



# Iowa Department of **REVENUE**

## Retail Sales and Use Tax Quarterly Report December 2013

This report covers retail sales and use tax data for taxable sales based on tax returns filed with the Department for the quarter ending December 31 which is the second quarter in fiscal year 2014. The report includes four tables covering retail sales tax collections by business group compared to the prior year, use tax collections by business group and comparisons to the prior year, retail sales and tax collections by county and business group, and retail sales and tax collections by county and city.

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

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

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

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

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

**Use Tax Statistics:** Table 2 includes sales and tax data for the three types of use taxes: Retailer's Use Tax, Motor Vehicle Use Fee, and Consumer's Use Tax. Retailer's Use Sales and Tax data are presented by business group. The data are based on sales and taxes reported by registered taxpayers with use tax permits. Aggregate Retailer's Use Tax, Motor Vehicle Use Fee, and Consumer's Use Tax collections for the December 2013 quarter are compared to the December 2012 quarter.

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

**Table 1. Iowa Retail Sales Tax  
by Business Group  
Quarter Ending December 31, 2013**

<b>Business Group</b>	<b>Number of Returns December 2012</b>	<b>Number of Returns December 2013</b>	<b>Percent Change of Returns</b>	<b>Computed Tax December 2012</b>	<b>Computed Tax December 2013</b>	<b>Percent Change of Tax</b>
Apparel	1,814	1,739	-4.13%	\$18,635,322	\$19,041,606	2.18%
Building Materials	1,774	1,675	-5.58%	\$36,222,083	\$37,715,054	4.12%
Eating and Drinking	7,861	7,673	-2.39%	\$54,796,212	\$56,123,738	2.42%
Food Dealers	3,546	3,385	-4.54%	\$45,679,817	\$47,077,664	3.06%
General Merchandise	894	845	-5.48%	\$85,455,200	\$84,322,845	-1.33%
Home Furnishings	1,858	1,798	-3.23%	\$20,777,549	\$20,422,911	-1.71%
Miscellaneous	14,689	14,316	-2.54%	\$43,047,853	\$43,968,169	2.14%
Motor Vehicle	2,818	2,715	-3.66%	\$22,951,376	\$24,547,162	6.95%
Services	37,481	36,430	-2.80%	\$67,620,314	\$69,190,152	2.32%
Specialty Retail	22,501	21,452	-4.66%	\$47,711,075	\$48,030,893	0.67%
Utilities and Transportation	4,039	3,946	-2.30%	\$50,105,134	\$50,318,469	0.43%
Wholesale	5,435	5,206	-4.21%	\$55,734,805	\$60,659,560	8.84%
<b>State Totals</b>	<b>104,710</b>	<b>101,180</b>	<b>-3.37%</b>	<b>\$548,736,738</b>	<b>\$561,418,224</b>	<b>2.31%</b>

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

**Table 2. Iowa Use Taxes  
Quarter Ending December 31, 2013**

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

<b>Business Group</b>	<b>Number of Returns</b>	<b>Percent of Returns</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>Percent of Tax</b>
Apparel	162	1.05%	\$33,662,842	\$2,019,771	2.09%
Building Materials	303	1.97%	\$29,095,561	\$1,745,734	1.81%
Eating and Drinking	108	0.70%	\$4,278,795	\$256,728	0.27%
Food Dealers	110	0.72%	\$17,478,535	\$1,048,712	1.09%
General Merchandise	37	0.24%	\$24,576,463	\$1,474,588	1.53%
Home Furnishings	346	2.25%	\$23,409,713	\$1,404,583	1.45%
Miscellaneous	3,845	25.01%	\$302,083,902	\$18,125,034	18.76%
Motor Vehicle	186	1.21%	\$13,007,887	\$780,473	0.81%
Services	3,761	24.47%	\$259,009,092	\$15,536,017	16.08%
Specialty Retail	3,198	20.80%	\$241,575,762	\$14,494,341	15.00%
Utilities and Transportation	756	4.92%	\$373,366,566	\$22,401,994	23.18%
Wholesale	2,560	16.65%	\$289,394,955	\$17,340,788	17.95%
<b>State Totals</b>	<b>15,372</b>	<b>100.00%</b>	<b>\$1,610,940,073</b>	<b>\$96,628,763</b>	<b>100.00%</b>

**Comparison of Use Taxes for the Quarter Ending  
December 31, 2012 and 2013**

<b>Use Tax</b>	<b>December 2012</b>	<b>December 2013</b>	<b>Percent Change</b>
<b>Retailer's</b>			
Number of Returns	15,675	15,372	-1.93%
Taxable Sales	\$1,510,283,139	\$1,610,940,073	6.66%
Computed Tax	\$90,571,799	\$96,628,763	6.69%
<b>Motor Vehicle</b>			
Number of Registrations	210,948	210,115	-0.39%
Computed Tax	\$67,406,914	\$69,474,787	3.07%
<b>Consumer's</b>			
Number of Returns	8,626	8,610	-0.19%
Taxable Sales	\$295,259,879	\$298,593,856	1.13%
Computed Tax	\$17,707,679	\$17,911,338	1.15%

Percentages may not sum to totals due to rounding.

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 2013**

<b>County</b>	<b>City</b>	<b>Number of Returns</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>Percent of Tax</b>
Adair	Greenfield	146	\$5,884,107	\$352,097	0.06%
Adair	Adair	57	\$2,338,363	\$139,270	0.02%
Adair	Fontanelle	49	\$1,194,001	\$71,640	0.01%
Adair	Stuart	45	\$2,719,440	\$159,521	0.03%
Adair	Orient	24	\$254,456	\$15,260	0.00%
Adair	Bridgewater	15	\$420,577	\$25,235	0.00%
Adair	Other	18	\$713,233	\$42,794	0.01%
Adair	County Totals	354	\$13,524,177	\$805,816	0.14%
Adams	Corning	157	\$8,558,486	\$513,149	0.09%
Adams	Other	32	\$264,386	\$15,863	0.00%
Adams	County Totals	189	\$8,822,872	\$529,012	0.09%
Allamakee	Waukon	296	\$17,128,724	\$1,026,072	0.18%
Allamakee	Lansing	108	\$3,230,109	\$193,312	0.03%
Allamakee	Postville	97	\$4,322,361	\$259,301	0.05%
Allamakee	New Albin	43	\$538,623	\$32,317	0.01%
Allamakee	Harpers Ferry	40	\$504,547	\$30,010	0.01%
Allamakee	Waterville	21	\$204,844	\$12,291	0.00%
Allamakee	Other	49	\$435,199	\$26,112	0.00%
Allamakee	County Totals	654	\$26,364,407	\$1,579,415	0.28%
Appanoose	Centerville	331	\$22,677,093	\$1,358,093	0.24%
Appanoose	Moravia	60	\$1,660,196	\$94,256	0.02%
Appanoose	Moulton	37	\$291,429	\$17,486	0.00%
Appanoose	Cincinnati	26	\$172,607	\$10,356	0.00%
Appanoose	Mystic	19	\$56,671	\$3,400	0.00%
Appanoose	Other	37	\$191,225	\$11,457	0.00%
Appanoose	County Totals	510	\$25,049,221	\$1,495,048	0.27%
Audubon	Audubon	182	\$7,346,774	\$440,578	0.08%
Audubon	Exira	45	\$956,578	\$57,395	0.01%
Audubon	Kimballton	16	\$163,131	\$9,788	0.00%
Audubon	Brayton	13	\$59,403	\$3,564	0.00%
Audubon	Other	21	\$252,719	\$15,163	0.00%
Audubon	County Totals	277	\$8,778,605	\$526,487	0.09%
Benton	Vinton	281	\$13,154,344	\$788,214	0.14%
Benton	Belle Plaine	130	\$4,990,994	\$299,460	0.05%
Benton	Atkins	64	\$2,493,829	\$149,630	0.03%
Benton	Blairstown	61	\$2,671,613	\$160,106	0.03%
Benton	Shellsburg	55	\$1,627,319	\$97,639	0.02%
Benton	Van Horne	43	\$1,277,674	\$76,660	0.01%
Benton	Newhall	38	\$939,982	\$56,399	0.01%
Benton	Urbana	37	\$3,759,318	\$224,999	0.04%
Benton	Keystone	34	\$1,218,775	\$73,127	0.01%
Benton	Walford	32	\$255,773	\$15,346	0.00%
Benton	Norway	26	\$590,563	\$35,434	0.01%
Benton	Garrison	17	\$157,604	\$9,456	0.00%
Benton	Luzerne	12	\$61,795	\$3,708	0.00%
Benton	Other	53	\$364,931	\$21,896	0.00%
Benton	County Totals	883	\$33,564,514	\$2,012,073	0.36%
Black Hawk	Waterloo	2,000	\$297,107,059	\$17,764,240	3.16%
Black Hawk	Cedar Falls	1,221	\$165,928,465	\$9,927,257	1.77%
Black Hawk	Evansdale	127	\$6,119,678	\$365,786	0.07%
Black Hawk	Laporte City	113	\$2,561,834	\$153,674	0.03%
Black Hawk	Hudson	107	\$2,998,146	\$179,889	0.03%
Black Hawk	Dunkerton	48	\$2,955,958	\$177,357	0.03%
Black Hawk	Janesville	37	\$429,634	\$25,777	0.00%
Black Hawk	Gilbertville	25	\$351,021	\$21,061	0.00%
Black Hawk	Raymond	25	\$791,269	\$47,476	0.01%
Black Hawk	Elk Run Heights	21	\$5,354,818	\$321,289	0.06%
Black Hawk	Other	46	\$1,737,390	\$104,243	0.02%
Black Hawk	County Totals	3,770	\$486,335,272	\$29,088,050	5.18%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Boone	Boone	539	\$38,287,136	\$2,293,350	0.41%
Boone	Ogden	119	\$1,915,105	\$114,853	0.02%
Boone	Madrid	116	\$2,698,777	\$161,905	0.03%
Boone	Pilot Mound	14	\$71,914	\$4,315	0.00%
Boone	Ames	13	\$274,813	\$16,489	0.00%
Boone	Other	61	\$1,136,866	\$68,212	0.01%
Boone	County Totals	862	\$44,384,611	\$2,659,123	0.47%
Bremer	Waverly	403	\$35,385,543	\$2,117,659	0.38%
Bremer	Sumner	149	\$4,593,424	\$275,484	0.05%
Bremer	Denver	113	\$3,297,162	\$197,830	0.04%
Bremer	Tripoli	73	\$1,628,422	\$97,705	0.02%
Bremer	Readlyn	46	\$1,462,463	\$87,748	0.02%
Bremer	Janesville	44	\$1,234,860	\$74,092	0.01%
Bremer	Plainfield	32	\$1,090,390	\$65,423	0.01%
Bremer	Frederika	13	\$70,165	\$4,210	0.00%
Bremer	Other	12	\$80,844	\$4,851	0.00%
Bremer	County Totals	885	\$48,843,273	\$2,925,002	0.52%
Buchanan	Independence	309	\$25,616,537	\$1,534,110	0.27%
Buchanan	Jesup	110	\$6,267,145	\$376,021	0.07%
Buchanan	Hazleton	66	\$2,102,457	\$126,114	0.02%
Buchanan	Fairbank	61	\$3,505,589	\$210,335	0.04%
Buchanan	Winthrop	61	\$1,811,110	\$108,667	0.02%
Buchanan	Rowley	30	\$867,347	\$52,041	0.01%
Buchanan	Lamont	25	\$593,460	\$35,608	0.01%
Buchanan	Brandon	22	\$148,476	\$8,909	0.00%
Buchanan	Quasqueton	19	\$405,831	\$24,350	0.00%
Buchanan	Aurora	17	\$219,682	\$13,181	0.00%
Buchanan	Other	28	\$2,922,266	\$175,336	0.03%
Buchanan	County Totals	748	\$44,459,900	\$2,664,671	0.47%
Buena Vista	Storm Lake	421	\$43,647,719	\$2,610,421	0.46%
Buena Vista	Alta	89	\$2,349,422	\$140,965	0.03%
Buena Vista	Albert City	48	\$517,639	\$31,058	0.01%
Buena Vista	Sioux Rapids	47	\$3,938,589	\$236,105	0.04%
Buena Vista	Newell	40	\$675,685	\$40,541	0.01%
Buena Vista	Linn Grove	25	\$212,386	\$12,715	0.00%
Buena Vista	Marathon	20	\$293,227	\$17,594	0.00%
Buena Vista	Rembrandt	12	\$134,920	\$8,095	0.00%
Buena Vista	Other	17	\$130,751	\$7,845	0.00%
Buena Vista	County Totals	719	\$51,900,338	\$3,105,339	0.55%
Butler	Parkersburg	106	\$2,976,546	\$178,593	0.03%
Butler	Clarksville	92	\$1,171,178	\$70,271	0.01%
Butler	Greene	77	\$2,535,499	\$152,130	0.03%
Butler	Allison	70	\$1,789,479	\$107,284	0.02%
Butler	Shell Rock	66	\$2,302,854	\$138,171	0.02%
Butler	Aplington	51	\$1,144,498	\$68,670	0.01%
Butler	Dumont	41	\$1,511,708	\$90,702	0.02%
Butler	New Hartford	38	\$474,684	\$28,481	0.01%
Butler	Bristow	11	\$93,242	\$5,595	0.00%
Butler	Other	25	\$1,406,646	\$84,399	0.02%
Butler	County Totals	577	\$15,406,334	\$924,295	0.16%
Calhoun	Rockwell City	110	\$4,294,888	\$257,677	0.05%
Calhoun	Manson	103	\$4,495,367	\$269,722	0.05%
Calhoun	Lake City	94	\$2,517,495	\$150,983	0.03%
Calhoun	Lohrville	26	\$565,199	\$33,912	0.01%
Calhoun	Pomeroy	26	\$530,649	\$31,839	0.01%
Calhoun	Farnhamville	21	\$370,303	\$22,218	0.00%
Calhoun	Somers	11	\$95,832	\$5,750	0.00%
Calhoun	Jolley	10	\$44,501	\$2,670	0.00%
Calhoun	Other	33	\$258,826	\$15,530	0.00%
Calhoun	County Totals	434	\$13,173,060	\$790,301	0.14%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Carroll	Carroll	573	\$61,529,704	\$3,684,220	0.66%
Carroll	Manning	91	\$3,390,463	\$203,428	0.04%
Carroll	Coon Rapids	80	\$2,456,847	\$147,373	0.03%
Carroll	Glidden	67	\$2,671,967	\$160,318	0.03%
Carroll	Breda	45	\$2,221,417	\$133,256	0.02%
Carroll	Templeton	37	\$928,334	\$55,700	0.01%
Carroll	Arcadia	28	\$1,465,983	\$87,959	0.02%
Carroll	Dedham	22	\$225,492	\$13,530	0.00%
Carroll	Halbur	21	\$908,277	\$54,497	0.01%
Carroll	Lidderdale	11	\$678,152	\$40,689	0.01%
Carroll	Other	20	\$315,480	\$18,929	0.00%
Carroll	County Totals	995	\$76,792,116	\$4,599,898	0.82%
Cass	Atlantic	404	\$32,270,264	\$1,932,947	0.34%
Cass	Griswold	74	\$1,914,634	\$114,878	0.02%
Cass	Anita	56	\$1,688,544	\$101,290	0.02%
Cass	Massena	33	\$1,502,622	\$90,157	0.02%
Cass	Cumberland	20	\$156,540	\$9,392	0.00%
Cass	Lewis	16	\$192,879	\$11,573	0.00%
Cass	Wiota	15	\$283,159	\$16,943	0.00%
Cass	Marne	13	\$276,532	\$16,592	0.00%
Cass	Other	17	\$363,815	\$21,829	0.00%
Cass	County Totals	648	\$38,648,989	\$2,315,601	0.41%
Cedar	Tipton	232	\$11,935,635	\$715,839	0.13%
Cedar	West Branch	127	\$3,466,367	\$207,494	0.04%
Cedar	Durant	78	\$3,613,417	\$216,805	0.04%
Cedar	Clarence	62	\$1,172,194	\$70,332	0.01%
Cedar	Mechanicsville	50	\$1,148,050	\$68,883	0.01%
Cedar	Lowden	48	\$1,842,334	\$110,504	0.02%
Cedar	Stanwood	33	\$758,131	\$45,488	0.01%
Cedar	Bennett	12	\$248,656	\$14,919	0.00%
Cedar	Wilton	11	\$81,100	\$4,866	0.00%
Cedar	Other	29	\$897,725	\$53,864	0.01%
Cedar	County Totals	682	\$25,163,609	\$1,508,994	0.27%
Cerro Gordo	Mason City	1,081	\$153,102,088	\$9,165,779	1.63%
Cerro Gordo	Clear Lake	466	\$24,727,179	\$1,467,448	0.26%
Cerro Gordo	Rockwell	52	\$862,239	\$51,734	0.01%
Cerro Gordo	Ventura	45	\$3,067,677	\$184,061	0.03%
Cerro Gordo	Thornton	25	\$308,366	\$18,502	0.00%
Cerro Gordo	Plymouth	17	\$112,180	\$6,731	0.00%
Cerro Gordo	Meservey	13	\$55,628	\$3,338	0.00%
Cerro Gordo	Swaledale	12	\$616,519	\$36,991	0.01%
Cerro Gordo	Other	38	\$1,090,931	\$65,444	0.01%
Cerro Gordo	County Totals	1,749	\$183,942,807	\$11,000,027	1.96%
Cherokee	Cherokee	312	\$18,494,843	\$1,106,924	0.20%
Cherokee	Marcus	71	\$5,349,887	\$320,673	0.06%
Cherokee	Aurelia	52	\$1,542,971	\$92,578	0.02%
Cherokee	Quimby	21	\$348,472	\$20,908	0.00%
Cherokee	Cleghorn	17	\$258,787	\$15,527	0.00%
Cherokee	Meriden	14	\$317,257	\$19,035	0.00%
Cherokee	Washta	13	\$98,318	\$5,899	0.00%
Cherokee	Other	23	\$438,462	\$26,308	0.00%
Cherokee	County Totals	523	\$26,848,997	\$1,607,852	0.29%
Chickasaw	New Hampton	271	\$19,479,287	\$1,164,850	0.21%
Chickasaw	Nashua	95	\$2,299,235	\$137,926	0.02%
Chickasaw	Fredericksburg	65	\$1,535,045	\$91,984	0.02%
Chickasaw	Ionia	47	\$415,120	\$24,879	0.00%
Chickasaw	Lawler	46	\$1,404,817	\$84,289	0.02%
Chickasaw	Alta Vista	18	\$252,239	\$15,134	0.00%
Chickasaw	Other	37	\$465,608	\$27,936	0.00%
Chickasaw	County Totals	579	\$25,851,351	\$1,546,998	0.28%
Clarke	Osceola	238	\$18,294,322	\$1,087,921	0.19%
Clarke	Murray	28	\$255,231	\$15,314	0.00%
Clarke	Woodburn	10	\$15,867	\$952	0.00%
Clarke	Other	23	\$592,142	\$35,494	0.01%
Clarke	County Totals	299	\$19,157,562	\$1,139,681	0.20%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Clay	Spencer	617	\$70,528,780	\$4,224,926	0.75%
Clay	Everyt	44	\$1,130,231	\$67,744	0.01%
Clay	Peterson	34	\$408,862	\$24,532	0.00%
Clay	Royal	19	\$167,583	\$10,055	0.00%
Clay	Dickens	16	\$387,812	\$23,269	0.00%
Clay	Webb	16	\$276,462	\$16,588	0.00%
Clay	Greenville	14	\$239,159	\$14,350	0.00%
Clay	Fostoria	12	\$213,416	\$12,805	0.00%
Clay	Other	22	\$156,919	\$9,415	0.00%
Clay	County Totals	794	\$73,509,224	\$4,403,683	0.78%
Clayton	Elkader	154	\$10,107,248	\$595,070	0.11%
Clayton	Guttenberg	145	\$5,113,464	\$305,853	0.05%
Clayton	Strawberry Point	117	\$3,024,627	\$181,358	0.03%
Clayton	Monona	106	\$5,512,597	\$330,681	0.06%
Clayton	Mcgregor	96	\$1,400,577	\$83,138	0.01%
Clayton	Edgewood	59	\$3,646,494	\$218,714	0.04%
Clayton	Garnavillo	53	\$1,087,637	\$65,258	0.01%
Clayton	Marquette	30	\$1,310,602	\$77,056	0.01%
Clayton	Luana	21	\$203,124	\$12,187	0.00%
Clayton	Volga	20	\$337,399	\$20,244	0.00%
Clayton	Postville	11	\$215,173	\$12,910	0.00%
Clayton	St. Olaf	11	\$96,172	\$5,770	0.00%
Clayton	Other	56	\$704,697	\$42,221	0.01%
Clayton	County Totals	879	\$32,759,811	\$1,950,462	0.35%
Clinton	Clinton	824	\$95,024,193	\$5,690,349	1.01%
Clinton	Dewitt	259	\$14,563,817	\$873,195	0.16%
Clinton	Camanche	104	\$3,168,159	\$190,090	0.03%
Clinton	Wheatland	50	\$1,541,116	\$92,467	0.02%
Clinton	Delmar	39	\$345,834	\$20,750	0.00%
Clinton	Grand Mound	32	\$616,603	\$36,977	0.01%
Clinton	Goose Lake	29	\$610,384	\$36,623	0.01%
Clinton	Calamus	26	\$979,418	\$58,765	0.01%
Clinton	Lost Nation	25	\$417,683	\$25,061	0.00%
Clinton	Low Moor	21	\$412,050	\$24,723	0.00%
Clinton	Charlotte	20	\$894,219	\$53,653	0.01%
Clinton	Other	41	\$873,603	\$52,416	0.01%
Clinton	County Totals	1,470	\$119,447,079	\$7,155,068	1.27%
Crawford	Denison	315	\$26,485,573	\$1,584,899	0.28%
Crawford	Manilla	54	\$634,007	\$38,040	0.01%
Crawford	Schleswig	38	\$643,028	\$38,582	0.01%
Crawford	Dow City	32	\$552,491	\$33,149	0.01%
Crawford	Charter Oak	30	\$762,640	\$45,758	0.01%
Crawford	Westside	28	\$400,231	\$24,014	0.00%
Crawford	Vail	26	\$451,579	\$27,095	0.00%
Crawford	Kiron	23	\$566,353	\$33,981	0.01%
Crawford	Other	34	\$977,709	\$58,663	0.01%
Crawford	County Totals	580	\$31,473,611	\$1,884,181	0.34%
Dallas	West Des Moines	368	\$200,132,354	\$11,929,458	2.12%
Dallas	Waukee	290	\$45,991,706	\$2,759,386	0.49%
Dallas	Adel	264	\$14,592,517	\$875,367	0.16%
Dallas	Perry	262	\$21,966,717	\$1,316,520	0.23%
Dallas	Dallas Center	94	\$3,417,970	\$205,078	0.04%
Dallas	Woodward	71	\$1,128,071	\$67,684	0.01%
Dallas	Clive	68	\$5,138,369	\$308,302	0.05%
Dallas	Urbandale	49	\$883,637	\$53,018	0.01%
Dallas	Van Meter	49	\$1,806,347	\$108,381	0.02%
Dallas	Redfield	40	\$1,274,338	\$76,460	0.01%
Dallas	Desoto	35	\$1,099,667	\$65,680	0.01%
Dallas	Dexter	35	\$1,266,299	\$75,978	0.01%
Dallas	Granger	34	\$2,333,351	\$140,001	0.02%
Dallas	Minburn	27	\$359,306	\$21,558	0.00%
Dallas	Bouton	17	\$2,169,891	\$130,188	0.02%
Dallas	Grimes	10	\$77,154	\$4,629	0.00%
Dallas	Linden	10	\$14,895	\$894	0.00%
Dallas	Other	40	\$441,838	\$26,510	0.00%
Dallas	County Totals	1,763	\$304,094,427	\$18,165,094	3.24%
Davis	Bloomfield	321	\$14,794,740	\$886,126	0.16%
Davis	Drakesville	33	\$518,363	\$31,102	0.01%
Davis	Pulaski	26	\$584,679	\$35,081	0.01%
Davis	Floris	13	\$192,631	\$11,558	0.00%
Davis	Other	18	\$143,708	\$8,448	0.00%
Davis	County Totals	411	\$16,234,121	\$972,315	0.17%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 2013**

<b>County</b>	<b>City</b>	<b>Number of Returns</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>Percent of Tax</b>
Decatur	Leon	113	\$5,013,681	\$300,480	0.05%
Decatur	Lamoni	109	\$3,266,140	\$194,836	0.03%
Decatur	Davis City	25	\$202,245	\$12,135	0.00%
Decatur	Grand River	20	\$78,638	\$4,718	0.00%
Decatur	Decatur City	18	\$251,849	\$15,111	0.00%
Decatur	Weldon	15	\$153,562	\$9,214	0.00%
Decatur	Garden Grove	11	\$149,336	\$8,960	0.00%
Decatur	Van Wert	11	\$44,057	\$2,643	0.00%
Decatur	Other	15	\$287,228	\$17,234	0.00%
Decatur	County Totals	337	\$9,446,736	\$565,331	0.10%
Delaware	Manchester	353	\$21,771,686	\$1,304,832	0.23%
Delaware	Delhi	56	\$2,453,791	\$147,227	0.03%
Delaware	Hopkinton	52	\$661,254	\$39,675	0.01%
Delaware	Earlville	50	\$610,324	\$36,544	0.01%
Delaware	Colesburg	38	\$818,217	\$49,093	0.01%
Delaware	Dyersville	37	\$1,234,648	\$74,079	0.01%
Delaware	Ryan	35	\$247,895	\$14,874	0.00%
Delaware	Edgewood	30	\$1,360,341	\$81,620	0.01%
Delaware	Greeley	18	\$378,825	\$22,730	0.00%
Delaware	Dundee	17	\$494,261	\$29,656	0.01%
Delaware	Masonville	12	\$84,377	\$5,063	0.00%
Delaware	Other	27	\$3,429,407	\$205,313	0.04%
Delaware	County Totals	725	\$33,545,026	\$2,010,705	0.36%
Des Moines	Burlington	819	\$76,250,326	\$4,552,063	0.81%
Des Moines	West Burlington	224	\$56,016,304	\$3,359,782	0.60%
Des Moines	Mediapolis	101	\$4,303,219	\$258,193	0.05%
Des Moines	Danville	45	\$625,698	\$37,542	0.01%
Des Moines	Middletown	13	\$345,979	\$20,759	0.00%
Des Moines	Other	63	\$1,503,283	\$90,197	0.02%
Des Moines	County Totals	1,265	\$139,044,809	\$8,318,536	1.48%
Dickinson	Spirit Lake	470	\$34,708,888	\$2,076,669	0.37%
Dickinson	Milford	226	\$6,569,359	\$393,059	0.07%
Dickinson	Arnolds Park	169	\$3,559,406	\$213,038	0.04%
Dickinson	Okoboji	78	\$5,228,797	\$310,027	0.06%
Dickinson	Lake Park	67	\$2,172,821	\$130,369	0.02%
Dickinson	Terril	26	\$329,291	\$19,757	0.00%
Dickinson	Other	36	\$1,595,427	\$95,726	0.02%
Dickinson	County Totals	1,072	\$54,163,989	\$3,238,646	0.58%
Dubuque	Dubuque	2,255	\$287,357,728	\$17,174,867	3.06%
Dubuque	Dyersville	249	\$21,028,158	\$1,258,718	0.22%
Dubuque	Cascade	129	\$6,760,560	\$405,634	0.07%
Dubuque	Peosta	107	\$4,679,474	\$279,762	0.05%
Dubuque	Farley	71	\$2,467,463	\$143,469	0.03%
Dubuque	Epworth	67	\$2,186,431	\$131,065	0.02%
Dubuque	Holy Cross	36	\$852,486	\$51,149	0.01%
Dubuque	Durango	34	\$740,015	\$44,220	0.01%
Dubuque	New Vienna	34	\$2,301,734	\$138,104	0.02%
Dubuque	Sherrill	34	\$683,817	\$40,959	0.01%
Dubuque	Worthington	29	\$3,048,194	\$182,892	0.03%
Dubuque	Bernard	27	\$327,406	\$19,644	0.00%
Dubuque	Zwingle	15	\$375,279	\$22,517	0.00%
Dubuque	Asbury	11	\$139,472	\$8,368	0.00%
Dubuque	Other	43	\$1,805,699	\$108,342	0.02%
Dubuque	County Totals	3,141	\$334,753,916	\$20,009,708	3.56%
Emmet	Estherville	295	\$18,159,831	\$1,087,787	0.19%
Emmet	Armstrong	78	\$2,222,076	\$133,325	0.02%
Emmet	Ringsted	28	\$419,871	\$25,192	0.00%
Emmet	Wallingford	17	\$160,212	\$9,613	0.00%
Emmet	Dolliver	11	\$95,290	\$5,717	0.00%
Emmet	Other	7	\$112,096	\$6,726	0.00%
Emmet	County Totals	436	\$21,169,376	\$1,268,360	0.23%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Fayette	Oelwein	242	\$16,755,618	\$1,004,143	0.18%
Fayette	West Union	180	\$7,637,193	\$456,921	0.08%
Fayette	Fayette	71	\$1,557,295	\$92,287	0.02%
Fayette	Elgin	56	\$2,312,982	\$138,779	0.02%
Fayette	Clermont	49	\$1,169,087	\$70,145	0.01%
Fayette	Hawkeye	44	\$585,973	\$35,158	0.01%
Fayette	Maynard	35	\$754,005	\$45,240	0.01%
Fayette	Arlington	29	\$379,344	\$22,709	0.00%
Fayette	Waucoma	25	\$935,594	\$56,136	0.01%
Fayette	Wadena	20	\$150,319	\$9,019	0.00%
Fayette	Randalia	13	\$168,957	\$10,137	0.00%
Fayette	St. Lucas	11	\$268,265	\$16,096	0.00%
Fayette	Westgate	11	\$238,624	\$12,983	0.00%
Fayette	Other	40	\$558,122	\$33,487	0.01%
Fayette	County Totals	826	\$33,471,378	\$2,003,241	0.36%
Floyd	Charles City	424	\$24,881,464	\$1,488,755	0.27%
Floyd	Nora Springs	74	\$1,652,390	\$99,120	0.02%
Floyd	Rockford	47	\$624,172	\$37,450	0.01%
Floyd	Floyd	38	\$1,921,520	\$115,291	0.02%
Floyd	Rudd	37	\$481,557	\$28,893	0.01%
Floyd	Marble Rock	24	\$621,002	\$37,260	0.01%
Floyd	Other	39	\$1,316,831	\$78,952	0.01%
Floyd	County Totals	683	\$31,498,936	\$1,885,722	0.34%
Franklin	Hampton	256	\$13,965,453	\$835,538	0.15%
Franklin	Sheffield	68	\$1,631,835	\$97,910	0.02%
Franklin	Latimer	25	\$1,054,359	\$63,262	0.01%
Franklin	Alexander	24	\$51,414	\$3,085	0.00%
Franklin	Ackley	22	\$99,344	\$5,961	0.00%
Franklin	Geneva	21	\$146,416	\$8,785	0.00%
Franklin	Dows	16	\$427,940	\$25,676	0.00%
Franklin	Coulter	10	\$83,981	\$5,039	0.00%
Franklin	Other	31	\$571,367	\$34,245	0.01%
Franklin	County Totals	473	\$18,032,109	\$1,079,501	0.19%
Fremont	Sidney	67	\$983,911	\$59,035	0.01%
Fremont	Hamburg	63	\$2,061,599	\$123,640	0.02%
Fremont	Tabor	49	\$833,208	\$49,978	0.01%
Fremont	Farragut	23	\$209,889	\$12,593	0.00%
Fremont	Shenandoah	22	\$6,088,104	\$364,763	0.06%
Fremont	Riverton	13	\$134,874	\$8,092	0.00%
Fremont	Randolph	11	\$35,164	\$2,110	0.00%
Fremont	Thurman	11	\$88,185	\$5,291	0.00%
Fremont	Other	51	\$6,806,625	\$405,663	0.07%
Fremont	County Totals	310	\$17,241,559	\$1,031,166	0.18%
Greene	Jefferson	227	\$13,424,184	\$804,029	0.14%
Greene	Scranton	41	\$852,255	\$51,135	0.01%
Greene	Grand Junction	31	\$1,930,056	\$114,732	0.02%
Greene	Churdan	28	\$312,792	\$18,768	0.00%
Greene	Paton	23	\$1,541,955	\$92,517	0.02%
Greene	Ripley	20	\$258,179	\$15,488	0.00%
Greene	Other	14	\$191,128	\$11,468	0.00%
Greene	County Totals	384	\$18,510,549	\$1,108,137	0.20%
Grundy	Grundy Center	151	\$6,644,876	\$397,436	0.07%
Grundy	Reinbeck	94	\$4,337,152	\$260,229	0.05%
Grundy	Conrad	83	\$2,124,332	\$127,460	0.02%
Grundy	Dike	53	\$2,307,749	\$138,385	0.02%
Grundy	Wellsburg	43	\$1,016,069	\$60,964	0.01%
Grundy	Beaman	19	\$166,191	\$9,971	0.00%
Grundy	Holland	15	\$698,451	\$41,907	0.01%
Grundy	Other	25	\$714,541	\$42,872	0.01%
Grundy	County Totals	483	\$18,009,361	\$1,079,225	0.19%
Guthrie	Panora	151	\$5,928,429	\$354,546	0.06%
Guthrie	Guthrie Center	141	\$3,878,100	\$232,659	0.04%
Guthrie	Stuart	55	\$1,998,809	\$119,929	0.02%
Guthrie	Bayard	34	\$679,738	\$40,784	0.01%
Guthrie	Menlo	26	\$2,042,201	\$122,532	0.02%
Guthrie	Yale	26	\$279,158	\$16,749	0.00%
Guthrie	Casey	24	\$413,733	\$24,824	0.00%
Guthrie	Adair	15	\$734,676	\$44,081	0.01%
Guthrie	Bagley	15	\$151,090	\$9,065	0.00%
Guthrie	Jamaica	10	\$28,790	\$1,727	0.00%
Guthrie	Other	13	\$59,500	\$3,391	0.00%
Guthrie	County Totals	510	\$16,194,224	\$970,288	0.17%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Hamilton	Webster City	328	\$20,647,677	\$1,234,896	0.22%
Hamilton	Jewell Junction	56	\$1,173,744	\$70,425	0.01%
Hamilton	Stratford	43	\$1,173,702	\$70,422	0.01%
Hamilton	Ellsworth	35	\$1,548,224	\$92,893	0.02%
Hamilton	Williams	26	\$1,639,740	\$97,291	0.02%
Hamilton	Stanhope	25	\$567,628	\$34,058	0.01%
Hamilton	Blairsburg	15	\$287,146	\$17,229	0.00%
Hamilton	Randall	13	\$114,342	\$6,861	0.00%
Hamilton	Kamrar	12	\$276,142	\$16,569	0.00%
Hamilton	Other	16	\$441,157	\$26,340	0.00%
Hamilton	County Totals	569	\$27,869,502	\$1,666,983	0.30%
Hancock	Garner	193	\$11,148,503	\$667,593	0.12%
Hancock	Britt	125	\$3,334,713	\$200,083	0.04%
Hancock	Forest City	50	\$3,934,251	\$234,626	0.04%
Hancock	Kanawha	39	\$1,450,868	\$87,037	0.02%
Hancock	Corwith	21	\$534,617	\$32,077	0.01%
Hancock	Klemme	21	\$287,889	\$17,273	0.00%
Hancock	Woden	16	\$200,071	\$12,004	0.00%
Hancock	Crystal Lake	13	\$104,422	\$6,265	0.00%
Hancock	Other	19	\$198,188	\$11,891	0.00%
Hancock	County Totals	497	\$21,193,522	\$1,268,851	0.23%
Hardin	Iowa Falls	298	\$25,477,391	\$1,524,786	0.27%
Hardin	Eldora	158	\$4,196,711	\$251,480	0.04%
Hardin	Ackley	87	\$1,872,407	\$112,344	0.02%
Hardin	Alden	59	\$2,800,329	\$168,020	0.03%
Hardin	Hubbard	54	\$3,182,631	\$190,958	0.03%
Hardin	Radcliffe	33	\$686,862	\$41,212	0.01%
Hardin	Union	27	\$1,206,473	\$72,388	0.01%
Hardin	Steamboat Rock	19	\$293,090	\$17,585	0.00%
Hardin	New Providence	17	\$251,823	\$15,109	0.00%
Hardin	Other	28	\$688,359	\$41,147	0.01%
Hardin	County Totals	780	\$40,656,076	\$2,435,031	0.43%
Harrison	Missouri Valley	183	\$8,559,457	\$510,662	0.09%
Harrison	Woodbine	93	\$3,043,251	\$182,372	0.03%
Harrison	Logan	87	\$1,903,191	\$114,091	0.02%
Harrison	Dunlap	76	\$2,808,153	\$168,477	0.03%
Harrison	Mondamin	22	\$471,667	\$28,300	0.01%
Harrison	Pisgah	17	\$257,781	\$15,467	0.00%
Harrison	Persia	15	\$108,331	\$6,500	0.00%
Harrison	Modale	13	\$188,598	\$11,316	0.00%
Harrison	Other	30	\$128,192	\$7,194	0.00%
Harrison	County Totals	536	\$17,468,621	\$1,044,378	0.19%
Henry	Mount Pleasant	452	\$37,928,028	\$2,269,061	0.40%
Henry	New London	93	\$2,412,029	\$144,722	0.03%
Henry	Wayland	59	\$1,539,616	\$92,377	0.02%
Henry	Winfield	59	\$1,527,409	\$91,645	0.02%
Henry	Salem	33	\$589,015	\$35,341	0.01%
Henry	Mount Union	17	\$534,374	\$32,062	0.01%
Henry	Olds	15	\$304,496	\$18,270	0.00%
Henry	Other	26	\$103,265	\$6,196	0.00%
Henry	County Totals	754	\$44,938,232	\$2,689,673	0.48%
Howard	Cresco	263	\$13,191,984	\$790,301	0.14%
Howard	Elma	60	\$1,422,064	\$85,324	0.02%
Howard	Lime Springs	59	\$589,687	\$35,371	0.01%
Howard	Riceville	37	\$1,241,414	\$74,485	0.01%
Howard	Protivin	19	\$1,250,732	\$75,044	0.01%
Howard	Chester	16	\$199,699	\$11,982	0.00%
Howard	Other	14	\$681,434	\$40,886	0.01%
Howard	County Totals	468	\$18,577,014	\$1,113,393	0.20%
Humboldt	Humboldt	259	\$16,036,868	\$960,694	0.17%
Humboldt	Livermore	35	\$354,970	\$21,298	0.00%
Humboldt	Dakota City	26	\$709,854	\$42,591	0.01%
Humboldt	Gilmore City	18	\$355,699	\$21,342	0.00%
Humboldt	Renwick	18	\$425,212	\$25,513	0.00%
Humboldt	Bode	15	\$411,853	\$24,711	0.00%
Humboldt	Ottosen	12	\$342,101	\$20,526	0.00%
Humboldt	Hardy	11	\$127,847	\$7,671	0.00%
Humboldt	Other	33	\$994,591	\$59,675	0.01%
Humboldt	County Totals	427	\$19,758,995	\$1,184,022	0.21%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Ida	Ida Grove	158	\$8,261,794	\$494,040	0.09%
Ida	Holstein	76	\$2,028,067	\$121,684	0.02%
Ida	Battle Creek	32	\$771,404	\$46,284	0.01%
Ida	Galva	20	\$311,660	\$18,700	0.00%
Ida	Arthur	16	\$1,030,127	\$61,808	0.01%
Ida	Other	12	\$46,103	\$2,766	0.00%
Ida	County Totals	314	\$12,449,155	\$745,282	0.13%
Iowa	Williamsburg	260	\$34,129,874	\$2,042,674	0.36%
Iowa	Marengo	153	\$4,932,227	\$295,624	0.05%
Iowa	Victor	56	\$2,041,780	\$122,507	0.02%
Iowa	North English	54	\$1,385,884	\$83,153	0.01%
Iowa	Amana	32	\$336,507	\$19,320	0.00%
Iowa	Ladora	23	\$137,326	\$8,240	0.00%
Iowa	Parnell	22	\$237,367	\$14,166	0.00%
Iowa	Millersburg	13	\$186,138	\$11,168	0.00%
Iowa	Homestead	10	\$234,488	\$13,702	0.00%
Iowa	Other	173	\$9,080,172	\$544,304	0.10%
Iowa	County Totals	796	\$52,701,763	\$3,154,859	0.56%
Jackson	Maquoketa	342	\$21,220,082	\$1,270,892	0.23%
Jackson	Bellevue	189	\$4,552,883	\$272,002	0.05%
Jackson	Preston	72	\$3,302,643	\$198,159	0.04%
Jackson	Lamotte	40	\$750,895	\$45,054	0.01%
Jackson	Sabula	37	\$590,497	\$35,404	0.01%
Jackson	Miles	27	\$441,779	\$26,507	0.00%
Jackson	Andrew	15	\$198,939	\$11,936	0.00%
Jackson	Baldwin	14	\$340,802	\$20,448	0.00%
Jackson	Spragueville	13	\$110,817	\$6,649	0.00%
Jackson	Springbrook	12	\$284,352	\$16,966	0.00%
Jackson	Zwingle	12	\$18,925	\$1,136	0.00%
Jackson	St. Donatus	11	\$390,279	\$23,384	0.00%
Jackson	Other	32	\$301,488	\$18,089	0.00%
Jackson	County Totals	816	\$32,504,381	\$1,946,626	0.35%
Jasper	Newton	645	\$62,515,203	\$3,743,105	0.67%
Jasper	Collfax	96	\$3,287,668	\$196,118	0.03%
Jasper	Monroe	80	\$4,005,008	\$240,300	0.04%
Jasper	Sully	78	\$4,989,631	\$299,378	0.05%
Jasper	Prairie City	67	\$1,524,318	\$91,459	0.02%
Jasper	Baxter	49	\$1,053,806	\$63,208	0.01%
Jasper	Kellogg	46	\$697,904	\$41,874	0.01%
Jasper	Lynnville	41	\$899,750	\$53,845	0.01%
Jasper	Mingo	25	\$134,243	\$8,055	0.00%
Jasper	Reasnor	22	\$246,997	\$14,820	0.00%
Jasper	Other	40	\$502,338	\$30,140	0.01%
Jasper	County Totals	1,189	\$79,856,866	\$4,782,302	0.85%
Jefferson	Fairfield	631	\$31,871,853	\$1,906,126	0.34%
Jefferson	Lockridge	32	\$273,483	\$16,409	0.00%
Jefferson	Batavia	26	\$6,937,444	\$416,247	0.07%
Jefferson	Libertyville	22	\$320,106	\$19,206	0.00%
Jefferson	Packwood	18	\$83,778	\$5,027	0.00%
Jefferson	Other	27	\$102,322	\$6,139	0.00%
Jefferson	County Totals	756	\$39,588,986	\$2,369,154	0.42%
Johnson	Iowa City	1,801	\$204,268,085	\$12,220,529	2.18%
Johnson	Coralville	781	\$212,312,120	\$12,653,423	2.25%
Johnson	North Liberty	358	\$23,392,127	\$1,401,188	0.25%
Johnson	Solon	187	\$4,847,070	\$290,824	0.05%
Johnson	Swisher	98	\$2,393,296	\$143,598	0.03%
Johnson	Oxford	91	\$1,733,091	\$103,985	0.02%
Johnson	Tiffin	58	\$2,415,032	\$144,902	0.03%
Johnson	Lone Tree	51	\$691,221	\$41,473	0.01%
Johnson	Hills	24	\$1,481,379	\$88,883	0.02%
Johnson	Joetown	22	\$529,617	\$31,777	0.01%
Johnson	Other	53	\$1,754,939	\$102,024	0.02%
Johnson	County Totals	3,524	\$455,817,977	\$27,222,606	4.85%
Jones	Monticello	312	\$14,292,297	\$856,179	0.15%
Jones	Anamosa	279	\$18,432,352	\$1,103,679	0.20%
Jones	Wyoming	42	\$1,046,456	\$62,787	0.01%
Jones	Olin	38	\$586,437	\$35,186	0.01%
Jones	Oxford Junction	25	\$271,542	\$16,293	0.00%
Jones	Cascade	24	\$81,432	\$4,886	0.00%
Jones	Martelle	19	\$452,376	\$27,143	0.00%
Jones	Onslow	18	\$53,731	\$3,224	0.00%
Jones	Other	49	\$1,427,349	\$85,641	0.02%
Jones	County Totals	806	\$36,643,972	\$2,195,017	0.39%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 2013**

<b>County</b>	<b>City</b>	<b>Number of Returns</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>Percent of Tax</b>
Keokuk	Sigourney	158	\$5,269,262	\$315,598	0.06%
Keokuk	Keota	59	\$1,438,491	\$86,309	0.02%
Keokuk	Hedrick	34	\$902,316	\$54,139	0.01%
Keokuk	Richland	31	\$447,624	\$26,857	0.00%
Keokuk	What Cheer	23	\$426,149	\$25,569	0.00%
Keokuk	Keswick	17	\$389,728	\$23,384	0.00%
Keokuk	Ollie	17	\$105,883	\$6,353	0.00%
Keokuk	Delta	15	\$158,169	\$9,490	0.00%
Keokuk	South English	15	\$215,189	\$12,911	0.00%
Keokuk	Harper	14	\$221,995	\$13,320	0.00%
Keokuk	Other	43	\$726,546	\$43,593	0.01%
Keokuk	County Totals	426	\$10,301,352	\$617,523	0.11%
Kossuth	Algona	390	\$29,250,070	\$1,750,869	0.31%
Kossuth	Bancroft	68	\$2,935,547	\$176,068	0.03%
Kossuth	Titonka	45	\$1,686,297	\$101,178	0.02%
Kossuth	Swea City	40	\$2,189,282	\$131,357	0.02%
Kossuth	Whitemore	34	\$843,180	\$50,585	0.01%
Kossuth	Wesley	30	\$882,287	\$52,937	0.01%
Kossuth	Fenton	28	\$329,921	\$19,795	0.00%
Kossuth	Burt	24	\$1,080,128	\$64,808	0.01%
Kossuth	Luverne	19	\$337,297	\$20,238	0.00%
Kossuth	Lakota	18	\$347,407	\$20,844	0.00%
Kossuth	Lone Rock	17	\$150,842	\$9,051	0.00%
Kossuth	West Bend	17	\$1,031,596	\$61,896	0.01%
Kossuth	Ledyard	16	\$173,025	\$10,382	0.00%
Kossuth	Other	21	\$163,738	\$9,824	0.00%
Kossuth	County Totals	767	\$41,400,617	\$2,479,832	0.44%
Lee	Keokuk	418	\$41,859,453	\$2,504,060	0.45%
Lee	Fort Madison	367	\$26,802,043	\$1,603,494	0.29%
Lee	Donnellson	100	\$3,493,380	\$209,601	0.04%
Lee	West Point	84	\$1,748,050	\$104,883	0.02%
Lee	Montrose	59	\$823,471	\$49,381	0.01%
Lee	Houghton	18	\$1,845,447	\$110,727	0.02%
Lee	St. Paul	12	\$786,675	\$47,201	0.01%
Lee	Wever	10	\$313,434	\$18,806	0.00%
Lee	Other	76	\$1,737,738	\$104,264	0.02%
Lee	County Totals	1,144	\$79,409,691	\$4,752,417	0.85%
Linn	Cedar Rapids	3,955	\$793,889,444	\$47,391,601	8.44%
Linn	Marion	959	\$89,508,288	\$5,369,292	0.96%
Linn	Hiawatha	280	\$28,482,107	\$1,708,926	0.30%
Linn	Mount Vernon	207	\$8,838,061	\$527,837	0.09%
Linn	Center Point	120	\$5,511,723	\$321,364	0.06%
Linn	Central City	102	\$1,361,352	\$81,650	0.01%
Linn	Lisbon	93	\$2,853,524	\$171,211	0.03%
Linn	Fairfax	87	\$2,539,821	\$152,389	0.03%
Linn	Ely	65	\$1,118,351	\$67,101	0.01%
Linn	Robins	60	\$1,188,067	\$71,284	0.01%
Linn	Palo	59	\$9,751,534	\$585,089	0.10%
Linn	Springville	57	\$1,922,114	\$115,327	0.02%
Linn	Coggon	47	\$737,768	\$44,266	0.01%
Linn	Walker	47	\$1,403,709	\$84,223	0.02%
Linn	Alburnett	26	\$879,258	\$52,755	0.01%
Linn	Waubeek	16	\$280,096	\$16,806	0.00%
Linn	Walford	11	\$771,593	\$46,296	0.01%
Linn	Other	76	\$2,072,326	\$122,101	0.02%
Linn	County Totals	6,267	\$953,109,136	\$56,929,518	10.14%
Louisa	Wapello	123	\$3,177,758	\$190,293	0.03%
Louisa	Columbus Junction	103	\$2,711,146	\$162,669	0.03%
Louisa	Morning Sun	43	\$884,321	\$53,059	0.01%
Louisa	Letts	28	\$474,742	\$28,485	0.01%
Louisa	Columbus City	13	\$75,445	\$4,527	0.00%
Louisa	Grandview	11	\$286,378	\$17,183	0.00%
Louisa	Other	24	\$934,886	\$56,093	0.01%
Louisa	County Totals	345	\$8,544,676	\$512,308	0.09%
Lucas	Chariton	226	\$11,038,060	\$661,111	0.12%
Lucas	Russell	30	\$219,824	\$13,189	0.00%
Lucas	Lucas	22	\$220,201	\$13,212	0.00%
Lucas	Derby	10	\$76,488	\$4,589	0.00%
Lucas	Other	15	\$191,956	\$11,517	0.00%
Lucas	County Totals	303	\$11,746,529	\$703,619	0.13%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Lyon	Rock Rapids	144	\$7,119,565	\$426,582	0.08%
Lyon	Inwood	75	\$2,061,905	\$123,714	0.02%
Lyon	Larchwood	74	\$5,599,727	\$331,457	0.06%
Lyon	George	69	\$2,566,051	\$153,963	0.03%
Lyon	Doon	58	\$2,940,576	\$175,786	0.03%
Lyon	Little Rock	28	\$297,701	\$17,862	0.00%
Lyon	Alvord	20	\$277,022	\$16,621	0.00%
Lyon	Lester	19	\$878,839	\$52,730	0.01%
Lyon	Other	13	\$188,774	\$11,326	0.00%
Lyon	County Totals	500	\$21,930,160	\$1,310,043	0.23%
Madison	Winterset	309	\$16,424,414	\$984,370	0.18%
Madison	St. Charles	64	\$909,449	\$54,564	0.01%
Madison	Earlham	58	\$2,041,512	\$122,491	0.02%
Madison	Truro	26	\$630,985	\$37,859	0.01%
Madison	Bevington	10	\$334,307	\$20,058	0.00%
Madison	Other	82	\$763,991	\$45,839	0.01%
Madison	County Totals	549	\$21,104,658	\$1,265,182	0.23%
Mahaska	Oskaloosa	553	\$41,581,081	\$2,489,510	0.44%
Mahaska	New Sharon	99	\$2,295,827	\$137,715	0.02%
Mahaska	Fremont	32	\$416,410	\$24,985	0.00%
Mahaska	Leighton	25	\$669,681	\$40,181	0.01%
Mahaska	Eddyville	18	\$208,583	\$12,515	0.00%
Mahaska	Barnes City	13	\$195,006	\$11,700	0.00%
Mahaska	Other	58	\$562,512	\$33,751	0.01%
Mahaska	County Totals	798	\$45,929,100	\$2,750,357	0.49%
Marion	Pella	507	\$43,410,390	\$2,596,654	0.46%
Marion	Knoxville	356	\$24,236,999	\$1,452,034	0.26%
Marion	Pleasantville	87	\$1,397,566	\$83,854	0.01%
Marion	Melcher-Dallas	30	\$549,265	\$32,956	0.01%
Marion	Bussey	21	\$162,327	\$9,740	0.00%
Marion	Harvey	21	\$73,721	\$4,423	0.00%
Marion	Pershing	10	\$90,815	\$5,449	0.00%
Marion	Swan	10	\$151,964	\$9,118	0.00%
Marion	Other	66	\$1,263,044	\$75,783	0.01%
Marion	County Totals	1,108	\$71,336,091	\$4,270,011	0.76%
Marshall	Marshalltown	869	\$87,180,733	\$5,216,649	0.93%
Marshall	State Center	68	\$2,314,588	\$138,875	0.02%
Marshall	Melbourne	32	\$491,408	\$29,484	0.01%
Marshall	Albion	28	\$353,260	\$21,196	0.00%
Marshall	Gilman	25	\$683,561	\$41,014	0.01%
Marshall	Legrand	22	\$473,456	\$28,407	0.01%
Marshall	Rhodes	21	\$195,511	\$11,731	0.00%
Marshall	Laurel	17	\$160,068	\$9,604	0.00%
Marshall	Haverhill	12	\$107,354	\$6,441	0.00%
Marshall	Liscomb	11	\$81,829	\$4,910	0.00%
Marshall	Other	37	\$1,222,747	\$73,365	0.01%
Marshall	County Totals	1,142	\$93,264,515	\$5,581,676	0.99%
Mills	Glenwood	256	\$10,724,516	\$643,471	0.11%
Mills	Malvern	60	\$1,156,505	\$69,390	0.01%
Mills	Emerson	29	\$2,665,459	\$159,928	0.03%
Mills	Pacific Junction	28	\$1,895,218	\$113,395	0.02%
Mills	Silver City	15	\$54,850	\$3,291	0.00%
Mills	Hastings	13	\$147,036	\$8,822	0.00%
Mills	Other	31	\$1,029,590	\$61,775	0.01%
Mills	County Totals	432	\$17,673,174	\$1,060,073	0.19%
Mitchell	Osage	243	\$11,094,639	\$663,045	0.12%
Mitchell	St. Ansgar	126	\$3,364,044	\$201,741	0.04%
Mitchell	Stacyville	49	\$1,366,563	\$81,994	0.01%
Mitchell	Riceville	46	\$1,001,096	\$60,066	0.01%
Mitchell	Orchard	17	\$134,352	\$8,061	0.00%
Mitchell	Mitchell	13	\$151,603	\$9,096	0.00%
Mitchell	Mcintire	12	\$410,235	\$24,614	0.00%
Mitchell	Other	24	\$237,453	\$14,247	0.00%
Mitchell	County Totals	530	\$17,759,985	\$1,062,863	0.19%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 2013**

<b>County</b>	<b>City</b>	<b>Number of Returns</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>Percent of Tax</b>
Monona	Onawa	155	\$7,762,259	\$463,550	0.08%
Monona	Mapleton	78	\$2,773,771	\$166,426	0.03%
Monona	Whiting	31	\$420,735	\$25,244	0.00%
Monona	Ute	28	\$749,371	\$44,962	0.01%
Monona	Moorhead	24	\$107,571	\$6,454	0.00%
Monona	Blencoe	19	\$79,206	\$4,752	0.00%
Monona	Soldier	16	\$275,119	\$16,507	0.00%
Monona	Castana	13	\$114,066	\$6,822	0.00%
Monona	Other	22	\$164,396	\$9,864	0.00%
Monona	County Totals	386	\$12,446,494	\$744,583	0.13%
Monroe	Albia	223	\$8,829,691	\$528,437	0.09%
Monroe	Lovilia	29	\$601,119	\$36,067	0.01%
Monroe	Melrose	16	\$119,169	\$7,137	0.00%
Monroe	Eddyville	11	\$556,170	\$33,370	0.01%
Monroe	Other	9	\$10,355	\$607	0.00%
Monroe	County Totals	288	\$10,116,504	\$605,618	0.11%
Montgomery	Red Oak	274	\$18,184,439	\$1,088,281	0.19%
Montgomery	Villisca	66	\$1,326,261	\$79,576	0.01%
Montgomery	Stanton	40	\$596,841	\$35,810	0.01%
Montgomery	Elliott	13	\$90,900	\$5,454	0.00%
Montgomery	Other	16	\$372,828	\$22,370	0.00%
Montgomery	County Totals	409	\$20,571,269	\$1,231,491	0.22%
Muscatine	Muscatine	807	\$98,962,632	\$5,925,454	1.06%
Muscatine	West Liberty	135	\$4,217,764	\$253,030	0.05%
Muscatine	Wilton	103	\$9,061,305	\$543,600	0.10%
Muscatine	Nichols	39	\$1,038,801	\$62,328	0.01%
Muscatine	Atalissa	16	\$210,878	\$12,653	0.00%
Muscatine	Durant	16	\$1,040,785	\$62,447	0.01%
Muscatine	Fruitland	13	\$70,927	\$4,256	0.00%
Muscatine	Conesville	11	\$111,519	\$6,691	0.00%
Muscatine	Stockton	10	\$476,168	\$28,570	0.01%
Muscatine	Other	46	\$462,614	\$27,757	0.00%
Muscatine	County Totals	1,196	\$115,653,393	\$6,926,785	1.23%
O'Brien	Sheldon	262	\$18,362,056	\$1,096,572	0.20%
O'Brien	Hartley	89	\$3,911,262	\$234,676	0.04%
O'Brien	Sanborn	76	\$3,140,114	\$188,407	0.03%
O'Brien	Paullina	61	\$2,081,488	\$124,860	0.02%
O'Brien	Primghar	53	\$1,328,657	\$79,490	0.01%
O'Brien	Sutherland	39	\$1,621,736	\$97,304	0.02%
O'Brien	Calumet	14	\$1,258,590	\$75,515	0.01%
O'Brien	Archer	10	\$198,716	\$11,923	0.00%
O'Brien	Other	19	\$419,141	\$25,148	0.00%
O'Brien	County Totals	623	\$32,321,760	\$1,933,895	0.34%
Osceola	Sibley	131	\$7,302,388	\$437,758	0.08%
Osceola	Ocheyedan	45	\$2,139,662	\$128,380	0.02%
Osceola	Ashton	31	\$189,001	\$11,340	0.00%
Osceola	Harris	14	\$170,473	\$10,228	0.00%
Osceola	Melvin	14	\$1,151,927	\$69,116	0.01%
Osceola	Other	11	\$701,681	\$42,101	0.01%
Osceola	County Totals	246	\$11,655,132	\$698,923	0.12%
Page	Clarinda	238	\$14,820,543	\$887,368	0.16%
Page	Shenandoah	204	\$14,774,648	\$885,051	0.16%
Page	Essex	47	\$846,372	\$50,782	0.01%
Page	Braddyville	21	\$280,537	\$16,832	0.00%
Page	Coin	20	\$127,616	\$7,657	0.00%
Page	Other	23	\$274,102	\$16,431	0.00%
Page	County Totals	553	\$31,123,818	\$1,864,122	0.33%
Palo Alto	Emmetsburg	197	\$12,142,836	\$722,911	0.13%
Palo Alto	West Bend	62	\$2,478,547	\$148,334	0.03%
Palo Alto	Graettinger	51	\$8,888,321	\$533,299	0.09%
Palo Alto	Ruthven	41	\$478,694	\$28,722	0.01%
Palo Alto	Cylinder	18	\$384,430	\$23,066	0.00%
Palo Alto	Mallard	14	\$550,547	\$33,033	0.01%
Palo Alto	Other	22	\$351,361	\$21,082	0.00%
Palo Alto	County Totals	405	\$25,274,736	\$1,510,446	0.27%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Plymouth	Lemars	483	\$36,790,033	\$2,200,965	0.39%
Plymouth	Remsen	115	\$3,602,534	\$216,114	0.04%
Plymouth	Kingsley	87	\$2,114,644	\$126,857	0.02%
Plymouth	Akron	76	\$2,195,812	\$131,747	0.02%
Plymouth	Hinton	67	\$1,355,805	\$81,345	0.01%
Plymouth	Merrill	52	\$1,219,413	\$73,165	0.01%
Plymouth	Westfield	16	\$202,815	\$12,169	0.00%
Plymouth	Brunsville	12	\$112,349	\$6,741	0.00%
Plymouth	Other	39	\$267,283	\$16,037	0.00%
Plymouth	County Totals	947	\$47,860,688	\$2,865,139	0.51%
Pocahontas	Pocahontas	115	\$4,954,899	\$296,335	0.05%
Pocahontas	Laurens	89	\$2,785,885	\$167,061	0.03%
Pocahontas	Rolle	41	\$649,339	\$38,960	0.01%
Pocahontas	Fonda	36	\$450,873	\$27,052	0.00%
Pocahontas	Havelock	18	\$654,144	\$39,249	0.01%
Pocahontas	Palmer	16	\$813,189	\$48,791	0.01%
Pocahontas	Gilmore City	14	\$194,505	\$11,670	0.00%
Pocahontas	Other	23	\$184,493	\$11,070	0.00%
Pocahontas	County Totals	352	\$10,687,327	\$640,189	0.11%
Polk	Des Moines	5,701	\$880,437,084	\$52,600,790	9.37%
Polk	West Des Moines	1,563	\$269,733,638	\$16,147,507	2.88%
Polk	Ankeny	1,324	\$200,520,580	\$11,999,096	2.14%
Polk	Urbandale	1,112	\$171,211,184	\$10,239,971	1.82%
Polk	Clive	501	\$101,133,696	\$6,036,994	1.08%
Polk	Johnston	461	\$40,120,214	\$2,393,859	0.43%
Polk	Altoona	425	\$121,316,084	\$7,102,678	1.27%
Polk	Grimes	291	\$57,747,147	\$3,430,894	0.61%
Polk	Pleasant Hill	209	\$13,863,887	\$827,336	0.15%
Polk	Polk City	129	\$3,057,025	\$182,972	0.03%
Polk	Windsor Heights	128	\$13,866,849	\$832,009	0.15%
Polk	Bondurant	125	\$3,365,293	\$201,828	0.04%
Polk	Runnells	89	\$1,416,819	\$85,009	0.02%
Polk	Mitchellville	52	\$1,379,239	\$82,754	0.01%
Polk	Elkhart	30	\$852,936	\$51,176	0.01%
Polk	Carlisle	20	\$1,041,821	\$62,509	0.01%
Polk	Alleman	17	\$466,842	\$28,011	0.00%
Polk	Other	82	\$7,769,879	\$466,193	0.08%
Polk	County Totals	12,259	\$1,889,300,217	\$112,771,585	20.09%
Pottawattamie	Council Bluffs	1,529	\$264,644,329	\$15,805,795	2.82%
Pottawattamie	Avoca	86	\$7,175,096	\$428,152	0.08%
Pottawattamie	Oakland	72	\$2,293,015	\$137,540	0.02%
Pottawattamie	Carter Lake	62	\$5,723,767	\$331,437	0.06%
Pottawattamie	Walnut	62	\$2,328,182	\$138,009	0.02%
Pottawattamie	Underwood	57	\$1,337,786	\$80,188	0.01%
Pottawattamie	Crescent	52	\$1,584,761	\$95,086	0.02%
Pottawattamie	Treynor	50	\$801,527	\$48,092	0.01%
Pottawattamie	Neola	45	\$1,726,743	\$103,605	0.02%
Pottawattamie	Carson	42	\$534,070	\$32,044	0.01%
Pottawattamie	Minden	30	\$512,823	\$30,630	0.01%
Pottawattamie	Hancock	20	\$441,753	\$26,505	0.00%
Pottawattamie	Mcclelland	15	\$136,785	\$8,207	0.00%
Pottawattamie	Macedonia	11	\$875,238	\$52,514	0.01%
Pottawattamie	Other	54	\$787,903	\$47,138	0.01%
Pottawattamie	County Totals	2,187	\$290,903,778	\$17,364,941	3.09%
Poweshiek	Grinnell	402	\$25,142,268	\$1,500,250	0.27%
Poweshiek	Montezuma	140	\$5,186,386	\$311,145	0.06%
Poweshiek	Brooklyn	114	\$7,083,448	\$424,131	0.08%
Poweshiek	Malcom	31	\$290,334	\$17,420	0.00%
Poweshiek	Deep River	27	\$217,363	\$13,042	0.00%
Poweshiek	Victor	16	\$447,760	\$26,866	0.00%
Poweshiek	Searsboro	12	\$9,918	\$595	0.00%
Poweshiek	Hartwick	10	\$60,554	\$3,633	0.00%
Poweshiek	Other	19	\$1,379,518	\$82,771	0.01%
Poweshiek	County Totals	771	\$39,817,549	\$2,379,854	0.42%
Ringgold	Mount Ayr	146	\$7,754,556	\$464,457	0.08%
Ringgold	Diagonal	30	\$1,246,720	\$74,774	0.01%
Ringgold	Kellerton	17	\$33,599	\$2,016	0.00%
Ringgold	Ellston	15	\$233,846	\$14,031	0.00%
Ringgold	Redding	14	\$304,908	\$18,294	0.00%
Ringgold	Other	25	\$140,272	\$8,381	0.00%
Ringgold	County Totals	247	\$9,713,901	\$581,953	0.10%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Sac	Sac City	120	\$5,745,027	\$344,440	0.06%
Sac	Lake View	84	\$2,036,042	\$121,224	0.02%
Sac	Odebolt	63	\$2,084,904	\$125,085	0.02%
Sac	Schaller	49	\$1,594,587	\$95,675	0.02%
Sac	Wall Lake	49	\$1,617,472	\$97,048	0.02%
Sac	Early	28	\$674,898	\$40,494	0.01%
Sac	Auburn	26	\$557,587	\$33,455	0.01%
Sac	Lytton	19	\$295,673	\$17,740	0.00%
Sac	Nemaha	14	\$163,466	\$9,808	0.00%
Sac	Other	22	\$493,700	\$29,622	0.01%
Sac	County Totals	474	\$15,263,356	\$914,592	0.16%
Scott	Davenport	2,664	\$540,272,261	\$32,328,131	5.76%
Scott	Bettendorf	897	\$85,327,186	\$5,096,612	0.91%
Scott	Eldridge	240	\$17,349,667	\$1,039,744	0.19%
Scott	LeClaire	130	\$5,369,476	\$314,738	0.06%
Scott	Blue Grass	110	\$2,687,213	\$161,233	0.03%
Scott	Walcott	84	\$12,188,496	\$728,895	0.13%
Scott	Long Grove	59	\$624,725	\$37,484	0.01%
Scott	Princeton	32	\$592,408	\$35,544	0.01%
Scott	Donahue	26	\$254,626	\$15,278	0.00%
Scott	Buffalo	23	\$921,549	\$55,293	0.01%
Scott	Dixon	21	\$223,406	\$13,404	0.00%
Scott	Mccausland	20	\$500,314	\$30,019	0.01%
Scott	New Liberty	13	\$13,424	\$805	0.00%
Scott	Other	54	\$2,777,167	\$166,630	0.03%
Scott	County Totals	4,373	\$669,101,918	\$40,023,809	7.13%
Shelby	Harlan	313	\$16,348,809	\$978,861	0.17%
Shelby	Elk Horn	42	\$1,646,917	\$98,509	0.02%
Shelby	Defiance	31	\$749,793	\$44,988	0.01%
Shelby	Earling	29	\$375,148	\$22,509	0.00%
Shelby	Irwin	26	\$936,645	\$56,199	0.01%
Shelby	Panama	24	\$786,212	\$47,173	0.01%
Shelby	Shelby	24	\$166,931	\$10,007	0.00%
Shelby	Portsmouth	17	\$400,766	\$24,046	0.00%
Shelby	Other	30	\$415,467	\$24,928	0.00%
Shelby	County Totals	536	\$21,826,688	\$1,307,220	0.23%
Sioux	Sioux Center	352	\$37,744,934	\$2,257,691	0.40%
Sioux	Orange City	265	\$18,641,043	\$1,116,637	0.20%
Sioux	Rock Valley	221	\$13,742,392	\$823,749	0.15%
Sioux	Hawarden	134	\$5,256,207	\$314,935	0.06%
Sioux	Hull	132	\$5,932,870	\$355,486	0.06%
Sioux	Alton	70	\$2,321,717	\$139,303	0.02%
Sioux	Boyd	53	\$1,033,444	\$62,007	0.01%
Sioux	Ireton	47	\$1,539,260	\$92,356	0.02%
Sioux	Hospers	39	\$2,230,281	\$133,817	0.02%
Sioux	Maurice	33	\$911,740	\$54,704	0.01%
Sioux	Granville	22	\$767,333	\$46,040	0.01%
Sioux	Sheldon	17	\$252,540	\$15,047	0.00%
Sioux	Other	29	\$409,559	\$24,574	0.00%
Sioux	County Totals	1,414	\$90,783,320	\$5,436,344	0.97%
Story	Ames	1,430	\$216,669,865	\$12,941,111	2.31%
Story	Nevada	265	\$13,451,815	\$806,692	0.14%
Story	Story City	191	\$9,710,808	\$579,363	0.10%
Story	Huxley	108	\$2,875,212	\$172,513	0.03%
Story	Maxwell	45	\$628,608	\$37,716	0.01%
Story	Slater	43	\$1,842,244	\$108,598	0.02%
Story	Roland	42	\$780,971	\$46,823	0.01%
Story	Cambridge	41	\$670,710	\$40,243	0.01%
Story	Colo	39	\$1,318,611	\$79,035	0.01%
Story	Gilbert	37	\$1,005,110	\$60,307	0.01%
Story	Zearing	28	\$489,432	\$29,366	0.01%
Story	Kelley	23	\$319,436	\$19,166	0.00%
Story	Collins	19	\$145,960	\$8,758	0.00%
Story	Mccallsburg	14	\$216,462	\$12,988	0.00%
Story	Other	21	\$305,058	\$18,303	0.00%
Story	County Totals	2,346	\$250,430,302	\$14,960,981	2.66%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Tama	Toledo	122	\$7,863,191	\$469,782	0.08%
Tama	Tama	118	\$3,772,171	\$226,330	0.04%
Tama	Traer	96	\$2,380,128	\$142,692	0.03%
Tama	Dysart	86	\$2,248,755	\$134,925	0.02%
Tama	Gladbrook	58	\$1,792,569	\$107,550	0.02%
Tama	Chelsea	25	\$272,529	\$16,352	0.00%
Tama	Garwin	23	\$324,405	\$19,464	0.00%
Tama	Clutier	20	\$125,617	\$7,537	0.00%
Tama	Elberon	17	\$108,662	\$6,520	0.00%
Tama	Montour	13	\$416,877	\$25,013	0.00%
Tama	Other	39	\$492,348	\$29,541	0.01%
Tama	County Totals	617	\$19,797,252	\$1,185,705	0.21%
Taylor	Bedford	129	\$3,371,248	\$202,216	0.04%
Taylor	Lenox	76	\$2,282,771	\$136,966	0.02%
Taylor	Clearfield	22	\$317,820	\$19,069	0.00%
Taylor	New Market	17	\$204,882	\$12,293	0.00%
Taylor	Gravity	16	\$52,511	\$3,151	0.00%
Taylor	Other	23	\$117,090	\$7,025	0.00%
Taylor	County Totals	283	\$6,346,322	\$380,721	0.07%
Union	Creston	349	\$28,953,604	\$1,732,205	0.31%
Union	Afton	64	\$2,017,726	\$121,064	0.02%
Union	Lorimor	20	\$155,760	\$9,346	0.00%
Union	Other	29	\$381,568	\$22,886	0.00%
Union	County Totals	462	\$31,508,658	\$1,885,500	0.34%
Van Buren	Keosauqua	130	\$3,086,597	\$184,277	0.03%
Van Buren	Bonaparte	41	\$620,955	\$37,053	0.01%
Van Buren	Farmington	41	\$564,708	\$33,882	0.01%
Van Buren	Birmingham	36	\$470,409	\$28,225	0.01%
Van Buren	Milton	26	\$593,767	\$35,626	0.01%
Van Buren	Cantril	25	\$2,396,120	\$143,767	0.03%
Van Buren	Stockport	19	\$128,121	\$7,687	0.00%
Van Buren	Mount Sterling	10	\$24,939	\$1,462	0.00%
Van Buren	Other	46	\$938,532	\$56,312	0.01%
Van Buren	County Totals	374	\$8,824,148	\$528,291	0.09%
Wapello	Ottumwa	893	\$99,910,661	\$5,982,622	1.07%
Wapello	Eldon	49	\$954,359	\$57,262	0.01%
Wapello	Eddyville	34	\$1,351,987	\$80,863	0.01%
Wapello	Blakesburg	26	\$196,401	\$11,784	0.00%
Wapello	Agency	24	\$375,202	\$22,512	0.00%
Wapello	Other	28	\$1,177,211	\$70,633	0.01%
Wapello	County Totals	1,054	\$103,965,821	\$6,225,675	1.11%
Warren	Indianola	611	\$44,300,517	\$2,655,743	0.47%
Warren	Norwalk	245	\$11,604,962	\$696,298	0.12%
Warren	Carlisle	140	\$4,074,412	\$244,465	0.04%
Warren	New Virginia	56	\$1,011,238	\$60,674	0.01%
Warren	Milo	50	\$918,687	\$55,121	0.01%
Warren	Cumming	48	\$2,605,912	\$156,355	0.03%
Warren	Lacona	31	\$389,531	\$23,372	0.00%
Warren	Hartford	21	\$307,975	\$18,479	0.00%
Warren	Martensdale	13	\$524,632	\$31,478	0.01%
Warren	Prole	13	\$182,362	\$10,942	0.00%
Warren	Other	69	\$1,395,059	\$83,704	0.01%
Warren	County Totals	1,297	\$67,315,287	\$4,036,629	0.72%
Washington	Washington	403	\$24,778,754	\$1,485,074	0.26%
Washington	Kalona	233	\$11,722,360	\$702,691	0.13%
Washington	Wellman	101	\$3,377,760	\$202,666	0.04%
Washington	Riverside	99	\$5,388,948	\$317,297	0.06%
Washington	Ainsworth	45	\$1,132,603	\$67,931	0.01%
Washington	Brighton	42	\$584,914	\$35,078	0.01%
Washington	Crawfordsville	22	\$173,091	\$10,385	0.00%
Washington	West Chester	12	\$311,407	\$18,684	0.00%
Washington	Other	24	\$526,581	\$31,595	0.01%
Washington	County Totals	981	\$47,996,418	\$2,871,402	0.51%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Wayne	Corydon	102	\$3,570,964	\$213,564	0.04%
Wayne	Seymour	55	\$720,649	\$43,239	0.01%
Wayne	Humeston	41	\$1,226,682	\$73,601	0.01%
Wayne	Allerton	32	\$429,736	\$25,740	0.00%
Wayne	Lineville	12	\$423,965	\$25,438	0.00%
Wayne	Other	27	\$1,287,507	\$77,250	0.01%
Wayne	County Totals	269	\$7,659,503	\$458,831	0.08%
Webster	Fort Dodge	989	\$129,006,239	\$7,698,211	1.37%
Webster	Gowrie	70	\$1,704,249	\$102,255	0.02%
Webster	Dayton	48	\$1,018,430	\$61,106	0.01%
Webster	Harcourt	22	\$1,086,378	\$65,183	0.01%
Webster	Clare	20	\$157,603	\$9,456	0.00%
Webster	Lehigh	19	\$363,501	\$21,810	0.00%
Webster	Badger	18	\$279,642	\$16,779	0.00%
Webster	Callender	18	\$534,965	\$32,098	0.01%
Webster	Duncombe	18	\$234,978	\$14,099	0.00%
Webster	Otho	16	\$154,634	\$9,278	0.00%
Webster	Moorland	12	\$299,948	\$17,997	0.00%
Webster	Other	42	\$1,489,361	\$89,356	0.02%
Webster	County Totals	1,292	\$136,329,928	\$8,137,627	1.45%
Winnebago	Forest City	176	\$8,586,515	\$515,182	0.09%
Winnebago	Lake Mills	134	\$6,719,578	\$403,065	0.07%
Winnebago	Buffalo Center	66	\$2,350,621	\$141,037	0.03%
Winnebago	Thompson	31	\$1,936,759	\$116,206	0.02%
Winnebago	Leland	17	\$419,533	\$25,172	0.00%
Winnebago	Rake	16	\$228,207	\$13,692	0.00%
Winnebago	Other	22	\$145,516	\$8,731	0.00%
Winnebago	County Totals	462	\$20,386,729	\$1,223,085	0.22%
Winneshiek	Decorah	601	\$44,976,244	\$2,687,869	0.48%
Winneshiek	Calmar	62	\$3,059,048	\$183,543	0.03%
Winneshiek	Fort Atkinson	56	\$1,413,234	\$84,794	0.02%
Winneshiek	Ossian	53	\$2,320,071	\$139,204	0.02%
Winneshiek	Ridgeway	46	\$1,311,590	\$78,695	0.01%
Winneshiek	Castalia	19	\$70,223	\$4,213	0.00%
Winneshiek	Spillville	18	\$546,751	\$32,805	0.01%
Winneshiek	Bluffton	11	\$111,303	\$6,678	0.00%
Winneshiek	Other	46	\$1,532,801	\$91,968	0.02%
Winneshiek	County Totals	912	\$55,341,265	\$3,309,770	0.59%
Woodbury	Sioux City	2,330	\$394,492,588	\$23,592,298	4.20%
Woodbury	Sergeant Bluff	132	\$15,665,614	\$939,552	0.17%
Woodbury	Moville	76	\$2,173,982	\$130,182	0.02%
Woodbury	Lawton	55	\$2,400,320	\$144,019	0.03%
Woodbury	Anthon	53	\$1,072,386	\$64,312	0.01%
Woodbury	Correctionville	44	\$1,966,527	\$117,992	0.02%
Woodbury	Sloan	43	\$1,065,533	\$63,871	0.01%
Woodbury	Salix	28	\$2,457,761	\$147,466	0.03%
Woodbury	Danbury	26	\$561,347	\$33,681	0.01%
Woodbury	Hornick	25	\$318,613	\$19,117	0.00%
Woodbury	Pierson	19	\$323,592	\$19,416	0.00%
Woodbury	Bronson	17	\$116,423	\$6,985	0.00%
Woodbury	Cushing	11	\$162,416	\$9,745	0.00%
Woodbury	Smithland	11	\$137,011	\$8,221	0.00%
Woodbury	Other	41	\$338,560	\$20,314	0.00%
Woodbury	County Totals	2,911	\$423,252,673	\$25,317,169	4.51%
Worth	Northwood	140	\$7,062,022	\$415,677	0.07%
Worth	Manly	44	\$1,238,740	\$74,324	0.01%
Worth	Kensett	35	\$1,003,835	\$60,230	0.01%
Worth	Fertile	18	\$527,296	\$31,638	0.01%
Worth	Joice	18	\$89,753	\$5,385	0.00%
Worth	Hanlontown	17	\$65,284	\$3,917	0.00%
Worth	Grafton	16	\$370,014	\$22,201	0.00%
Worth	Other	9	\$10,202	\$612	0.00%
Worth	County Totals	297	\$10,367,146	\$613,984	0.11%
Wright	Clarion	155	\$7,277,949	\$436,243	0.08%
Wright	Belmond	147	\$6,472,438	\$388,267	0.07%
Wright	Eagle Grove	119	\$7,081,377	\$424,685	0.08%
Wright	Goldfield	43	\$1,788,247	\$107,295	0.02%
Wright	Dows	28	\$772,439	\$46,346	0.01%
Wright	Woolstock	15	\$417,614	\$25,057	0.00%
Wright	Rowan	13	\$49,741	\$2,984	0.00%
Wright	Other	15	\$230,653	\$13,839	0.00%
Wright	County Totals	535	\$24,090,458	\$1,444,717	0.26%
State Totals		101,180	\$9,391,180,760	\$561,418,224	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.

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 2013**

<b>County</b>	<b>City</b>	<b>Number of Returns</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>Percent of Tax</b>
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Percentages may not sum to totals due to rounding

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Adair	Apparel	S	S	S	S
Adair	Building Materials	5	\$725,180	\$43,511	0.01%
Adair	Eating and Drinking	21	\$1,649,873	\$98,992	0.02%
Adair	Food Dealers	14	\$2,909,532	\$174,572	0.03%
Adair	General Merchandise	S	S	S	S
Adair	Home Furnishings	S	S	S	S
Adair	Miscellaneous	59	\$794,475	\$47,669	0.01%
Adair	Motor Vehicle	16	\$825,917	\$49,555	0.01%
Adair	Service	123	\$1,839,908	\$104,981	0.02%
Adair	Specialty Retail	75	\$919,987	\$55,199	0.01%
Adair	Utilities and Transportation	13	\$1,285,929	\$77,156	0.01%
Adair	Wholesale	19	\$1,774,065	\$106,223	0.02%
Adair	County Totals	354	\$13,524,177	\$805,816	0.14%
Adams	Apparel	S	S	S	S
Adams	Building Materials	S	S	S	S
Adams	Eating and Drinking	11	\$347,016	\$20,821	0.00%
Adams	Food Dealers	6	\$741,042	\$44,463	0.01%
Adams	General Merchandise	S	S	S	S
Adams	Home Furnishings	S	S	S	S
Adams	Miscellaneous	29	\$693,773	\$41,626	0.01%
Adams	Motor Vehicle	7	\$194,893	\$11,694	0.00%
Adams	Service	65	\$1,105,224	\$65,953	0.01%
Adams	Specialty Retail	39	\$114,903	\$6,894	0.00%
Adams	Utilities and Transportation	8	\$3,497,418	\$209,845	0.04%
Adams	Wholesale	15	\$1,557,494	\$93,450	0.02%
Adams	County Totals	189	\$8,822,872	\$529,012	0.09%
Allamakee	Apparel	5	\$236,096	\$14,166	0.00%
Allamakee	Building Materials	12	\$1,123,840	\$67,430	0.01%
Allamakee	Eating and Drinking	44	\$2,275,813	\$136,549	0.02%
Allamakee	Food Dealers	26	\$3,846,189	\$230,771	0.04%
Allamakee	General Merchandise	7	\$1,909,741	\$114,584	0.02%
Allamakee	Home Furnishings	8	\$1,340,537	\$80,432	0.01%
Allamakee	Miscellaneous	88	\$1,692,086	\$101,525	0.02%
Allamakee	Motor Vehicle	18	\$1,778,843	\$106,731	0.02%
Allamakee	Service	250	\$3,377,873	\$200,511	0.04%
Allamakee	Specialty Retail	130	\$2,163,770	\$129,826	0.02%
Allamakee	Utilities and Transportation	27	\$1,287,192	\$77,232	0.01%
Allamakee	Wholesale	39	\$5,332,427	\$319,657	0.06%
Allamakee	County Totals	654	\$26,364,407	\$1,579,415	0.28%
Appanoose	Apparel	12	\$392,399	\$23,544	0.00%
Appanoose	Building Materials	8	\$2,122,127	\$127,328	0.02%
Appanoose	Eating and Drinking	29	\$1,735,886	\$103,731	0.02%
Appanoose	Food Dealers	22	\$2,966,305	\$177,978	0.03%
Appanoose	General Merchandise	5	\$6,633,155	\$397,989	0.07%
Appanoose	Home Furnishings	10	\$246,872	\$14,812	0.00%
Appanoose	Miscellaneous	63	\$1,166,119	\$69,967	0.01%
Appanoose	Motor Vehicle	23	\$1,202,676	\$72,161	0.01%
Appanoose	Service	198	\$3,499,182	\$202,468	0.04%
Appanoose	Specialty Retail	103	\$1,202,303	\$72,138	0.01%
Appanoose	Utilities and Transportation	19	\$3,027,419	\$181,645	0.03%
Appanoose	Wholesale	18	\$854,778	\$51,287	0.01%
Appanoose	County Totals	510	\$25,049,221	\$1,495,048	0.27%
Audubon	Apparel	S	S	S	S
Audubon	Building Materials	5	\$184,028	\$11,042	0.00%
Audubon	Eating and Drinking	19	\$477,317	\$28,639	0.01%
Audubon	Food Dealers	8	\$1,130,062	\$67,804	0.01%
Audubon	General Merchandise	S	S	S	S
Audubon	Home Furnishings	S	S	S	S
Audubon	Miscellaneous	43	\$1,344,904	\$80,694	0.01%
Audubon	Motor Vehicle	7	\$415,380	\$24,923	0.00%
Audubon	Service	99	\$1,795,081	\$107,476	0.02%
Audubon	Specialty Retail	51	\$322,902	\$19,374	0.00%
Audubon	Utilities and Transportation	16	\$771,968	\$46,318	0.01%
Audubon	Wholesale	20	\$1,080,825	\$64,850	0.01%
Audubon	County Totals	277	\$8,778,605	\$526,487	0.09%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2013**

<b>County</b>	<b>Business Group</b>	<b>Number of Returns</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>Percent of Tax</b>
Benton	Apparel	6	\$386,433	\$23,186	0.00%
Benton	Building Materials	15	\$2,118,745	\$127,125	0.02%
Benton	Eating and Drinking	46	\$2,797,538	\$167,852	0.03%
Benton	Food Dealers	26	\$4,550,826	\$273,050	0.05%
Benton	General Merchandise	7	\$1,673,655	\$100,419	0.02%
Benton	Home Furnishings	10	\$927,128	\$55,628	0.01%
Benton	Miscellaneous	133	\$3,424,403	\$205,464	0.04%
Benton	Motor Vehicle	20	\$1,958,778	\$117,527	0.02%
Benton	Service	329	\$4,799,967	\$286,391	0.05%
Benton	Specialty Retail	196	\$1,730,473	\$103,828	0.02%
Benton	Utilities and Transportation	54	\$4,611,250	\$276,675	0.05%
Benton	Wholesale	41	\$4,585,318	\$274,928	0.05%
Benton	County Totals	883	\$33,564,514	\$2,012,073	0.36%
Black Hawk	Apparel	81	\$16,508,608	\$990,516	0.18%
Black Hawk	Building Materials	59	\$54,636,199	\$3,278,172	0.58%
Black Hawk	Eating and Drinking	314	\$49,800,969	\$2,986,492	0.53%
Black Hawk	Food Dealers	131	\$31,576,211	\$1,894,573	0.34%
Black Hawk	General Merchandise	38	\$84,026,237	\$5,041,574	0.90%
Black Hawk	Home Furnishings	82	\$20,311,074	\$1,218,664	0.22%
Black Hawk	Miscellaneous	432	\$23,875,092	\$1,432,316	0.26%
Black Hawk	Motor Vehicle	104	\$20,676,119	\$1,240,567	0.22%
Black Hawk	Service	1,391	\$57,669,455	\$3,395,167	0.60%
Black Hawk	Specialty Retail	869	\$47,958,058	\$2,877,483	0.51%
Black Hawk	Utilities and Transportation	103	\$38,873,944	\$2,332,437	0.42%
Black Hawk	Wholesale	166	\$40,423,306	\$2,400,089	0.43%
Black Hawk	County Totals	3,770	\$486,335,272	\$29,088,050	5.18%
Boone	Apparel	11	\$669,610	\$40,177	0.01%
Boone	Building Materials	15	\$1,338,567	\$80,314	0.01%
Boone	Eating and Drinking	46	\$3,699,764	\$221,986	0.04%
Boone	Food Dealers	24	\$6,140,462	\$368,428	0.07%
Boone	General Merchandise	5	\$7,203,481	\$432,209	0.08%
Boone	Home Furnishings	11	\$3,798,034	\$227,882	0.04%
Boone	Miscellaneous	141	\$5,942,810	\$356,569	0.06%
Boone	Motor Vehicle	19	\$2,925,266	\$175,516	0.03%
Boone	Service	282	\$4,775,352	\$282,567	0.05%
Boone	Specialty Retail	228	\$2,180,539	\$130,832	0.02%
Boone	Utilities and Transportation	42	\$1,997,565	\$119,854	0.02%
Boone	Wholesale	38	\$3,713,161	\$222,790	0.04%
Boone	County Totals	862	\$44,384,611	\$2,659,123	0.47%
Bremer	Apparel	7	\$278,091	\$16,685	0.00%
Bremer	Building Materials	20	\$2,098,912	\$125,935	0.02%
Bremer	Eating and Drinking	48	\$4,640,214	\$278,413	0.05%
Bremer	Food Dealers	21	\$5,849,567	\$350,974	0.06%
Bremer	General Merchandise	5	\$9,846,039	\$590,762	0.11%
Bremer	Home Furnishings	19	\$820,438	\$49,226	0.01%
Bremer	Miscellaneous	147	\$4,205,692	\$252,342	0.04%
Bremer	Motor Vehicle	21	\$3,728,151	\$223,689	0.04%
Bremer	Service	325	\$8,017,911	\$475,922	0.08%
Bremer	Specialty Retail	197	\$2,560,961	\$153,658	0.03%
Bremer	Utilities and Transportation	33	\$3,420,376	\$205,223	0.04%
Bremer	Wholesale	42	\$3,376,921	\$202,174	0.04%
Bremer	County Totals	885	\$48,843,273	\$2,925,002	0.52%
Buchanan	Apparel	6	\$32,045	\$1,923	0.00%
Buchanan	Building Materials	19	\$2,611,068	\$156,664	0.03%
Buchanan	Eating and Drinking	44	\$3,202,246	\$192,135	0.03%
Buchanan	Food Dealers	23	\$3,826,638	\$229,598	0.04%
Buchanan	General Merchandise	6	\$7,470,845	\$448,251	0.08%
Buchanan	Home Furnishings	15	\$464,385	\$27,863	0.00%
Buchanan	Miscellaneous	114	\$4,899,950	\$293,997	0.05%
Buchanan	Motor Vehicle	28	\$3,832,556	\$229,953	0.04%
Buchanan	Service	268	\$3,413,312	\$201,876	0.04%
Buchanan	Specialty Retail	158	\$2,073,325	\$124,400	0.02%
Buchanan	Utilities and Transportation	27	\$3,020,832	\$181,250	0.03%
Buchanan	Wholesale	40	\$9,612,698	\$576,762	0.10%
Buchanan	County Totals	748	\$44,459,900	\$2,664,671	0.47%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2013**

County	Business Group		Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Buena Vista	Apparel		12	\$1,056,720	\$63,403	0.01%
Buena Vista	Building Materials	S		S	S	S
Buena Vista	Eating and Drinking		49	\$3,762,548	\$225,753	0.04%
Buena Vista	Food Dealers		28	\$4,941,163	\$296,470	0.05%
Buena Vista	General Merchandise	S		S	S	S
Buena Vista	Home Furnishings		15	\$1,530,496	\$91,830	0.02%
Buena Vista	Miscellaneous		102	\$5,907,611	\$354,457	0.06%
Buena Vista	Motor Vehicle		21	\$4,391,893	\$263,514	0.05%
Buena Vista	Service		244	\$5,948,316	\$348,217	0.06%
Buena Vista	Specialty Retail		147	\$4,448,411	\$266,905	0.05%
Buena Vista	Utilities and Transportation		38	\$2,603,779	\$156,227	0.03%
Buena Vista	Wholesale		48	\$5,332,020	\$319,921	0.06%
Buena Vista	County Totals		719	\$51,900,338	\$3,105,339	0.55%
Butler	Apparel	S		S	S	S
Butler	Building Materials		13	\$638,229	\$38,294	0.01%
Butler	Eating and Drinking		26	\$775,641	\$46,538	0.01%
Butler	Food Dealers		22	\$2,755,833	\$165,350	0.03%
Butler	General Merchandise	S		S	S	S
Butler	Home Furnishings		10	\$134,341	\$8,060	0.00%
Butler	Miscellaneous		108	\$2,420,518	\$145,231	0.03%
Butler	Motor Vehicle		8	\$669,130	\$40,148	0.01%
Butler	Service		183	\$2,055,417	\$123,240	0.02%
Butler	Specialty Retail		128	\$855,650	\$51,339	0.01%
Butler	Utilities and Transportation		26	\$1,652,589	\$99,155	0.02%
Butler	Wholesale		45	\$2,943,521	\$176,611	0.03%
Butler	County Totals		577	\$15,406,334	\$924,295	0.16%
Calhoun	Apparel	S		S	S	S
Calhoun	Building Materials		10	\$698,695	\$41,922	0.01%
Calhoun	Eating and Drinking		21	\$929,512	\$55,771	0.01%
Calhoun	Food Dealers		18	\$2,141,994	\$128,520	0.02%
Calhoun	General Merchandise	S		S	S	S
Calhoun	Home Furnishings	S		S	S	S
Calhoun	Miscellaneous		63	\$1,079,980	\$64,799	0.01%
Calhoun	Motor Vehicle		14	\$980,827	\$58,850	0.01%
Calhoun	Service		146	\$1,571,372	\$94,199	0.02%
Calhoun	Specialty Retail		98	\$412,972	\$24,778	0.00%
Calhoun	Utilities and Transportation		23	\$802,815	\$48,169	0.01%
Calhoun	Wholesale		33	\$4,106,230	\$246,374	0.04%
Calhoun	County Totals		434	\$13,173,060	\$790,301	0.14%
Carroll	Apparel		20	\$1,875,405	\$112,524	0.02%
Carroll	Building Materials		21	\$7,666,149	\$459,969	0.08%
Carroll	Eating and Drinking		56	\$5,713,544	\$342,813	0.06%
Carroll	Food Dealers		22	\$5,881,312	\$352,879	0.06%
Carroll	General Merchandise		11	\$13,989,970	\$839,398	0.15%
Carroll	Home Furnishings		16	\$1,921,658	\$115,299	0.02%
Carroll	Miscellaneous		158	\$5,841,523	\$350,491	0.06%
Carroll	Motor Vehicle		33	\$3,156,013	\$189,361	0.03%
Carroll	Service		367	\$7,865,283	\$464,288	0.08%
Carroll	Specialty Retail		168	\$6,192,888	\$371,573	0.07%
Carroll	Utilities and Transportation		48	\$5,617,572	\$337,054	0.06%
Carroll	Wholesale		75	\$11,070,799	\$664,248	0.12%
Carroll	County Totals		995	\$76,792,116	\$4,599,898	0.82%
Cass	Apparel		13	\$590,901	\$35,454	0.01%
Cass	Building Materials		14	\$1,075,750	\$64,545	0.01%
Cass	Eating and Drinking		48	\$3,139,285	\$188,357	0.03%
Cass	Food Dealers		16	\$4,087,580	\$245,255	0.04%
Cass	General Merchandise	S		S	S	S
Cass	Home Furnishings	S		S	S	S
Cass	Miscellaneous		101	\$3,433,768	\$206,026	0.04%
Cass	Motor Vehicle		22	\$2,520,854	\$151,251	0.03%
Cass	Service		226	\$5,728,023	\$340,343	0.06%
Cass	Specialty Retail		111	\$1,296,232	\$77,774	0.01%
Cass	Utilities and Transportation		34	\$2,689,943	\$161,397	0.03%
Cass	Wholesale		50	\$5,445,021	\$326,701	0.06%
Cass	County Totals		648	\$38,648,989	\$2,315,601	0.41%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Cedar	Apparel	S	S	S	S
Cedar	Building Materials	8	\$132,438	\$7,946	0.00%
Cedar	Eating and Drinking	42	\$2,771,030	\$166,262	0.03%
Cedar	Food Dealers	25	\$4,363,002	\$261,780	0.05%
Cedar	General Merchandise	S	S	S	S
Cedar	Home Furnishings	6	\$665,603	\$39,936	0.01%
Cedar	Miscellaneous	131	\$3,474,042	\$208,443	0.04%
Cedar	Motor Vehicle	21	\$1,427,046	\$85,623	0.02%
Cedar	Service	232	\$3,689,734	\$220,561	0.04%
Cedar	Specialty Retail	146	\$1,172,663	\$70,360	0.01%
Cedar	Utilities and Transportation	28	\$1,102,312	\$66,139	0.01%
Cedar	Wholesale	38	\$3,812,039	\$228,722	0.04%
Cedar	County Totals	682	\$25,163,609	\$1,508,994	0.27%
Cerro Gordo	Apparel	26	\$4,527,908	\$271,674	0.05%
Cerro Gordo	Building Materials	24	\$22,531,727	\$1,351,904	0.24%
Cerro Gordo	Eating and Drinking	142	\$17,170,387	\$1,030,223	0.18%
Cerro Gordo	Food Dealers	52	\$12,991,371	\$779,482	0.14%
Cerro Gordo	General Merchandise	17	\$39,016,563	\$2,340,994	0.42%
Cerro Gordo	Home Furnishings	42	\$9,009,262	\$540,556	0.10%
Cerro Gordo	Miscellaneous	252	\$8,671,765	\$517,675	0.09%
Cerro Gordo	Motor Vehicle	57	\$9,233,980	\$554,039	0.10%
Cerro Gordo	Service	603	\$19,271,663	\$1,129,376	0.20%
Cerro Gordo	Specialty Retail	369	\$15,762,173	\$945,730	0.17%
Cerro Gordo	Utilities and Transportation	83	\$10,037,167	\$602,230	0.11%
Cerro Gordo	Wholesale	82	\$15,718,841	\$936,143	0.17%
Cerro Gordo	County Totals	1,749	\$183,942,807	\$11,000,027	1.96%
Cherokee	Apparel	6	\$284,059	\$17,044	0.00%
Cherokee	Building Materials	11	\$4,859,152	\$291,549	0.05%
Cherokee	Eating and Drinking	31	\$2,387,343	\$143,241	0.03%
Cherokee	Food Dealers	19	\$3,499,456	\$209,967	0.04%
Cherokee	General Merchandise	5	\$1,905,053	\$114,303	0.02%
Cherokee	Home Furnishings	6	\$638,807	\$38,328	0.01%
Cherokee	Miscellaneous	76	\$2,265,954	\$135,957	0.02%
Cherokee	Motor Vehicle	13	\$1,422,281	\$85,337	0.02%
Cherokee	Service	186	\$2,996,336	\$176,699	0.03%
Cherokee	Specialty Retail	118	\$1,778,554	\$106,713	0.02%
Cherokee	Utilities and Transportation	22	\$2,019,272	\$121,156	0.02%
Cherokee	Wholesale	30	\$2,792,730	\$167,558	0.03%
Cherokee	County Totals	523	\$26,848,997	\$1,607,852	0.29%
Chickasaw	Apparel	S	S	S	S
Chickasaw	Building Materials	9	\$424,000	\$25,440	0.00%
Chickasaw	Eating and Drinking	39	\$1,941,349	\$116,452	0.02%
Chickasaw	Food Dealers	19	\$2,989,830	\$179,390	0.03%
Chickasaw	General Merchandise	S	S	S	S
Chickasaw	Home Furnishings	9	\$806,825	\$48,410	0.01%
Chickasaw	Miscellaneous	98	\$4,167,714	\$250,063	0.04%
Chickasaw	Motor Vehicle	19	\$2,075,097	\$124,506	0.02%
Chickasaw	Service	189	\$2,680,402	\$158,811	0.03%
Chickasaw	Specialty Retail	128	\$2,819,817	\$167,147	0.03%
Chickasaw	Utilities and Transportation	18	\$788,050	\$47,283	0.01%
Chickasaw	Wholesale	44	\$5,475,988	\$328,559	0.06%
Chickasaw	County Totals	579	\$25,851,351	\$1,546,998	0.28%
Clarke	Apparel	S	S	S	S
Clarke	Building Materials	S	S	S	S
Clarke	Eating and Drinking	20	\$1,990,552	\$119,433	0.02%
Clarke	Food Dealers	12	\$3,361,714	\$201,703	0.04%
Clarke	General Merchandise	5	\$5,600,492	\$336,030	0.06%
Clarke	Home Furnishings	S	S	S	S
Clarke	Miscellaneous	45	\$1,256,072	\$75,364	0.01%
Clarke	Motor Vehicle	8	\$614,735	\$36,884	0.01%
Clarke	Service	113	\$3,084,743	\$175,312	0.03%
Clarke	Specialty Retail	62	\$409,085	\$24,545	0.00%
Clarke	Utilities and Transportation	14	\$1,084,658	\$65,079	0.01%
Clarke	Wholesale	14	\$1,032,842	\$61,971	0.01%
Clarke	County Totals	299	\$19,157,562	\$1,139,681	0.20%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Clay	Apparel	17	\$2,050,837	\$123,050	0.02%
Clay	Building Materials	17	\$11,510,882	\$690,653	0.12%
Clay	Eating and Drinking	61	\$5,281,944	\$315,909	0.06%
Clay	Food Dealers	23	\$4,645,553	\$278,733	0.05%
Clay	General Merchandise	6	\$12,676,948	\$760,617	0.14%
Clay	Home Furnishings	22	\$2,902,124	\$174,127	0.03%
Clay	Miscellaneous	114	\$4,382,029	\$262,922	0.05%
Clay	Motor Vehicle	16	\$3,623,046	\$217,383	0.04%
Clay	Service	262	\$6,649,488	\$393,107	0.07%
Clay	Specialty Retail	160	\$7,002,258	\$420,135	0.07%
Clay	Utilities and Transportation	43	\$6,895,950	\$413,757	0.07%
Clay	Wholesale	53	\$5,888,165	\$353,290	0.06%
Clay	County Totals	794	\$73,509,224	\$4,403,683	0.78%
Clayton	Apparel	5	\$61,020	\$3,661	0.00%
Clayton	Building Materials	17	\$1,813,771	\$108,826	0.02%
Clayton	Eating and Drinking	61	\$2,539,871	\$152,389	0.03%
Clayton	Food Dealers	28	\$3,733,816	\$224,029	0.04%
Clayton	General Merchandise	10	\$1,256,026	\$75,362	0.01%
Clayton	Home Furnishings	9	\$167,799	\$10,068	0.00%
Clayton	Miscellaneous	118	\$3,533,431	\$212,006	0.04%
Clayton	Motor Vehicle	25	\$2,701,910	\$162,115	0.03%
Clayton	Service	321	\$5,606,086	\$321,241	0.06%
Clayton	Specialty Retail	195	\$1,936,402	\$116,184	0.02%
Clayton	Utilities and Transportation	36	\$2,134,014	\$128,041	0.02%
Clayton	Wholesale	54	\$7,275,665	\$436,540	0.08%
Clayton	County Totals	879	\$32,759,811	\$1,950,462	0.35%
Clinton	Apparel	16	\$1,123,240	\$67,394	0.01%
Clinton	Building Materials	25	\$8,252,146	\$495,129	0.09%
Clinton	Eating and Drinking	136	\$12,989,196	\$779,083	0.14%
Clinton	Food Dealers	56	\$13,505,902	\$810,354	0.14%
Clinton	General Merchandise	13	\$23,814,431	\$1,428,866	0.25%
Clinton	Home Furnishings	28	\$2,800,423	\$168,025	0.03%
Clinton	Miscellaneous	211	\$16,546,025	\$992,762	0.18%
Clinton	Motor Vehicle	35	\$4,654,082	\$279,245	0.05%
Clinton	Service	552	\$13,791,708	\$816,014	0.15%
Clinton	Specialty Retail	279	\$8,620,730	\$517,244	0.09%
Clinton	Utilities and Transportation	53	\$4,906,968	\$294,418	0.05%
Clinton	Wholesale	66	\$8,442,228	\$506,534	0.09%
Clinton	County Totals	1,470	\$119,447,079	\$7,155,068	1.27%
Crawford	Apparel	S	S	S	S
Crawford	Building Materials	10	\$1,764,208	\$105,852	0.02%
Crawford	Eating and Drinking	45	\$3,350,393	\$201,024	0.04%
Crawford	Food Dealers	20	\$4,776,353	\$286,581	0.05%
Crawford	General Merchandise	S	S	S	S
Crawford	Home Furnishings	12	\$350,823	\$21,049	0.00%
Crawford	Miscellaneous	91	\$2,305,987	\$138,359	0.02%
Crawford	Motor Vehicle	15	\$1,699,845	\$101,991	0.02%
Crawford	Service	218	\$4,077,724	\$240,428	0.04%
Crawford	Specialty Retail	92	\$1,864,516	\$111,871	0.02%
Crawford	Utilities and Transportation	35	\$2,561,861	\$153,712	0.03%
Crawford	Wholesale	29	\$1,454,566	\$87,274	0.02%
Crawford	County Totals	580	\$31,473,611	\$1,884,181	0.34%
Dallas	Apparel	96	\$37,600,182	\$2,256,011	0.40%
Dallas	Building Materials	27	\$7,189,870	\$431,392	0.08%
Dallas	Eating and Drinking	128	\$27,740,095	\$1,664,406	0.30%
Dallas	Food Dealers	62	\$19,751,507	\$1,185,090	0.21%
Dallas	General Merchandise	16	\$52,156,477	\$3,129,389	0.56%
Dallas	Home Furnishings	32	\$23,852,098	\$1,431,126	0.25%
Dallas	Miscellaneous	249	\$7,253,664	\$435,220	0.08%
Dallas	Motor Vehicle	28	\$5,965,917	\$357,955	0.06%
Dallas	Service	615	\$26,928,777	\$1,535,155	0.27%
Dallas	Specialty Retail	379	\$53,369,308	\$3,202,158	0.57%
Dallas	Utilities and Transportation	75	\$11,974,195	\$718,452	0.13%
Dallas	Wholesale	56	\$30,312,337	\$1,818,740	0.32%
Dallas	County Totals	1,763	\$304,094,427	\$18,165,094	3.24%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Davis	Apparel	S	S	S	S
Davis	Building Materials	10	\$288,348	\$17,301	0.00%
Davis	Eating and Drinking	16	\$486,622	\$29,197	0.01%
Davis	Food Dealers	18	\$1,570,238	\$94,214	0.02%
Davis	General Merchandise	S	S	S	S
Davis	Home Furnishings	9	\$401,162	\$24,070	0.00%
Davis	Miscellaneous	66	\$3,472,029	\$208,322	0.04%
Davis	Motor Vehicle	14	\$784,244	\$47,055	0.01%
Davis	Service	138	\$1,860,924	\$109,923	0.02%
Davis	Specialty Retail	102	\$1,039,504	\$62,370	0.01%
Davis	Utilities and Transportation	12	\$1,437,451	\$86,247	0.02%
Davis	Wholesale	19	\$3,875,166	\$232,510	0.04%
Davis	County Totals	411	\$16,234,121	\$972,315	0.17%
Decatur	Apparel	S	S	S	S
Decatur	Building Materials	7	\$401,557	\$24,093	0.00%
Decatur	Eating and Drinking	25	\$832,452	\$49,920	0.01%
Decatur	Food Dealers	10	\$1,399,847	\$83,991	0.01%
Decatur	General Merchandise	S	S	S	S
Decatur	Home Furnishings	7	\$327,804	\$19,668	0.00%
Decatur	Miscellaneous	57	\$1,189,029	\$71,342	0.01%
Decatur	Motor Vehicle	6	\$211,368	\$12,682	0.00%
Decatur	Service	99	\$1,490,115	\$87,961	0.02%
Decatur	Specialty Retail	88	\$567,293	\$34,038	0.01%
Decatur	Utilities and Transportation	22	\$834,097	\$50,046	0.01%
Decatur	Wholesale	10	\$772,344	\$46,341	0.01%
Decatur	County Totals	337	\$9,446,736	\$565,331	0.10%
Delaware	Apparel	8	\$362,725	\$21,764	0.00%
Delaware	Building Materials	13	\$1,858,835	\$111,530	0.02%
Delaware	Eating and Drinking	37	\$2,314,770	\$138,886	0.02%
Delaware	Food Dealers	20	\$3,343,089	\$200,585	0.04%
Delaware	General Merchandise	6	\$5,863,874	\$351,832	0.06%
Delaware	Home Furnishings	9	\$950,959	\$57,058	0.01%
Delaware	Miscellaneous	118	\$4,737,334	\$284,240	0.05%
Delaware	Motor Vehicle	24	\$1,873,703	\$112,422	0.02%
Delaware	Service	284	\$4,426,210	\$263,576	0.05%
Delaware	Specialty Retail	127	\$1,401,290	\$84,077	0.01%
Delaware	Utilities and Transportation	31	\$610,779	\$36,647	0.01%
Delaware	Wholesale	48	\$5,801,458	\$348,087	0.06%
Delaware	County Totals	725	\$33,545,026	\$2,010,705	0.36%
Des Moines	Apparel	25	\$3,625,752	\$217,545	0.04%
Des Moines	Building Materials	26	\$19,562,207	\$1,173,732	0.21%
Des Moines	Eating and Drinking	99	\$14,633,844	\$878,031	0.16%
Des Moines	Food Dealers	39	\$10,238,777	\$614,327	0.11%
Des Moines	General Merchandise	16	\$32,575,258	\$1,954,515	0.35%
Des Moines	Home Furnishings	31	\$2,484,944	\$149,097	0.03%
Des Moines	Miscellaneous	157	\$9,769,574	\$586,174	0.10%
Des Moines	Motor Vehicle	32	\$6,153,105	\$369,186	0.07%
Des Moines	Service	478	\$16,525,871	\$967,848	0.17%
Des Moines	Specialty Retail	257	\$12,827,418	\$769,645	0.14%
Des Moines	Utilities and Transportation	44	\$3,851,926	\$231,116	0.04%
Des Moines	Wholesale	61	\$6,796,133	\$407,321	0.07%
Des Moines	County Totals	1,265	\$139,044,809	\$8,318,536	1.48%
Dickinson	Apparel	19	\$504,662	\$30,280	0.01%
Dickinson	Building Materials	S	S	S	S
Dickinson	Eating and Drinking	92	\$6,103,854	\$365,779	0.07%
Dickinson	Food Dealers	28	\$5,115,253	\$306,915	0.05%
Dickinson	General Merchandise	S	S	S	S
Dickinson	Home Furnishings	11	\$1,173,544	\$70,413	0.01%
Dickinson	Miscellaneous	171	\$5,541,813	\$332,506	0.06%
Dickinson	Motor Vehicle	19	\$3,954,232	\$237,254	0.04%
Dickinson	Service	376	\$6,899,752	\$403,247	0.07%
Dickinson	Specialty Retail	256	\$4,379,913	\$262,795	0.05%
Dickinson	Utilities and Transportation	49	\$2,619,021	\$157,141	0.03%
Dickinson	Wholesale	37	\$7,590,635	\$455,438	0.08%
Dickinson	County Totals	1,072	\$54,163,989	\$3,238,646	0.58%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Dubuque	Apparel	58	\$10,930,330	\$655,820	0.12%
Dubuque	Building Materials	48	\$24,604,253	\$1,476,255	0.26%
Dubuque	Eating and Drinking	266	\$33,299,652	\$1,997,727	0.36%
Dubuque	Food Dealers	102	\$25,948,669	\$1,556,920	0.28%
Dubuque	General Merchandise	24	\$59,260,553	\$3,555,633	0.63%
Dubuque	Home Furnishings	83	\$15,216,955	\$913,017	0.16%
Dubuque	Miscellaneous	404	\$17,756,439	\$1,065,386	0.19%
Dubuque	Motor Vehicle	84	\$17,056,679	\$1,023,401	0.18%
Dubuque	Service	1,190	\$49,091,505	\$2,874,974	0.51%
Dubuque	Specialty Retail	603	\$29,006,829	\$1,740,410	0.31%
Dubuque	Utilities and Transportation	96	\$16,335,623	\$980,137	0.17%
Dubuque	Wholesale	183	\$36,246,429	\$2,170,027	0.39%
Dubuque	County Totals	3,141	\$334,753,916	\$20,009,708	3.56%
Emmet	Apparel	S	S	S	S
Emmet	Building Materials	14	\$2,686,097	\$161,166	0.03%
Emmet	Eating and Drinking	23	\$1,622,170	\$97,330	0.02%
Emmet	Food Dealers	18	\$4,482,169	\$268,930	0.05%
Emmet	General Merchandise	S	S	S	S
Emmet	Home Furnishings	6	\$335,100	\$20,106	0.00%
Emmet	Miscellaneous	88	\$2,176,687	\$130,601	0.02%
Emmet	Motor Vehicle	9	\$763,438	\$45,806	0.01%
Emmet	Service	145	\$2,276,558	\$134,791	0.02%
Emmet	Specialty Retail	78	\$714,138	\$42,848	0.01%
Emmet	Utilities and Transportation	26	\$4,244,931	\$254,696	0.05%
Emmet	Wholesale	20	\$809,941	\$48,596	0.01%
Emmet	County Totals	436	\$21,169,376	\$1,268,360	0.23%
Fayette	Apparel	8	\$234,421	\$14,065	0.00%
Fayette	Building Materials	17	\$1,799,141	\$107,948	0.02%
Fayette	Eating and Drinking	55	\$3,573,985	\$214,439	0.04%
Fayette	Food Dealers	29	\$3,936,446	\$236,187	0.04%
Fayette	General Merchandise	7	\$3,740,896	\$224,454	0.04%
Fayette	Home Furnishings	17	\$1,346,057	\$80,763	0.01%
Fayette	Miscellaneous	118	\$2,582,799	\$154,968	0.03%
Fayette	Motor Vehicle	28	\$3,088,804	\$185,328	0.03%
Fayette	Service	274	\$5,869,781	\$348,480	0.06%
Fayette	Specialty Retail	190	\$2,063,866	\$123,832	0.02%
Fayette	Utilities and Transportation	30	\$941,990	\$56,519	0.01%
Fayette	Wholesale	53	\$4,293,192	\$256,257	0.05%
Fayette	County Totals	826	\$33,471,378	\$2,003,241	0.36%
Floyd	Apparel	S	S	S	S
Floyd	Building Materials	11	\$426,853	\$25,611	0.00%
Floyd	Eating and Drinking	34	\$2,694,471	\$161,668	0.03%
Floyd	Food Dealers	19	\$4,727,975	\$283,679	0.05%
Floyd	General Merchandise	S	S	S	S
Floyd	Home Furnishings	11	\$551,422	\$33,085	0.01%
Floyd	Miscellaneous	112	\$5,083,408	\$305,004	0.05%
Floyd	Motor Vehicle	21	\$1,795,986	\$107,759	0.02%
Floyd	Service	237	\$3,549,417	\$208,761	0.04%
Floyd	Specialty Retail	162	\$2,090,183	\$125,411	0.02%
Floyd	Utilities and Transportation	25	\$3,298,250	\$197,895	0.04%
Floyd	Wholesale	39	\$4,178,956	\$250,727	0.04%
Floyd	County Totals	683	\$31,498,936	\$1,885,722	0.34%
Franklin	Apparel	5	\$68,988	\$4,139	0.00%
Franklin	Building Materials	6	\$336,286	\$20,177	0.00%
Franklin	Eating and Drinking	30	\$1,655,803	\$99,348	0.02%
Franklin	Food Dealers	15	\$2,071,308	\$124,278	0.02%
Franklin	General Merchandise	S	S	S	S
Franklin	Home Furnishings	S	S	S	S
Franklin	Miscellaneous	97	\$3,956,412	\$237,385	0.04%
Franklin	Motor Vehicle	12	\$161,063	\$9,664	0.00%
Franklin	Service	148	\$2,210,201	\$130,223	0.02%
Franklin	Specialty Retail	90	\$798,300	\$47,898	0.01%
Franklin	Utilities and Transportation	22	\$2,108,481	\$126,509	0.02%
Franklin	Wholesale	42	\$3,334,290	\$200,021	0.04%
Franklin	County Totals	473	\$18,032,109	\$1,079,501	0.19%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Fremont	Apparel	S	S	S	S
Fremont	Building Materials	5	\$81,635	\$4,898	0.00%
Fremont	Eating and Drinking	21	\$1,392,107	\$83,526	0.01%
Fremont	Food Dealers	13	\$6,292,522	\$377,551	0.07%
Fremont	General Merchandise	S	S	S	S
Fremont	Home Furnishings	S	S	S	S
Fremont	Miscellaneous	45	\$614,878	\$36,893	0.01%
Fremont	Motor Vehicle	5	\$214,606	\$12,876	0.00%
Fremont	Service	106	\$1,320,635	\$75,910	0.01%
Fremont	Specialty Retail	61	\$383,684	\$23,021	0.00%
Fremont	Utilities and Transportation	27	\$1,065,590	\$63,935	0.01%
Fremont	Wholesale	18	\$615,512	\$36,931	0.01%
Fremont	County Totals	310	\$17,241,559	\$1,031,166	0.18%
Greene	Apparel	S	S	S	S
Greene	Building Materials	9	\$993,391	\$59,603	0.01%
Greene	Eating and Drinking	26	\$1,505,412	\$90,325	0.02%
Greene	Food Dealers	14	\$2,529,271	\$151,756	0.03%
Greene	General Merchandise	S	S	S	S
Greene	Home Furnishings	6	\$93,886	\$5,633	0.00%
Greene	Miscellaneous	49	\$2,812,967	\$168,778	0.03%
Greene	Motor Vehicle	9	\$638,582	\$38,315	0.01%
Greene	Service	162	\$2,394,287	\$142,233	0.03%
Greene	Specialty Retail	67	\$634,143	\$38,049	0.01%
Greene	Utilities and Transportation	12	\$3,447,858	\$206,871	0.04%
Greene	Wholesale	25	\$2,639,597	\$157,305	0.03%
Greene	County Totals	384	\$18,510,549	\$1,108,137	0.20%
Grundy	Apparel	5	\$68,282	\$4,097	0.00%
Grundy	Building Materials	7	\$887,107	\$53,226	0.01%
Grundy	Eating and Drinking	33	\$1,107,616	\$66,457	0.01%
Grundy	Food Dealers	17	\$2,741,948	\$164,517	0.03%
Grundy	General Merchandise	S	S	S	S
Grundy	Home Furnishings	S	S	S	S
Grundy	Miscellaneous	70	\$1,712,457	\$102,747	0.02%
Grundy	Motor Vehicle	17	\$330,771	\$19,846	0.00%
Grundy	Service	161	\$2,909,111	\$173,290	0.03%
Grundy	Specialty Retail	103	\$486,780	\$29,207	0.01%
Grundy	Utilities and Transportation	30	\$1,974,478	\$118,469	0.02%
Grundy	Wholesale	34	\$5,198,505	\$311,830	0.06%
Grundy	County Totals	483	\$18,009,361	\$1,079,225	0.19%
Guthrie	Apparel	S	S	S	S
Guthrie	Building Materials	10	\$924,992	\$55,500	0.01%
Guthrie	Eating and Drinking	35	\$1,214,616	\$72,581	0.01%
Guthrie	Food Dealers	12	\$1,933,500	\$116,010	0.02%
Guthrie	General Merchandise	S	S	S	S
Guthrie	Home Furnishings	10	\$386,971	\$23,218	0.00%
Guthrie	Miscellaneous	100	\$2,922,110	\$175,327	0.03%
Guthrie	Motor Vehicle	15	\$290,170	\$17,410	0.00%
Guthrie	Service	166	\$2,278,636	\$135,648	0.02%
Guthrie	Specialty Retail	94	\$1,238,098	\$74,286	0.01%
Guthrie	Utilities and Transportation	38	\$2,052,168	\$123,130	0.02%
Guthrie	Wholesale	25	\$2,010,212	\$120,613	0.02%
Guthrie	County Totals	510	\$16,194,224	\$970,288	0.17%
Hamilton	Apparel	S	S	S	S
Hamilton	Building Materials	10	\$2,312,890	\$138,773	0.02%
Hamilton	Eating and Drinking	29	\$2,244,693	\$134,682	0.02%
Hamilton	Food Dealers	23	\$5,641,594	\$338,496	0.06%
Hamilton	General Merchandise	S	S	S	S
Hamilton	Home Furnishings	10	\$249,077	\$14,945	0.00%
Hamilton	Miscellaneous	97	\$3,228,367	\$193,702	0.03%
Hamilton	Motor Vehicle	14	\$1,620,183	\$97,211	0.02%
Hamilton	Service	185	\$3,622,599	\$212,530	0.04%
Hamilton	Specialty Retail	134	\$1,340,496	\$80,068	0.01%
Hamilton	Utilities and Transportation	32	\$2,824,278	\$169,457	0.03%
Hamilton	Wholesale	28	\$2,763,566	\$165,814	0.03%
Hamilton	County Totals	569	\$27,869,502	\$1,666,983	0.30%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Hancock	Apparel	5	\$382,685	\$22,961	0.00%
Hancock	Building Materials	8	\$596,352	\$35,781	0.01%
Hancock	Eating and Drinking	22	\$871,618	\$52,297	0.01%
Hancock	Food Dealers	10	\$1,934,023	\$116,041	0.02%
Hancock	General Merchandise	S	S	S	S
Hancock	Home Furnishings	S	S	S	S
Hancock	Miscellaneous	91	\$8,662,385	\$519,743	0.09%
Hancock	Motor Vehicle	20	\$1,358,282	\$81,497	0.01%
Hancock	Service	171	\$2,293,569	\$134,854	0.02%
Hancock	Specialty Retail	104	\$847,665	\$50,860	0.01%
Hancock	Utilities and Transportation	26	\$1,081,414	\$64,885	0.01%
Hancock	Wholesale	32	\$2,234,357	\$134,061	0.02%
Hancock	County Totals	497	\$21,193,522	\$1,268,851	0.23%
Hardin	Apparel	11	\$179,862	\$10,792	0.00%
Hardin	Building Materials	16	\$666,155	\$39,969	0.01%
Hardin	Eating and Drinking	38	\$2,527,181	\$151,620	0.03%
Hardin	Food Dealers	20	\$5,312,619	\$318,757	0.06%
Hardin	General Merchandise	5	\$5,719,363	\$343,162	0.06%
Hardin	Home Furnishings	10	\$952,689	\$57,161	0.01%
Hardin	Miscellaneous	135	\$6,506,285	\$390,377	0.07%
Hardin	Motor Vehicle	20	\$2,437,404	\$146,244	0.03%
Hardin	Service	270	\$4,555,569	\$269,011	0.05%
Hardin	Specialty Retail	166	\$911,424	\$54,685	0.01%
Hardin	Utilities and Transportation	43	\$2,497,919	\$149,875	0.03%
Hardin	Wholesale	46	\$8,389,606	\$503,376	0.09%
Hardin	County Totals	780	\$40,656,076	\$2,435,031	0.43%
Harrison	Apparel	6	\$66,423	\$3,985	0.00%
Harrison	Building Materials	11	\$134,625	\$8,078	0.00%
Harrison	Eating and Drinking	42	\$2,880,714	\$172,843	0.03%
Harrison	Food Dealers	27	\$2,768,501	\$166,110	0.03%
Harrison	General Merchandise	5	\$1,071,474	\$64,288	0.01%
Harrison	Home Furnishings	7	\$928,001	\$55,680	0.01%
Harrison	Miscellaneous	77	\$1,127,919	\$67,675	0.01%
Harrison	Motor Vehicle	17	\$1,418,813	\$85,129	0.02%
Harrison	Service	172	\$2,144,219	\$124,914	0.02%
Harrison	Specialty Retail	109	\$725,753	\$43,545	0.01%
Harrison	Utilities and Transportation	26	\$2,301,450	\$138,087	0.02%
Harrison	Wholesale	37	\$1,900,729	\$114,044	0.02%
Harrison	County Totals	536	\$17,468,621	\$1,044,378	0.19%
Henry	Apparel	S	S	S	S
Henry	Building Materials	12	\$1,789,902	\$107,394	0.02%
Henry	Eating and Drinking	43	\$3,838,434	\$230,306	0.04%
Henry	Food Dealers	28	\$4,743,371	\$284,602	0.05%
Henry	General Merchandise	S	S	S	S
Henry	Home Furnishings	16	\$763,233	\$45,794	0.01%
Henry	Miscellaneous	129	\$8,520,217	\$511,213	0.09%
Henry	Motor Vehicle	25	\$1,930,692	\$115,842	0.02%
Henry	Service	267	\$4,219,772	\$247,405	0.04%
Henry	Specialty Retail	151	\$1,174,953	\$70,497	0.01%
Henry	Utilities and Transportation	35	\$6,610,517	\$396,631	0.07%
Henry	Wholesale	36	\$2,304,618	\$137,438	0.02%
Henry	County Totals	754	\$44,938,232	\$2,689,673	0.48%
Howard	Apparel	S	S	S	S
Howard	Building Materials	11	\$1,620,957	\$97,257	0.02%
Howard	Eating and Drinking	25	\$1,217,963	\$73,078	0.01%
Howard	Food Dealers	20	\$2,359,656	\$141,579	0.03%
Howard	General Merchandise	S	S	S	S
Howard	Home Furnishings	13	\$630,247	\$37,815	0.01%
Howard	Miscellaneous	77	\$2,190,978	\$131,459	0.02%
Howard	Motor Vehicle	16	\$1,182,847	\$70,971	0.01%
Howard	Service	156	\$1,269,858	\$74,964	0.01%
Howard	Specialty Retail	96	\$1,808,298	\$108,498	0.02%
Howard	Utilities and Transportation	15	\$1,268,957	\$76,137	0.01%
Howard	Wholesale	30	\$3,758,389	\$225,503	0.04%
Howard	County Totals	468	\$18,577,014	\$1,113,393	0.20%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Humboldt	Apparel	S	S	S	S
Humboldt	Building Materials	7	\$966,068	\$57,964	0.01%
Humboldt	Eating and Drinking	28	\$1,776,832	\$106,610	0.02%
Humboldt	Food Dealers	15	\$3,763,902	\$225,834	0.04%
Humboldt	General Merchandise	S	S	S	S
Humboldt	Home Furnishings	5	\$222,202	\$13,332	0.00%
Humboldt	Miscellaneous	60	\$3,687,607	\$221,256	0.04%
Humboldt	Motor Vehicle	21	\$576,637	\$34,598	0.01%
Humboldt	Service	144	\$2,744,299	\$163,140	0.03%
Humboldt	Specialty Retail	85	\$461,167	\$27,670	0.00%
Humboldt	Utilities and Transportation	26	\$1,809,515	\$108,571	0.02%
Humboldt	Wholesale	28	\$2,369,893	\$142,194	0.03%
Humboldt	County Totals	427	\$19,758,995	\$1,184,022	0.21%
Ida	Apparel	S	S	S	S
Ida	Building Materials	10	\$1,945,007	\$116,700	0.02%
Ida	Eating and Drinking	16	\$708,124	\$42,474	0.01%
Ida	Food Dealers	13	\$1,560,030	\$93,602	0.02%
Ida	General Merchandise	5	\$1,354,348	\$81,261	0.01%
Ida	Home Furnishings	S	S	S	S
Ida	Miscellaneous	48	\$1,383,713	\$82,998	0.01%
Ida	Motor Vehicle	10	\$695,312	\$41,719	0.01%
Ida	Service	98	\$1,228,967	\$72,138	0.01%
Ida	Specialty Retail	59	\$623,615	\$37,388	0.01%
Ida	Utilities and Transportation	21	\$1,420,853	\$85,251	0.02%
Ida	Wholesale	27	\$1,477,337	\$88,640	0.02%
Ida	County Totals	314	\$12,449,155	\$745,282	0.13%
Iowa	Apparel	51	\$17,784,725	\$1,067,084	0.19%
Iowa	Building Materials	11	\$1,373,616	\$82,417	0.01%
Iowa	Eating and Drinking	43	\$3,935,101	\$235,796	0.04%
Iowa	Food Dealers	36	\$4,290,018	\$257,401	0.05%
Iowa	General Merchandise	5	\$980,807	\$58,848	0.01%
Iowa	Home Furnishings	20	\$1,335,444	\$80,127	0.01%
Iowa	Miscellaneous	111	\$5,564,671	\$333,880	0.06%
Iowa	Motor Vehicle	16	\$760,642	\$45,639	0.01%
Iowa	Service	261	\$5,702,780	\$335,229	0.06%
Iowa	Specialty Retail	184	\$6,975,825	\$418,550	0.07%
Iowa	Utilities and Transportation	27	\$1,807,913	\$108,475	0.02%
Iowa	Wholesale	31	\$2,190,221	\$131,413	0.02%
Iowa	County Totals	796	\$52,701,763	\$3,154,859	0.56%
Jackson	Apparel	S	S	S	S
Jackson	Building Materials	8	\$973,787	\$58,427	0.01%
Jackson	Eating and Drinking	63	\$3,669,867	\$220,192	0.04%
Jackson	Food Dealers	25	\$3,514,406	\$210,864	0.04%
Jackson	General Merchandise	S	S	S	S
Jackson	Home Furnishings	9	\$697,974	\$41,878	0.01%
Jackson	Miscellaneous	143	\$3,271,083	\$196,265	0.03%
Jackson	Motor Vehicle	28	\$1,372,888	\$82,373	0.01%
Jackson	Service	307	\$5,380,465	\$319,191	0.06%
Jackson	Specialty Retail	152	\$1,684,075	\$101,045	0.02%
Jackson	Utilities and Transportation	33	\$2,484,835	\$149,090	0.03%
Jackson	Wholesale	36	\$3,229,720	\$193,783	0.03%
Jackson	County Totals	816	\$32,504,381	\$1,946,626	0.35%
Jasper	Apparel	13	\$433,722	\$26,023	0.00%
Jasper	Building Materials	19	\$2,158,408	\$129,504	0.02%
Jasper	Eating and Drinking	67	\$6,238,425	\$374,306	0.07%
Jasper	Food Dealers	42	\$9,686,395	\$581,184	0.10%
Jasper	General Merchandise	6	\$8,397,237	\$503,834	0.09%
Jasper	Home Furnishings	26	\$1,793,353	\$107,601	0.02%
Jasper	Miscellaneous	186	\$5,408,482	\$324,509	0.06%
Jasper	Motor Vehicle	23	\$2,664,525	\$159,872	0.03%
Jasper	Service	445	\$8,904,606	\$525,167	0.09%
Jasper	Specialty Retail	254	\$3,777,526	\$226,652	0.04%
Jasper	Utilities and Transportation	53	\$20,137,855	\$1,208,271	0.22%
Jasper	Wholesale	55	\$10,256,332	\$615,380	0.11%
Jasper	County Totals	1,189	\$79,856,866	\$4,782,302	0.85%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Jefferson	Apparel	11	\$424,754	\$25,485	0.00%
Jefferson	Building Materials	16	\$2,042,554	\$122,553	0.02%
Jefferson	Eating and Drinking	41	\$2,854,785	\$171,287	0.03%
Jefferson	Food Dealers	28	\$4,523,644	\$271,419	0.05%
Jefferson	General Merchandise	7	\$5,911,867	\$354,712	0.06%
Jefferson	Home Furnishings	18	\$134,386	\$8,063	0.00%
Jefferson	Miscellaneous	98	\$2,361,346	\$141,681	0.03%
Jefferson	Motor Vehicle	13	\$1,666,481	\$99,989	0.02%
Jefferson	Service	245	\$5,535,446	\$325,941	0.06%
Jefferson	Specialty Retail	219	\$2,228,945	\$133,737	0.02%
Jefferson	Utilities and Transportation	25	\$10,651,927	\$639,116	0.11%
Jefferson	Wholesale	35	\$1,252,851	\$75,171	0.01%
Jefferson	County Totals	756	\$39,588,986	\$2,369,154	0.42%
Johnson	Apparel	100	\$25,552,059	\$1,533,124	0.27%
Johnson	Building Materials	44	\$23,166,872	\$1,390,012	0.25%
Johnson	Eating and Drinking	352	\$68,023,337	\$4,081,400	0.73%
Johnson	Food Dealers	116	\$31,032,393	\$1,861,944	0.33%
Johnson	General Merchandise	22	\$76,834,554	\$4,610,073	0.82%
Johnson	Home Furnishings	71	\$23,161,735	\$1,389,704	0.25%
Johnson	Miscellaneous	435	\$21,211,784	\$1,272,707	0.23%
Johnson	Motor Vehicle	69	\$15,219,328	\$913,160	0.16%
Johnson	Service	1,307	\$61,366,042	\$3,555,617	0.63%
Johnson	Specialty Retail	800	\$60,610,136	\$3,636,608	0.65%
Johnson	Utilities and Transportation	82	\$20,392,581	\$1,223,555	0.22%
Johnson	Wholesale	126	\$29,247,156	\$1,754,703	0.31%
Johnson	County Totals	3,524	\$455,817,977	\$27,222,606	4.85%
Jones	Apparel	6	\$38,529	\$2,312	0.00%
Jones	Building Materials	7	\$216,381	\$12,983	0.00%
Jones	Eating and Drinking	43	\$3,027,498	\$181,650	0.03%
Jones	Food Dealers	19	\$3,770,517	\$226,231	0.04%
Jones	General Merchandise	5	\$5,786,998	\$347,220	0.06%
Jones	Home Furnishings	16	\$729,915	\$43,795	0.01%
Jones	Miscellaneous	135	\$4,841,182	\$290,471	0.05%
Jones	Motor Vehicle	24	\$2,022,294	\$120,014	0.02%
Jones	Service	288	\$3,677,850	\$218,373	0.04%
Jones	Specialty Retail	182	\$1,808,573	\$108,514	0.02%
Jones	Utilities and Transportation	34	\$4,429,213	\$265,753	0.05%
Jones	Wholesale	47	\$6,295,022	\$377,701	0.07%
Jones	County Totals	806	\$36,643,972	\$2,195,017	0.39%
Keokuk	Apparel	S	S	S	S
Keokuk	Building Materials	8	\$552,178	\$33,131	0.01%
Keokuk	Eating and Drinking	19	\$623,613	\$37,417	0.01%
Keokuk	Food Dealers	19	\$1,875,317	\$112,519	0.02%
Keokuk	General Merchandise	S	S	S	S
Keokuk	Home Furnishings	7	\$201,957	\$12,117	0.00%
Keokuk	Miscellaneous	69	\$1,545,314	\$92,719	0.02%
Keokuk	Motor Vehicle	13	\$607,133	\$36,428	0.01%
Keokuk	Service	154	\$1,631,735	\$97,346	0.02%
Keokuk	Specialty Retail	87	\$659,280	\$39,557	0.01%
Keokuk	Utilities and Transportation	18	\$291,491	\$17,489	0.00%
Keokuk	Wholesale	28	\$1,812,686	\$108,761	0.02%
Keokuk	County Totals	426	\$10,301,352	\$617,523	0.11%
Kossuth	Apparel	S	S	S	S
Kossuth	Building Materials	20	\$623,412	\$37,405	0.01%
Kossuth	Eating and Drinking	48	\$3,106,216	\$186,373	0.03%
Kossuth	Food Dealers	33	\$5,046,134	\$302,768	0.05%
Kossuth	General Merchandise	S	S	S	S
Kossuth	Home Furnishings	12	\$989,438	\$59,366	0.01%
Kossuth	Miscellaneous	123	\$6,792,273	\$407,536	0.07%
Kossuth	Motor Vehicle	28	\$3,486,609	\$209,197	0.04%
Kossuth	Service	253	\$4,736,523	\$279,986	0.05%
Kossuth	Specialty Retail	136	\$3,270,991	\$196,259	0.03%
Kossuth	Utilities and Transportation	46	\$2,979,446	\$178,767	0.03%
Kossuth	Wholesale	54	\$6,831,561	\$409,894	0.07%
Kossuth	County Totals	767	\$41,400,617	\$2,479,832	0.44%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Lee	Apparel	12	\$721,023	\$43,261	0.01%
Lee	Building Materials	18	\$5,005,038	\$300,302	0.05%
Lee	Eating and Drinking	100	\$8,224,308	\$493,263	0.09%
Lee	Food Dealers	32	\$8,645,308	\$518,718	0.09%
Lee	General Merchandise	14	\$15,903,577	\$954,215	0.17%
Lee	Home Furnishings	19	\$1,126,891	\$67,613	0.01%
Lee	Miscellaneous	175	\$8,242,721	\$494,563	0.09%
Lee	Motor Vehicle	39	\$6,019,632	\$361,178	0.06%
Lee	Service	413	\$9,653,911	\$567,266	0.10%
Lee	Specialty Retail	232	\$5,032,917	\$301,975	0.05%
Lee	Utilities and Transportation	45	\$4,013,523	\$240,811	0.04%
Lee	Wholesale	45	\$6,820,842	\$409,251	0.07%
Lee	County Totals	1,144	\$79,409,691	\$4,752,417	0.85%
Linn	Apparel	127	\$23,966,168	\$1,437,970	0.26%
Linn	Building Materials	85	\$51,969,749	\$3,118,185	0.56%
Linn	Eating and Drinking	512	\$78,044,435	\$4,678,790	0.83%
Linn	Food Dealers	179	\$52,161,570	\$3,129,694	0.56%
Linn	General Merchandise	49	\$119,783,319	\$7,186,999	1.28%
Linn	Home Furnishings	113	\$26,550,980	\$1,593,059	0.28%
Linn	Miscellaneous	782	\$70,958,529	\$4,257,512	0.76%
Linn	Motor Vehicle	159	\$35,947,234	\$2,156,834	0.38%
Linn	Service	2,348	\$113,078,143	\$6,664,200	1.19%
Linn	Specialty Retail	1,417	\$68,895,321	\$4,133,719	0.74%
Linn	Utilities and Transportation	195	\$190,120,986	\$11,407,259	2.03%
Linn	Wholesale	301	\$121,632,702	\$7,165,297	1.28%
Linn	County Totals	6,267	\$953,109,136	\$56,929,518	10.14%
Louisa	Apparel	S	S	S	S
Louisa	Building Materials	8	\$48,705	\$2,922	0.00%
Louisa	Eating and Drinking	29	\$811,974	\$48,718	0.01%
Louisa	Food Dealers	15	\$1,914,759	\$114,886	0.02%
Louisa	General Merchandise	S	S	S	S
Louisa	Home Furnishings	S	S	S	S
Louisa	Miscellaneous	51	\$730,097	\$43,806	0.01%
Louisa	Motor Vehicle	13	\$551,463	\$33,088	0.01%
Louisa	Service	110	\$1,068,042	\$63,710	0.01%
Louisa	Specialty Retail	75	\$923,489	\$55,409	0.01%
Louisa	Utilities and Transportation	21	\$751,594	\$45,096	0.01%
Louisa	Wholesale	17	\$1,034,142	\$62,049	0.01%
Louisa	County Totals	345	\$8,544,676	\$512,308	0.09%
Lucas	Apparel	S	S	S	S
Lucas	Building Materials	5	\$1,474,607	\$88,476	0.02%
Lucas	Eating and Drinking	16	\$785,597	\$47,136	0.01%
Lucas	Food Dealers	16	\$2,865,506	\$171,930	0.03%
Lucas	General Merchandise	S	S	S	S
Lucas	Home Furnishings	S	S	S	S
Lucas	Miscellaneous	36	\$937,027	\$56,222	0.01%
Lucas	Motor Vehicle	11	\$1,026,202	\$61,572	0.01%
Lucas	Service	112	\$1,919,988	\$114,026	0.02%
Lucas	Specialty Retail	79	\$839,004	\$50,340	0.01%
Lucas	Utilities and Transportation	9	\$369,206	\$22,152	0.00%
Lucas	Wholesale	10	\$138,000	\$8,280	0.00%
Lucas	County Totals	303	\$11,746,529	\$703,619	0.13%
Lyon	Apparel	S	S	S	S
Lyon	Building Materials	9	\$1,032,208	\$61,932	0.01%
Lyon	Eating and Drinking	23	\$1,259,325	\$75,560	0.01%
Lyon	Food Dealers	18	\$2,461,052	\$147,663	0.03%
Lyon	General Merchandise	S	S	S	S
Lyon	Home Furnishings	11	\$553,049	\$33,183	0.01%
Lyon	Miscellaneous	94	\$4,019,208	\$241,152	0.04%
Lyon	Motor Vehicle	11	\$429,621	\$25,777	0.00%
Lyon	Service	169	\$4,727,473	\$278,530	0.05%
Lyon	Specialty Retail	93	\$997,851	\$59,871	0.01%
Lyon	Utilities and Transportation	28	\$2,208,346	\$132,501	0.02%
Lyon	Wholesale	37	\$3,638,867	\$217,684	0.04%
Lyon	County Totals	500	\$21,930,160	\$1,310,043	0.23%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Madison	Apparel	7	\$143,935	\$8,636	0.00%
Madison	Building Materials	11	\$1,653,135	\$99,188	0.02%
Madison	Eating and Drinking	24	\$1,724,056	\$103,443	0.02%
Madison	Food Dealers	20	\$3,623,453	\$217,407	0.04%
Madison	General Merchandise	S	S	S	S
Madison	Home Furnishings	S	S	S	S
Madison	Miscellaneous	96	\$2,955,179	\$177,311	0.03%
Madison	Motor Vehicle	18	\$757,594	\$45,456	0.01%
Madison	Service	166	\$3,356,859	\$200,314	0.04%
Madison	Specialty Retail	161	\$1,212,187	\$72,731	0.01%
Madison	Utilities and Transportation	17	\$1,686,524	\$101,191	0.02%
Madison	Wholesale	22	\$2,177,022	\$130,621	0.02%
Madison	County Totals	549	\$21,104,658	\$1,265,182	0.23%
Mahaska	Apparel	11	\$651,788	\$39,107	0.01%
Mahaska	Building Materials	9	\$666,988	\$40,019	0.01%
Mahaska	Eating and Drinking	42	\$4,437,463	\$266,248	0.05%
Mahaska	Food Dealers	22	\$4,470,875	\$268,253	0.05%
Mahaska	General Merchandise	11	\$10,689,970	\$641,398	0.11%
Mahaska	Home Furnishings	15	\$1,343,768	\$80,626	0.01%
Mahaska	Miscellaneous	104	\$3,785,768	\$227,146	0.04%
Mahaska	Motor Vehicle	31	\$1,685,721	\$101,143	0.02%
Mahaska	Service	286	\$5,062,691	\$299,116	0.05%
Mahaska	Specialty Retail	193	\$3,593,838	\$215,630	0.04%
Mahaska	Utilities and Transportation	30	\$4,304,172	\$258,250	0.05%
Mahaska	Wholesale	44	\$5,236,058	\$313,420	0.06%
Mahaska	County Totals	798	\$45,929,100	\$2,750,357	0.49%
Marion	Apparel	19	\$1,167,311	\$70,039	0.01%
Marion	Building Materials	20	\$2,857,580	\$171,455	0.03%
Marion	Eating and Drinking	71	\$7,330,395	\$439,824	0.08%
Marion	Food Dealers	29	\$6,607,427	\$396,446	0.07%
Marion	General Merchandise	12	\$13,826,116	\$829,567	0.15%
Marion	Home Furnishings	11	\$1,817,214	\$109,033	0.02%
Marion	Miscellaneous	169	\$11,267,779	\$676,067	0.12%
Marion	Motor Vehicle	32	\$3,861,468	\$231,688	0.04%
Marion	Service	400	\$8,949,935	\$526,979	0.09%
Marion	Specialty Retail	243	\$3,249,101	\$194,946	0.03%
Marion	Utilities and Transportation	60	\$4,603,248	\$276,195	0.05%
Marion	Wholesale	42	\$5,798,517	\$347,773	0.06%
Marion	County Totals	1,108	\$71,336,091	\$4,270,011	0.76%
Marshall	Apparel	18	\$871,766	\$52,306	0.01%
Marshall	Building Materials	16	\$7,937,670	\$476,260	0.08%
Marshall	Eating and Drinking	80	\$8,932,884	\$535,973	0.10%
Marshall	Food Dealers	47	\$8,937,904	\$536,274	0.10%
Marshall	General Merchandise	14	\$19,821,014	\$1,189,261	0.21%
Marshall	Home Furnishings	17	\$1,438,759	\$86,326	0.02%
Marshall	Miscellaneous	166	\$12,440,097	\$746,406	0.13%
Marshall	Motor Vehicle	37	\$4,088,337	\$245,300	0.04%
Marshall	Service	391	\$12,194,998	\$717,505	0.13%
Marshall	Specialty Retail	240	\$5,488,592	\$329,316	0.06%
Marshall	Utilities and Transportation	61	\$3,998,075	\$239,885	0.04%
Marshall	Wholesale	55	\$7,114,419	\$426,865	0.08%
Marshall	County Totals	1,142	\$93,264,515	\$5,581,676	0.99%
Mills	Apparel	S	S	S	S
Mills	Building Materials	8	\$175,404	\$10,524	0.00%
Mills	Eating and Drinking	26	\$2,292,615	\$137,557	0.02%
Mills	Food Dealers	13	\$2,302,354	\$138,141	0.02%
Mills	General Merchandise	S	S	S	S
Mills	Home Furnishings	S	S	S	S
Mills	Miscellaneous	66	\$1,774,304	\$106,458	0.02%
Mills	Motor Vehicle	12	\$1,846,851	\$110,811	0.02%
Mills	Service	156	\$1,882,974	\$112,661	0.02%
Mills	Specialty Retail	97	\$753,424	\$45,205	0.01%
Mills	Utilities and Transportation	25	\$3,851,125	\$231,068	0.04%
Mills	Wholesale	19	\$1,310,772	\$78,646	0.01%
Mills	County Totals	432	\$17,673,174	\$1,060,073	0.19%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Mitchell	Apparel	7	\$474,187	\$28,451	0.01%
Mitchell	Building Materials	15	\$589,802	\$35,388	0.01%
Mitchell	Eating and Drinking	33	\$1,377,233	\$82,634	0.01%
Mitchell	Food Dealers	16	\$2,401,013	\$144,061	0.03%
Mitchell	General Merchandise	5	\$702,264	\$42,136	0.01%
Mitchell	Home Furnishings	7	\$229,356	\$13,761	0.00%
Mitchell	Miscellaneous	85	\$3,169,206	\$190,152	0.03%
Mitchell	Motor Vehicle	11	\$838,077	\$50,285	0.01%
Mitchell	Service	164	\$2,471,735	\$145,568	0.03%
Mitchell	Specialty Retail	141	\$900,507	\$54,030	0.01%
Mitchell	Utilities and Transportation	19	\$1,727,762	\$103,666	0.02%
Mitchell	Wholesale	27	\$2,878,843	\$172,731	0.03%
Mitchell	County Totals	530	\$17,759,985	\$1,062,863	0.19%
Monona	Apparel	S	S	S	S
Monona	Building Materials	5	\$1,511,967	\$90,718	0.02%
Monona	Eating and Drinking	28	\$1,660,534	\$99,632	0.02%
Monona	Food Dealers	15	\$1,710,199	\$102,612	0.02%
Monona	General Merchandise	S	S	S	S
Monona	Home Furnishings	5	\$152,640	\$9,158	0.00%
Monona	Miscellaneous	31	\$353,329	\$21,200	0.00%
Monona	Motor Vehicle	10	\$635,198	\$38,112	0.01%
Monona	Service	145	\$1,444,713	\$84,476	0.02%
Monona	Specialty Retail	91	\$782,091	\$46,925	0.01%
Monona	Utilities and Transportation	22	\$1,569,707	\$94,182	0.02%
Monona	Wholesale	28	\$1,048,686	\$62,921	0.01%
Monona	County Totals	386	\$12,446,494	\$744,583	0.13%
Monroe	Apparel	S	S	S	S
Monroe	Building Materials	S	S	S	S
Monroe	Eating and Drinking	22	\$1,214,873	\$72,892	0.01%
Monroe	Food Dealers	10	\$2,159,081	\$129,545	0.02%
Monroe	General Merchandise	S	S	S	S
Monroe	Home Furnishings	S	S	S	S
Monroe	Miscellaneous	45	\$1,593,651	\$95,619	0.02%
Monroe	Motor Vehicle	13	\$308,796	\$18,528	0.00%
Monroe	Service	97	\$1,258,287	\$74,130	0.01%
Monroe	Specialty Retail	68	\$370,125	\$22,202	0.00%
Monroe	Utilities and Transportation	7	\$1,096,670	\$65,800	0.01%
Monroe	Wholesale	17	\$838,275	\$50,297	0.01%
Monroe	County Totals	288	\$10,116,504	\$605,618	0.11%
Montgomery	Apparel	S	S	S	S
Montgomery	Building Materials	9	\$1,471,660	\$88,300	0.02%
Montgomery	Eating and Drinking	28	\$2,059,346	\$123,561	0.02%
Montgomery	Food Dealers	13	\$2,991,557	\$179,493	0.03%
Montgomery	General Merchandise	S	S	S	S
Montgomery	Home Furnishings	11	\$443,325	\$26,600	0.00%
Montgomery	Miscellaneous	62	\$1,269,570	\$76,174	0.01%
Montgomery	Motor Vehicle	16	\$1,156,939	\$69,416	0.01%
Montgomery	Service	144	\$2,757,472	\$162,663	0.03%
Montgomery	Specialty Retail	73	\$947,107	\$56,826	0.01%
Montgomery	Utilities and Transportation	21	\$2,528,335	\$151,700	0.03%
Montgomery	Wholesale	22	\$2,210,332	\$132,620	0.02%
Montgomery	County Totals	409	\$20,571,269	\$1,231,491	0.22%
Muscatine	Apparel	21	\$1,519,328	\$91,160	0.02%
Muscatine	Building Materials	23	\$14,067,312	\$844,039	0.15%
Muscatine	Eating and Drinking	99	\$10,395,139	\$623,708	0.11%
Muscatine	Food Dealers	53	\$11,356,489	\$681,389	0.12%
Muscatine	General Merchandise	15	\$20,639,801	\$1,238,388	0.22%
Muscatine	Home Furnishings	22	\$2,622,589	\$157,355	0.03%
Muscatine	Miscellaneous	166	\$10,217,847	\$613,071	0.11%
Muscatine	Motor Vehicle	29	\$3,602,648	\$216,159	0.04%
Muscatine	Service	432	\$11,064,044	\$651,460	0.12%
Muscatine	Specialty Retail	245	\$5,700,910	\$342,055	0.06%
Muscatine	Utilities and Transportation	44	\$19,843,599	\$1,190,616	0.21%
Muscatine	Wholesale	47	\$4,623,687	\$277,385	0.05%
Muscatine	County Totals	1,196	\$115,653,393	\$6,926,785	1.23%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
O'Brien	Apparel	6	\$218,469	\$13,108	0.00%
O'Brien	Building Materials	12	\$1,692,776	\$101,567	0.02%
O'Brien	Eating and Drinking	35	\$2,698,871	\$161,932	0.03%
O'Brien	Food Dealers	26	\$4,473,481	\$268,409	0.05%
O'Brien	General Merchandise	7	\$1,920,712	\$115,243	0.02%
O'Brien	Home Furnishings	14	\$814,304	\$48,858	0.01%
O'Brien	Miscellaneous	95	\$2,182,761	\$130,966	0.02%
O'Brien	Motor Vehicle	18	\$1,098,266	\$65,896	0.01%
O'Brien	Service	225	\$4,756,851	\$280,001	0.05%
O'Brien	Specialty Retail	103	\$2,250,705	\$135,042	0.02%
O'Brien	Utilities and Transportation	30	\$2,789,206	\$167,352	0.03%
O'Brien	Wholesale	52	\$7,425,358	\$445,521	0.08%
O'Brien	County Totals	623	\$32,321,760	\$1,933,895	0.34%
Osceola	Apparel	S	S	S	S
Osceola	Building Materials	S	S	S	S
Osceola	Eating and Drinking	14	\$625,507	\$37,530	0.01%
Osceola	Food Dealers	5	\$698,813	\$41,929	0.01%
Osceola	General Merchandise	S	S	S	S
Osceola	Home Furnishings	S	S	S	S
Osceola	Miscellaneous	47	\$2,236,748	\$134,205	0.02%
Osceola	Motor Vehicle	7	\$191,541	\$11,492	0.00%
Osceola	Service	98	\$1,183,752	\$70,640	0.01%
Osceola	Specialty Retail	41	\$480,525	\$28,832	0.01%
Osceola	Utilities and Transportation	15	\$2,673,212	\$160,393	0.03%
Osceola	Wholesale	12	\$2,969,263	\$178,156	0.03%
Osceola	County Totals	246	\$11,655,132	\$698,923	0.12%
Page	Apparel	10	\$594,522	\$35,671	0.01%
Page	Building Materials	10	\$3,063,156	\$183,789	0.03%
Page	Eating and Drinking	44	\$3,112,864	\$186,772	0.03%
Page	Food Dealers	14	\$3,308,037	\$198,482	0.04%
Page	General Merchandise	6	\$1,401,959	\$84,118	0.01%
Page	Home Furnishings	8	\$423,596	\$25,416	0.00%
Page	Miscellaneous	84	\$7,869,757	\$472,185	0.08%
Page	Motor Vehicle	19	\$1,489,448	\$89,367	0.02%
Page	Service	203	\$2,867,305	\$168,731	0.03%
Page	Specialty Retail	105	\$1,433,602	\$86,016	0.02%
Page	Utilities and Transportation	22	\$2,314,100	\$138,846	0.02%
Page	Wholesale	28	\$3,245,472	\$194,728	0.03%
Page	County Totals	553	\$31,123,818	\$1,864,122	0.33%
Palo Alto	Apparel	S	S	S	S
Palo Alto	Building Materials	8	\$1,375,009	\$82,501	0.01%
Palo Alto	Eating and Drinking	36	\$1,883,191	\$112,991	0.02%
Palo Alto	Food Dealers	14	\$2,107,829	\$126,470	0.02%
Palo Alto	General Merchandise	S	S	S	S
Palo Alto	Home Furnishings	6	\$234,651	\$14,079	0.00%
Palo Alto	Miscellaneous	56	\$8,804,826	\$528,290	0.09%
Palo Alto	Motor Vehicle	12	\$638,190	\$38,291	0.01%
Palo Alto	Service	137	\$2,730,414	\$157,787	0.03%
Palo Alto	Specialty Retail	91	\$1,230,903	\$73,854	0.01%
Palo Alto	Utilities and Transportation	19	\$1,625,023	\$97,501	0.02%
Palo Alto	Wholesale	22	\$3,762,433	\$225,746	0.04%
Palo Alto	County Totals	405	\$25,274,736	\$1,510,446	0.27%
Plymouth	Apparel	12	\$655,875	\$39,353	0.01%
Plymouth	Building Materials	21	\$4,130,470	\$247,828	0.04%
Plymouth	Eating and Drinking	69	\$5,597,789	\$335,867	0.06%
Plymouth	Food Dealers	26	\$4,925,713	\$295,543	0.05%
Plymouth	General Merchandise	7	\$8,743,594	\$524,616	0.09%
Plymouth	Home Furnishings	11	\$216,871	\$13,012	0.00%
Plymouth	Miscellaneous	171	\$3,517,552	\$211,053	0.04%
Plymouth	Motor Vehicle	24	\$2,831,088	\$169,865	0.03%
Plymouth	Service	346	\$6,229,257	\$367,585	0.07%
Plymouth	Specialty Retail	170	\$2,619,397	\$157,164	0.03%
Plymouth	Utilities and Transportation	40	\$3,988,829	\$239,330	0.04%
Plymouth	Wholesale	50	\$4,404,253	\$263,924	0.05%
Plymouth	County Totals	947	\$47,860,688	\$2,865,139	0.51%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Pocahontas	Apparel	S	S	S	S
Pocahontas	Building Materials	5	\$378,432	\$22,706	0.00%
Pocahontas	Eating and Drinking	20	\$644,179	\$38,651	0.01%
Pocahontas	Food Dealers	15	\$2,740,153	\$164,409	0.03%
Pocahontas	General Merchandise	S	S	S	S
Pocahontas	Home Furnishings	7	\$22,329	\$1,340	0.00%
Pocahontas	Miscellaneous	56	\$1,692,299	\$101,538	0.02%
Pocahontas	Motor Vehicle	13	\$352,322	\$21,139	0.00%
Pocahontas	Service	106	\$894,110	\$52,596	0.01%
Pocahontas	Specialty Retail	77	\$486,044	\$29,163	0.01%
Pocahontas	Utilities and Transportation	23	\$1,654,926	\$99,296	0.02%
Pocahontas	Wholesale	25	\$1,430,120	\$85,807	0.02%
Pocahontas	County Totals	352	\$10,687,327	\$640,189	0.11%
Polk	Apparel	270	\$62,942,436	\$3,776,546	0.67%
Polk	Building Materials	168	\$119,818,523	\$7,189,111	1.28%
Polk	Eating and Drinking	1,165	\$199,475,624	\$11,960,859	2.13%
Polk	Food Dealers	385	\$125,721,593	\$7,543,296	1.34%
Polk	General Merchandise	96	\$241,142,774	\$14,468,566	2.58%
Polk	Home Furnishings	232	\$93,589,231	\$5,615,354	1.00%
Polk	Miscellaneous	1,425	\$121,400,226	\$7,283,309	1.30%
Polk	Motor Vehicle	275	\$71,783,709	\$4,307,023	0.77%
Polk	Service	4,787	\$281,145,334	\$16,482,653	2.94%
Polk	Specialty Retail	2,587	\$177,335,322	\$10,640,119	1.90%
Polk	Utilities and Transportation	329	\$130,342,579	\$7,820,555	1.39%
Polk	Wholesale	540	\$264,602,866	\$15,684,195	2.79%
Polk	County Totals	12,259	\$1,889,300,217	\$112,771,585	20.09%
Pottawattamie	Apparel	50	\$9,486,835	\$569,210	0.10%
Pottawattamie	Building Materials	31	\$25,082,028	\$1,504,922	0.27%
Pottawattamie	Eating and Drinking	201	\$33,126,950	\$1,984,544	0.35%
Pottawattamie	Food Dealers	93	\$28,435,825	\$1,706,150	0.30%
Pottawattamie	General Merchandise	23	\$50,155,134	\$3,009,308	0.54%
Pottawattamie	Home Furnishings	27	\$5,681,613	\$340,897	0.06%
Pottawattamie	Miscellaneous	318	\$22,224,298	\$1,333,458	0.24%
Pottawattamie	Motor Vehicle	65	\$15,797,443	\$947,847	0.17%
Pottawattamie	Service	767	\$40,229,921	\$2,327,735	0.41%
Pottawattamie	Specialty Retail	426	\$28,869,180	\$1,732,151	0.31%
Pottawattamie	Utilities and Transportation	86	\$22,948,797	\$1,376,928	0.25%
Pottawattamie	Wholesale	100	\$8,865,754	\$531,794	0.09%
Pottawattamie	County Totals	2,187	\$290,903,778	\$17,364,941	3.09%
Poweshiek	Apparel	6	\$199,741	\$11,984	0.00%
Poweshiek	Building Materials	12	\$2,980,380	\$178,823	0.03%
Poweshiek	Eating and Drinking	49	\$4,080,589	\$244,835	0.04%
Poweshiek	Food Dealers	27	\$6,020,374	\$361,222	0.06%
Poweshiek	General Merchandise	6	\$6,420,797	\$385,248	0.07%
Poweshiek	Home Furnishings	13	\$429,075	\$25,745	0.00%
Poweshiek	Miscellaneous	113	\$2,066,025	\$123,962	0.02%
Poweshiek	Motor Vehicle	22	\$1,348,353	\$80,901	0.01%
Poweshiek	Service	287	\$6,078,091	\$355,486	0.06%
Poweshiek	Specialty Retail	156	\$2,411,025	\$144,662	0.03%
Poweshiek	Utilities and Transportation	42	\$4,660,843	\$279,651	0.05%
Poweshiek	Wholesale	38	\$3,122,256	\$187,335	0.03%
Poweshiek	County Totals	771	\$39,817,549	\$2,379,854	0.42%
Ringgold	Apparel	S	S	S	S
Ringgold	Building Materials	5	\$246,289	\$14,777	0.00%
Ringgold	Eating and Drinking	19	\$556,741	\$33,404	0.01%
Ringgold	Food Dealers	7	\$968,455	\$58,107	0.01%
Ringgold	General Merchandise	S	S	S	S
Ringgold	Home Furnishings	S	S	S	S
Ringgold	Miscellaneous	33	\$432,641	\$25,958	0.00%
Ringgold	Motor Vehicle	11	\$776,100	\$46,566	0.01%
Ringgold	Service	83	\$1,064,391	\$62,988	0.01%
Ringgold	Specialty Retail	57	\$183,820	\$11,024	0.00%
Ringgold	Utilities and Transportation	11	\$3,233,501	\$194,010	0.03%
Ringgold	Wholesale	15	\$1,449,448	\$86,967	0.02%
Ringgold	County Totals	247	\$9,713,901	\$581,953	0.10%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Sac	Apparel	S	S	S	S
Sac	Building Materials	11	\$1,181,019	\$70,861	0.01%
Sac	Eating and Drinking	26	\$1,122,406	\$67,344	0.01%
Sac	Food Dealers	24	\$2,455,840	\$147,350	0.03%
Sac	General Merchandise	S	S	S	S
Sac	Home Furnishings	12	\$252,365	\$15,142	0.00%
Sac	Miscellaneous	86	\$2,732,006	\$163,920	0.03%
Sac	Motor Vehicle	15	\$1,413,048	\$84,783	0.02%
Sac	Service	160	\$2,002,670	\$118,951	0.02%
Sac	Specialty Retail	72	\$618,132	\$37,088	0.01%
Sac	Utilities and Transportation	26	\$2,060,618	\$123,637	0.02%
Sac	Wholesale	36	\$1,035,862	\$62,152	0.01%
Sac	County Totals	474	\$15,263,356	\$914,592	0.16%
Scott	Apparel	102	\$34,724,794	\$2,083,488	0.37%
Scott	Building Materials	77	\$42,537,531	\$2,552,252	0.45%
Scott	Eating and Drinking	437	\$75,500,531	\$4,525,509	0.81%
Scott	Food Dealers	149	\$48,520,944	\$2,911,257	0.52%
Scott	General Merchandise	45	\$97,145,591	\$5,828,735	1.04%
Scott	Home Furnishings	86	\$30,370,096	\$1,822,206	0.32%
Scott	Miscellaneous	561	\$48,379,246	\$2,901,145	0.52%
Scott	Motor Vehicle	97	\$25,967,755	\$1,558,065	0.28%
Scott	Service	1,600	\$71,605,011	\$4,195,537	0.75%
Scott	Specialty Retail	856	\$64,720,895	\$3,883,254	0.69%
Scott	Utilities and Transportation	131	\$77,015,645	\$4,620,939	0.82%
Scott	Wholesale	232	\$52,613,879	\$3,141,424	0.56%
Scott	County Totals	4,373	\$669,101,918	\$40,023,809	7.13%
Shelby	Apparel	7	\$244,935	\$14,696	0.00%
Shelby	Building Materials	11	\$1,512,606	\$90,756	0.02%
Shelby	Eating and Drinking	36	\$1,786,394	\$107,184	0.02%
Shelby	Food Dealers	10	\$3,174,756	\$190,485	0.03%
Shelby	General Merchandise	6	\$1,726,421	\$103,585	0.02%
Shelby	Home Furnishings	11	\$289,531	\$17,372	0.00%
Shelby	Miscellaneous	84	\$1,666,609	\$99,997	0.02%
Shelby	Motor Vehicle	15	\$1,256,381	\$75,383	0.01%
Shelby	Service	182	\$2,851,690	\$168,720	0.03%
Shelby	Specialty Retail	109	\$809,491	\$48,569	0.01%
Shelby	Utilities and Transportation	25	\$3,679,807	\$220,788	0.04%
Shelby	Wholesale	40	\$2,828,067	\$169,684	0.03%
Shelby	County Totals	536	\$21,826,688	\$1,307,220	0.23%
Sioux	Apparel	14	\$1,136,422	\$68,185	0.01%
Sioux	Building Materials	24	\$4,084,216	\$245,053	0.04%
Sioux	Eating and Drinking	75	\$6,358,742	\$381,524	0.07%
Sioux	Food Dealers	41	\$5,783,295	\$346,998	0.06%
Sioux	General Merchandise	12	\$10,055,645	\$603,339	0.11%
Sioux	Home Furnishings	36	\$3,502,915	\$210,175	0.04%
Sioux	Miscellaneous	255	\$13,274,224	\$796,453	0.14%
Sioux	Motor Vehicle	39	\$2,278,727	\$136,724	0.02%
Sioux	Service	485	\$10,632,261	\$627,768	0.11%
Sioux	Specialty Retail	250	\$4,329,936	\$259,796	0.05%
Sioux	Utilities and Transportation	68	\$11,457,511	\$687,451	0.12%
Sioux	Wholesale	115	\$17,889,426	\$1,072,880	0.19%
Sioux	County Totals	1,414	\$90,783,320	\$5,436,344	0.97%
Story	Apparel	57	\$12,172,470	\$730,348	0.13%
Story	Building Materials	37	\$16,874,021	\$1,012,441	0.18%
Story	Eating and Drinking	201	\$35,667,937	\$2,135,680	0.38%
Story	Food Dealers	79	\$20,844,122	\$1,250,647	0.22%
Story	General Merchandise	21	\$42,876,412	\$2,572,585	0.46%
Story	Home Furnishings	40	\$9,359,964	\$561,598	0.10%
Story	Miscellaneous	315	\$17,870,396	\$1,070,387	0.19%
Story	Motor Vehicle	53	\$8,385,982	\$503,159	0.09%
Story	Service	805	\$34,900,745	\$2,035,440	0.36%
Story	Specialty Retail	531	\$19,141,028	\$1,148,462	0.20%
Story	Utilities and Transportation	91	\$12,412,732	\$744,764	0.13%
Story	Wholesale	116	\$19,924,493	\$1,195,470	0.21%
Story	County Totals	2,346	\$250,430,302	\$14,960,981	2.66%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Tama	Apparel	S	S	S	S
Tama	Building Materials	18	\$1,681,073	\$100,864	0.02%
Tama	Eating and Drinking	43	\$1,664,763	\$99,886	0.02%
Tama	Food Dealers	25	\$3,665,421	\$219,925	0.04%
Tama	General Merchandise	S	S	S	S
Tama	Home Furnishings	12	\$457,179	\$27,431	0.00%
Tama	Miscellaneous	83	\$2,031,367	\$121,882	0.02%
Tama	Motor Vehicle	20	\$1,456,223	\$87,373	0.02%
Tama	Service	204	\$2,029,549	\$119,643	0.02%
Tama	Specialty Retail	139	\$1,092,553	\$65,553	0.01%
Tama	Utilities and Transportation	21	\$773,556	\$46,413	0.01%
Tama	Wholesale	44	\$3,926,031	\$235,562	0.04%
Tama	County Totals	617	\$19,797,252	\$1,185,705	0.21%
Taylor	Apparel	S	S	S	S
Taylor	Building Materials	S	S	S	S
Taylor	Eating and Drinking	15	\$335,212	\$20,113	0.00%
Taylor	Food Dealers	13	\$1,171,556	\$70,293	0.01%
Taylor	General Merchandise	S	S	S	S
Taylor	Home Furnishings	5	\$27,812	\$1,669	0.00%
Taylor	Miscellaneous	38	\$755,503	\$45,330	0.01%
Taylor	Motor Vehicle	6	\$428,750	\$25,725	0.00%
Taylor	Service	99	\$1,497,770	\$89,808	0.02%
Taylor	Specialty Retail	65	\$249,408	\$14,964	0.00%
Taylor	Utilities and Transportation	23	\$817,116	\$49,027	0.01%
Taylor	Wholesale	10	\$600,977	\$36,059	0.01%
Taylor	County Totals	283	\$6,346,322	\$380,721	0.07%
Union	Apparel	S	S	S	S
Union	Building Materials	9	\$1,432,156	\$85,929	0.02%
Union	Eating and Drinking	38	\$3,311,402	\$196,524	0.04%
Union	Food Dealers	15	\$3,647,173	\$218,830	0.04%
Union	General Merchandise	S	S	S	S
Union	Home Furnishings	10	\$561,802	\$33,708	0.01%
Union	Miscellaneous	63	\$1,545,808	\$92,564	0.02%
Union	Motor Vehicle	17	\$1,879,802	\$112,788	0.02%
Union	Service	155	\$2,869,279	\$169,482	0.03%
Union	Specialty Retail	100	\$1,106,292	\$66,378	0.01%
Union	Utilities and Transportation	21	\$1,114,215	\$66,853	0.01%
Union	Wholesale	22	\$4,227,021	\$253,621	0.05%
Union	County Totals	462	\$31,508,658	\$1,885,500	0.34%
Van Buren	Apparel	S	S	S	S
Van Buren	Building Materials	9	\$208,898	\$12,534	0.00%
Van Buren	Eating and Drinking	18	\$773,223	\$46,266	0.01%
Van Buren	Food Dealers	15	\$2,154,035	\$129,242	0.02%
Van Buren	General Merchandise	S	S	S	S
Van Buren	Home Furnishings	7	\$263,716	\$15,823	0.00%
Van Buren	Miscellaneous	58	\$914,764	\$54,886	0.01%
Van Buren	Motor Vehicle	10	\$142,210	\$8,533	0.00%
Van Buren	Service	117	\$1,182,947	\$69,946	0.01%
Van Buren	Specialty Retail	100	\$499,248	\$29,955	0.01%
Van Buren	Utilities and Transportation	21	\$480,955	\$28,857	0.01%
Van Buren	Wholesale	15	\$2,191,933	\$131,516	0.02%
Van Buren	County Totals	374	\$8,824,148	\$528,291	0.09%
Wapello	Apparel	15	\$1,401,101	\$84,066	0.01%
Wapello	Building Materials	17	\$15,347,709	\$920,863	0.16%
Wapello	Eating and Drinking	85	\$9,969,042	\$598,075	0.11%
Wapello	Food Dealers	43	\$9,069,332	\$544,160	0.10%
Wapello	General Merchandise	11	\$27,369,596	\$1,642,176	0.29%
Wapello	Home Furnishings	15	\$2,355,625	\$141,338	0.03%
Wapello	Miscellaneous	123	\$4,933,611	\$296,017	0.05%
Wapello	Motor Vehicle	45	\$4,103,734	\$246,224	0.04%
Wapello	Service	370	\$9,514,433	\$558,659	0.10%
Wapello	Specialty Retail	242	\$7,340,841	\$440,450	0.08%
Wapello	Utilities and Transportation	32	\$4,996,197	\$299,772	0.05%
Wapello	Wholesale	56	\$7,564,600	\$453,876	0.08%
Wapello	County Totals	1,054	\$103,965,821	\$6,225,675	1.11%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Warren	Apparel	13	\$273,184	\$16,391	0.00%
Warren	Building Materials	22	\$830,228	\$49,814	0.01%
Warren	Eating and Drinking	83	\$6,085,263	\$365,116	0.07%
Warren	Food Dealers	40	\$9,681,744	\$580,905	0.10%
Warren	General Merchandise	7	\$14,050,707	\$843,042	0.15%
Warren	Home Furnishings	12	\$789,764	\$47,386	0.01%
Warren	Miscellaneous	183	\$6,943,670	\$416,620	0.07%
Warren	Motor Vehicle	33	\$4,966,885	\$298,013	0.05%
Warren	Service	467	\$8,410,313	\$502,330	0.09%
Warren	Specialty Retail	341	\$2,608,992	\$156,540	0.03%
Warren	Utilities and Transportation	45	\$7,079,246	\$424,755	0.08%
Warren	Wholesale	51	\$5,595,291	\$335,717	0.06%
Warren	County Totals	1,297	\$67,315,287	\$4,036,629	0.72%
Washington	Apparel	S	S	S	S
Washington	Building Materials	18	\$2,784,658	\$167,079	0.03%
Washington	Eating and Drinking	53	\$3,715,509	\$222,851	0.04%
Washington	Food Dealers	33	\$5,661,669	\$339,700	0.06%
Washington	General Merchandise	S	S	S	S
Washington	Home Furnishings	17	\$1,185,910	\$71,155	0.01%
Washington	Miscellaneous	162	\$7,013,254	\$420,795	0.07%
Washington	Motor Vehicle	19	\$2,605,933	\$156,356	0.03%
Washington	Service	357	\$8,474,397	\$500,160	0.09%
Washington	Specialty Retail	218	\$3,014,474	\$180,868	0.03%
Washington	Utilities and Transportation	31	\$1,385,116	\$83,107	0.01%
Washington	Wholesale	60	\$6,575,747	\$394,545	0.07%
Washington	County Totals	981	\$47,996,418	\$2,871,402	0.51%
Wayne	Apparel	S	S	S	S
Wayne	Building Materials	7	\$1,363,161	\$81,790	0.01%
Wayne	Eating and Drinking	15	\$434,748	\$26,085	0.00%
Wayne	Food Dealers	20	\$1,864,912	\$111,895	0.02%
Wayne	General Merchandise	S	S	S	S
Wayne	Home Furnishings	S	S	S	S
Wayne	Miscellaneous	39	\$603,207	\$36,192	0.01%
Wayne	Motor Vehicle	S	S	S	S
Wayne	Service	92	\$890,829	\$52,711	0.01%
Wayne	Specialty Retail	57	\$889,548	\$53,373	0.01%
Wayne	Utilities and Transportation	12	\$353,558	\$21,213	0.00%
Wayne	Wholesale	14	\$560,869	\$33,652	0.01%
Wayne	County Totals	269	\$7,659,503	\$458,831	0.08%
Webster	Apparel	31	\$3,647,267	\$218,836	0.04%
Webster	Building Materials	21	\$13,087,794	\$785,268	0.14%
Webster	Eating and Drinking	87	\$12,061,851	\$723,711	0.13%
Webster	Food Dealers	41	\$10,114,764	\$606,886	0.11%
Webster	General Merchandise	13	\$30,999,986	\$1,859,999	0.33%
Webster	Home Furnishings	21	\$3,047,059	\$182,824	0.03%
Webster	Miscellaneous	163	\$7,157,049	\$429,423	0.08%
Webster	Motor Vehicle	43	\$6,369,156	\$382,110	0.07%
Webster	Service	476	\$13,307,152	\$772,732	0.14%
Webster	Specialty Retail	266	\$10,604,386	\$636,263	0.11%
Webster	Utilities and Transportation	57	\$10,086,335	\$605,180	0.11%
Webster	Wholesale	73	\$15,847,129	\$934,396	0.17%
Webster	County Totals	1,292	\$136,329,928	\$8,137,627	1.45%
Winnebago	Apparel	S	S	S	S
Winnebago	Building Materials	7	\$1,143,598	\$68,616	0.01%
Winnebago	Eating and Drinking	33	\$1,722,932	\$103,376	0.02%
Winnebago	Food Dealers	18	\$3,162,184	\$189,731	0.03%
Winnebago	General Merchandise	S	S	S	S
Winnebago	Home Furnishings	11	\$151,490	\$9,089	0.00%
Winnebago	Miscellaneous	83	\$2,271,480	\$136,289	0.02%
Winnebago	Motor Vehicle	12	\$1,467,502	\$88,050	0.02%
Winnebago	Service	139	\$1,598,684	\$95,803	0.02%
Winnebago	Specialty Retail	108	\$1,656,289	\$99,377	0.02%
Winnebago	Utilities and Transportation	16	\$3,587,637	\$215,258	0.04%
Winnebago	Wholesale	31	\$2,094,036	\$125,642	0.02%
Winnebago	County Totals	462	\$20,386,729	\$1,223,085	0.22%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2013**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Winneshiek	Apparel	16	\$1,188,154	\$71,289	0.01%
Winneshiek	Building Materials	19	\$2,898,544	\$173,913	0.03%
Winneshiek	Eating and Drinking	54	\$5,289,830	\$317,390	0.06%
Winneshiek	Food Dealers	23	\$4,841,202	\$290,472	0.05%
Winneshiek	General Merchandise	7	\$13,143,133	\$788,588	0.14%
Winneshiek	Home Furnishings	13	\$1,565,039	\$93,902	0.02%
Winneshiek	Miscellaneous	149	\$5,986,069	\$359,164	0.06%
Winneshiek	Motor Vehicle	27	\$2,754,836	\$165,290	0.03%
Winneshiek	Service	323	\$5,927,190	\$344,925	0.06%
Winneshiek	Specialty Retail	205	\$5,117,504	\$307,050	0.05%
Winneshiek	Utilities and Transportation	34	\$1,285,984	\$77,159	0.01%
Winneshiek	Wholesale	42	\$5,343,780	\$320,627	0.06%
Winneshiek	County Totals	912	\$55,341,265	\$3,309,770	0.59%
Woodbury	Apparel	79	\$25,720,818	\$1,543,249	0.27%
Woodbury	Building Materials	41	\$34,798,875	\$2,087,933	0.37%
Woodbury	Eating and Drinking	292	\$42,035,352	\$2,520,712	0.45%
Woodbury	Food Dealers	105	\$24,322,011	\$1,459,321	0.26%
Woodbury	General Merchandise	27	\$69,323,719	\$4,159,423	0.74%
Woodbury	Home Furnishings	63	\$16,199,210	\$971,953	0.17%
Woodbury	Miscellaneous	382	\$26,365,067	\$1,581,904	0.28%
Woodbury	Motor Vehicle	77	\$23,910,881	\$1,434,653	0.26%
Woodbury	Service	1,071	\$43,449,457	\$2,553,182	0.45%
Woodbury	Specialty Retail	534	\$41,731,591	\$2,503,895	0.45%
Woodbury	Utilities and Transportation	93	\$30,688,406	\$1,841,304	0.33%
Woodbury	Wholesale	147	\$44,707,286	\$2,659,641	0.47%
Woodbury	County Totals	2,911	\$423,252,673	\$25,317,169	4.51%
Worth	Apparel	S	S	S	S
Worth	Building Materials	6	\$123,911	\$7,435	0.00%
Worth	Eating and Drinking	18	\$819,424	\$49,165	0.01%
Worth	Food Dealers	8	\$1,465,183	\$87,911	0.02%
Worth	General Merchandise	S	S	S	S
Worth	Home Furnishings	S	S	S	S
Worth	Miscellaneous	43	\$605,644	\$36,339	0.01%
Worth	Motor Vehicle	11	\$539,982	\$32,399	0.01%
Worth	Service	101	\$3,738,369	\$216,258	0.04%
Worth	Specialty Retail	66	\$937,831	\$56,270	0.01%
Worth	Utilities and Transportation	21	\$246,826	\$14,810	0.00%
Worth	Wholesale	18	\$1,493,751	\$89,625	0.02%
Worth	County Totals	297	\$10,367,146	\$613,984	0.11%
Wright	Apparel	S	S	S	S
Wright	Building Materials	11	\$1,791,132	\$107,468	0.02%
Wright	Eating and Drinking	41	\$1,835,399	\$110,093	0.02%
Wright	Food Dealers	22	\$3,902,026	\$234,122	0.04%
Wright	General Merchandise	S	S	S	S
Wright	Home Furnishings	5	\$487,963	\$29,278	0.01%
Wright	Miscellaneous	88	\$4,521,202	\$271,272	0.05%
Wright	Motor Vehicle	14	\$974,945	\$58,497	0.01%
Wright	Service	181	\$2,283,339	\$136,320	0.02%
Wright	Specialty Retail	110	\$1,391,131	\$83,468	0.01%
Wright	Utilities and Transportation	33	\$3,737,951	\$224,277	0.04%
Wright	Wholesale	24	\$1,369,779	\$82,187	0.01%
Wright	County Totals	535	\$24,090,458	\$1,444,717	0.26%
	State Totals	101,180	\$9,391,180,760	\$561,418,224	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