

**IOWA DEPARTMENT OF REVENUE AND FINANCE
THE QUARTER IN REVIEW
COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING March 31, 2002**

Computed tax during the first quarter of 2001 amounted to \$315,964,774 an increase of 0.5% percent from the same quarter in 2000. The number of business filing returns declined from 90,319 to 87,062 or -3.6% during the same period.

Computed Tax by Business Group

During the first quarter of 2001 the General Merchandise and the Building Materials Groups showed the largest increase in computed tax with a 10.4% to 6.7% respectively. The Motor Vehicle Group followed with 5.3% increase.

Business Group	# Bus Mar-01	# Bus Mar-02	% Change Bus	Computed Tax Mar-01	Computed Tax Mar-02	% Change Computed Tax
Nonresidents	13	1	-92.31%	\$1,520	\$521	-65.72%
Utilities	3,113	3,207	3.02%	\$53,124,378	\$49,460,815	-6.90%
Building Materials	1,823	1,774	-2.69%	\$18,108,144	\$19,318,577	6.68%
General Merchandise	1,943	1,902	-2.11%	\$44,445,239	\$49,064,621	10.39%
Food Dealers	1,534	1,504	-1.96%	\$14,841,814	\$14,975,157	0.90%
Motor Vehicle	3,743	3,612	-3.50%	\$16,080,519	\$16,933,753	5.31%
Apparel	1,424	1,402	-1.54%	\$6,977,489	\$7,213,794	3.39%
Home Furnishings	2,333	2,092	-10.33%	\$14,047,499	\$14,247,390	1.42%
Eating and Drinking	6,532	6,541	0.14%	\$28,054,234	\$28,843,773	2.81%
Specialty Retail	14,354	13,424	-6.48%	\$22,605,095	\$23,231,060	2.77%
Services	26,609	25,814	-2.99%	\$43,052,657	\$41,590,921	-3.40%
Wholesale Goods	6,138	5,465	-10.96%	\$27,586,954	\$24,453,586	-11.36%
Miscellaneous	12,378	10,833	-12.48%	\$20,799,681	\$21,066,806	1.28%
Late Filers	8,382	9,491	13.23%	\$4,706,504	\$5,563,899	18.22%
TOTAL	90,319	87,062	-3.61%	\$314,431,727	\$315,964,673	0.49%

**USE TAX
QUARTER IN REVIEW**

**RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax**

<u>Business Group</u>	<u>No. of Returns</u>	<u>% of Returns</u>	<u>Computed Tax</u>	<u>% of Tax</u>
Utilities	438	4.23%	\$3,548,470	9.88%
Building Materials	222	2.14%	\$626,964	1.75%
General Merchandise	34	0.33%	\$909,182	2.53%
Food Dealers	58	0.56%	\$130,110	0.36%
Motor Vehicle	145	1.40%	\$336,989	0.94%
Apparel	72	0.69%	\$249,770	0.70%
Home Furnishings	317	3.06%	\$995,364	2.77%
Eating and Drinking	64	0.62%	\$161,656	0.45%
Specialty Retail	1,215	11.72%	\$4,049,963	11.28%
Services	1,987	19.17%	\$7,534,354	20.98%
Wholesale Goods	2,470	23.83%	\$8,540,361	23.78%
Miscellaneous	2,673	25.79%	\$8,371,087	23.31%
Late Filers	670	6.46%	\$465,285	1.30%
TOTAL	10,365	100.00%	\$35,919,555	100.00%

**Comparison of Use Taxes for the Quarter Ending
March 31, 2001 and 2002**

USE TAX	Mar-01	Mar-02	% Change
Retailers			
Number of Returns	10,911	10,365	-5.00%
Computed Tax	\$39,855,389	\$35,919,555	-9.88%
Motor Vehicle			
Number of Returns	178,939	157,057	-12.23%
Computed Tax	\$63,390,199	\$56,642,028	-10.65%
Consumers			
Number of Returns	6,360	6,255	-1.65%
Computed Tax	\$9,635,283	\$9,462,684	-1.79%

**Retail Sales Tax
By County and Town
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
	NON-RESIDENT	1	\$10,410	\$521	0
ADAIR	GREENFIELD*	123	\$5,657,554	\$282,879	0.09
ADAIR	ADAIR	55	\$1,503,660	\$75,186	0.02
ADAIR	STUART	33	\$1,374,498	\$68,724	0.02
ADAIR	BRIDGEWATER	18	\$321,317	\$16,067	0.01
ADAIR	FONTANELLE	31	\$387,030	\$19,352	0.01
ADAIR	ORIENT	17	\$343,157	\$17,160	0.01
ADAIR	OTHER	21	\$713,718	\$35,688	0.01
ADAIR	* TOTAL COUNTY *	298	\$10,300,934	\$515,056	0.16
ADAMS	CORNING*	135	\$4,742,073	\$237,093	0.08
ADAMS	PRESCOTT	13	\$113,519	\$5,677	0
ADAMS	OTHER	18	\$233,221	\$11,661	0
ADAMS	* TOTAL COUNTY *	166	\$5,088,813	\$254,431	0.08
ALLAMAKEE	WAUKON*	214	\$9,809,267	\$490,463	0.16
ALLAMAKEE	LANSING	76	\$1,988,941	\$99,455	0.03
ALLAMAKEE	POSTVILLE	92	\$13,202,631	\$660,131	0.21
ALLAMAKEE	NEW ALBIN	28	\$279,264	\$13,964	0
ALLAMAKEE	HARPERS FERRY	20	\$202,767	\$10,138	0
ALLAMAKEE	WATERVILLE	12	\$136,352	\$6,818	0
ALLAMAKEE	OTHER	27	\$241,563	\$12,077	0
ALLAMAKEE	* TOTAL COUNTY *	469	\$25,860,785	\$1,293,046	0.41
APPANOOSE	CENTERVILLE*	266	\$15,485,383	\$774,267	0.25
APPANOOSE	MORAVIA	43	\$382,336	\$19,119	0.01
APPANOOSE	MOULTON	34	\$367,921	\$18,398	0.01
APPANOOSE	MYSTIC	26	\$106,549	\$5,328	0
APPANOOSE	OTHER	56	\$226,649	\$11,332	0
APPANOOSE	* TOTAL COUNTY *	425	\$16,568,838	\$828,444	0.26
AUDUBON	AUDUBON*	134	\$4,916,276	\$245,815	0.08
AUDUBON	EXIRA	51	\$827,648	\$41,383	0.01
AUDUBON	KIMBALLTON	17	\$156,790	\$7,840	0
AUDUBON	OTHER	28	\$352,648	\$17,632	0
AUDUBON	* TOTAL COUNTY *	230	\$6,253,362	\$312,670	0.1
BENTON	BELLE PLAINE	111	\$3,865,802	\$193,292	0.06
BENTON	VINTON*	228	\$42,208,988	\$2,110,460	0.67
BENTON	BLAIRSTOWN	50	\$1,359,408	\$67,970	0.02
BENTON	SHELLSBURG	41	\$1,825,447	\$91,274	0.03
BENTON	VAN HORNE	30	\$818,206	\$40,911	0.01
BENTON	ATKINS	31	\$1,203,446	\$60,175	0.02
BENTON	GARRISON	15	\$113,785	\$5,688	0
BENTON	KEYSTONE	32	\$787,126	\$39,356	0.01
BENTON	LUZERNE	11	\$54,927	\$2,746	0
BENTON	NEWHALL	38	\$698,525	\$34,936	0.01
BENTON	NORWAY	20	\$2,073,982	\$103,698	0.03

**Retail Sales Tax
By County and Town
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
BENTON	URBANA	16	\$3,285,944	\$164,295	0.05
BENTON	WALFORD	16	\$397,474	\$19,875	0.01
BENTON	OTHER	41	\$389,104	\$19,456	0
BENTON	* TOTAL COUNTY *	680	\$59,082,164	\$2,954,132	0.94
BLACK HAWK	WATERLOO*	1,606	\$205,122,688	\$10,256,171	3.25
BLACK HAWK	CEDAR FALLS	823	\$85,661,590	\$4,283,069	1.36
BLACK HAWK	EVANSDALE	92	\$3,760,660	\$188,049	0.06
BLACK HAWK	ELK RUN HTS	17	\$2,582,171	\$129,108	0.04
BLACK HAWK	HUDSON	77	\$2,332,247	\$116,614	0.04
BLACK HAWK	LA PORTE CITY	82	\$2,027,963	\$101,396	0.03
BLACK HAWK	DUNKERTON	31	\$1,131,717	\$56,588	0.02
BLACK HAWK	JANESVILLE	24	\$150,191	\$7,509	0
BLACK HAWK	GILBERTVILLE	21	\$279,078	\$13,953	0
BLACK HAWK	RAYMOND	15	\$146,391	\$7,319	0
BLACK HAWK	OTHER	41	\$4,935,820	\$246,794	0
BLACK HAWK	* TOTAL COUNTY *	2,829	\$307,962,269	\$15,398,158	4.88
BOONE	BOONE*	394	\$28,764,526	\$1,438,228	0.46
BOONE	MADRID	70	\$2,500,843	\$125,042	0.04
BOONE	OGDEN	83	\$1,780,773	\$89,040	0.03
BOONE	BOXHOLM	12	\$187,672	\$9,383	0
BOONE	OTHER	44	\$261,663	\$13,087	0
BOONE	* TOTAL COUNTY *	603	\$33,495,477	\$1,674,780	0.53
BREMER	WAVERLY*	309	\$20,320,824	\$1,016,049	0.32
BREMER	SUMNER	121	\$3,240,521	\$162,030	0.05
BREMER	TRIPOLI	68	\$1,225,850	\$61,297	0.02
BREMER	DENVER	89	\$2,995,039	\$149,752	0.05
BREMER	JANESVILLE	23	\$745,946	\$37,300	0.01
BREMER	READLYN	35	\$1,069,553	\$53,452	0.02
BREMER	FREDERIKA	11	\$77,519	\$3,877	0
BREMER	PLAINFIELD	21	\$789,432	\$39,471	0.01
BREMER	OTHER	12	\$90,383	\$4,519	0
BREMER	* TOTAL COUNTY *	689	\$30,555,067	\$1,527,747	0.48
BUCHANAN	INDEPENDENCE*	251	\$14,318,872	\$715,717	0.23
BUCHANAN	JESUP	81	\$3,154,235	\$157,715	0.05
BUCHANAN	FAIRBANK	55	\$2,112,307	\$105,615	0.03
BUCHANAN	HAZLETON	48	\$616,210	\$30,811	0.01
BUCHANAN	LAMONT	27	\$404,249	\$20,212	0.01
BUCHANAN	WINTHROP	40	\$1,159,183	\$57,962	0.02
BUCHANAN	AURORA	15	\$188,096	\$9,405	0
BUCHANAN	BRANDON	16	\$128,908	\$6,446	0
BUCHANAN	QUASQUETON	17	\$309,070	\$15,455	0
BUCHANAN	ROWLEY	16	\$541,920	\$27,096	0.01
BUCHANAN	OTHER	34	\$446,540	\$22,329	0
BUCHANAN	* TOTAL COUNTY *	600	\$23,379,590	\$1,168,763	0.37

**Retail Sales Tax
By County and Town
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
BUENA VISTA	STORM LAKE*	367	\$26,569,674	\$1,328,199	0.42
BUENA VISTA	ALTA	66	\$4,031,594	\$201,583	0.06
BUENA VISTA	ALBERT CITY	31	\$420,589	\$21,028	0.01
BUENA VISTA	MARATHON	12	\$188,686	\$9,433	0
BUENA VISTA	NEWELL	24	\$694,250	\$34,712	0.01
BUENA VISTA	SIOUX RAPIDS	53	\$1,793,542	\$89,676	0.03
BUENA VISTA	REMBRANDT	15	\$134,476	\$6,724	0
BUENA VISTA	LINN GROVE	14	\$77,259	\$3,864	0
BUENA VISTA	OTHER	18	\$113,931	\$5,696	0
BUENA VISTA	* TOTAL COUNTY *	600	\$34,024,001	\$1,700,915	0.54
BUTLER	CLARKSVILLE	62	\$932,098	\$46,606	0.01
BUTLER	GREENE	72	\$1,765,125	\$88,258	0.03
BUTLER	PARKERSBURG	81	\$3,316,141	\$165,802	0.05
BUTLER	SHELL ROCK	46	\$705,372	\$35,272	0.01
BUTLER	ALLISON*	58	\$3,089,070	\$154,455	0.05
BUTLER	APLINGTON	46	\$1,011,548	\$50,580	0.02
BUTLER	DUMONT	36	\$1,055,328	\$52,767	0.02
BUTLER	NEW HARTFORD	30	\$529,329	\$26,466	0.01
BUTLER	BRISTOW	13	\$66,271	\$3,313	0
BUTLER	OTHER	33	\$575,082	\$28,755	0
BUTLER	* TOTAL COUNTY *	477	\$13,045,364	\$652,274	0.21
CALHOUN	LAKE CITY	85	\$1,924,731	\$96,239	0.03
CALHOUN	MANSON	71	\$1,711,479	\$85,575	0.03
CALHOUN	ROCKWELL CITY*	105	\$4,089,496	\$204,476	0.06
CALHOUN	LOHRVILLE	23	\$271,120	\$13,556	0
CALHOUN	POMEROY	27	\$295,057	\$14,755	0
CALHOUN	FARNHAMVILLE	19	\$364,050	\$18,205	0.01
CALHOUN	OTHER	36	\$172,893	\$8,646	0
CALHOUN	* TOTAL COUNTY *	366	\$8,828,826	\$441,452	0.14
CARROLL	CARROLL*	481	\$36,826,402	\$1,841,323	0.58
CARROLL	COON RAPIDS	60	\$1,872,534	\$93,632	0.03
CARROLL	MANNING	67	\$2,223,028	\$111,162	0.04
CARROLL	BREDA	40	\$1,076,151	\$53,808	0.02
CARROLL	GLIDDEN	33	\$1,426,293	\$71,318	0.02
CARROLL	ARCADIA	26	\$442,994	\$22,150	0.01
CARROLL	DEDHAM	12	\$249,216	\$12,461	0
CARROLL	HALBUR	16	\$707,544	\$35,378	0.01
CARROLL	TEMPLETON	27	\$655,348	\$32,767	0.01
CARROLL	OTHER	33	\$441,573	\$22,078	0
CARROLL	* TOTAL COUNTY *	795	\$45,921,083	\$2,296,077	0.73
CASS	ATLANTIC*	328	\$17,748,986	\$887,469	0.28
CASS	ANITA	47	\$1,006,408	\$50,323	0.02
CASS	GRISWOLD	58	\$1,614,578	\$80,729	0.03
CASS	LEWIS	15	\$79,814	\$3,991	0
CASS	CUMBERLAND	15	\$292,113	\$14,605	0

**Retail Sales Tax
By County and Town
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
CASS	MASSENA	26	\$549,822	\$27,490	0.01
CASS	WIOTA	14	\$133,645	\$6,683	0
CASS	OTHER	30	\$1,293,850	\$64,691	0
CASS	* TOTAL COUNTY *	533	\$22,719,216	\$1,135,981	0.36
CEDAR	TIPTON*	174	\$8,472,541	\$423,640	0.13
CEDAR	DURANT	76	\$2,505,896	\$125,297	0.04
CEDAR	MECHANICSVILLE	36	\$786,917	\$39,346	0.01
CEDAR	WEST BRANCH	79	\$1,954,943	\$97,749	0.03
CEDAR	CLARENCE	53	\$1,324,131	\$66,208	0.02
CEDAR	LOWDEN	51	\$1,102,219	\$55,090	0.02
CEDAR	STANWOOD	33	\$438,737	\$21,936	0.01
CEDAR	BENNETT	19	\$148,717	\$7,437	0
CEDAR	OTHER	27	\$557,069	\$28,353	0
CEDAR	* TOTAL COUNTY *	548	\$17,301,170	\$865,056	0.27
CERRO GORDO	MASON CITY*	927	\$93,595,366	\$4,679,803	1.48
CERRO GORDO	CLEAR LAKE	339	\$14,234,221	\$711,722	0.23
CERRO GORDO	VENTURA	30	\$454,291	\$22,716	0.01
CERRO GORDO	ROCKWELL	37	\$676,123	\$33,806	0.01
CERRO GORDO	MESERVEY	13	\$227,965	\$11,400	0
CERRO GORDO	ROCK FALLS	11	\$86,629	\$4,331	0
CERRO GORDO	SWALEDALE	11	\$509,575	\$25,479	0.01
CERRO GORDO	THORNTON	21	\$612,372	\$30,619	0.01
CERRO GORDO	OTHER	30	\$807,371	\$40,369	0
CERRO GORDO	* TOTAL COUNTY *	1,419	\$111,203,913	\$5,560,245	1.76
CHEROKEE	CHEROKEE*	283	\$13,309,692	\$665,489	0.21
CHEROKEE	MARCUS	60	\$1,896,921	\$94,848	0.03
CHEROKEE	AURELIA	40	\$643,396	\$32,173	0.01
CHEROKEE	CLEGHORN	14	\$255,806	\$12,791	0
CHEROKEE	QUIMBY	17	\$502,320	\$25,148	0.01
CHEROKEE	WASHTA	14	\$303,640	\$15,181	0
CHEROKEE	OTHER	28	\$483,096	\$24,157	0
CHEROKEE	* TOTAL COUNTY *	456	\$17,394,871	\$869,787	0.28
CHICKASAW	NEW HAMPTON*	212	\$10,729,688	\$536,478	0.17
CHICKASAW	NASHUA	62	\$1,793,345	\$89,668	0.03
CHICKASAW	FREDERICKSBURG	54	\$1,408,049	\$70,400	0.02
CHICKASAW	LAWLER	36	\$706,633	\$35,332	0.01
CHICKASAW	ALTA VISTA	18	\$232,504	\$11,624	0
CHICKASAW	IONIA	30	\$260,063	\$13,004	0
CHICKASAW	OTHER	46	\$451,936	\$22,596	0
CHICKASAW	* TOTAL COUNTY *	458	\$15,582,218	\$779,102	0.25
CLARKE	OSCEOLA*	205	\$12,109,774	\$605,499	0.19
CLARKE	MURRAY	18	\$271,469	\$13,574	0
CLARKE	OTHER	18	\$324,152	\$16,209	0
CLARKE	* TOTAL COUNTY *	241	\$12,705,395	\$635,282	0.2

**Retail Sales Tax
By County and Town
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
CLAY	SPENCER*	518	\$43,563,808	\$2,178,177	0.67
CLAY	EVERLY	33	\$966,211	\$48,311	0.02
CLAY	PETERSON	28	\$182,705	\$9,139	0
CLAY	ROYAL	23	\$311,338	\$15,570	0
CLAY	WEBB	10	\$72,966	\$3,648	0
CLAY	OTHER	48	\$1,104,453	\$55,224	0.01
CLAY	* TOTAL COUNTY *	660	\$46,201,481	\$2,310,069	0.71
CLAYTON	ELKADER*	116	\$4,523,247	\$226,163	0.07
CLAYTON	GUTTENBERG	115	\$3,158,220	\$157,911	0.05
CLAYTON	MONONA	85	\$2,656,467	\$132,826	0.04
CLAYTON	STRAWBERRY PT	81	\$1,785,818	\$89,297	0.03
CLAYTON	EDGEWOOD	48	\$1,417,565	\$70,877	0.02
CLAYTON	GARNAVILLO	49	\$799,859	\$39,994	0.01
CLAYTON	MARQUETTE	20	\$822,668	\$41,136	0.01
CLAYTON	MCGREGOR	71	\$1,224,406	\$61,223	0.02
CLAYTON	FARMERSBURG	12	\$126,159	\$6,309	0
CLAYTON	LUANA	21	\$278,889	\$13,943	0
CLAYTON	ST OLAF	10	\$68,303	\$3,415	0
CLAYTON	VOLGA CITY	17	\$205,928	\$10,297	0
CLAYTON	OTHER	44	\$226,022	\$11,303	0
CLAYTON	* TOTAL COUNTY *	689	\$17,293,551	\$864,694	0.27
CLINTON	CLINTON*	743	\$63,673,526	\$3,183,709	0.98
CLINTON	DE WITT	209	\$11,425,335	\$571,273	0.18
CLINTON	CAMANCHE	79	\$2,352,285	\$117,622	0.04
CLINTON	DELMAR	19	\$159,184	\$7,959	0
CLINTON	GRAND MOUND	29	\$494,406	\$24,720	0.01
CLINTON	LOST NATION	26	\$704,572	\$35,229	0.01
CLINTON	WHEATLAND	29	\$1,003,613	\$50,180	0.02
CLINTON	CALAMUS	17	\$437,983	\$21,899	0.01
CLINTON	CHARLOTTE	17	\$544,795	\$27,239	0.01
CLINTON	GOOSE LAKE	13	\$155,076	\$7,754	0
CLINTON	LOW MOOR	17	\$463,756	\$23,187	0.01
CLINTON	OTHER	56	\$1,197,705	\$59,888	0
CLINTON	* TOTAL COUNTY *	1,254	\$82,612,236	\$4,130,659	1.28
CRAWFORD	DENISON*	303	\$17,994,516	\$899,740	0.29
CRAWFORD	CHARTER OAK	34	\$981,367	\$49,071	0.02
CRAWFORD	DOW CITY	30	\$622,888	\$31,149	0.01
CRAWFORD	MANILLA	42	\$633,566	\$31,681	0.01
CRAWFORD	SCHLESWIG	30	\$454,253	\$22,712	0.01
CRAWFORD	VAIL	18	\$198,480	\$9,925	0
CRAWFORD	KIRON	21	\$432,759	\$21,639	0.01
CRAWFORD	WESTSIDE	22	\$323,063	\$16,152	0.01
CRAWFORD	OTHER	40	\$796,341	\$39,816	0
CRAWFORD	* TOTAL COUNTY *	540	\$22,437,233	\$1,121,885	0.36

**Retail Sales Tax
By County and Town
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
DALLAS	PERRY	219	\$29,100,962	\$1,455,061	0.46
DALLAS	ADEL*	170	\$5,590,952	\$279,550	0.09
DALLAS	DALLAS CENTER	54	\$1,203,447	\$60,172	0.02
DALLAS	DEXTER	31	\$451,337	\$22,569	0.01
DALLAS	REDFIELD	28	\$512,855	\$25,643	0.01
DALLAS	WAUKEE	144	\$17,472,366	\$873,616	0.28
DALLAS	WOODWARD	51	\$874,282	\$43,713	0.01
DALLAS	BOUTON	19	\$1,012,745	\$50,637	0.02
DALLAS	DE SOTO	19	\$619,188	\$30,961	0.01
DALLAS	GRANGER	26	\$1,438,018	\$71,900	0.02
DALLAS	MINBURN	16	\$565,504	\$28,277	0.01
DALLAS	VAN METER	43	\$1,152,940	\$57,648	0.02
DALLAS	WEST DES MOINES	56	\$10,589,969	\$529,498	0.17
DALLAS	OTHER	61	\$756,133	\$37,810	0
DALLAS	* TOTAL COUNTY *	937	\$71,340,698	\$3,567,055	1.13
DAVIS	BLOOMFIELD*	215	\$8,103,019	\$405,155	0.13
DAVIS	DRAKESVILLE	14	\$157,599	\$7,880	0
DAVIS	PULASKI	16	\$309,973	\$15,498	0
DAVIS	OTHER	28	\$280,504	\$14,026	0
DAVIS	* TOTAL COUNTY *	273	\$8,851,095	\$442,559	0.14
DECATUR	LAMONI	63	\$2,286,236	\$114,310	0.04
DECATUR	LEON*	74	\$2,829,798	\$141,494	0.04
DECATUR	DECATUR CITY	12	\$192,008	\$9,600	0
DECATUR	OTHER	81	\$717,430	\$35,872	0
DECATUR	* TOTAL COUNTY *	230	\$6,025,472	\$301,276	0.1
DELAWARE	MANCHESTER*	268	\$15,894,548	\$794,739	0.25
DELAWARE	EARLVILLE	44	\$864,045	\$43,205	0.01
DELAWARE	EDGEWOOD	18	\$438,636	\$21,932	0.01
DELAWARE	HOPKINTON	44	\$1,043,859	\$52,195	0.02
DELAWARE	COLESBURG	26	\$526,895	\$26,345	0.01
DELAWARE	DELHI	32	\$889,693	\$44,484	0.01
DELAWARE	DUNDEE	19	\$295,021	\$14,751	0
DELAWARE	DYERSVILLE	28	\$654,227	\$32,712	0.01
DELAWARE	GREELEY	14	\$131,002	\$6,545	0
DELAWARE	RYAN	18	\$137,006	\$6,849	0
DELAWARE	OTHER	31	\$1,145,785	\$57,289	0
DELAWARE	* TOTAL COUNTY *	542	\$22,020,717	\$1,101,046	0.35
DES MOINES	BURLINGTON*	732	\$55,557,672	\$2,777,900	0.88
DES MOINES	MEDIAPOLIS	87	\$2,593,159	\$129,657	0.04
DES MOINES	WEST BURLINGTON	183	\$35,261,598	\$1,763,086	0.56
DES MOINES	DANVILLE	39	\$733,871	\$36,693	0.01
DES MOINES	MIDDLETOWN	10	\$155,270	\$7,765	0
DES MOINES	OTHER	46	\$1,265,160	\$63,261	0
DES MOINES	* TOTAL COUNTY *	1,097	\$95,566,730	\$4,778,362	1.52

**Retail Sales Tax
By County and Town
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
DICKINSON	MILFORD	165	\$4,754,924	\$237,747	0.08
DICKINSON	SPIRIT LAKE*	358	\$23,870,904	\$1,193,550	0.38
DICKINSON	ARNOLDS PARK	126	\$3,133,068	\$156,643	0.05
DICKINSON	LAKE PARK	38	\$1,085,045	\$54,246	0.02
DICKINSON	OKOBOJI	50	\$3,772,261	\$188,613	0.06
DICKINSON	TERRIL	19	\$261,733	\$13,087	0
DICKINSON	OTHER	47	\$1,234,481	\$61,725	0.01
DICKINSON	* TOTAL COUNTY *	803	\$38,112,416	\$1,905,611	0.6
DUBUQUE	DUBUQUE*	1,720	\$180,272,826	\$9,013,682	2.86
DUBUQUE	CASCADE	92	\$3,888,848	\$194,443	0.06
DUBUQUE	DYERSVILLE	196	\$13,333,723	\$666,690	0.21
DUBUQUE	EPWORTH	51	\$959,222	\$47,961	0.02
DUBUQUE	FARLEY	47	\$817,551	\$40,877	0.01
DUBUQUE	BERNARD	17	\$162,009	\$8,101	0
DUBUQUE	DURANGO	29	\$449,039	\$22,451	0.01
DUBUQUE	HOLY CROSS	27	\$788,882	\$39,445	0.01
DUBUQUE	NEW VIENNA	32	\$1,063,572	\$53,181	0.02
DUBUQUE	PEOSTA	51	\$1,922,793	\$96,139	0.03
DUBUQUE	SHERRILL	21	\$260,000	\$12,998	0
DUBUQUE	WORTHINGTON	22	\$1,218,972	\$60,950	0.02
DUBUQUE	ZWINGLE	12	\$62,276	\$3,107	0
DUBUQUE	OTHER	34	\$967,064	\$48,353	0.01
DUBUQUE	* TOTAL COUNTY *	2,351	\$206,166,777	\$10,308,378	3.27
EMMET	ESTHERVILLE*	238	\$18,073,682	\$903,685	0.29
EMMET	ARMSTRONG	68	\$1,620,317	\$81,026	0.03
EMMET	RINGSTED	24	\$382,152	\$19,107	0.01
EMMET	DOLLIVER	10	\$32,723	\$1,637	0
EMMET	WALLINGFORD	13	\$112,656	\$5,632	0
EMMET	OTHER	10	\$85,219	\$4,261	0
EMMET	* TOTAL COUNTY *	363	\$20,306,749	\$1,015,348	0.32
FAYETTE	OELWEIN	216	\$10,939,205	\$546,965	0.17
FAYETTE	FAYETTE	64	\$944,451	\$47,224	0.01
FAYETTE	WEST UNION*	155	\$6,496,911	\$324,849	0.1
FAYETTE	ARLINGTON	23	\$211,735	\$10,585	0
FAYETTE	CLERMONT	38	\$837,345	\$41,870	0.01
FAYETTE	ELGIN	38	\$919,464	\$45,972	0.01
FAYETTE	HAWKEYE	34	\$573,535	\$28,677	0.01
FAYETTE	MAYNARD	23	\$436,957	\$21,847	0.01
FAYETTE	RANDALIA	10	\$29,220	\$1,463	0
FAYETTE	WADENA	13	\$85,181	\$4,260	0
FAYETTE	WAUCOMA	23	\$318,042	\$15,903	0.01
FAYETTE	OTHER	48	\$2,219,250	\$110,964	0.01
FAYETTE	* TOTAL COUNTY *	685	\$24,011,296	\$1,200,579	0.38
FLOYD	CHARLES CITY*	325	\$17,163,736	\$858,111	0.27
FLOYD	NORA SPRINGS	69	\$1,087,471	\$54,364	0.02

**Retail Sales Tax
By County and Town
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
FLOYD	ROCKFORD	41	\$790,190	\$39,510	0.01
FLOYD	FLOYD	28	\$652,069	\$32,599	0.01
FLOYD	MARBLE ROCK	20	\$266,246	\$13,312	0
FLOYD	RUDD	30	\$348,149	\$17,415	0.01
FLOYD	OTHER	37	\$267,848	\$13,390	0
FLOYD	* TOTAL COUNTY *	550	\$20,575,709	\$1,028,701	0.33
FRANKLIN	HAMPTON*	198	\$9,064,089	\$453,204	0.14
FRANKLIN	ACKLEY	15	\$408,461	\$20,424	0.01
FRANKLIN	SHEFFIELD	55	\$910,497	\$45,530	0.01
FRANKLIN	DOWS	14	\$45,610	\$2,280	0
FRANKLIN	COULTER	11	\$116,122	\$5,805	0
FRANKLIN	GENEVA	11	\$66,623	\$3,331	0
FRANKLIN	LATIMER	25	\$1,034,400	\$51,720	0.02
FRANKLIN	OTHER	35	\$332,573	\$16,630	0
FRANKLIN	* TOTAL COUNTY *	364	\$11,978,375	\$598,924	0.19
FREMONT	HAMBURG	54	\$2,449,638	\$122,483	0.04
FREMONT	SIDNEY*	42	\$1,083,573	\$54,177	0.02
FREMONT	TABOR	37	\$652,300	\$32,618	0.01
FREMONT	FARRAGUT	19	\$237,721	\$11,886	0
FREMONT	RIVERTON	14	\$166,077	\$8,303	0
FREMONT	OTHER	69	\$7,577,428	\$378,876	0.02
FREMONT	* TOTAL COUNTY *	235	\$12,166,737	\$608,343	0.19
GREENE	JEFFERSON*	183	\$10,186,953	\$509,348	0.16
GREENE	CHURDAN	16	\$247,255	\$12,365	0
GREENE	GRAND JCT	33	\$1,708,885	\$85,444	0.03
GREENE	SCRANTON	29	\$459,526	\$22,976	0.01
GREENE	PATON	19	\$215,760	\$10,789	0
GREENE	RIPPEY	15	\$286,265	\$14,314	0
GREENE	OTHER	12	\$86,030	\$4,302	0
GREENE	* TOTAL COUNTY *	307	\$13,190,674	\$659,538	0.21
GRUNDY	GRUNDY CENTER*	108	\$6,062,454	\$303,126	0.1
GRUNDY	REINBECK	83	\$3,052,293	\$152,616	0.05
GRUNDY	CONRAD	64	\$1,495,167	\$74,759	0.02
GRUNDY	DIKE	40	\$1,572,288	\$78,615	0.02
GRUNDY	WELLSBURG	29	\$264,928	\$13,246	0
GRUNDY	BEAMAN	15	\$373,586	\$18,680	0.01
GRUNDY	OTHER	30	\$317,407	\$15,871	0
GRUNDY	* TOTAL COUNTY *	369	\$13,138,123	\$656,913	0.21
GUTHRIE	GUTHRIE CENTER*	100	\$4,536,479	\$226,824	0.07
GUTHRIE	PANORA	93	\$3,094,668	\$154,730	0.05
GUTHRIE	STUART	51	\$2,094,556	\$104,725	0.03
GUTHRIE	ADAIR	11	\$355,548	\$17,776	0.01
GUTHRIE	BAYARD	27	\$511,214	\$25,561	0.01
GUTHRIE	CASEY	24	\$310,708	\$15,537	0

**Retail Sales Tax
By County and Town
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
GUTHRIE	BAGLEY	12	\$88,307	\$4,415	0
GUTHRIE	MENLO	15	\$242,759	\$12,138	0
GUTHRIE	YALE	18	\$144,586	\$7,228	0
GUTHRIE	OTHER	17	\$133,556	\$6,647	0
GUTHRIE	* TOTAL COUNTY *	368	\$11,512,381	\$575,581	0.18
HAMILTON	WEBSTER CITY*	261	\$13,704,243	\$685,219	0.22
HAMILTON	JEWELL	45	\$1,524,614	\$76,232	0.02
HAMILTON	STRATFORD	52	\$1,271,549	\$63,580	0.02
HAMILTON	WILLIAMS	28	\$1,123,110	\$56,157	0.02
HAMILTON	BLAIRSBURG	11	\$315,634	\$15,780	0.01
HAMILTON	ELLSWORTH	24	\$626,304	\$31,314	0.01
HAMILTON	KAMRAR	10	\$53,805	\$2,690	0
HAMILTON	RANDALL	11	\$218,112	\$10,907	0
HAMILTON	STANHOPE	13	\$321,553	\$16,078	0.01
HAMILTON	OTHER	9	\$411,296	\$20,565	0
HAMILTON	* TOTAL COUNTY *	464	\$19,570,220	\$978,522	0.31
HANCOCK	BRITT	121	\$3,320,614	\$166,041	0.05
HANCOCK	GARNER*	127	\$5,194,554	\$259,729	0.08
HANCOCK	KANAWHA	38	\$995,236	\$49,992	0.02
HANCOCK	KLEMME	22	\$315,294	\$15,763	0
HANCOCK	CORWITH	18	\$222,340	\$11,117	0
HANCOCK	CRYSTAL LAKE	13	\$90,288	\$4,514	0
HANCOCK	GOODELL	10	\$207,652	\$10,383	0
HANCOCK	WODEN	13	\$120,941	\$6,048	0
HANCOCK	FOREST CITY	32	\$3,495,061	\$174,757	0.06
HANCOCK	OTHER	17	\$40,423	\$2,022	0
HANCOCK	* TOTAL COUNTY *	411	\$14,002,403	\$700,366	0.22
HARDIN	IOWA FALLS	283	\$24,753,086	\$1,237,630	0.39
HARDIN	ACKLEY	67	\$1,743,535	\$87,178	0.03
HARDIN	ELDORA*	116	\$3,800,886	\$190,049	0.06
HARDIN	ALDEN	46	\$753,661	\$37,683	0.01
HARDIN	HUBBARD	41	\$1,371,124	\$68,554	0.02
HARDIN	RADCLIFFE	28	\$331,555	\$16,578	0.01
HARDIN	STEAMBOAT ROCK	18	\$257,568	\$12,879	0
HARDIN	UNION	29	\$789,707	\$39,486	0.01
HARDIN	OTHER	39	\$714,879	\$35,749	0.01
HARDIN	* TOTAL COUNTY *	667	\$34,516,001	\$1,725,786	0.55
HARRISON	DUNLAP	51	\$1,884,037	\$94,200	0.03
HARRISON	LOGAN*	61	\$1,093,829	\$54,694	0.02
HARRISON	MISSOURI VALLEY	146	\$7,969,611	\$398,486	0.13
HARRISON	WOODBINE	59	\$2,301,811	\$115,093	0.04
HARRISON	MONDAMIN	18	\$184,273	\$9,214	0
HARRISON	PERSIA	11	\$80,821	\$4,041	0
HARRISON	PISGAH	11	\$73,201	\$3,659	0

**Retail Sales Tax
By County and Town
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
HARRISON	OTHER	37	\$553,253	\$27,664	0.01
HARRISON	* TOTAL COUNTY *	394	\$14,140,836	\$707,051	0.22
HENRY	MT PLEASANT*	327	\$21,787,909	\$1,089,393	0.35
HENRY	NEW LONDON	78	\$1,592,042	\$79,604	0.03
HENRY	WAYLAND	51	\$1,129,067	\$56,455	0.02
HENRY	WINFIELD	53	\$939,685	\$46,981	0.01
HENRY	MT UNION	15	\$276,326	\$13,817	0
HENRY	OLDS	14	\$333,834	\$16,691	0.01
HENRY	SALEM	12	\$171,304	\$8,566	0
HENRY	OTHER	43	\$1,878,476	\$93,925	0
HENRY	* TOTAL COUNTY *	593	\$28,108,643	\$1,405,432	0.45
HOWARD	CRESCO*	183	\$9,305,676	\$465,200	0.15
HOWARD	ELMA	38	\$498,753	\$24,941	0.01
HOWARD	LIME SPRINGS	35	\$532,872	\$26,644	0.01
HOWARD	RICEVILLE	21	\$362,471	\$18,124	0.01
HOWARD	CHESTER	17	\$373,779	\$18,690	0.01
HOWARD	PROTIVIN	15	\$530,479	\$26,523	0.01
HOWARD	OTHER	23	\$342,951	\$17,148	0
HOWARD	* TOTAL COUNTY *	332	\$11,946,981	\$597,270	0.19
HUMBOLDT	HUMBOLDT	214	\$11,592,420	\$579,632	0.18
HUMBOLDT	DAKOTA CITY*	22	\$366,816	\$18,343	0.01
HUMBOLDT	GILMORE CITY	19	\$269,389	\$13,469	0
HUMBOLDT	LIVERMORE	24	\$391,500	\$19,574	0.01
HUMBOLDT	BODE	14	\$415,665	\$20,784	0.01
HUMBOLDT	OTTOSEN	10	\$444,134	\$22,206	0.01
HUMBOLDT	RENWICK	17	\$291,282	\$14,565	0
HUMBOLDT	OTHER	45	\$631,906	\$31,592	0.01
HUMBOLDT	* TOTAL COUNTY *	365	\$14,403,112	\$720,165	0.23
IDA	HOLSTEIN	70	\$1,887,932	\$94,397	0.03
IDA	IDA GROVE*	135	\$7,366,076	\$368,304	0.12
IDA	BATTLE CREEK	34	\$714,340	\$35,717	0.01
IDA	ARTHUR	13	\$157,765	\$7,889	0
IDA	GALVA	14	\$250,277	\$12,513	0
IDA	OTHER	12	\$45,446	\$2,273	0
IDA	* TOTAL COUNTY *	278	\$10,421,836	\$521,093	0.17
IOWA	MARENGO*	117	\$4,144,089	\$207,206	0.07
IOWA	NORTH ENGLISH	41	\$1,048,649	\$52,436	0.02
IOWA	WILLIAMSBURG	197	\$17,862,795	\$893,142	0.28
IOWA	VICTOR	51	\$1,221,661	\$61,079	0.02
IOWA	LADORA	20	\$131,691	\$6,587	0
IOWA	MILLERSBURG	12	\$128,303	\$6,415	0
IOWA	OTHER	173	\$7,419,739	\$370,984	0
IOWA	* TOTAL COUNTY *	611	\$31,956,927	\$1,597,849	0.51

**Retail Sales Tax
By County and Town
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
JACKSON	MAQUOKETA*	302	\$15,445,213	\$772,263	0.24
JACKSON	BELLEVUE	138	\$3,460,307	\$173,017	0.05
JACKSON	PRESTON	53	\$2,108,399	\$105,430	0.03
JACKSON	SABULA	31	\$463,193	\$23,159	0.01
JACKSON	BALDWIN	13	\$214,065	\$10,647	0
JACKSON	LA MOTTE	31	\$522,896	\$26,144	0.01
JACKSON	MILES	21	\$516,376	\$25,820	0.01
JACKSON	OTHER	75	\$1,262,224	\$63,114	0.01
JACKSON	* TOTAL COUNTY *	664	\$23,992,673	\$1,199,594	0.38
JASPER	NEWTON*	511	\$61,364,058	\$3,068,207	0.97
JASPER	COLFAX	70	\$3,928,269	\$196,416	0.06
JASPER	MONROE	74	\$2,133,070	\$106,652	0.03
JASPER	BAXTER	37	\$652,480	\$32,627	0.01
JASPER	KELLOGG	34	\$701,330	\$35,065	0.01
JASPER	PRAIRIE CITY	52	\$2,500,529	\$125,025	0.04
JASPER	LYNNVILLE	29	\$505,623	\$25,283	0.01
JASPER	MINGO	18	\$142,559	\$7,128	0
JASPER	REASNOR	16	\$87,095	\$4,355	0
JASPER	SULLY	57	\$2,830,890	\$141,547	0.04
JASPER	OTHER	29	\$460,460	\$23,025	0
JASPER	* TOTAL COUNTY *	927	\$74,919,416	\$3,745,983	1.19
JEFFERSON	FAIRFIELD*	427	\$24,268,775	\$1,213,426	0.38
JEFFERSON	BATAVIA	25	\$5,574,023	\$278,700	0.09
JEFFERSON	LIBERTYVILLE	16	\$540,837	\$27,041	0.01
JEFFERSON	LOCKRIDGE	19	\$156,638	\$7,832	0
JEFFERSON	PACKWOOD	18	\$199,165	\$9,958	0
JEFFERSON	OTHER	20	\$208,651	\$10,431	0
JEFFERSON	* TOTAL COUNTY *	525	\$30,948,089	\$1,547,388	0.49
JOHNSON	IOWA CITY*	1,215	\$176,796,829	\$8,839,877	2.8
JOHNSON	CORALVILLE	523	\$100,071,544	\$5,003,587	1.58
JOHNSON	LONE TREE	35	\$456,240	\$22,814	0.01
JOHNSON	OXFORD	57	\$768,613	\$38,431	0.01
JOHNSON	SOLON	100	\$2,070,146	\$103,501	0.03
JOHNSON	HILLS	15	\$447,163	\$22,358	0.01
JOHNSON	NORTH LIBERTY	123	\$7,338,933	\$366,708	0.12
JOHNSON	SWISHER	58	\$1,707,808	\$85,392	0.03
JOHNSON	TIFFIN	25	\$658,737	\$32,937	0.01
JOHNSON	OTHER	47	\$1,048,290	\$52,416	0
JOHNSON	* TOTAL COUNTY *	2,198	\$290,977,526	\$14,548,682	4.61
JONES	ANAMOSA*	191	\$13,849,124	\$692,451	0.22
JONES	MONTICELLO	249	\$10,518,743	\$525,944	0.17
JONES	OLIN	40	\$458,238	\$22,918	0.01
JONES	OXFORD JCT	29	\$172,155	\$8,610	0
JONES	WYOMING	42	\$872,227	\$43,614	0.01
JONES	MARTELLE	16	\$344,450	\$17,222	0.01

**Retail Sales Tax
By County and Town
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
JONES	ONSLow	17	\$262,072	\$13,104	0
JONES	OTHER	56	\$589,300	\$29,464	0
JONES	* TOTAL COUNTY *	640	\$27,066,309	\$1,353,327	0.43
KEOKUK	KEOTA	51	\$1,076,453	\$53,826	0.02
KEOKUK	SIGOURNEY*	109	\$3,266,623	\$163,330	0.05
KEOKUK	DELTA	15	\$79,445	\$3,973	0
KEOKUK	HEDRICK	26	\$552,130	\$27,607	0.01
KEOKUK	RICHLAND	25	\$539,008	\$26,951	0.01
KEOKUK	WHAT CHEER	29	\$317,335	\$15,867	0.01
KEOKUK	KESWICK	12	\$261,912	\$13,096	0
KEOKUK	OLLIE	12	\$113,009	\$5,649	0
KEOKUK	SOUTH ENGLISH	16	\$249,365	\$12,471	0
KEOKUK	OTHER	52	\$1,088,603	\$54,430	0.01
KEOKUK	* TOTAL COUNTY *	347	\$7,543,883	\$377,200	0.12
KOSSUTH	ALGONA*	306	\$17,831,396	\$891,569	0.28
KOSSUTH	BANCROFT	44	\$1,160,538	\$58,025	0.02
KOSSUTH	BURT	23	\$432,104	\$21,604	0.01
KOSSUTH	LU VERNE	16	\$166,102	\$8,306	0
KOSSUTH	SWEA CITY	33	\$279,330	\$13,968	0
KOSSUTH	TITONKA	31	\$561,487	\$28,077	0.01
KOSSUTH	WESLEY	25	\$928,929	\$46,447	0.01
KOSSUTH	WEST BEND	13	\$466,807	\$23,340	0.01
KOSSUTH	WHITTEMORE	34	\$647,939	\$32,399	0.01
KOSSUTH	FENTON	16	\$171,838	\$8,593	0
KOSSUTH	LAKOTA	15	\$89,108	\$4,455	0
KOSSUTH	LEDYARD	15	\$130,955	\$6,548	0
KOSSUTH	LONE ROCK	12	\$155,073	\$7,754	0
KOSSUTH	OTHER	21	\$162,168	\$8,110	0
KOSSUTH	* TOTAL COUNTY *	604	\$23,183,774	\$1,159,195	0.37
LEE	FT MADISON*	326	\$22,505,905	\$1,125,312	0.36
LEE	KEOKUK	382	\$32,869,346	\$1,643,477	0.52
LEE	DONNELLSON	71	\$1,813,740	\$90,692	0.03
LEE	MONTROSE	34	\$450,196	\$22,513	0.01
LEE	WEST POINT	65	\$1,358,512	\$67,929	0.02
LEE	ST PAUL	12	\$713,540	\$35,674	0.01
LEE	HOUGHTON	17	\$1,557,186	\$77,859	0.02
LEE	OTHER	89	\$2,172,076	\$108,606	0
LEE	* TOTAL COUNTY *	996	\$63,440,501	\$3,172,062	1.01
LINN	CEDAR RAPIDS*	3,108	\$514,070,916	\$25,703,650	8.15
LINN	MARION	613	\$56,659,251	\$2,832,916	0.9
LINN	CENTER POINT	87	\$3,042,434	\$152,121	0.05
LINN	CENTRAL CITY	68	\$703,288	\$35,164	0.01
LINN	HIAWATHA	183	\$18,462,798	\$923,143	0.29
LINN	LISBON	53	\$1,001,740	\$50,084	0.02
LINN	MT VERNON	148	\$6,938,794	\$346,951	0.11

**Retail Sales Tax
By County and Town
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
LINN	COGGON	32	\$342,416	\$17,122	0.01
LINN	FAIRFAX	44	\$866,468	\$43,323	0.01
LINN	SPRINGVILLE	53	\$1,123,501	\$56,177	0.02
LINN	WALKER	39	\$1,543,102	\$77,156	0.02
LINN	ALBURNETTE	31	\$641,005	\$32,053	0.01
LINN	ELY	37	\$820,415	\$41,011	0.01
LINN	PALO	43	\$783,896	\$39,194	0.01
LINN	ROBINS	19	\$281,718	\$14,085	0
LINN	OTHER	74	\$9,014,622	\$45,073	0.01
LINN	* TOTAL COUNTY *	4,632	\$607,817,630	\$30,390,944	9.64
LOUISA	COLUMBUS JCT	82	\$1,956,669	\$97,834	0.03
LOUISA	WAPELLO*	94	\$1,796,606	\$89,832	0.03
LOUISA	MORNING SUN	34	\$868,566	\$43,428	0.01
LOUISA	COLUMBUS CITY	10	\$83,653	\$4,182	0
LOUISA	GRANDVIEW	10	\$213,100	\$10,656	0
LOUISA	LETTS	17	\$72,055	\$3,604	0
LOUISA	OAKVILLE	17	\$203,545	\$10,177	0
LOUISA	NON-PERMIT	13	\$293,135	\$14,657	0
LOUISA	OTHER	4	\$153,684	\$7,685	0
LOUISA	* TOTAL COUNTY *	281	\$5,641,013	\$282,055	0.09
LUCAS	CHARITON*	174	\$7,874,493	\$393,729	0.12
LUCAS	RUSSELL	16	\$155,969	\$7,799	0
LUCAS	LUCAS	11	\$103,529	\$5,177	0
LUCAS	OTHER	53	\$496,092	\$24,805	0
LUCAS	* TOTAL COUNTY *	254	\$8,630,083	\$431,510	0.14
LYON	ROCK RAPIDS*	113	\$5,316,073	\$265,805	0.08
LYON	GEORGE	58	\$1,521,459	\$76,075	0.02
LYON	DOON	35	\$921,326	\$46,069	0.01
LYON	INWOOD	52	\$1,445,406	\$72,268	0.02
LYON	LARCHWOOD	36	\$909,489	\$45,477	0.01
LYON	LITTLE ROCK	16	\$380,213	\$19,011	0.01
LYON	ALVORD	10	\$73,071	\$3,653	0
LYON	LESTER	17	\$359,965	\$17,998	0.01
LYON	OTHER	22	\$119,478	\$5,974	0
LYON	* TOTAL COUNTY *	359	\$11,046,480	\$552,330	0.18
MADISON	WINTERSET*	203	\$13,249,006	\$662,458	0.21
MADISON	EARLHAM	44	\$1,790,558	\$89,525	0.03
MADISON	ST CHARLES	33	\$460,639	\$23,030	0.01
MADISON	TRURO	17	\$534,866	\$26,745	0.01
MADISON	OTHER	56	\$737,913	\$36,894	0.01
MADISON	* TOTAL COUNTY *	353	\$16,772,982	\$838,652	0.27
MAHASKA	OSKALOOSA*	478	\$31,810,684	\$1,590,546	0.5
MAHASKA	EDDYVILLE	11	\$290,597	\$14,529	0
MAHASKA	NEW SHARON	68	\$965,234	\$48,263	0.02

**Retail Sales Tax
By County and Town
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
MAHASKA	BEACON	10	\$169,314	\$8,465	0
MAHASKA	FREMONT	31	\$265,015	\$13,254	0
MAHASKA	LEIGHTON	11	\$300,829	\$15,042	0
MAHASKA	OTHER	42	\$901,131	\$45,058	0
MAHASKA	* TOTAL COUNTY *	651	\$34,702,804	\$1,735,157	0.55
MARION	KNOXVILLE*	273	\$17,463,683	\$873,168	0.28
MARION	PELLA	369	\$23,615,370	\$1,180,779	0.37
MARION	PLEASANTVILLE	56	\$1,298,590	\$64,930	0.02
MARION	BUSSEY	16	\$170,506	\$8,525	0
MARION	MELCHER	26	\$372,325	\$18,617	0.01
MARION	DALLAS	10	\$126,709	\$6,212	0
MARION	HARVEY	11	\$115,675	\$5,785	0
MARION	OTHER	57	\$883,075	\$44,153	0
MARION	* TOTAL COUNTY *	818	\$44,045,933	\$2,202,169	0.7
MARSHALL	MARSHALLTOWN*	749	\$72,159,097	\$3,610,064	1.14
MARSHALL	STATE CENTER	48	\$1,079,923	\$53,999	0.02
MARSHALL	ALBION	21	\$424,296	\$21,213	0.01
MARSHALL	GILMAN	21	\$390,049	\$19,503	0.01
MARSHALL	MELBOURNE	21	\$242,324	\$12,117	0
MARSHALL	LAUREL	14	\$95,062	\$4,753	0
MARSHALL	LE GRAND	23	\$572,525	\$28,626	0.01
MARSHALL	RHODES	13	\$106,892	\$5,344	0
MARSHALL	OTHER	50	\$933,016	\$46,641	0.01
MARSHALL	* TOTAL COUNTY *	960	\$76,003,184	\$3,802,260	1.21
MILLS	GLENWOOD*	161	\$8,389,456	\$419,469	0.13
MILLS	MALVERN	43	\$1,052,390	\$52,621	0.02
MILLS	EMERSON	25	\$278,545	\$13,929	0
MILLS	PACIFIC JCT	12	\$243,971	\$12,198	0
MILLS	HASTINGS	12	\$90,677	\$4,534	0
MILLS	SILVER CITY	12	\$270,940	\$13,546	0
MILLS	OTHER	37	\$286,386	\$14,325	0
MILLS	* TOTAL COUNTY *	292	\$10,612,365	\$530,622	0.17
MITCHELL	OSAGE*	200	\$7,107,769	\$355,394	0.11
MITCHELL	ST ANSGAR	85	\$1,982,524	\$99,129	0.03
MITCHELL	RICEVILLE	34	\$662,019	\$33,102	0.01
MITCHELL	STACYVILLE	41	\$840,895	\$42,044	0.01
MITCHELL	MCINTIRE	12	\$196,284	\$9,814	0
MITCHELL	OTHER	39	\$502,674	\$25,139	0.01
MITCHELL	* TOTAL COUNTY *	411	\$11,292,165	\$564,622	0.18
MONONA	ONAWA*	138	\$6,343,259	\$317,160	0.1
MONONA	MAPLETON	72	\$2,260,100	\$113,009	0.04
MONONA	UTE	28	\$483,826	\$24,193	0.01
MONONA	WHITING	30	\$791,330	\$39,566	0.01
MONONA	BLENCOE	13	\$277,274	\$13,865	0

**Retail Sales Tax
By County and Town
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County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
MONONA	CASTANA	14	\$74,804	\$3,742	0
MONONA	MOORHEAD	23	\$151,602	\$7,582	0
MONONA	SOLDIER	20	\$356,803	\$17,838	0.01
MONONA	TURIN	10	\$43,384	\$2,168	0
MONONA	OTHER	17	\$568,809	\$28,441	0
MONONA	* TOTAL COUNTY *	365	\$11,351,191	\$567,564	0.18
MONROE	ALBIA*	184	\$7,738,227	\$386,915	0.12
MONROE	LOVILIA	33	\$477,865	\$23,893	0.01
MONROE	MELROSE	11	\$48,029	\$2,401	0
MONROE	OTHER	24	\$505,064	\$25,256	0
MONROE	* TOTAL COUNTY *	252	\$8,769,185	\$438,465	0.14
MONTGOMERY	RED OAK*	236	\$14,914,703	\$745,742	0.24
MONTGOMERY	VILLISCA	54	\$1,039,884	\$52,000	0.02
MONTGOMERY	STANTON	49	\$1,290,379	\$64,528	0.02
MONTGOMERY	ELLIOTT	17	\$51,573	\$2,578	0
MONTGOMERY	OTHER	16	\$113,063	\$5,655	0
MONTGOMERY	* TOTAL COUNTY *	372	\$17,409,602	\$870,503	0.28
MUSCATINE	MUSCATINE*	646	\$64,629,366	\$3,231,435	1.02
MUSCATINE	WEST LIBERTY	106	\$3,153,354	\$157,669	0.05
MUSCATINE	WILTON	98	\$9,008,357	\$450,422	0.14
MUSCATINE	ATALISSA	15	\$142,776	\$7,139	0
MUSCATINE	NICHOLS	24	\$382,237	\$19,234	0.01
MUSCATINE	OTHER	77	\$1,109,199	\$55,464	0.01
MUSCATINE	* TOTAL COUNTY *	966	\$78,425,289	\$3,921,363	1.24
OBRIEN	SHELDON	232	\$13,915,471	\$695,780	0.22
OBRIEN	HARTLEY	70	\$2,408,000	\$120,400	0.04
OBRIEN	PAULLINA	58	\$1,285,413	\$64,273	0.02
OBRIEN	PRIMGHAR*	42	\$869,951	\$43,501	0.01
OBRIEN	SANBORN	62	\$2,008,846	\$100,447	0.03
OBRIEN	SUTHERLAND	33	\$750,867	\$37,548	0.01
OBRIEN	OTHER	42	\$276,546	\$13,828	0
OBRIEN	* TOTAL COUNTY *	539	\$21,515,094	\$1,075,777	0.34
OSCEOLA	SIBLEY*	114	\$5,278,085	\$263,909	0.08
OSCEOLA	ASHTON	21	\$471,176	\$23,558	0.01
OSCEOLA	OCHEYEDAN	35	\$530,501	\$26,525	0.01
OSCEOLA	HARRIS	11	\$60,436	\$3,019	0
OSCEOLA	MELVIN	12	\$245,002	\$12,251	0
OSCEOLA	OTHER	11	\$304,026	\$15,203	0
OSCEOLA	* TOTAL COUNTY *	204	\$6,889,226	\$344,465	0.11
PAGE	CLARINDA*	228	\$8,050,509	\$402,518	0.13
PAGE	SHENANDOAH	209	\$8,697,099	\$434,862	0.14
PAGE	ESSEX	27	\$578,963	\$28,949	0.01
PAGE	COIN	12	\$45,797	\$2,291	0

**Retail Sales Tax
By County and Town
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County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
PAGE	OTHER	44	\$422,253	\$21,113	0
PAGE	* TOTAL COUNTY *	520	\$17,794,621	\$889,733	0.28
PALO ALTO	EMMETSBURG*	145	\$6,345,820	\$317,276	0.1
PALO ALTO	GRAETTINGER	38	\$1,515,488	\$75,776	0.02
PALO ALTO	RUTHVEN	32	\$733,545	\$36,677	0.01
PALO ALTO	WEST BEND	41	\$1,709,129	\$85,461	0.03
PALO ALTO	CYLINDER	11	\$77,660	\$3,883	0
PALO ALTO	MALLARD	24	\$398,147	\$19,907	0.01
PALO ALTO	OTHER	21	\$250,717	\$12,537	0
PALO ALTO	* TOTAL COUNTY *	312	\$11,030,506	\$551,517	0.17
PLYMOUTH	LE MARS*	360	\$24,508,989	\$1,225,449	0.39
PLYMOUTH	AKRON	55	\$1,262,304	\$63,119	0.02
PLYMOUTH	KINGSLEY	62	\$1,462,276	\$73,112	0.02
PLYMOUTH	REMSEN	101	\$3,077,712	\$153,889	0.05
PLYMOUTH	MERRILL	34	\$507,341	\$25,367	0.01
PLYMOUTH	HINTON	32	\$645,582	\$32,282	0.01
PLYMOUTH	WESTFIELD	16	\$171,142	\$8,557	0
PLYMOUTH	OTHER	39	\$351,100	\$17,556	0
PLYMOUTH	* TOTAL COUNTY *	699	\$31,986,446	\$1,599,331	0.51
POCAHONTAS	FONDA	26	\$447,033	\$22,354	0.01
POCAHONTAS	LAURENS	74	\$1,953,246	\$97,661	0.03
POCAHONTAS	POCAHONTAS*	126	\$3,506,016	\$175,296	0.06
POCAHONTAS	GILMORE CITY	14	\$442,192	\$22,111	0.01
POCAHONTAS	ROLFE	31	\$976,553	\$48,827	0.02
POCAHONTAS	HAVELOCK	10	\$390,303	\$19,515	0.01
POCAHONTAS	PALMER	19	\$472,798	\$23,640	0.01
POCAHONTAS	OTHER	24	\$135,094	\$6,755	0
POCAHONTAS	* TOTAL COUNTY *	324	\$8,323,235	\$416,159	0.13
POLK	DES MOINES*	4,974	\$876,347,193	\$43,817,689	13.82
POLK	WEST DES MOINES	1,146	\$177,888,768	\$8,894,544	2.82
POLK	URBANDALE	587	\$88,488,252	\$4,424,418	1.39
POLK	ALTOONA	240	\$36,253,040	\$1,812,572	0.57
POLK	ANKENY	647	\$68,578,007	\$3,428,655	1.07
POLK	WINDSOR HTS	44	\$3,669,130	\$183,457	0.06
POLK	CLIVE	300	\$61,664,031	\$3,083,204	0.98
POLK	GRIMES	143	\$14,270,998	\$713,558	0.23
POLK	MITCHELLVILLE	38	\$525,078	\$26,254	0.01
POLK	POLK CITY	61	\$1,538,061	\$76,906	0.02
POLK	BONDURANT	67	\$2,055,414	\$102,771	0.03
POLK	ELKHART	22	\$1,132,660	\$56,633	0.02
POLK	PLEASANT HILL	87	\$4,922,728	\$246,137	0.08
POLK	RUNNELLS	51	\$539,545	\$26,978	0.01
POLK	JOHNSTON	213	\$18,786,725	\$939,354	0.3
POLK	ALLEMAN	17	\$250,557	\$12,529	0

**Retail Sales Tax
By County and Town
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
POLK	OTHER	32	\$3,443,272	\$172,164	0
POLK	* TOTAL COUNTY *	8,669	\$1,360,353,459	\$68,017,823	21.47
POTTAWATTAMIE	COUNCIL BLUFFS*	1,168	\$178,993,965	\$8,963,368	2.84
POTTAWATTAMIE	AVOCA	70	\$3,513,921	\$175,692	0.06
POTTAWATTAMIE	CARTER LAKE	54	\$2,428,459	\$121,425	0.04
POTTAWATTAMIE	OAKLAND	67	\$1,961,164	\$98,064	0.03
POTTAWATTAMIE	CARSON	34	\$516,289	\$25,812	0.01
POTTAWATTAMIE	NEOLA	36	\$986,855	\$49,342	0.02
POTTAWATTAMIE	WALNUT	51	\$1,173,381	\$58,671	0.02
POTTAWATTAMIE	CRESCENT	27	\$732,319	\$36,618	0.01
POTTAWATTAMIE	HANCOCK	14	\$216,265	\$10,824	0
POTTAWATTAMIE	MACEDONIA	13	\$405,104	\$20,255	0.01
POTTAWATTAMIE	MINDEN	25	\$349,862	\$17,492	0.01
POTTAWATTAMIE	TREYNOR	27	\$750,527	\$37,527	0.01
POTTAWATTAMIE	UNDERWOOD	39	\$1,635,298	\$81,763	0.03
POTTAWATTAMIE	OTHER	47	\$1,143,874	\$57,196	0.01
POTTAWATTAMIE	* TOTAL COUNTY *	1,672	\$194,807,283	\$9,754,049	3.09
POWESHIEK	GRINNELL	290	\$15,183,917	\$759,201	0.24
POWESHIEK	BROOKLYN	90	\$5,739,177	\$286,962	0.09
POWESHIEK	MONTEZUMA*	116	\$3,937,893	\$196,885	0.06
POWESHIEK	VICTOR	12	\$285,259	\$14,263	0
POWESHIEK	DEEP RIVER	22	\$183,255	\$9,162	0
POWESHIEK	MALCOM	27	\$351,534	\$17,578	0.01
POWESHIEK	OTHER	32	\$1,139,623	\$56,967	0
POWESHIEK	* TOTAL COUNTY *	589	\$26,820,658	\$1,341,018	0.43
RINGGOLD	MOUNT AYR*	93	\$7,180,966	\$359,050	0.11
RINGGOLD	DIAGONAL	16	\$238,322	\$11,916	0
RINGGOLD	ELLSTON	11	\$28,131	\$1,406	0
RINGGOLD	KELLERTON	10	\$126,858	\$6,342	0
RINGGOLD	OTHER	48	\$377,716	\$18,885	0
RINGGOLD	* TOTAL COUNTY *	178	\$7,951,993	\$397,599	0.13
SAC	SAC CITY*	122	\$4,494,697	\$224,735	0.07
SAC	LAKE VIEW	66	\$1,818,325	\$90,918	0.03
SAC	ODEBOLT	50	\$1,309,914	\$65,498	0.02
SAC	EARLY	28	\$632,199	\$31,612	0.01
SAC	SCHALLER	43	\$947,570	\$47,380	0.02
SAC	WALL LAKE	42	\$1,281,007	\$64,048	0.02
SAC	AUBURN	14	\$241,879	\$12,092	0
SAC	LYTTON	11	\$188,380	\$9,419	0
SAC	NEMAHA	14	\$247,250	\$12,363	0
SAC	OTHER	31	\$513,446	\$25,673	0
SAC	* TOTAL COUNTY *	421	\$11,674,667	\$583,738	0.19
SCOTT	DAVENPORT*	2,245	\$358,770,254	\$17,938,554	5.69
SCOTT	BETTENDORF	667	\$60,994,213	\$3,049,733	0.97

**Retail Sales Tax
By County and Town
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County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
SCOTT	BUFFALO	28	\$991,560	\$49,577	0.02
SCOTT	LE CLAIRE	81	\$2,142,809	\$107,141	0.03
SCOTT	BLUE GRASS	73	\$1,561,505	\$78,080	0.02
SCOTT	ELDRIDGE	152	\$9,032,205	\$451,610	0.14
SCOTT	PRINCETON	29	\$393,313	\$19,669	0.01
SCOTT	WALCOTT	71	\$8,066,625	\$403,333	0.13
SCOTT	DIXON	17	\$184,185	\$9,211	0
SCOTT	DONAHUE	21	\$185,841	\$9,293	0
SCOTT	LONG GROVE	36	\$222,321	\$11,118	0
SCOTT	MCCAUSLAND	15	\$236,708	\$11,836	0
SCOTT	OTHER	52	\$2,089,018	\$104,448	0
SCOTT	* TOTAL COUNTY *	3,487	\$444,870,557	\$22,243,603	7.05
SHELBY	HARLAN*	265	\$13,445,274	\$672,261	0.21
SHELBY	ELK HORN	43	\$1,417,486	\$70,879	0.02
SHELBY	SHELBY	21	\$246,735	\$12,339	0
SHELBY	DEFIANCE	26	\$352,826	\$17,641	0.01
SHELBY	EARLING	25	\$239,242	\$11,964	0
SHELBY	IRWIN	23	\$444,091	\$22,206	0.01
SHELBY	KIRKMAN	10	\$51,586	\$2,581	0
SHELBY	PANAMA	17	\$408,409	\$20,419	0.01
SHELBY	PORTSMOUTH	13	\$225,275	\$11,263	0
SHELBY	OTHER	19	\$118,176	\$5,909	0
SHELBY	* TOTAL COUNTY *	462	\$16,949,100	\$847,462	0.27
SIOUX	HAWARDEN	125	\$4,002,108	\$200,103	0.06
SIOUX	ALTON	43	\$1,239,382	\$61,969	0.02
SIOUX	HULL	97	\$2,114,894	\$105,745	0.03
SIOUX	ORANGE CITY*	200	\$10,776,382	\$538,817	0.17
SIOUX	ROCK VALLEY	147	\$8,045,568	\$402,273	0.13
SIOUX	SIOUX CENTER	256	\$17,161,396	\$858,066	0.27
SIOUX	BOYDEN	31	\$689,792	\$34,489	0.01
SIOUX	HOSPERS	36	\$1,047,781	\$52,393	0.02
SIOUX	IRETON	32	\$1,300,768	\$65,040	0.02
SIOUX	GRANVILLE	18	\$232,620	\$11,632	0
SIOUX	MAURICE	25	\$103,885	\$5,193	0
SIOUX	OTHER	44	\$443,664	\$22,184	0
SIOUX	* TOTAL COUNTY *	1,054	\$47,158,240	\$2,357,904	0.75
STORY	AMES	1,015	\$126,980,940	\$6,349,147	2.01
STORY	NEVADA*	191	\$8,511,560	\$425,589	0.13
STORY	STORY CITY	148	\$6,658,441	\$332,929	0.11
STORY	CAMBRIDGE	17	\$174,418	\$8,720	0
STORY	COLO	30	\$462,696	\$23,138	0.01
STORY	MAXWELL	32	\$352,337	\$17,611	0.01
STORY	ROLAND	35	\$601,764	\$30,091	0.01
STORY	SLATER	34	\$1,282,158	\$64,112	0.02
STORY	ZEARING	29	\$457,305	\$22,865	0.01
STORY	COLLINS	12	\$285,817	\$14,290	0

**Retail Sales Tax
By County and Town
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
STORY	GILBERT	28	\$559,146	\$27,959	0.01
STORY	HUXLEY	64	\$1,468,730	\$73,427	0.02
STORY	KELLEY	13	\$61,846	\$3,093	0
STORY	MCCALLSBURG	13	\$192,193	\$9,611	0
STORY	OTHER	34	\$1,707,807	\$85,391	0
STORY	* TOTAL COUNTY *	1,695	\$149,427,379	\$7,471,484	2.37
TAMA	TAMA	118	\$2,676,257	\$133,825	0.04
TAMA	DYSART	57	\$1,212,300	\$60,614	0.02
TAMA	TOLEDO*	105	\$10,655,253	\$532,767	0.17
TAMA	TRAER	72	\$2,141,546	\$107,080	0.03
TAMA	GARWIN	26	\$410,334	\$20,518	0.01
TAMA	GLADBROOK	58	\$1,529,366	\$76,471	0.02
TAMA	CHELSEA	21	\$204,978	\$10,251	0
TAMA	CLUTIER	17	\$156,593	\$7,830	0
TAMA	ELBERON	16	\$64,694	\$3,235	0
TAMA	MONTOUR	12	\$271,530	\$13,576	0
TAMA	OTHER	34	\$285,052	\$14,252	0
TAMA	* TOTAL COUNTY *	536	\$19,607,903	\$980,419	0.31
TAYLOR	BEDFORD*	96	\$2,832,645	\$141,634	0.04
TAYLOR	LENOX	63	\$1,734,271	\$86,716	0.03
TAYLOR	CLEARFIELD	22	\$258,572	\$12,929	0
TAYLOR	NEW MARKET	17	\$113,640	\$5,682	0
TAYLOR	BLOCKTON	10	\$53,692	\$2,686	0
TAYLOR	OTHER	21	\$221,416	\$11,072	0
TAYLOR	* TOTAL COUNTY *	229	\$5,214,236	\$260,719	0.08
UNION	CRESTON*	300	\$22,306,134	\$1,115,311	0.35
UNION	AFTON	46	\$998,388	\$49,918	0.02
UNION	LORIMOR	19	\$138,341	\$6,910	0
UNION	OTHER	18	\$246,976	\$12,350	0
UNION	* TOTAL COUNTY *	383	\$23,689,839	\$1,184,489	0.38
VAN BUREN	KEOSAUQUA*	82	\$1,298,831	\$64,932	0.02
VAN BUREN	BONAPARTE	29	\$381,024	\$19,052	0.01
VAN BUREN	FARMINGTON	33	\$452,950	\$22,648	0.01
VAN BUREN	MILTON	19	\$147,125	\$7,358	0
VAN BUREN	BIRMINGHAM	21	\$260,221	\$13,012	0
VAN BUREN	CANTRIL	16	\$399,388	\$19,968	0.01
VAN BUREN	STOCKPORT	16	\$403,566	\$20,179	0.01
VAN BUREN	OTHER	59	\$971,154	\$48,559	0
VAN BUREN	* TOTAL COUNTY *	275	\$4,314,259	\$215,708	0.07
WAPELLO	OTTUMWA*	771	\$59,961,926	\$2,998,094	0.95
WAPELLO	ELDON	48	\$608,607	\$30,431	0.01
WAPELLO	EDDYVILLE	27	\$576,617	\$28,830	0.01
WAPELLO	AGENCY	25	\$454,494	\$22,724	0.01
WAPELLO	BLAKESBURG	22	\$147,170	\$7,349	0

**Retail Sales Tax
By County and Town
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
WAPELLO	OTHER	27	\$1,094,704	\$107,875	0
WAPELLO	* TOTAL COUNTY *	920	\$62,843,518	\$3,142,163	1
WARREN	INDIANOLA*	395	\$27,430,379	\$1,371,531	0.43
WARREN	CARLISLE	92	\$2,644,054	\$132,207	0.04
WARREN	NORWALK	139	\$7,561,712	\$378,095	0.12
WARREN	MILO	33	\$765,897	\$38,296	0.01
WARREN	CUMMING	25	\$301,075	\$15,053	0
WARREN	HARTFORD	12	\$191,784	\$9,590	0
WARREN	LACONA	17	\$497,696	\$24,886	0.01
WARREN	MARTENSDALE	13	\$525,628	\$26,280	0.01
WARREN	NEW VIRGINIA	34	\$231,239	\$11,564	0
WARREN	OTHER	44	\$1,424,927	\$38,106	0
WARREN	* TOTAL COUNTY *	804	\$40,911,585	\$2,045,608	0.65
WASHINGTON	WASHINGTON*	325	\$16,032,491	\$801,627	0.25
WASHINGTON	KALONA	164	\$5,457,209	\$272,864	0.09
WASHINGTON	BRIGHTON	28	\$419,498	\$20,976	0.01
WASHINGTON	RIVERSIDE	59	\$1,412,147	\$70,606	0.02
WASHINGTON	WELLMAN	75	\$2,362,565	\$118,129	0.04
WASHINGTON	AINSWORTH	38	\$825,113	\$41,254	0.01
WASHINGTON	CRAWFORDSVILLE	20	\$175,350	\$8,769	0
WASHINGTON	OTHER	33	\$335,856	\$16,794	0
WASHINGTON	* TOTAL COUNTY *	742	\$27,020,229	\$1,351,020	0.43
WAYNE	CORYDON*	95	\$2,692,537	\$134,628	0.04
WAYNE	SEYMOUR	28	\$364,560	\$18,227	0.01
WAYNE	ALLERTON	32	\$580,993	\$29,052	0.01
WAYNE	HUMESTON	39	\$759,076	\$37,954	0.01
WAYNE	LINEVILLE	10	\$172,280	\$8,614	0
WAYNE	OTHER	31	\$640,429	\$32,021	0.01
WAYNE	* TOTAL COUNTY *	235	\$5,209,875	\$260,496	0.08
WEBSTER	FT DODGE*	869	\$99,735,231	\$4,986,753	1.56
WEBSTER	GOWRIE	58	\$1,901,743	\$95,087	0.03
WEBSTER	DAYTON	37	\$586,589	\$29,330	0.01
WEBSTER	LEHIGH	21	\$397,171	\$19,860	0.01
WEBSTER	OTHO	11	\$140,837	\$7,044	0
WEBSTER	BADGER	13	\$80,922	\$4,047	0
WEBSTER	CALLENDER	14	\$108,328	\$5,418	0
WEBSTER	CLARE	14	\$80,182	\$4,012	0
WEBSTER	DUNCOMBE	15	\$235,103	\$11,756	0
WEBSTER	HARCOURT	16	\$482,440	\$24,123	0.01
WEBSTER	MOORLAND	10	\$56,488	\$2,825	0
WEBSTER	VINCENT	11	\$755,656	\$37,782	0.01
WEBSTER	OTHER	43	\$752,072	\$37,612	0
WEBSTER	* TOTAL COUNTY *	1,132	\$105,312,762	\$5,265,649	1.65

**Retail Sales Tax
By County and Town
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
WINNEBAGO	FOREST CITY*	134	\$5,471,035	\$273,559	0.09
WINNEBAGO	BUFFALO CENTER	58	\$1,359,493	\$67,977	0.02
WINNEBAGO	LAKE MILLS	98	\$5,957,433	\$297,874	0.09
WINNEBAGO	THOMPSON	25	\$2,792,189	\$139,611	0.04
WINNEBAGO	LELAND	18	\$466,284	\$23,317	0.01
WINNEBAGO	RAKE	18	\$279,965	\$13,999	0
WINNEBAGO	OTHER	17	\$965,325	\$48,266	0
WINNEBAGO	* TOTAL COUNTY *	368	\$17,291,724	\$864,603	0.27
WINNESHIEK	DECORAH*	387	\$25,776,374	\$1,288,828	0.41
WINNESHIEK	CALMAR	53	\$1,861,551	\$93,081	0.03
WINNESHIEK	OSSIAN	54	\$1,144,875	\$57,243	0.02
WINNESHIEK	FT. ATKINSON	36	\$541,006	\$27,055	0.01
WINNESHIEK	RIDGEWAY	24	\$684,279	\$34,214	0.01
WINNESHIEK	SPILLVILLE	19	\$375,477	\$18,775	0.01
WINNESHIEK	OTHER	60	\$1,357,436	\$67,876	0
WINNESHIEK	* TOTAL COUNTY *	633	\$31,740,998	\$1,587,072	0.5
WOODBURY	SIOUX CITY*	1,908	\$242,590,766	\$12,099,225	3.84
WOODBURY	MOVILLE	49	\$2,000,859	\$100,045	0.03
WOODBURY	ANTHON	31	\$673,124	\$33,658	0.01
WOODBURY	CORRECTIONVILLE	46	\$1,145,974	\$57,299	0.02
WOODBURY	DANBURY	24	\$439,540	\$21,978	0.01
WOODBURY	SERGEANT BLUFF	79	\$7,853,606	\$392,680	0.12
WOODBURY	SLOAN	37	\$646,203	\$32,304	0.01
WOODBURY	HORNICK	18	\$200,360	\$10,018	0
WOODBURY	LAWTON	32	\$1,145,424	\$57,272	0.02
WOODBURY	PIERSON	23	\$567,113	\$28,355	0.01
WOODBURY	SALIX	22	\$390,104	\$19,497	0.01
WOODBURY	SMITHLAND	13	\$77,165	\$3,859	0
WOODBURY	BRONSON	11	\$82,877	\$4,147	0
WOODBURY	OTHER	48	\$625,443	\$31,271	0
WOODBURY	* TOTAL COUNTY *	2,341	\$258,438,558	\$12,891,608	4.09
WORTH	MANLY	40	\$792,567	\$39,628	0.01
WORTH	NORTHWOOD*	91	\$2,714,147	\$135,709	0.04
WORTH	FERTILE	16	\$207,565	\$10,377	0
WORTH	GRAFTON	17	\$261,102	\$13,057	0
WORTH	HANLONTOWN	14	\$112,762	\$5,639	0
WORTH	KENSETT	19	\$124,240	\$6,213	0
WORTH	OTHER	26	\$86,501	\$4,325	0
WORTH	* TOTAL COUNTY *	223	\$4,298,884	\$214,948	0.07
WRIGHT	CLARION*	120	\$5,328,919	\$266,450	0.08
WRIGHT	EAGLE GROVE	96	\$5,804,888	\$290,247	0.09
WRIGHT	BELMOND	122	\$5,004,246	\$250,216	0.08
WRIGHT	DOWS	26	\$633,489	\$31,675	0.01
WRIGHT	GOLDFIELD	32	\$1,252,349	\$62,618	0.02

**Retail Sales Tax
By County and Town
Quarter Ending March 2002**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
WRIGHT	WOOLSTOCK	11	\$302,981	\$15,149	0
WRIGHT	OTHER	36	\$396,642	\$19,832	0
WRIGHT	* TOTAL COUNTY *	443	\$18,723,514	\$936,187	0.3
	* LATE FILERS *	9,491	\$111,930,000	\$5,563,899	1.76
	** GRAND TOTAL **	87,062	\$6,320,227,617	\$315,964,673	100

GLOSSARY

TAXABLE SALES	<p>Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include:</p> <ul style="list-style-type: none">a) Sales in interstate commerce,b) Sales to government units,c) Sales for resale or processing,d) Sales of gasoline or diesel fuel,e) Sales of vehicles subject to registration, andf) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	<p>The amount to be due based on taxable sales or taxable purchases.</p>
NON-PERMIT	<p>Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.</p>
OTHERS	<ul style="list-style-type: none">a) County and Town Section — Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report).b) County and Selected Cities Section — All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	<p>Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.</p>
BUSINESS GROUP	<p>Consolidation of related business classes into twelve business groups. A break down of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification."</p>
NUMBER OF BUSINESSES	<p>The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore; the approximate number of businesses may be computed by dividing the number of returns received by four.</p>