



Iowa Department of **REVENUE**

Retail Sales and Use Tax Quarterly Report

September 2014

This report covers retail sales and use tax data for taxable sales based on tax returns filed with the Department for the quarter ending September 30, 2014 which is the first quarter in fiscal year 2015. The report includes four tables covering retail sales tax collections by business group compared to the prior year, use tax collections by business group and comparisons to the prior year, retail sales and tax collections by county and business group, and retail sales and tax collections by county and city.

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

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

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

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

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

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

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

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

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

Retail Sales Tax by Business Group

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

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

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

Retailer's Use Tax by Business Group

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

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

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

Percentages may not sum to totals due to rounding.

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

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

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

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

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

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

**Table 3. Iowa Retail Sales Tax
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Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

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

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

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

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

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

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

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

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

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

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

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

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

**Table 3. Iowa Retail Sales Tax
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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Webster	Fort Dodge	831	\$130,371,830	\$7,781,838	1.35%
Webster	Gowrie	61	\$1,835,293	\$110,118	0.02%
Webster	Dayton	33	\$1,324,646	\$79,479	0.01%
Webster	Clare	16	\$129,856	\$7,791	0.00%
Webster	Badger	15	\$376,010	\$22,561	0.00%
Webster	Callender	14	\$478,333	\$28,700	0.00%
Webster	Harcourt	12	\$1,226,326	\$73,580	0.01%
Webster	Duncombe	11	\$220,232	\$13,214	0.00%
Webster	Lehigh	11	\$428,900	\$25,734	0.00%
Webster	Otho	11	\$246,834	\$14,810	0.00%
Webster	Other	40	\$1,031,480	\$61,871	0.01%
Webster	County Totals	1,055	\$137,669,740	\$8,219,695	1.43%
Winnebago	Forest City	143	\$9,584,004	\$574,992	0.10%
Winnebago	Lake Mills	100	\$6,783,873	\$406,872	0.07%
Winnebago	Buffalo Center	53	\$2,353,296	\$141,198	0.02%
Winnebago	Thompson	18	\$2,354,492	\$141,270	0.02%
Winnebago	Rake	15	\$274,543	\$16,473	0.00%
Winnebago	Leland	14	\$278,976	\$16,739	0.00%
Winnebago	Other	14	\$226,362	\$13,582	0.00%
Winnebago	County Totals	357	\$21,855,546	\$1,311,124	0.23%
Winneshiek	Decorah	484	\$44,643,808	\$2,663,803	0.46%
Winneshiek	Calmar	49	\$3,534,323	\$212,059	0.04%
Winneshiek	Ossian	45	\$2,403,055	\$144,183	0.03%
Winneshiek	Fort Atkinson	34	\$1,465,300	\$87,918	0.02%
Winneshiek	Ridgeway	30	\$1,499,742	\$89,985	0.02%
Winneshiek	Spillville	17	\$531,389	\$31,869	0.01%
Winneshiek	Other	44	\$2,098,135	\$125,888	0.02%
Winneshiek	County Totals	703	\$56,175,752	\$3,355,705	0.58%
Woodbury	Sioux City	1,977	\$404,897,127	\$24,205,128	4.21%
Woodbury	Sergeant Bluff	108	\$12,411,069	\$743,844	0.13%
Woodbury	Moville	56	\$1,924,105	\$115,147	0.02%
Woodbury	Lawton	40	\$2,196,829	\$131,686	0.02%
Woodbury	Anthon	39	\$1,201,948	\$72,089	0.01%
Woodbury	Sloan	35	\$1,218,638	\$72,984	0.01%
Woodbury	Correctionville	33	\$1,867,375	\$112,043	0.02%
Woodbury	Danbury	24	\$568,462	\$34,108	0.01%
Woodbury	Salix	17	\$1,187,411	\$71,245	0.01%
Woodbury	Hornick	16	\$390,518	\$23,431	0.00%
Woodbury	Pierson	16	\$327,531	\$19,652	0.00%
Woodbury	Bronson	10	\$94,510	\$5,671	0.00%
Woodbury	Cushing	10	\$149,168	\$8,950	0.00%
Woodbury	Other	36	\$405,422	\$24,325	0.00%
Woodbury	County Totals	2,417	\$428,840,113	\$25,640,301	4.46%
Worth	Northwood	104	\$7,709,851	\$451,793	0.08%
Worth	Manly	34	\$1,375,121	\$82,507	0.01%
Worth	Kensett	18	\$2,246,328	\$134,780	0.02%
Worth	Fertile	16	\$338,558	\$20,313	0.00%
Worth	Grafton	14	\$432,372	\$25,942	0.00%
Worth	Other	19	\$171,635	\$10,298	0.00%
Worth	County Totals	205	\$12,273,865	\$725,634	0.13%
Wright	Clarion	125	\$7,188,819	\$430,425	0.07%
Wright	Belmond	119	\$6,196,891	\$371,651	0.06%
Wright	Eagle Grove	97	\$8,028,267	\$481,354	0.08%
Wright	Goldfield	33	\$1,970,117	\$118,207	0.02%
Wright	Dows	18	\$529,265	\$31,756	0.01%
Wright	Woolstock	10	\$489,068	\$29,344	0.01%
Wright	Other	17	\$405,465	\$24,328	0.00%
Wright	County Totals	419	\$24,807,892	\$1,487,065	0.26%
State Totals		78,594	\$9,633,801,385	\$575,297,472	100.00%

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

Percentages may not sum to totals due to rounding

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

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

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

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

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

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

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

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

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

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

**Table 4. Iowa Retail Sales and Tax
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Quarter Ending September 30, 2014**

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

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

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

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

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

**Table 4. Iowa Retail Sales and Tax
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Quarter Ending September 30, 2014**

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

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

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

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

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

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

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

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

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

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

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

Percentages may not sum to totals due to rounding