County Totals	664	\$34,693,980	\$2,070,423	0.38%
Clinton	Apparel	14	\$910,292	\$54,618	0.01%
Clinton	Building Materials	17	\$5,542,751	\$332,565	0.06%
Clinton	Eating and Drinking	127	\$13,583,646	\$815,019	0.15%
Clinton	Food Dealers	52	\$14,679,508	\$880,770	0.16%
Clinton	General Merchandise	12	\$18,864,171	\$1,131,850	0.21%
Clinton	Home Furnishings	26	\$2,724,185	\$163,451	0.03%
Clinton	Miscellaneous	172	\$20,089,937	\$1,205,396	0.22%
Clinton	Motor Vehicle	29	\$5,200,495	\$312,030	0.06%
Clinton	Service	452	\$14,067,504	\$826,361	0.15%
Clinton	Specialty Retail	169	\$6,579,283	\$394,757	0.07%
Clinton	Utilities and Transportation	50	\$4,709,817	\$282,589	0.05%
Clinton	Wholesale	57	\$8,233,680	\$494,021	0.09%
Clinton	County Totals	1,177	\$115,185,269	\$6,893,427	1.26%
Crawford	Apparel	12	\$337,396	\$20,244	0.00%
Crawford	Building Materials	S	S	S	S
Crawford	Eating and Drinking	43	\$3,579,001	\$214,740	0.04%
Crawford	Food Dealers	19	\$5,165,031	\$309,902	0.06%
Crawford	General Merchandise	S	S	S	S
Crawford	Home Furnishings	12	\$349,052	\$20,943	0.00%
Crawford	Miscellaneous	73	\$2,587,494	\$155,250	0.03%
Crawford	Motor Vehicle	15	\$1,535,707	\$92,142	0.02%
Crawford	Service	183	\$4,362,701	\$256,721	0.05%
Crawford	Specialty Retail	59	\$1,568,566	\$94,114	0.02%
Crawford	Utilities and Transportation	36	\$2,285,578	\$137,135	0.03%
Crawford	Wholesale	22	\$1,667,019	\$100,021	0.02%
Crawford	County Totals	486	\$30,665,661	\$1,834,899	0.34%
Dallas	Apparel	81	\$28,908,507	\$1,734,510	0.32%
Dallas	Building Materials	22	\$7,703,866	\$462,232	0.08%
Dallas	Eating and Drinking	124	\$27,617,377	\$1,657,043	0.30%
Dallas	Food Dealers	55	\$21,690,219	\$1,301,413	0.24%
Dallas	General Merchandise	15	\$39,604,683	\$2,376,281	0.43%
Dallas	Home Furnishings	30	\$17,270,087	\$1,036,205	0.19%
Dallas	Miscellaneous	198	\$6,667,140	\$400,028	0.07%
Dallas	Motor Vehicle	23	\$5,815,498	\$348,930	0.06%
Dallas	Service	491	\$28,435,247	\$1,608,680	0.29%
Dallas	Specialty Retail	205	\$36,801,916	\$2,208,115	0.40%
Dallas	Utilities and Transportation	72	\$13,111,769	\$786,706	0.14%
Dallas	Wholesale	52	\$30,541,372	\$1,832,482	0.34%
Dallas	County Totals	1,368	\$264,167,681	\$15,752,626	2.88%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending September 30, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Davis	Apparel	S	S	S	S
Davis	Building Materials	7	\$196,108	\$11,766	0.00%
Davis	Eating and Drinking	13	\$524,533	\$31,472	0.01%
Davis	Food Dealers	15	\$1,585,807	\$95,148	0.02%
Davis	General Merchandise	S	S	S	S
Davis	Home Furnishings	6	\$325,999	\$19,560	0.00%
Davis	Miscellaneous	58	\$3,643,627	\$218,618	0.04%
Davis	Motor Vehicle	10	\$766,491	\$45,989	0.01%
Davis	Service	110	\$1,770,063	\$103,950	0.02%
Davis	Specialty Retail	55	\$803,213	\$48,193	0.01%
Davis	Utilities and Transportation	10	\$1,358,851	\$81,531	0.01%
Davis	Wholesale	16	\$3,473,105	\$208,386	0.04%
Davis	County Totals	305	\$15,290,042	\$915,149	0.17%
Decatur	Apparel	S	S	S	S
Decatur	Building Materials	5	\$388,982	\$23,339	0.00%
Decatur	Eating and Drinking	24	\$791,084	\$47,465	0.01%
Decatur	Food Dealers	9	\$1,489,125	\$89,348	0.02%
Decatur	General Merchandise	S	S	S	S
Decatur	Home Furnishings	7	\$205,413	\$12,325	0.00%
Decatur	Miscellaneous	43	\$1,332,070	\$79,924	0.01%
Decatur	Motor Vehicle	5	\$227,107	\$13,626	0.00%
Decatur	Service	75	\$1,281,062	\$74,789	0.01%
Decatur	Specialty Retail	45	\$504,616	\$30,277	0.01%
Decatur	Utilities and Transportation	17	\$857,864	\$51,472	0.01%
Decatur	Wholesale	9	\$846,531	\$50,792	0.01%
Decatur	County Totals	243	\$9,443,052	\$564,508	0.10%
Delaware	Apparel	5	\$341,903	\$20,514	0.00%
Delaware	Building Materials	12	\$1,778,498	\$106,710	0.02%
Delaware	Eating and Drinking	36	\$2,579,661	\$154,780	0.03%
Delaware	Food Dealers	20	\$3,620,672	\$217,240	0.04%
Delaware	General Merchandise	6	\$4,997,413	\$299,845	0.05%
Delaware	Home Furnishings	8	\$834,153	\$50,049	0.01%
Delaware	Miscellaneous	94	\$5,316,812	\$319,009	0.06%
Delaware	Motor Vehicle	21	\$1,714,947	\$102,897	0.02%
Delaware	Service	230	\$4,606,297	\$273,327	0.05%
Delaware	Specialty Retail	75	\$1,357,840	\$81,470	0.01%
Delaware	Utilities and Transportation	21	\$658,914	\$39,535	0.01%
Delaware	Wholesale	37	\$5,643,716	\$338,623	0.06%
Delaware	County Totals	565	\$33,450,826	\$2,003,999	0.37%
Des Moines	Apparel	23	\$2,002,416	\$120,145	0.02%
Des Moines	Building Materials	25	\$20,070,466	\$1,204,228	0.22%
Des Moines	Eating and Drinking	98	\$15,001,482	\$900,089	0.16%
Des Moines	Food Dealers	35	\$10,919,804	\$655,188	0.12%
Des Moines	General Merchandise	15	\$23,911,989	\$1,434,719	0.26%
Des Moines	Home Furnishings	24	\$2,261,462	\$135,688	0.02%
Des Moines	Miscellaneous	128	\$11,616,281	\$696,977	0.13%
Des Moines	Motor Vehicle	28	\$6,290,117	\$377,407	0.07%
Des Moines	Service	406	\$16,664,036	\$975,148	0.18%
Des Moines	Specialty Retail	163	\$10,595,753	\$635,745	0.12%
Des Moines	Utilities and Transportation	40	\$3,680,320	\$220,819	0.04%
Des Moines	Wholesale	55	\$7,454,910	\$446,462	0.08%
Des Moines	County Totals	1,040	\$130,469,036	\$7,802,616	1.43%
Dickinson	Apparel	18	\$2,549,637	\$152,978	0.03%
Dickinson	Building Materials	S	S	S	S
Dickinson	Eating and Drinking	96	\$15,666,695	\$940,002	0.17%
Dickinson	Food Dealers	25	\$7,874,702	\$472,482	0.09%
Dickinson	General Merchandise	S	S	S	S
Dickinson	Home Furnishings	10	\$1,270,262	\$76,216	0.01%
Dickinson	Miscellaneous	147	\$6,296,927	\$377,816	0.07%
Dickinson	Motor Vehicle	16	\$14,999,592	\$899,976	0.16%
Dickinson	Service	331	\$18,492,410	\$1,019,655	0.19%
Dickinson	Specialty Retail	177	\$7,179,375	\$430,763	0.08%
Dickinson	Utilities and Transportation	47	\$3,211,091	\$192,665	0.04%
Dickinson	Wholesale	31	\$8,222,469	\$493,348	0.09%
Dickinson	County Totals	909	\$98,117,302	\$5,797,149	1.06%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending September 30, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Dubuque	Apparel	57	\$7,042,309	\$422,539	0.08%
Dubuque	Building Materials	41	\$27,581,558	\$1,654,893	0.30%
Dubuque	Eating and Drinking	261	\$33,124,103	\$1,987,446	0.36%
Dubuque	Food Dealers	99	\$26,901,147	\$1,614,069	0.30%
Dubuque	General Merchandise	23	\$44,068,571	\$2,644,114	0.48%
Dubuque	Home Furnishings	75	\$12,121,552	\$727,293	0.13%
Dubuque	Miscellaneous	331	\$19,767,275	\$1,186,037	0.22%
Dubuque	Motor Vehicle	71	\$17,215,502	\$1,032,927	0.19%
Dubuque	Service	1,023	\$49,950,633	\$2,903,400	0.53%
Dubuque	Specialty Retail	368	\$25,702,322	\$1,542,139	0.28%
Dubuque	Utilities and Transportation	84	\$16,073,863	\$964,432	0.18%
Dubuque	Wholesale	156	\$35,942,668	\$2,155,705	0.39%
Dubuque	County Totals	2,589	\$315,491,503	\$18,834,994	3.45%
Emmet	Apparel	S	S	S	S
Emmet	Building Materials	13	\$3,127,802	\$187,668	0.03%
Emmet	Eating and Drinking	23	\$1,802,659	\$108,160	0.02%
Emmet	Food Dealers	17	\$4,665,767	\$279,946	0.05%
Emmet	General Merchandise	S	S	S	S
Emmet	Home Furnishings	5	\$382,802	\$22,968	0.00%
Emmet	Miscellaneous	68	\$3,700,857	\$222,051	0.04%
Emmet	Motor Vehicle	6	\$530,041	\$31,802	0.01%
Emmet	Service	119	\$2,448,477	\$142,889	0.03%
Emmet	Specialty Retail	40	\$533,092	\$31,986	0.01%
Emmet	Utilities and Transportation	24	\$3,480,541	\$208,832	0.04%
Emmet	Wholesale	18	\$846,389	\$50,783	0.01%
Emmet	County Totals	342	\$22,456,134	\$1,343,348	0.25%
Fayette	Apparel	7	\$223,582	\$13,415	0.00%
Fayette	Building Materials	15	\$1,536,696	\$92,202	0.02%
Fayette	Eating and Drinking	49	\$4,045,742	\$242,745	0.04%
Fayette	Food Dealers	26	\$3,945,685	\$236,741	0.04%
Fayette	General Merchandise	7	\$3,053,088	\$183,185	0.03%
Fayette	Home Furnishings	13	\$1,146,860	\$68,812	0.01%
Fayette	Miscellaneous	89	\$3,029,598	\$181,776	0.03%
Fayette	Motor Vehicle	23	\$3,117,041	\$187,022	0.03%
Fayette	Service	217	\$6,038,242	\$356,954	0.07%
Fayette	Specialty Retail	97	\$1,800,316	\$108,019	0.02%
Fayette	Utilities and Transportation	27	\$908,057	\$54,483	0.01%
Fayette	Wholesale	44	\$3,771,759	\$224,871	0.04%
Fayette	County Totals	614	\$32,616,666	\$1,950,225	0.36%
Floyd	Apparel	10	\$132,249	\$7,935	0.00%
Floyd	Building Materials	S	S	S	S
Floyd	Eating and Drinking	32	\$2,947,319	\$176,839	0.03%
Floyd	Food Dealers	16	\$5,156,723	\$309,403	0.06%
Floyd	General Merchandise	S	S	S	S
Floyd	Home Furnishings	10	\$634,786	\$38,087	0.01%
Floyd	Miscellaneous	82	\$4,114,109	\$246,847	0.05%
Floyd	Motor Vehicle	18	\$1,668,397	\$100,104	0.02%
Floyd	Service	190	\$3,962,559	\$231,738	0.04%
Floyd	Specialty Retail	78	\$1,538,682	\$92,321	0.02%
Floyd	Utilities and Transportation	24	\$2,989,405	\$179,364	0.03%
Floyd	Wholesale	29	\$3,824,503	\$229,470	0.04%
Floyd	County Totals	498	\$29,624,412	\$1,771,450	0.32%
Franklin	Apparel	S	S	S	S
Franklin	Building Materials	6	\$332,602	\$19,956	0.00%
Franklin	Eating and Drinking	28	\$1,806,813	\$108,409	0.02%
Franklin	Food Dealers	15	\$2,274,240	\$136,454	0.02%
Franklin	General Merchandise	S	S	S	S
Franklin	Home Furnishings	S	S	S	S
Franklin	Miscellaneous	73	\$6,767,562	\$406,054	0.07%
Franklin	Motor Vehicle	8	\$109,137	\$6,548	0.00%
Franklin	Service	121	\$2,364,578	\$138,684	0.03%
Franklin	Specialty Retail	42	\$621,907	\$37,314	0.01%
Franklin	Utilities and Transportation	22	\$1,760,920	\$105,655	0.02%
Franklin	Wholesale	39	\$3,135,605	\$188,089	0.03%
Franklin	County Totals	363	\$20,471,272	\$1,225,038	0.22%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending September 30, 2013**

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	\$1,483,807	\$89,028	0.02%
Fremont	Food Dealers	11	\$6,753,961	\$405,238	0.07%
Fremont	General Merchandise	S	S	S	S
Fremont	Home Furnishings	S	S	S	S
Fremont	Miscellaneous	37	\$604,093	\$36,246	0.01%
Fremont	Motor Vehicle	S	S	S	S
Fremont	Service	88	\$1,662,228	\$94,753	0.02%
Fremont	Specialty Retail	34	\$436,366	\$26,182	0.00%
Fremont	Utilities and Transportation	23	\$1,060,681	\$63,641	0.01%
Fremont	Wholesale	14	\$776,029	\$46,562	0.01%
Fremont	County Totals	244	\$17,280,107	\$1,031,825	0.19%
Greene	Apparel	S	S	S	S
Greene	Building Materials	6	\$906,662	\$54,400	0.01%
Greene	Eating and Drinking	27	\$1,743,897	\$104,634	0.02%
Greene	Food Dealers	14	\$2,659,036	\$159,542	0.03%
Greene	General Merchandise	S	S	S	S
Greene	Home Furnishings	S	S	S	S
Greene	Miscellaneous	35	\$2,757,277	\$165,437	0.03%
Greene	Motor Vehicle	9	\$708,514	\$42,511	0.01%
Greene	Service	134	\$2,461,781	\$145,404	0.03%
Greene	Specialty Retail	45	\$620,352	\$37,221	0.01%
Greene	Utilities and Transportation	11	\$3,129,212	\$187,753	0.03%
Greene	Wholesale	17	\$2,527,722	\$151,663	0.03%
Greene	County Totals	307	\$18,410,823	\$1,102,347	0.20%
Grundy	Apparel	S	S	S	S
Grundy	Building Materials	7	\$898,592	\$53,916	0.01%
Grundy	Eating and Drinking	31	\$1,067,223	\$64,033	0.01%
Grundy	Food Dealers	13	\$2,963,930	\$177,836	0.03%
Grundy	General Merchandise	S	S	S	S
Grundy	Home Furnishings	S	S	S	S
Grundy	Miscellaneous	50	\$1,652,317	\$99,139	0.02%
Grundy	Motor Vehicle	12	\$370,688	\$22,241	0.00%
Grundy	Service	135	\$3,253,335	\$193,546	0.04%
Grundy	Specialty Retail	44	\$408,160	\$24,490	0.00%
Grundy	Utilities and Transportation	26	\$2,153,864	\$129,232	0.02%
Grundy	Wholesale	28	\$4,989,051	\$299,262	0.05%
Grundy	County Totals	353	\$18,471,475	\$1,106,553	0.20%
Guthrie	Apparel	S	S	S	S
Guthrie	Building Materials	11	\$969,178	\$58,151	0.01%
Guthrie	Eating and Drinking	31	\$1,557,952	\$93,477	0.02%
Guthrie	Food Dealers	13	\$2,345,159	\$140,710	0.03%
Guthrie	General Merchandise	S	S	S	S
Guthrie	Home Furnishings	5	\$417,535	\$25,052	0.00%
Guthrie	Miscellaneous	73	\$2,586,941	\$155,216	0.03%
Guthrie	Motor Vehicle	10	\$286,417	\$17,185	0.00%
Guthrie	Service	131	\$2,534,563	\$150,197	0.03%
Guthrie	Specialty Retail	50	\$1,368,272	\$82,096	0.02%
Guthrie	Utilities and Transportation	38	\$2,114,432	\$126,866	0.02%
Guthrie	Wholesale	16	\$1,859,520	\$111,571	0.02%
Guthrie	County Totals	383	\$16,906,028	\$1,012,485	0.19%
Hamilton	Apparel	S	S	S	S
Hamilton	Building Materials	9	\$2,303,916	\$138,235	0.03%
Hamilton	Eating and Drinking	27	\$2,537,591	\$152,255	0.03%
Hamilton	Food Dealers	22	\$6,183,112	\$370,987	0.07%
Hamilton	General Merchandise	S	S	S	S
Hamilton	Home Furnishings	9	\$249,062	\$14,944	0.00%
Hamilton	Miscellaneous	68	\$2,171,237	\$130,274	0.02%
Hamilton	Motor Vehicle	7	\$1,746,481	\$104,789	0.02%
Hamilton	Service	151	\$3,978,471	\$231,273	0.04%
Hamilton	Specialty Retail	64	\$1,256,457	\$75,010	0.01%
Hamilton	Utilities and Transportation	32	\$2,925,084	\$175,505	0.03%
Hamilton	Wholesale	22	\$2,272,831	\$136,370	0.02%
Hamilton	County Totals	417	\$27,204,906	\$1,624,482	0.30%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending September 30, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Hancock	Apparel	S	S	S	S
Hancock	Building Materials	9	\$748,500	\$44,910	0.01%
Hancock	Eating and Drinking	23	\$982,755	\$58,965	0.01%
Hancock	Food Dealers	9	\$2,036,523	\$122,191	0.02%
Hancock	General Merchandise	S	S	S	S
Hancock	Home Furnishings	S	S	S	S
Hancock	Miscellaneous	69	\$10,683,560	\$641,014	0.12%
Hancock	Motor Vehicle	20	\$1,392,388	\$83,543	0.02%
Hancock	Service	134	\$2,150,205	\$125,229	0.02%
Hancock	Specialty Retail	57	\$810,367	\$48,622	0.01%
Hancock	Utilities and Transportation	22	\$1,058,718	\$63,523	0.01%
Hancock	Wholesale	28	\$1,526,028	\$91,562	0.02%
Hancock	County Totals	382	\$22,596,032	\$1,351,979	0.25%
Hardin	Apparel	9	\$163,905	\$9,834	0.00%
Hardin	Building Materials	12	\$599,301	\$35,958	0.01%
Hardin	Eating and Drinking	36	\$2,764,508	\$165,870	0.03%
Hardin	Food Dealers	22	\$5,967,566	\$358,054	0.07%
Hardin	General Merchandise	5	\$4,811,506	\$288,690	0.05%
Hardin	Home Furnishings	10	\$783,789	\$47,027	0.01%
Hardin	Miscellaneous	112	\$6,484,631	\$389,078	0.07%
Hardin	Motor Vehicle	22	\$2,559,528	\$153,572	0.03%
Hardin	Service	229	\$5,699,772	\$336,547	0.06%
Hardin	Specialty Retail	89	\$882,692	\$52,962	0.01%
Hardin	Utilities and Transportation	43	\$2,475,701	\$148,542	0.03%
Hardin	Wholesale	41	\$7,883,312	\$472,999	0.09%
Hardin	County Totals	630	\$41,076,211	\$2,459,133	0.45%
Harrison	Apparel	S	S	S	S
Harrison	Building Materials	6	\$212,549	\$12,753	0.00%
Harrison	Eating and Drinking	36	\$3,293,364	\$197,602	0.04%
Harrison	Food Dealers	27	\$2,932,708	\$175,962	0.03%
Harrison	General Merchandise	S	S	S	S
Harrison	Home Furnishings	6	\$934,807	\$56,088	0.01%
Harrison	Miscellaneous	62	\$1,167,619	\$70,057	0.01%
Harrison	Motor Vehicle	12	\$1,356,184	\$81,371	0.01%
Harrison	Service	150	\$2,478,796	\$143,032	0.03%
Harrison	Specialty Retail	60	\$535,533	\$32,132	0.01%
Harrison	Utilities and Transportation	23	\$1,913,480	\$114,809	0.02%
Harrison	Wholesale	35	\$2,195,093	\$131,706	0.02%
Harrison	County Totals	424	\$17,945,857	\$1,071,056	0.20%
Henry	Apparel	S	S	S	S
Henry	Building Materials	10	\$1,854,002	\$111,240	0.02%
Henry	Eating and Drinking	39	\$4,131,775	\$247,907	0.05%
Henry	Food Dealers	27	\$5,010,683	\$300,641	0.05%
Henry	General Merchandise	S	S	S	S
Henry	Home Furnishings	12	\$595,391	\$35,723	0.01%
Henry	Miscellaneous	107	\$9,673,012	\$580,381	0.11%
Henry	Motor Vehicle	21	\$2,189,770	\$131,386	0.02%
Henry	Service	214	\$4,361,335	\$253,408	0.05%
Henry	Specialty Retail	78	\$911,376	\$54,683	0.01%
Henry	Utilities and Transportation	34	\$6,795,928	\$407,756	0.07%
Henry	Wholesale	31	\$2,179,665	\$130,780	0.02%
Henry	County Totals	584	\$45,627,308	\$2,729,366	0.50%
Howard	Apparel	S	S	S	S
Howard	Building Materials	10	\$1,612,072	\$96,724	0.02%
Howard	Eating and Drinking	27	\$1,369,927	\$82,196	0.02%
Howard	Food Dealers	11	\$2,568,372	\$154,102	0.03%
Howard	General Merchandise	S	S	S	S
Howard	Home Furnishings	9	\$589,099	\$35,346	0.01%
Howard	Miscellaneous	64	\$2,342,972	\$140,578	0.03%
Howard	Motor Vehicle	13	\$1,112,232	\$66,734	0.01%
Howard	Service	115	\$1,469,357	\$86,418	0.02%
Howard	Specialty Retail	49	\$1,360,880	\$81,653	0.01%
Howard	Utilities and Transportation	14	\$1,292,590	\$77,555	0.01%
Howard	Wholesale	27	\$4,076,129	\$244,270	0.04%
Howard	County Totals	348	\$18,842,323	\$1,128,498	0.21%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending September 30, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Humboldt	Apparel	5	\$646,211	\$38,773	0.01%
Humboldt	Building Materials	8	\$998,317	\$59,899	0.01%
Humboldt	Eating and Drinking	29	\$1,938,873	\$116,332	0.02%
Humboldt	Food Dealers	14	\$3,988,209	\$239,293	0.04%
Humboldt	General Merchandise	S	S	S	S
Humboldt	Home Furnishings	S	S	S	S
Humboldt	Miscellaneous	56	\$4,002,071	\$240,124	0.04%
Humboldt	Motor Vehicle	19	\$576,820	\$34,609	0.01%
Humboldt	Service	113	\$2,881,507	\$170,915	0.03%
Humboldt	Specialty Retail	46	\$555,364	\$33,322	0.01%
Humboldt	Utilities and Transportation	26	\$1,636,120	\$98,167	0.02%
Humboldt	Wholesale	23	\$1,993,208	\$119,592	0.02%
Humboldt	County Totals	345	\$20,307,234	\$1,216,459	0.22%
Ida	Apparel	S	S	S	S
Ida	Building Materials	8	\$877,814	\$52,669	0.01%
Ida	Eating and Drinking	14	\$655,899	\$39,354	0.01%
Ida	Food Dealers	12	\$1,650,306	\$99,018	0.02%
Ida	General Merchandise	5	\$1,148,334	\$68,900	0.01%
Ida	Home Furnishings	S	S	S	S
Ida	Miscellaneous	38	\$758,379	\$45,430	0.01%
Ida	Motor Vehicle	10	\$644,183	\$38,651	0.01%
Ida	Service	81	\$1,363,666	\$79,423	0.01%
Ida	Specialty Retail	37	\$504,640	\$30,235	0.01%
Ida	Utilities and Transportation	20	\$989,126	\$59,348	0.01%
Ida	Wholesale	21	\$1,073,506	\$64,410	0.01%
Ida	County Totals	251	\$9,711,175	\$580,157	0.11%
Iowa	Apparel	51	\$15,297,555	\$917,853	0.17%
Iowa	Building Materials	7	\$1,414,249	\$84,855	0.02%
Iowa	Eating and Drinking	41	\$4,844,878	\$290,693	0.05%
Iowa	Food Dealers	32	\$4,528,120	\$271,687	0.05%
Iowa	General Merchandise	5	\$1,066,469	\$63,988	0.01%
Iowa	Home Furnishings	15	\$1,266,017	\$75,961	0.01%
Iowa	Miscellaneous	92	\$6,053,502	\$363,210	0.07%
Iowa	Motor Vehicle	13	\$926,345	\$55,581	0.01%
Iowa	Service	208	\$6,711,402	\$389,823	0.07%
Iowa	Specialty Retail	113	\$6,214,472	\$372,868	0.07%
Iowa	Utilities and Transportation	23	\$1,805,719	\$108,343	0.02%
Iowa	Wholesale	26	\$2,259,619	\$135,577	0.02%
Iowa	County Totals	626	\$52,388,347	\$3,130,440	0.57%
Jackson	Apparel	S	S	S	S
Jackson	Building Materials	S	S	S	S
Jackson	Eating and Drinking	62	\$4,778,108	\$286,686	0.05%
Jackson	Food Dealers	24	\$3,684,423	\$221,065	0.04%
Jackson	General Merchandise	7	\$5,362,645	\$321,759	0.06%
Jackson	Home Furnishings	8	\$485,091	\$29,105	0.01%
Jackson	Miscellaneous	113	\$3,367,041	\$202,022	0.04%
Jackson	Motor Vehicle	21	\$1,532,423	\$91,945	0.02%
Jackson	Service	250	\$4,992,299	\$294,308	0.05%
Jackson	Specialty Retail	80	\$1,390,632	\$83,438	0.02%
Jackson	Utilities and Transportation	32	\$2,410,653	\$144,639	0.03%
Jackson	Wholesale	30	\$3,272,982	\$195,444	0.04%
Jackson	County Totals	636	\$32,434,003	\$1,939,875	0.35%
Jasper	Apparel	11	\$467,274	\$28,036	0.01%
Jasper	Building Materials	15	\$2,211,949	\$132,717	0.02%
Jasper	Eating and Drinking	65	\$7,251,195	\$435,072	0.08%
Jasper	Food Dealers	40	\$10,606,887	\$636,413	0.12%
Jasper	General Merchandise	6	\$7,457,639	\$447,458	0.08%
Jasper	Home Furnishings	18	\$1,137,123	\$68,227	0.01%
Jasper	Miscellaneous	148	\$6,609,226	\$396,554	0.07%
Jasper	Motor Vehicle	22	\$3,131,477	\$187,889	0.03%
Jasper	Service	366	\$10,370,978	\$607,330	0.11%
Jasper	Specialty Retail	126	\$2,854,581	\$171,275	0.03%
Jasper	Utilities and Transportation	51	\$21,106,697	\$1,266,402	0.23%
Jasper	Wholesale	41	\$9,146,981	\$548,819	0.10%
Jasper	County Totals	909	\$82,352,007	\$4,926,191	0.90%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending September 30, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Jefferson	Apparel	9	\$284,916	\$17,095	0.00%
Jefferson	Building Materials	12	\$2,112,290	\$126,737	0.02%
Jefferson	Eating and Drinking	39	\$3,027,091	\$181,625	0.03%
Jefferson	Food Dealers	23	\$4,699,934	\$281,996	0.05%
Jefferson	General Merchandise	7	\$5,028,358	\$301,701	0.06%
Jefferson	Home Furnishings	12	\$100,239	\$6,014	0.00%
Jefferson	Miscellaneous	80	\$2,476,784	\$148,607	0.03%
Jefferson	Motor Vehicle	11	\$1,567,180	\$94,031	0.02%
Jefferson	Service	167	\$5,014,919	\$293,802	0.05%
Jefferson	Specialty Retail	108	\$1,994,001	\$119,640	0.02%
Jefferson	Utilities and Transportation	24	\$9,364,392	\$561,864	0.10%
Jefferson	Wholesale	23	\$1,600,260	\$96,016	0.02%
Jefferson	County Totals	515	\$37,270,364	\$2,229,128	0.41%
Johnson	Apparel	93	\$20,401,791	\$1,224,107	0.22%
Johnson	Building Materials	37	\$26,715,553	\$1,602,933	0.29%
Johnson	Eating and Drinking	344	\$65,820,590	\$3,949,235	0.72%
Johnson	Food Dealers	108	\$31,860,280	\$1,911,617	0.35%
Johnson	General Merchandise	18	\$62,697,022	\$3,761,821	0.69%
Johnson	Home Furnishings	61	\$25,322,020	\$1,519,321	0.28%
Johnson	Miscellaneous	351	\$24,837,916	\$1,490,275	0.27%
Johnson	Motor Vehicle	63	\$15,762,553	\$945,753	0.17%
Johnson	Service	1,023	\$71,022,403	\$4,121,553	0.75%
Johnson	Specialty Retail	447	\$50,621,538	\$3,037,292	0.56%
Johnson	Utilities and Transportation	74	\$20,410,248	\$1,224,615	0.22%
Johnson	Wholesale	104	\$28,653,727	\$1,719,224	0.31%
Johnson	County Totals	2,723	\$444,125,641	\$26,507,748	4.85%
Jones	Apparel	S	S	S	S
Jones	Building Materials	S	S	S	S
Jones	Eating and Drinking	43	\$3,356,162	\$201,370	0.04%
Jones	Food Dealers	15	\$4,138,033	\$248,282	0.05%
Jones	General Merchandise	5	\$4,936,826	\$296,210	0.05%
Jones	Home Furnishings	12	\$687,632	\$41,258	0.01%
Jones	Miscellaneous	105	\$5,425,702	\$325,542	0.06%
Jones	Motor Vehicle	18	\$3,230,791	\$193,133	0.04%
Jones	Service	222	\$3,945,036	\$233,156	0.04%
Jones	Specialty Retail	83	\$1,401,235	\$84,074	0.02%
Jones	Utilities and Transportation	32	\$4,038,315	\$242,299	0.04%
Jones	Wholesale	31	\$5,349,730	\$320,984	0.06%
Jones	County Totals	574	\$36,763,231	\$2,201,533	0.40%
Keokuk	Apparel	S	S	S	S
Keokuk	Building Materials	8	\$547,840	\$32,870	0.01%
Keokuk	Eating and Drinking	20	\$680,437	\$40,826	0.01%
Keokuk	Food Dealers	17	\$2,025,236	\$121,514	0.02%
Keokuk	General Merchandise	S	S	S	S
Keokuk	Home Furnishings	S	S	S	S
Keokuk	Miscellaneous	57	\$1,560,289	\$93,617	0.02%
Keokuk	Motor Vehicle	8	\$605,323	\$36,319	0.01%
Keokuk	Service	122	\$1,523,775	\$90,379	0.02%
Keokuk	Specialty Retail	40	\$479,837	\$28,790	0.01%
Keokuk	Utilities and Transportation	18	\$265,379	\$15,923	0.00%
Keokuk	Wholesale	22	\$1,715,668	\$102,940	0.02%
Keokuk	County Totals	319	\$10,111,440	\$605,639	0.11%
Kossuth	Apparel	S	S	S	S
Kossuth	Building Materials	15	\$711,692	\$42,702	0.01%
Kossuth	Eating and Drinking	46	\$3,503,549	\$210,213	0.04%
Kossuth	Food Dealers	30	\$5,602,819	\$336,169	0.06%
Kossuth	General Merchandise	S	S	S	S
Kossuth	Home Furnishings	8	\$817,547	\$49,053	0.01%
Kossuth	Miscellaneous	103	\$5,807,249	\$348,435	0.06%
Kossuth	Motor Vehicle	23	\$3,536,178	\$212,171	0.04%
Kossuth	Service	210	\$4,803,481	\$282,748	0.05%
Kossuth	Specialty Retail	68	\$3,502,068	\$210,124	0.04%
Kossuth	Utilities and Transportation	44	\$3,114,566	\$186,874	0.03%
Kossuth	Wholesale	38	\$7,231,420	\$433,885	0.08%
Kossuth	County Totals	595	\$41,512,105	\$2,485,266	0.45%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending September 30, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Lee	Apparel	9	\$843,094	\$50,586	0.01%
Lee	Building Materials	18	\$5,096,652	\$305,799	0.06%
Lee	Eating and Drinking	101	\$8,730,430	\$523,826	0.10%
Lee	Food Dealers	33	\$9,376,256	\$562,575	0.10%
Lee	General Merchandise	13	\$12,466,538	\$747,992	0.14%
Lee	Home Furnishings	16	\$901,058	\$54,063	0.01%
Lee	Miscellaneous	136	\$8,554,880	\$513,293	0.09%
Lee	Motor Vehicle	30	\$7,202,589	\$432,155	0.08%
Lee	Service	356	\$10,828,438	\$630,999	0.12%
Lee	Specialty Retail	145	\$3,962,083	\$237,725	0.04%
Lee	Utilities and Transportation	44	\$3,344,502	\$200,670	0.04%
Lee	Wholesale	34	\$7,087,153	\$424,900	0.08%
Lee	County Totals	935	\$78,393,673	\$4,684,583	0.86%
Linn	Apparel	109	\$18,253,810	\$1,095,229	0.20%
Linn	Building Materials	78	\$55,112,395	\$3,306,744	0.60%
Linn	Eating and Drinking	500	\$77,512,951	\$4,650,777	0.85%
Linn	Food Dealers	159	\$55,908,341	\$3,354,500	0.61%
Linn	General Merchandise	45	\$91,484,881	\$5,489,093	1.00%
Linn	Home Furnishings	89	\$24,382,984	\$1,462,979	0.27%
Linn	Miscellaneous	642	\$77,392,993	\$4,643,495	0.85%
Linn	Motor Vehicle	131	\$37,051,027	\$2,223,062	0.41%
Linn	Service	1,944	\$110,083,426	\$6,483,451	1.19%
Linn	Specialty Retail	742	\$57,054,160	\$3,423,250	0.63%
Linn	Utilities and Transportation	173	\$194,958,690	\$11,697,521	2.14%
Linn	Wholesale	255	\$121,872,736	\$7,210,914	1.32%
Linn	County Totals	4,867	\$921,068,394	\$55,041,014	10.07%
Louisa	Apparel	S	S	S	S
Louisa	Building Materials	5	\$50,544	\$3,033	0.00%
Louisa	Eating and Drinking	26	\$1,002,889	\$60,173	0.01%
Louisa	Food Dealers	15	\$2,130,195	\$127,812	0.02%
Louisa	General Merchandise	S	S	S	S
Louisa	Home Furnishings	S	S	S	S
Louisa	Miscellaneous	34	\$1,015,682	\$60,941	0.01%
Louisa	Motor Vehicle	12	\$512,453	\$30,747	0.01%
Louisa	Service	82	\$1,231,518	\$72,926	0.01%
Louisa	Specialty Retail	34	\$667,122	\$40,027	0.01%
Louisa	Utilities and Transportation	19	\$557,969	\$33,478	0.01%
Louisa	Wholesale	13	\$592,875	\$35,260	0.01%
Louisa	County Totals	245	\$8,405,610	\$503,058	0.09%
Lucas	Apparel	5	\$77,129	\$4,628	0.00%
Lucas	Building Materials	5	\$1,825,131	\$109,508	0.02%
Lucas	Eating and Drinking	17	\$900,243	\$54,015	0.01%
Lucas	Food Dealers	13	\$3,031,642	\$181,899	0.03%
Lucas	General Merchandise	S	S	S	S
Lucas	Home Furnishings	S	S	S	S
Lucas	Miscellaneous	25	\$965,825	\$57,950	0.01%
Lucas	Motor Vehicle	11	\$1,296,390	\$77,783	0.01%
Lucas	Service	96	\$2,099,970	\$124,510	0.02%
Lucas	Specialty Retail	40	\$796,446	\$47,787	0.01%
Lucas	Utilities and Transportation	9	\$365,223	\$21,913	0.00%
Lucas	Wholesale	7	\$172,811	\$10,369	0.00%
Lucas	County Totals	232	\$12,651,212	\$757,584	0.14%
Lyon	Apparel	S	S	S	S
Lyon	Building Materials	9	\$1,139,076	\$68,345	0.01%
Lyon	Eating and Drinking	21	\$1,278,071	\$76,684	0.01%
Lyon	Food Dealers	18	\$2,516,894	\$151,014	0.03%
Lyon	General Merchandise	S	S	S	S
Lyon	Home Furnishings	7	\$422,196	\$25,332	0.00%
Lyon	Miscellaneous	80	\$6,127,652	\$367,659	0.07%
Lyon	Motor Vehicle	7	\$565,873	\$33,952	0.01%
Lyon	Service	131	\$4,581,345	\$274,038	0.05%
Lyon	Specialty Retail	48	\$970,257	\$58,215	0.01%
Lyon	Utilities and Transportation	26	\$1,929,221	\$115,753	0.02%
Lyon	Wholesale	29	\$3,947,326	\$236,840	0.04%
Lyon	County Totals	380	\$24,091,012	\$1,444,618	0.26%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending September 30, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Madison	Apparel	6	\$114,013	\$6,841	0.00%
Madison	Building Materials	10	\$1,679,414	\$100,765	0.02%
Madison	Eating and Drinking	23	\$1,836,328	\$110,180	0.02%
Madison	Food Dealers	17	\$3,708,184	\$222,491	0.04%
Madison	General Merchandise	S	S	S	S
Madison	Home Furnishings	S	S	S	S
Madison	Miscellaneous	84	\$3,067,986	\$184,079	0.03%
Madison	Motor Vehicle	15	\$816,109	\$48,967	0.01%
Madison	Service	129	\$3,174,988	\$189,115	0.03%
Madison	Specialty Retail	76	\$955,352	\$57,321	0.01%
Madison	Utilities and Transportation	18	\$1,670,766	\$100,246	0.02%
Madison	Wholesale	16	\$1,177,868	\$70,672	0.01%
Madison	County Totals	401	\$19,647,522	\$1,177,467	0.22%
Mahaska	Apparel	9	\$634,458	\$38,067	0.01%
Mahaska	Building Materials	8	\$637,316	\$38,239	0.01%
Mahaska	Eating and Drinking	41	\$4,654,869	\$279,292	0.05%
Mahaska	Food Dealers	21	\$4,951,611	\$297,097	0.05%
Mahaska	General Merchandise	10	\$8,899,746	\$533,985	0.10%
Mahaska	Home Furnishings	12	\$1,255,630	\$75,338	0.01%
Mahaska	Miscellaneous	84	\$3,896,299	\$233,778	0.04%
Mahaska	Motor Vehicle	23	\$1,872,715	\$112,363	0.02%
Mahaska	Service	236	\$5,531,861	\$325,556	0.06%
Mahaska	Specialty Retail	103	\$3,447,558	\$206,853	0.04%
Mahaska	Utilities and Transportation	29	\$4,388,134	\$263,288	0.05%
Mahaska	Wholesale	39	\$6,298,517	\$377,485	0.07%
Mahaska	County Totals	615	\$46,468,714	\$2,781,341	0.51%
Marion	Apparel	14	\$860,145	\$51,609	0.01%
Marion	Building Materials	16	\$3,506,496	\$210,390	0.04%
Marion	Eating and Drinking	64	\$8,061,025	\$483,662	0.09%
Marion	Food Dealers	30	\$7,652,039	\$459,122	0.08%
Marion	General Merchandise	11	\$11,921,156	\$715,269	0.13%
Marion	Home Furnishings	10	\$1,726,965	\$103,618	0.02%
Marion	Miscellaneous	135	\$11,487,071	\$689,081	0.13%
Marion	Motor Vehicle	26	\$3,757,816	\$225,469	0.04%
Marion	Service	305	\$11,091,701	\$645,192	0.12%
Marion	Specialty Retail	128	\$3,281,017	\$196,861	0.04%
Marion	Utilities and Transportation	59	\$5,142,324	\$308,539	0.06%
Marion	Wholesale	38	\$4,371,364	\$262,082	0.05%
Marion	County Totals	836	\$72,859,119	\$4,350,895	0.80%
Marshall	Apparel	15	\$854,783	\$51,287	0.01%
Marshall	Building Materials	12	\$8,661,060	\$519,664	0.10%
Marshall	Eating and Drinking	83	\$9,368,500	\$562,110	0.10%
Marshall	Food Dealers	40	\$9,579,323	\$574,759	0.11%
Marshall	General Merchandise	11	\$15,647,645	\$938,859	0.17%
Marshall	Home Furnishings	9	\$1,247,752	\$74,865	0.01%
Marshall	Miscellaneous	138	\$14,507,839	\$870,470	0.16%
Marshall	Motor Vehicle	31	\$4,108,420	\$246,505	0.05%
Marshall	Service	323	\$11,796,246	\$690,911	0.13%
Marshall	Specialty Retail	125	\$5,293,619	\$317,617	0.06%
Marshall	Utilities and Transportation	56	\$3,935,481	\$236,129	0.04%
Marshall	Wholesale	39	\$7,873,836	\$472,430	0.09%
Marshall	County Totals	882	\$92,874,504	\$5,555,606	1.02%
Mills	Apparel	S	S	S	S
Mills	Building Materials	6	\$263,871	\$15,832	0.00%
Mills	Eating and Drinking	24	\$2,973,393	\$178,404	0.03%
Mills	Food Dealers	14	\$2,537,885	\$152,273	0.03%
Mills	General Merchandise	S	S	S	S
Mills	Home Furnishings	S	S	S	S
Mills	Miscellaneous	48	\$2,573,067	\$154,384	0.03%
Mills	Motor Vehicle	10	\$1,976,037	\$118,562	0.02%
Mills	Service	113	\$2,160,436	\$129,184	0.02%
Mills	Specialty Retail	44	\$639,921	\$38,395	0.01%
Mills	Utilities and Transportation	24	\$3,497,962	\$209,878	0.04%
Mills	Wholesale	17	\$1,424,578	\$85,475	0.02%
Mills	County Totals	309	\$19,286,392	\$1,156,741	0.21%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending September 30, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Mitchell	Apparel	6	\$431,014	\$25,861	0.00%
Mitchell	Building Materials	12	\$729,426	\$43,766	0.01%
Mitchell	Eating and Drinking	32	\$1,551,703	\$93,102	0.02%
Mitchell	Food Dealers	15	\$2,678,179	\$160,691	0.03%
Mitchell	General Merchandise	5	\$676,421	\$40,585	0.01%
Mitchell	Home Furnishings	5	\$196,270	\$11,776	0.00%
Mitchell	Miscellaneous	69	\$3,610,826	\$216,650	0.04%
Mitchell	Motor Vehicle	9	\$825,256	\$49,515	0.01%
Mitchell	Service	123	\$2,602,220	\$151,541	0.03%
Mitchell	Specialty Retail	76	\$739,040	\$44,342	0.01%
Mitchell	Utilities and Transportation	20	\$1,643,465	\$98,608	0.02%
Mitchell	Wholesale	23	\$3,062,511	\$183,751	0.03%
Mitchell	County Totals	395	\$18,746,331	\$1,120,188	0.20%
Monona	Apparel	S	S	S	S
Monona	Building Materials	5	\$1,418,797	\$85,128	0.02%
Monona	Eating and Drinking	27	\$1,871,340	\$112,280	0.02%
Monona	Food Dealers	14	\$1,846,645	\$110,799	0.02%
Monona	General Merchandise	S	S	S	S
Monona	Home Furnishings	5	\$122,030	\$7,322	0.00%
Monona	Miscellaneous	26	\$514,599	\$30,876	0.01%
Monona	Motor Vehicle	9	\$659,210	\$39,553	0.01%
Monona	Service	117	\$1,604,789	\$93,117	0.02%
Monona	Specialty Retail	50	\$948,160	\$56,890	0.01%
Monona	Utilities and Transportation	20	\$1,312,475	\$78,749	0.01%
Monona	Wholesale	21	\$902,655	\$54,159	0.01%
Monona	County Totals	300	\$12,591,115	\$752,296	0.14%
Monroe	Apparel	S	S	S	S
Monroe	Building Materials	S	S	S	S
Monroe	Eating and Drinking	23	\$1,524,126	\$91,448	0.02%
Monroe	Food Dealers	10	\$2,432,906	\$145,974	0.03%
Monroe	General Merchandise	S	S	S	S
Monroe	Home Furnishings	S	S	S	S
Monroe	Miscellaneous	30	\$1,224,953	\$73,497	0.01%
Monroe	Motor Vehicle	10	\$332,512	\$19,951	0.00%
Monroe	Service	74	\$1,257,765	\$73,845	0.01%
Monroe	Specialty Retail	35	\$308,045	\$18,483	0.00%
Monroe	Utilities and Transportation	7	\$1,152,418	\$69,145	0.01%
Monroe	Wholesale	11	\$1,164,262	\$69,856	0.01%
Monroe	County Totals	206	\$10,523,801	\$629,808	0.12%
Montgomery	Apparel	S	S	S	S
Montgomery	Building Materials	8	\$1,319,278	\$79,157	0.01%
Montgomery	Eating and Drinking	28	\$2,224,955	\$133,497	0.02%
Montgomery	Food Dealers	12	\$3,189,059	\$191,344	0.04%
Montgomery	General Merchandise	S	S	S	S
Montgomery	Home Furnishings	9	\$413,355	\$24,801	0.00%
Montgomery	Miscellaneous	50	\$1,201,189	\$72,071	0.01%
Montgomery	Motor Vehicle	14	\$1,152,900	\$69,174	0.01%
Montgomery	Service	117	\$2,839,149	\$167,088	0.03%
Montgomery	Specialty Retail	40	\$816,071	\$48,964	0.01%
Montgomery	Utilities and Transportation	20	\$2,300,262	\$138,016	0.03%
Montgomery	Wholesale	17	\$2,082,626	\$124,958	0.02%
Montgomery	County Totals	325	\$19,566,328	\$1,170,719	0.21%
Muscatine	Apparel	18	\$1,312,807	\$78,768	0.01%
Muscatine	Building Materials	19	\$13,395,065	\$803,704	0.15%
Muscatine	Eating and Drinking	100	\$10,928,457	\$655,707	0.12%
Muscatine	Food Dealers	48	\$12,280,924	\$736,855	0.13%
Muscatine	General Merchandise	13	\$15,280,120	\$916,807	0.17%
Muscatine	Home Furnishings	21	\$2,387,357	\$143,241	0.03%
Muscatine	Miscellaneous	144	\$10,987,346	\$659,241	0.12%
Muscatine	Motor Vehicle	29	\$3,844,273	\$230,656	0.04%
Muscatine	Service	356	\$11,902,781	\$698,555	0.13%
Muscatine	Specialty Retail	134	\$5,898,515	\$353,911	0.06%
Muscatine	Utilities and Transportation	42	\$20,996,534	\$1,259,792	0.23%
Muscatine	Wholesale	41	\$5,179,544	\$310,773	0.06%
Muscatine	County Totals	965	\$114,393,723	\$6,848,011	1.25%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending September 30, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
O'Brien	Apparel	6	\$244,080	\$14,645	0.00%
O'Brien	Building Materials	11	\$1,682,266	\$100,936	0.02%
O'Brien	Eating and Drinking	31	\$2,778,804	\$166,728	0.03%
O'Brien	Food Dealers	24	\$4,778,297	\$286,698	0.05%
O'Brien	General Merchandise	7	\$1,422,691	\$85,361	0.02%
O'Brien	Home Furnishings	13	\$654,994	\$39,300	0.01%
O'Brien	Miscellaneous	83	\$2,209,895	\$132,594	0.02%
O'Brien	Motor Vehicle	15	\$873,089	\$52,385	0.01%
O'Brien	Service	184	\$4,757,618	\$278,759	0.05%
O'Brien	Specialty Retail	61	\$1,903,740	\$114,224	0.02%
O'Brien	Utilities and Transportation	27	\$2,551,959	\$153,118	0.03%
O'Brien	Wholesale	46	\$7,155,232	\$429,314	0.08%
O'Brien	County Totals	508	\$31,012,665	\$1,854,062	0.34%
Osceola	Apparel	S	S	S	S
Osceola	Building Materials	S	S	S	S
Osceola	Eating and Drinking	14	\$701,318	\$42,079	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	39	\$3,132,050	\$187,923	0.03%
Osceola	Motor Vehicle	S	S	S	S
Osceola	Service	77	\$964,083	\$57,438	0.01%
Osceola	Specialty Retail	22	\$398,595	\$23,916	0.00%
Osceola	Utilities and Transportation	13	\$2,390,795	\$143,448	0.03%
Osceola	Wholesale	11	\$2,886,312	\$173,179	0.03%
Osceola	County Totals	190	\$11,990,775	\$719,039	0.13%
Page	Apparel	9	\$461,467	\$27,688	0.01%
Page	Building Materials	10	\$3,017,403	\$181,044	0.03%
Page	Eating and Drinking	40	\$3,108,062	\$186,484	0.03%
Page	Food Dealers	15	\$3,502,692	\$210,162	0.04%
Page	General Merchandise	6	\$1,106,517	\$66,391	0.01%
Page	Home Furnishings	5	\$225,149	\$13,509	0.00%
Page	Miscellaneous	62	\$8,502,932	\$510,176	0.09%
Page	Motor Vehicle	16	\$1,476,329	\$88,580	0.02%
Page	Service	170	\$2,916,912	\$171,196	0.03%
Page	Specialty Retail	63	\$1,209,341	\$72,560	0.01%
Page	Utilities and Transportation	21	\$2,396,680	\$143,801	0.03%
Page	Wholesale	22	\$3,043,804	\$182,628	0.03%
Page	County Totals	439	\$30,967,288	\$1,854,218	0.34%
Palo Alto	Apparel	S	S	S	S
Palo Alto	Building Materials	7	\$1,567,139	\$94,028	0.02%
Palo Alto	Eating and Drinking	35	\$2,113,870	\$126,832	0.02%
Palo Alto	Food Dealers	14	\$2,317,827	\$139,070	0.03%
Palo Alto	General Merchandise	S	S	S	S
Palo Alto	Home Furnishings	6	\$313,428	\$18,806	0.00%
Palo Alto	Miscellaneous	44	\$10,298,981	\$617,939	0.11%
Palo Alto	Motor Vehicle	12	\$704,658	\$42,279	0.01%
Palo Alto	Service	109	\$2,807,315	\$163,999	0.03%
Palo Alto	Specialty Retail	57	\$1,044,077	\$62,645	0.01%
Palo Alto	Utilities and Transportation	16	\$1,372,723	\$82,363	0.02%
Palo Alto	Wholesale	20	\$3,039,945	\$182,397	0.03%
Palo Alto	County Totals	323	\$26,393,661	\$1,579,180	0.29%
Plymouth	Apparel	10	\$521,505	\$31,290	0.01%
Plymouth	Building Materials	16	\$3,773,787	\$226,427	0.04%
Plymouth	Eating and Drinking	68	\$5,937,423	\$356,245	0.07%
Plymouth	Food Dealers	25	\$5,208,988	\$312,539	0.06%
Plymouth	General Merchandise	7	\$7,148,427	\$428,906	0.08%
Plymouth	Home Furnishings	6	\$136,603	\$8,196	0.00%
Plymouth	Miscellaneous	124	\$3,749,060	\$224,944	0.04%
Plymouth	Motor Vehicle	16	\$2,863,407	\$171,804	0.03%
Plymouth	Service	287	\$6,784,368	\$399,580	0.07%
Plymouth	Specialty Retail	96	\$2,386,802	\$143,208	0.03%
Plymouth	Utilities and Transportation	34	\$3,764,710	\$225,883	0.04%
Plymouth	Wholesale	41	\$4,876,692	\$292,043	0.05%
Plymouth	County Totals	730	\$47,151,772	\$2,821,066	0.52%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending September 30, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Pocahontas	Apparel	S	S	S	S
Pocahontas	Building Materials	S	S	S	S
Pocahontas	Eating and Drinking	20	\$681,306	\$40,878	0.01%
Pocahontas	Food Dealers	15	\$2,446,742	\$146,805	0.03%
Pocahontas	General Merchandise	S	S	S	S
Pocahontas	Home Furnishings	S	S	S	S
Pocahontas	Miscellaneous	41	\$1,658,247	\$99,495	0.02%
Pocahontas	Motor Vehicle	9	\$323,342	\$19,401	0.00%
Pocahontas	Service	93	\$1,245,666	\$73,278	0.01%
Pocahontas	Specialty Retail	34	\$391,769	\$23,506	0.00%
Pocahontas	Utilities and Transportation	23	\$1,640,045	\$98,403	0.02%
Pocahontas	Wholesale	21	\$1,241,279	\$74,477	0.01%
Pocahontas	County Totals	266	\$10,365,005	\$620,439	0.11%
Polk	Apparel	241	\$48,368,356	\$2,902,101	0.53%
Polk	Building Materials	150	\$121,274,155	\$7,276,449	1.33%
Polk	Eating and Drinking	1,151	\$208,682,646	\$12,520,959	2.29%
Polk	Food Dealers	363	\$131,763,491	\$7,905,809	1.45%
Polk	General Merchandise	85	\$183,278,458	\$10,996,707	2.01%
Polk	Home Furnishings	200	\$85,327,457	\$5,119,647	0.94%
Polk	Miscellaneous	1,218	\$127,081,407	\$7,624,216	1.39%
Polk	Motor Vehicle	236	\$79,555,315	\$4,773,319	0.87%
Polk	Service	3,962	\$309,084,278	\$18,059,938	3.30%
Polk	Specialty Retail	1,453	\$153,083,889	\$9,185,033	1.68%
Polk	Utilities and Transportation	297	\$130,125,214	\$7,807,513	1.43%
Polk	Wholesale	482	\$257,709,393	\$15,326,019	2.80%
Polk	County Totals	9,838	\$1,835,334,059	\$109,497,712	20.03%
Pottawattamie	Apparel	49	\$7,881,562	\$472,894	0.09%
Pottawattamie	Building Materials	27	\$25,259,570	\$1,515,574	0.28%
Pottawattamie	Eating and Drinking	203	\$34,828,003	\$2,089,680	0.38%
Pottawattamie	Food Dealers	88	\$29,762,559	\$1,785,754	0.33%
Pottawattamie	General Merchandise	22	\$38,821,110	\$2,329,267	0.43%
Pottawattamie	Home Furnishings	22	\$4,073,192	\$244,392	0.04%
Pottawattamie	Miscellaneous	255	\$24,223,879	\$1,453,433	0.27%
Pottawattamie	Motor Vehicle	52	\$17,893,043	\$1,073,583	0.20%
Pottawattamie	Service	635	\$47,070,731	\$2,702,093	0.49%
Pottawattamie	Specialty Retail	242	\$21,825,594	\$1,309,536	0.24%
Pottawattamie	Utilities and Transportation	77	\$36,216,356	\$2,172,981	0.40%
Pottawattamie	Wholesale	88	\$8,949,065	\$536,705	0.10%
Pottawattamie	County Totals	1,760	\$296,804,664	\$17,685,890	3.24%
Poweshiek	Apparel	S	S	S	S
Poweshiek	Building Materials	10	\$2,653,833	\$159,230	0.03%
Poweshiek	Eating and Drinking	48	\$4,343,509	\$260,611	0.05%
Poweshiek	Food Dealers	26	\$6,692,837	\$401,570	0.07%
Poweshiek	General Merchandise	S	S	S	S
Poweshiek	Home Furnishings	11	\$450,416	\$27,025	0.00%
Poweshiek	Miscellaneous	93	\$2,733,048	\$163,983	0.03%
Poweshiek	Motor Vehicle	19	\$1,375,126	\$82,508	0.02%
Poweshiek	Service	237	\$6,176,815	\$356,297	0.07%
Poweshiek	Specialty Retail	91	\$2,125,144	\$127,509	0.02%
Poweshiek	Utilities and Transportation	40	\$4,364,405	\$261,864	0.05%
Poweshiek	Wholesale	30	\$3,290,636	\$197,438	0.04%
Poweshiek	County Totals	614	\$40,144,070	\$2,394,333	0.44%
Ringgold	Apparel	S	S	S	S
Ringgold	Building Materials	5	\$213,976	\$12,839	0.00%
Ringgold	Eating and Drinking	19	\$620,615	\$37,237	0.01%
Ringgold	Food Dealers	6	\$1,039,547	\$62,373	0.01%
Ringgold	General Merchandise	S	S	S	S
Ringgold	Home Furnishings	S	S	S	S
Ringgold	Miscellaneous	23	\$384,158	\$23,049	0.00%
Ringgold	Motor Vehicle	9	\$650,236	\$39,014	0.01%
Ringgold	Service	62	\$1,112,553	\$65,792	0.01%
Ringgold	Specialty Retail	28	\$203,934	\$12,234	0.00%
Ringgold	Utilities and Transportation	11	\$7,044,278	\$422,657	0.08%
Ringgold	Wholesale	12	\$1,582,020	\$94,921	0.02%
Ringgold	County Totals	180	\$13,582,774	\$814,003	0.15%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending September 30, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Sac	Apparel	S	S	S	S
Sac	Building Materials	11	\$1,249,682	\$74,981	0.01%
Sac	Eating and Drinking	24	\$1,272,048	\$76,323	0.01%
Sac	Food Dealers	21	\$2,761,399	\$165,684	0.03%
Sac	General Merchandise	S	S	S	S
Sac	Home Furnishings	8	\$304,569	\$18,274	0.00%
Sac	Miscellaneous	69	\$2,853,305	\$171,198	0.03%
Sac	Motor Vehicle	14	\$2,093,397	\$125,604	0.02%
Sac	Service	129	\$2,262,081	\$133,297	0.02%
Sac	Specialty Retail	45	\$487,859	\$29,272	0.01%
Sac	Utilities and Transportation	24	\$1,908,470	\$114,508	0.02%
Sac	Wholesale	30	\$1,173,778	\$70,427	0.01%
Sac	County Totals	379	\$16,706,597	\$999,968	0.18%
Scott	Apparel	101	\$25,317,735	\$1,519,064	0.28%
Scott	Building Materials	68	\$40,538,055	\$2,432,283	0.44%
Scott	Eating and Drinking	425	\$77,903,215	\$4,674,193	0.86%
Scott	Food Dealers	143	\$52,606,665	\$3,156,400	0.58%
Scott	General Merchandise	43	\$72,341,657	\$4,340,499	0.79%
Scott	Home Furnishings	75	\$24,837,384	\$1,490,243	0.27%
Scott	Miscellaneous	470	\$54,224,454	\$3,249,743	0.59%
Scott	Motor Vehicle	85	\$26,344,113	\$1,580,647	0.29%
Scott	Service	1,386	\$77,329,388	\$4,497,554	0.82%
Scott	Specialty Retail	541	\$50,883,415	\$3,053,005	0.56%
Scott	Utilities and Transportation	121	\$82,094,940	\$4,925,696	0.90%
Scott	Wholesale	209	\$51,867,763	\$3,100,294	0.57%
Scott	County Totals	3,667	\$636,288,784	\$38,019,621	6.96%
Shelby	Apparel	S	S	S	S
Shelby	Building Materials	8	\$1,441,598	\$86,496	0.02%
Shelby	Eating and Drinking	38	\$2,025,567	\$121,534	0.02%
Shelby	Food Dealers	10	\$3,438,343	\$206,301	0.04%
Shelby	General Merchandise	S	S	S	S
Shelby	Home Furnishings	6	\$336,324	\$20,179	0.00%
Shelby	Miscellaneous	63	\$2,007,417	\$120,445	0.02%
Shelby	Motor Vehicle	13	\$1,359,429	\$81,566	0.01%
Shelby	Service	161	\$2,981,820	\$175,632	0.03%
Shelby	Specialty Retail	61	\$557,215	\$33,433	0.01%
Shelby	Utilities and Transportation	24	\$3,571,654	\$214,299	0.04%
Shelby	Wholesale	33	\$2,494,034	\$149,642	0.03%
Shelby	County Totals	426	\$21,884,331	\$1,309,782	0.24%
Sioux	Apparel	10	\$946,195	\$56,772	0.01%
Sioux	Building Materials	22	\$4,029,419	\$241,765	0.04%
Sioux	Eating and Drinking	69	\$6,249,918	\$374,995	0.07%
Sioux	Food Dealers	36	\$6,039,639	\$362,378	0.07%
Sioux	General Merchandise	11	\$8,636,774	\$518,206	0.09%
Sioux	Home Furnishings	27	\$3,538,333	\$212,300	0.04%
Sioux	Miscellaneous	210	\$15,899,024	\$953,941	0.17%
Sioux	Motor Vehicle	31	\$2,188,966	\$131,338	0.02%
Sioux	Service	412	\$10,927,872	\$645,030	0.12%
Sioux	Specialty Retail	143	\$3,692,437	\$221,546	0.04%
Sioux	Utilities and Transportation	66	\$11,536,070	\$692,164	0.13%
Sioux	Wholesale	91	\$17,995,549	\$1,079,443	0.20%
Sioux	County Totals	1,128	\$91,680,196	\$5,489,879	1.00%
Story	Apparel	49	\$9,830,569	\$589,834	0.11%
Story	Building Materials	31	\$19,156,840	\$1,149,410	0.21%
Story	Eating and Drinking	195	\$34,660,364	\$2,077,623	0.38%
Story	Food Dealers	70	\$21,886,927	\$1,313,216	0.24%
Story	General Merchandise	20	\$37,622,948	\$2,257,377	0.41%
Story	Home Furnishings	33	\$8,418,229	\$505,094	0.09%
Story	Miscellaneous	256	\$18,350,428	\$1,093,509	0.20%
Story	Motor Vehicle	44	\$8,370,540	\$502,232	0.09%
Story	Service	661	\$41,859,782	\$2,428,937	0.44%
Story	Specialty Retail	279	\$14,751,640	\$885,098	0.16%
Story	Utilities and Transportation	88	\$14,451,741	\$867,104	0.16%
Story	Wholesale	84	\$18,011,469	\$1,080,688	0.20%
Story	County Totals	1,810	\$247,371,477	\$14,750,123	2.70%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending September 30, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Tama	Apparel	S	S	S	S
Tama	Building Materials	15	\$1,804,983	\$108,299	0.02%
Tama	Eating and Drinking	42	\$1,664,895	\$99,894	0.02%
Tama	Food Dealers	22	\$3,872,336	\$232,340	0.04%
Tama	General Merchandise	S	S	S	S
Tama	Home Furnishings	10	\$550,646	\$33,039	0.01%
Tama	Miscellaneous	58	\$2,306,412	\$138,385	0.03%
Tama	Motor Vehicle	18	\$1,304,641	\$78,278	0.01%
Tama	Service	165	\$2,214,491	\$130,198	0.02%
Tama	Specialty Retail	76	\$1,215,214	\$72,913	0.01%
Tama	Utilities and Transportation	20	\$864,182	\$51,851	0.01%
Tama	Wholesale	35	\$3,746,721	\$224,803	0.04%
Tama	County Totals	467	\$20,391,316	\$1,220,807	0.22%
Taylor	Apparel	S	S	S	S
Taylor	Building Materials	S	S	S	S
Taylor	Eating and Drinking	16	\$440,256	\$26,415	0.00%
Taylor	Food Dealers	10	\$1,226,719	\$73,603	0.01%
Taylor	General Merchandise	S	S	S	S
Taylor	Home Furnishings	S	S	S	S
Taylor	Miscellaneous	30	\$646,604	\$38,796	0.01%
Taylor	Motor Vehicle	S	S	S	S
Taylor	Service	81	\$1,493,264	\$89,519	0.02%
Taylor	Specialty Retail	32	\$236,781	\$14,207	0.00%
Taylor	Utilities and Transportation	22	\$771,345	\$46,281	0.01%
Taylor	Wholesale	8	\$621,636	\$37,298	0.01%
Taylor	County Totals	211	\$6,361,259	\$381,599	0.07%
Union	Apparel	S	S	S	S
Union	Building Materials	9	\$1,155,155	\$69,309	0.01%
Union	Eating and Drinking	33	\$3,262,090	\$195,725	0.04%
Union	Food Dealers	13	\$3,924,002	\$235,440	0.04%
Union	General Merchandise	S	S	S	S
Union	Home Furnishings	9	\$572,866	\$34,372	0.01%
Union	Miscellaneous	49	\$1,663,004	\$99,780	0.02%
Union	Motor Vehicle	16	\$1,690,774	\$101,446	0.02%
Union	Service	129	\$3,440,010	\$200,979	0.04%
Union	Specialty Retail	50	\$1,003,686	\$60,221	0.01%
Union	Utilities and Transportation	18	\$1,067,145	\$64,029	0.01%
Union	Wholesale	15	\$4,489,307	\$269,358	0.05%
Union	County Totals	353	\$30,423,348	\$1,819,979	0.33%
Van Buren	Apparel	S	S	S	S
Van Buren	Building Materials	7	\$171,607	\$10,296	0.00%
Van Buren	Eating and Drinking	17	\$897,912	\$53,875	0.01%
Van Buren	Food Dealers	15	\$2,169,771	\$130,186	0.02%
Van Buren	General Merchandise	S	S	S	S
Van Buren	Home Furnishings	6	\$203,227	\$12,194	0.00%
Van Buren	Miscellaneous	43	\$895,720	\$53,743	0.01%
Van Buren	Motor Vehicle	7	\$168,521	\$10,111	0.00%
Van Buren	Service	79	\$1,036,083	\$60,741	0.01%
Van Buren	Specialty Retail	50	\$399,917	\$23,995	0.00%
Van Buren	Utilities and Transportation	19	\$517,698	\$31,062	0.01%
Van Buren	Wholesale	14	\$2,380,688	\$142,841	0.03%
Van Buren	County Totals	262	\$8,847,294	\$529,414	0.10%
Wapello	Apparel	11	\$1,217,198	\$73,032	0.01%
Wapello	Building Materials	15	\$15,931,114	\$955,867	0.17%
Wapello	Eating and Drinking	84	\$10,272,750	\$616,365	0.11%
Wapello	Food Dealers	42	\$9,693,733	\$581,624	0.11%
Wapello	General Merchandise	11	\$19,590,504	\$1,175,430	0.22%
Wapello	Home Furnishings	11	\$2,130,722	\$127,843	0.02%
Wapello	Miscellaneous	90	\$4,846,727	\$290,804	0.05%
Wapello	Motor Vehicle	37	\$4,297,327	\$257,840	0.05%
Wapello	Service	299	\$10,369,487	\$605,161	0.11%
Wapello	Specialty Retail	126	\$5,772,246	\$346,335	0.06%
Wapello	Utilities and Transportation	29	\$4,907,530	\$294,452	0.05%
Wapello	Wholesale	47	\$7,408,182	\$444,491	0.08%
Wapello	County Totals	802	\$96,437,520	\$5,769,243	1.06%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending September 30, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Warren	Apparel	8	\$227,091	\$13,625	0.00%
Warren	Building Materials	16	\$635,631	\$38,138	0.01%
Warren	Eating and Drinking	78	\$6,879,882	\$412,793	0.08%
Warren	Food Dealers	32	\$10,554,379	\$633,263	0.12%
Warren	General Merchandise	6	\$11,545,415	\$692,725	0.13%
Warren	Home Furnishings	12	\$1,051,100	\$63,066	0.01%
Warren	Miscellaneous	138	\$8,245,975	\$494,759	0.09%
Warren	Motor Vehicle	26	\$5,244,051	\$314,643	0.06%
Warren	Service	365	\$9,623,660	\$574,149	0.11%
Warren	Specialty Retail	146	\$2,926,583	\$175,595	0.03%
Warren	Utilities and Transportation	41	\$6,930,588	\$415,835	0.08%
Warren	Wholesale	38	\$7,585,002	\$455,100	0.08%
Warren	County Totals	906	\$71,449,357	\$4,283,690	0.78%
Washington	Apparel	S	S	S	S
Washington	Building Materials	16	\$2,737,018	\$164,221	0.03%
Washington	Eating and Drinking	49	\$3,874,861	\$232,492	0.04%
Washington	Food Dealers	29	\$6,151,465	\$369,088	0.07%
Washington	General Merchandise	S	S	S	S
Washington	Home Furnishings	15	\$1,218,890	\$73,133	0.01%
Washington	Miscellaneous	134	\$7,342,165	\$440,530	0.08%
Washington	Motor Vehicle	15	\$2,574,621	\$154,477	0.03%
Washington	Service	289	\$9,872,784	\$581,883	0.11%
Washington	Specialty Retail	119	\$2,694,432	\$161,666	0.03%
Washington	Utilities and Transportation	31	\$1,282,716	\$76,963	0.01%
Washington	Wholesale	41	\$5,954,419	\$357,265	0.07%
Washington	County Totals	749	\$48,360,360	\$2,891,137	0.53%
Wayne	Apparel	S	S	S	S
Wayne	Building Materials	7	\$1,271,641	\$76,298	0.01%
Wayne	Eating and Drinking	13	\$391,126	\$23,468	0.00%
Wayne	Food Dealers	17	\$1,943,161	\$116,590	0.02%
Wayne	General Merchandise	S	S	S	S
Wayne	Home Furnishings	S	S	S	S
Wayne	Miscellaneous	32	\$640,359	\$38,422	0.01%
Wayne	Motor Vehicle	S	S	S	S
Wayne	Service	65	\$871,631	\$51,271	0.01%
Wayne	Specialty Retail	36	\$601,126	\$36,068	0.01%
Wayne	Utilities and Transportation	12	\$383,383	\$23,003	0.00%
Wayne	Wholesale	11	\$549,092	\$32,946	0.01%
Wayne	County Totals	204	\$7,287,558	\$436,226	0.08%
Webster	Apparel	28	\$2,769,750	\$166,185	0.03%
Webster	Building Materials	15	\$14,477,743	\$868,665	0.16%
Webster	Eating and Drinking	84	\$12,063,172	\$723,790	0.13%
Webster	Food Dealers	40	\$10,791,649	\$647,499	0.12%
Webster	General Merchandise	14	\$23,262,741	\$1,395,764	0.26%
Webster	Home Furnishings	18	\$3,260,715	\$195,643	0.04%
Webster	Miscellaneous	145	\$7,723,382	\$463,403	0.08%
Webster	Motor Vehicle	38	\$6,408,193	\$384,450	0.07%
Webster	Service	389	\$14,173,637	\$820,214	0.15%
Webster	Specialty Retail	167	\$8,381,960	\$502,918	0.09%
Webster	Utilities and Transportation	55	\$8,521,836	\$511,310	0.09%
Webster	Wholesale	67	\$16,058,071	\$954,158	0.17%
Webster	County Totals	1,060	\$127,892,849	\$7,633,998	1.40%
Winnebago	Apparel	S	S	S	S
Winnebago	Building Materials	6	\$1,252,161	\$75,130	0.01%
Winnebago	Eating and Drinking	31	\$1,923,217	\$115,393	0.02%
Winnebago	Food Dealers	15	\$3,344,938	\$200,696	0.04%
Winnebago	General Merchandise	S	S	S	S
Winnebago	Home Furnishings	11	\$366,173	\$21,970	0.00%
Winnebago	Miscellaneous	64	\$2,143,346	\$128,601	0.02%
Winnebago	Motor Vehicle	11	\$1,612,428	\$96,746	0.02%
Winnebago	Service	108	\$2,464,534	\$147,597	0.03%
Winnebago	Specialty Retail	63	\$1,216,063	\$72,964	0.01%
Winnebago	Utilities and Transportation	16	\$3,546,063	\$212,764	0.04%
Winnebago	Wholesale	25	\$2,366,647	\$141,999	0.03%
Winnebago	County Totals	354	\$21,602,549	\$1,295,878	0.24%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending September 30, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Winneshiek	Apparel	11	\$1,035,968	\$62,158	0.01%
Winneshiek	Building Materials	18	\$2,800,034	\$168,002	0.03%
Winneshiek	Eating and Drinking	58	\$5,662,505	\$339,750	0.06%
Winneshiek	Food Dealers	22	\$4,959,065	\$297,544	0.05%
Winneshiek	General Merchandise	6	\$11,365,475	\$681,929	0.12%
Winneshiek	Home Furnishings	12	\$1,859,722	\$111,583	0.02%
Winneshiek	Miscellaneous	110	\$7,340,376	\$440,423	0.08%
Winneshiek	Motor Vehicle	21	\$2,756,329	\$165,380	0.03%
Winneshiek	Service	255	\$6,147,852	\$354,897	0.06%
Winneshiek	Specialty Retail	111	\$4,226,924	\$253,615	0.05%
Winneshiek	Utilities and Transportation	34	\$1,384,933	\$83,096	0.02%
Winneshiek	Wholesale	36	\$5,264,391	\$315,863	0.06%
Winneshiek	County Totals	694	\$54,803,574	\$3,274,240	0.60%
Woodbury	Apparel	75	\$19,088,108	\$1,145,286	0.21%
Woodbury	Building Materials	38	\$33,027,313	\$1,981,639	0.36%
Woodbury	Eating and Drinking	285	\$41,847,028	\$2,510,822	0.46%
Woodbury	Food Dealers	98	\$25,570,789	\$1,534,247	0.28%
Woodbury	General Merchandise	25	\$51,704,445	\$3,102,267	0.57%
Woodbury	Home Furnishings	59	\$12,732,100	\$763,926	0.14%
Woodbury	Miscellaneous	330	\$30,452,320	\$1,827,139	0.33%
Woodbury	Motor Vehicle	67	\$23,592,814	\$1,415,569	0.26%
Woodbury	Service	911	\$43,509,090	\$2,546,491	0.47%
Woodbury	Specialty Retail	333	\$29,714,485	\$1,782,869	0.33%
Woodbury	Utilities and Transportation	89	\$29,681,776	\$1,780,907	0.33%
Woodbury	Wholesale	131	\$36,860,663	\$2,196,448	0.40%
Woodbury	County Totals	2,441	\$377,780,931	\$22,587,610	4.13%
Worth	Apparel	S	S	S	S
Worth	Building Materials	5	\$135,032	\$8,102	0.00%
Worth	Eating and Drinking	17	\$869,634	\$52,178	0.01%
Worth	Food Dealers	7	\$1,721,826	\$103,310	0.02%
Worth	General Merchandise	S	S	S	S
Worth	Home Furnishings	S	S	S	S
Worth	Miscellaneous	36	\$687,969	\$41,278	0.01%
Worth	Motor Vehicle	9	\$481,185	\$28,871	0.01%
Worth	Service	79	\$4,190,671	\$241,904	0.04%
Worth	Specialty Retail	28	\$1,032,431	\$61,946	0.01%
Worth	Utilities and Transportation	15	\$258,720	\$15,523	0.00%
Worth	Wholesale	12	\$1,121,179	\$67,271	0.01%
Worth	County Totals	212	\$10,865,211	\$642,376	0.12%
Wright	Apparel	S	S	S	S
Wright	Building Materials	12	\$1,824,363	\$109,462	0.02%
Wright	Eating and Drinking	42	\$2,167,526	\$130,052	0.02%
Wright	Food Dealers	21	\$4,192,980	\$251,579	0.05%
Wright	General Merchandise	S	S	S	S
Wright	Home Furnishings	5	\$330,746	\$19,845	0.00%
Wright	Miscellaneous	72	\$5,924,770	\$355,486	0.07%
Wright	Motor Vehicle	13	\$975,578	\$58,535	0.01%
Wright	Service	151	\$2,291,679	\$135,920	0.02%
Wright	Specialty Retail	52	\$1,256,588	\$75,395	0.01%
Wright	Utilities and Transportation	32	\$3,830,008	\$229,800	0.04%
Wright	Wholesale	17	\$787,441	\$47,246	0.01%
Wright	County Totals	423	\$25,086,494	\$1,503,609	0.28%
	State Totals	79,276	\$9,150,507,473	\$546,621,934	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