

**IOWA DEPARTMENT OF REVENUE AND FINANCE
THE QUARTER IN REVIEW
COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING June 30, 2000**

Computed tax during the second quarter of 2000 amounted to \$353,116,761 which is an increase of 3.8% from the same quarter in 1999. The number of business filing returns declined from 90,097 to 88,686 or (1.6%) during the same period.

Computed Tax by Business Group

During the second quarter of 2000 the Utilities and Motor Vehicle Groups showed the largest increase in computed tax with a 11.4% to 7.1% respectively. The Miscellaneous Group followed with a 5.7% increase. The Utilities, Motor Vehicle, Building Materials, Specialty Retail, and Miscellaneous groups all had gains in the number of filers in their groups.

Business Group	# Bus Jun-99	# Bus Jun-00	% Change Bus	Computed Tax Jun-99	Computed Tax Jun-00	% Change Computed Tax
Nonresidents	10	3	-70.00%	\$1,247	\$805	-35.45%
Utilities	3,048	3,197	4.89%	\$41,550,607	\$46,279,704	11.38%
Building Materials	1,848	1,868	1.08%	\$25,877,224	\$26,410,844	2.06%
General Merchandise	2,004	1,926	-3.89%	\$50,868,296	\$51,747,095	1.73%
Food Dealers	1,567	1,519	-3.06%	\$16,007,459	\$15,414,372	-3.71%
Motor Vehicle	3,769	3,808	1.03%	\$17,629,617	\$18,888,726	7.14%
Apparel	1,497	1,479	-1.20%	\$7,793,446	\$8,176,558	4.92%
Home Furnishings	2,358	2,326	-1.36%	\$13,952,635	\$14,508,774	3.99%
Eating and Drinking	6,727	6,647	-1.19%	\$30,674,891	\$30,943,895	0.88%
Specialty Retail	14,242	14,386	1.01%	\$25,299,171	\$26,234,199	3.70%
Services	26,828	26,728	-0.37%	\$46,324,106	\$47,563,440	2.68%
Wholesale Goods	6,405	6,142	-4.11%	\$32,313,266	\$33,744,064	4.43%
Miscellaneous	12,297	12,561	2.15%	\$27,647,058	\$29,232,055	5.73%
Late Filers	7,497	6,096	-18.69%	\$4,418,058	\$3,972,230	-10.09%
TOTAL	90,097	88,686	-1.57%	\$340,357,081	\$353,116,761	3.75%

**USE TAX
QUARTER IN REVIEW
Jun-00**

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

<u>Business Group</u>	<u>No. of Returns</u>	<u>% of Returns</u>	<u>Computed Tax</u>	<u>% of Tax</u>
Utilities	435	4.05%	\$4,693,710	11.27%
Building Materials	233	2.17%	\$1,012,789	2.43%
General Merchandise	37	0.34%	\$1,042,497	2.50%
Food Dealers	59	0.55%	\$338,803	0.81%
Motor Vehicle	162	1.51%	\$386,748	0.93%
Apparel	90	0.84%	\$222,924	0.54%
Home Furnishings	339	3.15%	\$1,183,857	2.84%
Eating and Drinking	57	0.53%	\$130,669	0.31%
Specialty Retail	1,201	11.17%	\$4,127,601	9.91%
Services	2,044	19.01%	\$7,428,197	17.84%
Wholesale Goods	2,737	25.45%	\$10,313,521	24.77%
Miscellaneous	2,903	27.00%	\$10,348,943	24.86%
Late Filers	456	4.24%	\$402,253	0.97%
TOTAL	10,753	100.00%	\$41,632,512	100.00%

**Comparison of Use Taxes for the Quarter Ending
June 30, 1999 and 2000**

USE TAX	Jun-99	Jun-00	% Change
Retailers			
Number of Returns	10,711	10,753	0.39%
Computed Tax	\$43,576,318	\$41,661,585	-4.39%
Motor Vehicle			
Number of Returns	205,028	207,821	1.36%
Computed Tax	\$65,940,668	\$72,646,679	10.17%
Consumers			
Number of Returns	6,318	6,101	-3.43%
Computed Tax	\$9,759,813	\$10,059,322	3.07%

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
	NON-RESIDENT	3	\$26,849	\$805	0
ADAIR	GREENFIELD*	120	\$6,123,793	\$306,191	0.09
ADAIR	ADAIR	55	\$2,167,827	\$108,164	0.03
ADAIR	STUART	35	\$1,881,227	\$94,062	0.03
ADAIR	BRIDGEWATER	16	\$157,794	\$7,890	0
ADAIR	FONTANELLE	35	\$508,603	\$25,431	0.01
ADAIR	ORIENT	18	\$293,656	\$14,683	0
ADAIR	NON-PERMIT	20	\$684,104	\$34,021	0.01
ADAIR	OTHER	9	\$853,269	\$42,664	0.01
ADAIR	* TOTAL COUNTY *	308	\$12,670,273	\$633,106	0.18
ADAMS	CORNING*	144	\$5,336,876	\$266,790	0.08
ADAMS	PRESCOTT	13	\$69,423	\$3,472	0
ADAMS	NON-PERMIT	11	\$332,948	\$16,648	0
ADAMS	OTHER	12	\$74,608	\$3,729	0
ADAMS	* TOTAL COUNTY *	180	\$5,813,855	\$290,639	0.08
ALLAMAKEE	WAUKON*	221	\$12,033,464	\$601,679	0.17
ALLAMAKEE	LANSING	82	\$2,621,045	\$131,052	0.04
ALLAMAKEE	POSTVILLE	100	\$8,013,330	\$400,666	0.11
ALLAMAKEE	NEW ALBIN	33	\$301,832	\$15,092	0
ALLAMAKEE	HARPERS FERRY	21	\$294,680	\$14,735	0
ALLAMAKEE	WATERVILLE	12	\$160,364	\$8,018	0
ALLAMAKEE	NON-PERMIT	38	\$491,724	\$24,482	0.01
ALLAMAKEE	OTHER	3	\$27,433	\$1,372	0
ALLAMAKEE	* TOTAL COUNTY *	510	\$23,943,872	\$1,197,096	0.34
APPANOOSE	CENTERVILLE*	275	\$18,676,508	\$933,818	0.26
APPANOOSE	MORAVIA	41	\$569,758	\$28,465	0.01
APPANOOSE	MOULTON	30	\$422,269	\$21,113	0.01
APPANOOSE	MYSTIC	19	\$96,154	\$4,809	0
APPANOOSE	NON-PERMIT	49	\$481,557	\$24,007	0.01
APPANOOSE	OTHER	28	\$177,067	\$8,854	0
APPANOOSE	* TOTAL COUNTY *	442	\$20,423,313	\$1,021,066	0.29
AUDUBON	AUDUBON*	136	\$5,772,967	\$288,647	0.08
AUDUBON	EXIRA	50	\$1,008,107	\$50,262	0.01
AUDUBON	KIMBALLTON	17	\$220,204	\$10,993	0
AUDUBON	NON-PERMIT	21	\$222,556	\$10,828	0
AUDUBON	OTHER	14	\$58,375	\$2,919	0
AUDUBON	* TOTAL COUNTY *	238	\$7,282,209	\$363,649	0.1
BENTON	BELLE PLAINE	113	\$4,718,916	\$235,930	0.07
BENTON	VINTON*	247	\$12,649,286	\$632,434	0.18
BENTON	BLAIRSTOWN	58	\$1,666,503	\$83,326	0.02
BENTON	SHELLSBURG	42	\$1,437,622	\$71,882	0.02
BENTON	VAN HORNE	33	\$603,376	\$30,171	0.01

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
BENTON	ATKINS	25	\$1,057,337	\$52,862	0.01
BENTON	GARRISON	18	\$157,275	\$7,865	0
BENTON	KEYSTONE	38	\$1,094,226	\$54,712	0.02
BENTON	LUZERNE	11	\$50,516	\$2,525	0
BENTON	MT AUBURN	11	\$112,245	\$5,612	0
BENTON	NEWHALL	36	\$695,784	\$34,789	0.01
BENTON	NORWAY	26	\$1,357,963	\$67,900	0.02
BENTON	URBANA	17	\$2,841,391	\$142,054	0.04
BENTON	WALFORD	15	\$597,755	\$29,889	0.01
BENTON	NON-PERMIT	56	\$331,412	\$16,125	0
BENTON	OTHER	1	\$7,319	\$366	0
BENTON	* TOTAL COUNTY *	747	\$29,378,926	\$1,468,442	0.42
BLACK HAWK	WATERLOO*	1,699	\$242,794,331	\$12,139,649	3.44
BLACK HAWK	CEDAR FALLS	865	\$85,282,316	\$4,264,134	1.21
BLACK HAWK	EVANSDALE	99	\$4,151,735	\$207,594	0.06
BLACK HAWK	ELK RUN HTS	15	\$957,866	\$47,893	0.01
BLACK HAWK	HUDSON	71	\$2,614,039	\$130,704	0.04
BLACK HAWK	LA PORTE CITY	92	\$2,450,756	\$122,537	0.03
BLACK HAWK	DUNKERTON	33	\$1,114,284	\$55,716	0.02
BLACK HAWK	JANESVILLE	23	\$75,907	\$3,797	0
BLACK HAWK	GILBERTVILLE	21	\$381,865	\$19,097	0.01
BLACK HAWK	RAYMOND	12	\$127,792	\$6,390	0
BLACK HAWK	NON-PERMIT	78	\$1,564,152	\$64,949	0.02
BLACK HAWK	OTHER	6	\$2,935,103	\$146,755	0.04
BLACK HAWK	* TOTAL COUNTY *	3,014	\$344,450,146	\$17,209,215	4.87
BOONE	BOONE*	426	\$35,070,652	\$1,753,543	0.5
BOONE	MADRID	64	\$2,263,094	\$113,157	0.03
BOONE	OGDEN	84	\$2,046,092	\$102,309	0.03
BOONE	BOXHOLM	10	\$280,656	\$14,033	0
BOONE	PILOT MOUND	10	\$124,185	\$6,209	0
BOONE	NON-PERMIT	38	\$261,502	\$13,027	0
BOONE	OTHER	14	\$392,508	\$19,626	0.01
BOONE	* TOTAL COUNTY *	646	\$40,438,689	\$2,021,904	0.57
BREMER	WAVERLY*	307	\$23,891,424	\$1,194,559	0.34
BREMER	SUMNER	117	\$3,675,735	\$183,789	0.05
BREMER	TRIPOLI	72	\$1,713,623	\$85,683	0.02
BREMER	DENVER	94	\$3,394,295	\$169,707	0.05
BREMER	JANESVILLE	22	\$916,183	\$45,810	0.01
BREMER	READLYN	34	\$1,340,502	\$67,025	0.02
BREMER	FREDERIKA	13	\$127,921	\$6,395	0
BREMER	PLAINFIELD	25	\$887,319	\$44,369	0.01
BREMER	NON-PERMIT	30	\$237,393	\$10,622	0
BREMER	OTHER	1	\$78,172	\$3,909	0
BREMER	* TOTAL COUNTY *	715	\$36,262,567	\$1,811,868	0.51

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
BUCHANAN	INDEPENDENCE*	252	\$15,215,476	\$760,779	0.22
BUCHANAN	JESUP	78	\$4,322,850	\$216,144	0.06
BUCHANAN	FAIRBANK	54	\$1,930,995	\$96,551	0.03
BUCHANAN	HAZLETON	53	\$658,419	\$32,922	0.01
BUCHANAN	LAMONT	27	\$573,209	\$28,661	0.01
BUCHANAN	WINTHROP	41	\$1,332,973	\$66,648	0.02
BUCHANAN	AURORA	19	\$405,589	\$20,280	0.01
BUCHANAN	BRANDON	19	\$143,785	\$7,191	0
BUCHANAN	QUASQUETON	15	\$338,513	\$16,927	0
BUCHANAN	ROWLEY	18	\$825,280	\$41,264	0.01
BUCHANAN	STANLEY	10	\$224,601	\$11,229	0
BUCHANAN	NON-PERMIT	41	\$332,104	\$16,284	0
BUCHANAN	OTHER	0	\$0	\$0	0
BUCHANAN	* TOTAL COUNTY *	627	\$26,303,794	\$1,314,880	0.37
BUENA VISTA	STORM LAKE*	389	\$31,456,118	\$1,572,892	0.45
BUENA VISTA	ALTA	73	\$2,005,416	\$100,275	0.03
BUENA VISTA	ALBERT CITY	34	\$670,050	\$33,504	0.01
BUENA VISTA	MARATHON	14	\$194,411	\$9,722	0
BUENA VISTA	NEWELL	33	\$567,648	\$28,385	0.01
BUENA VISTA	SIOUX RAPIDS	53	\$1,995,115	\$99,754	0.03
BUENA VISTA	REMBRANDT	15	\$210,955	\$10,549	0
BUENA VISTA	LINN GROVE	18	\$118,474	\$5,924	0
BUENA VISTA	NON-PERMIT	26	\$135,389	\$6,731	0
BUENA VISTA	OTHER	12	\$112,561	\$5,630	0
BUENA VISTA	* TOTAL COUNTY *	667	\$37,466,137	\$1,873,366	0.53
BUTLER	CLARKSVILLE	65	\$1,278,738	\$63,938	0.02
BUTLER	GREENE	71	\$1,811,489	\$90,577	0.03
BUTLER	PARKERSBURG	78	\$3,206,057	\$160,303	0.05
BUTLER	SHELL ROCK	51	\$843,736	\$42,191	0.01
BUTLER	ALLISON*	58	\$3,025,644	\$151,284	0.04
BUTLER	APLINGTON	49	\$1,257,344	\$62,867	0.02
BUTLER	DUMONT	30	\$1,000,597	\$50,033	0.01
BUTLER	NEW HARTFORD	27	\$503,082	\$25,156	0.01
BUTLER	BRISTOW	16	\$73,672	\$3,685	0
BUTLER	NON-PERMIT	41	\$1,137,487	\$56,090	0.02
BUTLER	OTHER	8	\$41,478	\$2,075	0
BUTLER	* TOTAL COUNTY *	494	\$14,179,324	\$708,199	0.2
CALHOUN	LAKE CITY	94	\$2,007,867	\$100,389	0.03
CALHOUN	MANSON	80	\$2,171,485	\$108,574	0.03
CALHOUN	ROCKWELL CITY*	115	\$4,115,555	\$205,748	0.06
CALHOUN	LOHRVILLE	25	\$395,433	\$19,773	0.01
CALHOUN	POMEROY	30	\$352,431	\$17,603	0
CALHOUN	FARNHAMVILLE	20	\$380,993	\$19,050	0.01
CALHOUN	NON-PERMIT	24	\$162,744	\$8,009	0

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
CALHOUN	OTHER	25	\$112,898	\$5,645	0
CALHOUN	* TOTAL COUNTY *	413	\$9,699,406	\$484,791	0.14
CARROLL	CARROLL*	462	\$42,165,055	\$2,108,115	0.6
CARROLL	COON RAPIDS	65	\$1,872,199	\$93,610	0.03
CARROLL	MANNING	69	\$2,674,526	\$133,712	0.04
CARROLL	BREDA	41	\$1,377,828	\$68,893	0.02
CARROLL	GLIDDEN	37	\$1,660,437	\$83,024	0.02
CARROLL	ARCADIA	23	\$711,111	\$35,556	0.01
CARROLL	DEDHAM	12	\$305,202	\$15,260	0
CARROLL	HALBUR	18	\$739,167	\$36,958	0.01
CARROLL	TEMPLETON	28	\$614,197	\$30,707	0.01
CARROLL	NON-PERMIT	33	\$439,148	\$19,334	0.01
CARROLL	OTHER	15	\$480,487	\$24,023	0.01
CARROLL	* TOTAL COUNTY *	803	\$53,039,357	\$2,649,192	0.75
CASS	ATLANTIC*	308	\$21,333,658	\$1,066,694	0.3
CASS	ANITA	51	\$1,242,628	\$62,135	0.02
CASS	GRISWOLD	66	\$1,739,409	\$86,970	0.02
CASS	LEWIS	15	\$270,659	\$13,535	0
CASS	CUMBERLAND	16	\$276,236	\$13,811	0
CASS	MARNE	11	\$212,580	\$10,628	0
CASS	MASSENA	27	\$718,654	\$35,933	0.01
CASS	WIOTA	14	\$170,504	\$8,525	0
CASS	NON-PERMIT	46	\$692,658	\$34,638	0.01
CASS	OTHER	0	\$0	\$0	0
CASS	* TOTAL COUNTY *	554	\$26,656,986	\$1,332,869	0.38
CEDAR	TIPTON*	189	\$8,827,251	\$441,321	0.12
CEDAR	DURANT	80	\$3,094,145	\$154,708	0.04
CEDAR	MECHANICSVILLE	44	\$1,011,165	\$50,539	0.01
CEDAR	WEST BRANCH	88	\$2,358,199	\$117,911	0.03
CEDAR	CLARENCE	55	\$1,269,324	\$63,460	0.02
CEDAR	LOWDEN	51	\$1,369,444	\$68,478	0.02
CEDAR	STANWOOD	40	\$619,821	\$30,974	0.01
CEDAR	BENNETT	21	\$267,358	\$13,367	0
CEDAR	NON-PERMIT	28	\$882,653	\$43,763	0.01
CEDAR	OTHER	5	\$8,621	\$431	0
CEDAR	* TOTAL COUNTY *	601	\$19,707,981	\$984,952	0.28
CERRO GORDO	MASON CITY*	976	\$121,732,970	\$6,086,668	1.72
CERRO GORDO	CLEAR LAKE	336	\$20,608,828	\$1,031,662	0.29
CERRO GORDO	VENTURA	35	\$842,811	\$42,140	0.01
CERRO GORDO	ROCKWELL	38	\$676,205	\$33,810	0.01
CERRO GORDO	MESERVEY	15	\$429,804	\$21,491	0.01
CERRO GORDO	PLYMOUTH	12	\$102,940	\$5,146	0
CERRO GORDO	SWALEDALE	15	\$518,023	\$25,902	0.01

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
CERRO GORDO	THORNTON	26	\$425,767	\$21,289	0.01
CERRO GORDO	NON-PERMIT	51	\$379,301	\$17,385	0
CERRO GORDO	OTHER	16	\$79,560	\$3,977	0
CERRO GORDO	* TOTAL COUNTY *	1,520	\$145,796,209	\$7,289,470	2.06
CHEROKEE	CHEROKEE*	304	\$15,951,246	\$797,525	0.23
CHEROKEE	MARCUS	56	\$2,693,171	\$134,659	0.04
CHEROKEE	AURELIA	53	\$779,627	\$38,981	0.01
CHEROKEE	CLEGHORN	16	\$240,853	\$12,044	0
CHEROKEE	QUIMBY	19	\$253,282	\$12,664	0
CHEROKEE	WASHTA	15	\$255,508	\$12,775	0
CHEROKEE	NON-PERMIT	21	\$317,321	\$15,496	0
CHEROKEE	OTHER	16	\$125,010	\$6,251	0
CHEROKEE	* TOTAL COUNTY *	500	\$20,616,018	\$1,030,395	0.29
CHICKASAW	NEW HAMPTON*	221	\$12,446,737	\$622,343	0.18
CHICKASAW	NASHUA	70	\$2,042,448	\$102,123	0.03
CHICKASAW	FREDERICKSBURG	55	\$1,395,573	\$69,780	0.02
CHICKASAW	LAWLER	34	\$677,792	\$33,889	0.01
CHICKASAW	ALTA VISTA	19	\$317,903	\$15,897	0
CHICKASAW	IONIA	30	\$442,690	\$22,132	0.01
CHICKASAW	NON-PERMIT	50	\$606,880	\$30,050	0.01
CHICKASAW	OTHER	9	\$130,002	\$6,499	0
CHICKASAW	* TOTAL COUNTY *	488	\$18,060,025	\$902,713	0.26
CLARKE	OSCEOLA*	203	\$12,379,892	\$619,386	0.18
CLARKE	MURRAY	21	\$1,565,878	\$78,295	0.02
CLARKE	NON-PERMIT	12	\$300,550	\$14,720	0
CLARKE	OTHER	9	\$78,838	\$3,943	0
CLARKE	* TOTAL COUNTY *	245	\$14,325,158	\$716,344	0.2
CLAY	SPENCER*	523	\$48,276,748	\$2,413,856	0.68
CLAY	EVERLY	28	\$1,228,457	\$61,425	0.02
CLAY	PETERSON	35	\$311,614	\$15,581	0
CLAY	DICKENS	10	\$270,353	\$13,517	0
CLAY	GREENVILLE	10	\$41,225	\$2,061	0
CLAY	ROYAL	29	\$322,851	\$16,144	0
CLAY	WEBB	11	\$117,552	\$5,878	0
CLAY	NON-PERMIT	26	\$319,251	\$15,392	0
CLAY	OTHER	16	\$498,188	\$24,910	0.01
CLAY	* TOTAL COUNTY *	688	\$51,386,239	\$2,568,764	0.73
CLAYTON	ELKADER*	120	\$6,131,448	\$306,575	0.09
CLAYTON	GUTTENBERG	118	\$3,998,279	\$199,919	0.06
CLAYTON	MONONA	89	\$3,306,195	\$165,309	0.05
CLAYTON	STRAWBERRY PT	83	\$2,016,217	\$100,816	0.03
CLAYTON	EDGEWOOD	50	\$1,752,358	\$87,618	0.02

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
CLAYTON	GARNAVILLO	47	\$967,898	\$48,397	0.01
CLAYTON	MARQUETTE	22	\$1,106,898	\$55,347	0.02
CLAYTON	MCGREGOR	81	\$1,383,341	\$69,169	0.02
CLAYTON	FARMERSBURG	17	\$106,094	\$5,305	0
CLAYTON	LUANA	24	\$268,025	\$13,402	0
CLAYTON	VOLGA CITY	15	\$383,024	\$19,152	0.01
CLAYTON	NON-PERMIT	37	\$266,395	\$13,082	0
CLAYTON	OTHER	36	\$395,133	\$19,759	0.01
CLAYTON	* TOTAL COUNTY *	739	\$22,081,305	\$1,103,850	0.31
CLINTON	CLINTON*	759	\$75,979,482	\$3,798,997	1.08
CLINTON	DE WITT	196	\$12,147,136	\$607,361	0.17
CLINTON	CAMANCHE	87	\$2,452,885	\$122,646	0.03
CLINTON	DELMAR	19	\$276,651	\$13,832	0
CLINTON	GRAND MOUND	32	\$478,923	\$23,949	0.01
CLINTON	LOST NATION	24	\$449,822	\$22,491	0.01
CLINTON	WHEATLAND	32	\$818,354	\$40,920	0.01
CLINTON	CALAMUS	18	\$631,703	\$31,585	0.01
CLINTON	CHARLOTTE	18	\$813,014	\$40,650	0.01
CLINTON	GOOSE LAKE	18	\$218,111	\$10,905	0
CLINTON	LOW MOOR	21	\$506,869	\$25,343	0.01
CLINTON	NON-PERMIT	56	\$1,286,281	\$64,219	0.02
CLINTON	OTHER	18	\$213,064	\$10,656	0
CLINTON	* TOTAL COUNTY *	1,298	\$96,272,295	\$4,813,554	1.36
CRAWFORD	DENISON*	311	\$20,424,043	\$1,021,199	0.29
CRAWFORD	CHARTER OAK	28	\$923,950	\$46,198	0.01
CRAWFORD	DOW CITY	28	\$490,633	\$24,532	0.01
CRAWFORD	MANILLA	44	\$585,309	\$29,265	0.01
CRAWFORD	SCHLESWIG	31	\$518,843	\$25,942	0.01
CRAWFORD	VAIL	19	\$167,993	\$8,400	0
CRAWFORD	KIRON	21	\$488,760	\$24,439	0.01
CRAWFORD	WESTSIDE	21	\$268,082	\$13,403	0
CRAWFORD	NON-PERMIT	29	\$557,506	\$26,872	0.01
CRAWFORD	OTHER	23	\$186,702	\$9,336	0
CRAWFORD	* TOTAL COUNTY *	555	\$24,611,821	\$1,229,586	0.35
DALLAS	PERRY	220	\$17,885,050	\$894,253	0.25
DALLAS	ADEL*	182	\$7,631,179	\$381,489	0.11
DALLAS	DALLAS CENTER	60	\$1,462,713	\$73,136	0.02
DALLAS	DEXTER	31	\$834,593	\$41,690	0.01
DALLAS	REDFIELD	25	\$542,420	\$27,122	0.01
DALLAS	WAUKEE	140	\$19,469,787	\$973,496	0.28
DALLAS	WOODWARD	59	\$1,156,412	\$57,815	0.02
DALLAS	BOUTON	20	\$1,663,595	\$83,180	0.02
DALLAS	DE SOTO	17	\$683,059	\$34,153	0.01
DALLAS	GRANGER	32	\$1,827,530	\$91,377	0.03

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
DALLAS	MINBURN	19	\$202,123	\$10,105	0
DALLAS	VAN METER	38	\$1,294,273	\$64,712	0.02
DALLAS	CLIVE	20	\$4,773,373	\$238,669	0.07
DALLAS	WEST DES MOINES	10	\$3,849,834	\$192,494	0.05
DALLAS	NON-PERMIT	47	\$655,655	\$32,068	0.01
DALLAS	OTHER	16	\$120,715	\$6,036	0
DALLAS	* TOTAL COUNTY *	936	\$64,052,311	\$3,201,795	0.91
DAVIS	BLOOMFIELD*	201	\$8,211,909	\$410,599	0.12
DAVIS	DRAKESVILLE	16	\$113,325	\$5,667	0
DAVIS	PULASKI	14	\$303,102	\$15,156	0
DAVIS	NON-PERMIT	56	\$713,009	\$35,529	0.01
DAVIS	OTHER	8	\$58,551	\$2,929	0
DAVIS	* TOTAL COUNTY *	295	\$9,399,896	\$469,880	0.13
DECATUR	LAMONI	65	\$2,189,471	\$109,475	0.03
DECATUR	LEON*	74	\$3,203,888	\$160,194	0.05
DECATUR	NON-PERMIT	53	\$671,831	\$33,506	0.01
DECATUR	OTHER	45	\$653,741	\$32,687	0.01
DECATUR	* TOTAL COUNTY *	237	\$6,718,931	\$335,862	0.1
DELAWARE	MANCHESTER*	274	\$17,472,113	\$873,606	0.25
DELAWARE	EARLVILLE	46	\$966,416	\$48,323	0.01
DELAWARE	EDGEWOOD	20	\$479,087	\$23,953	0.01
DELAWARE	HOPKINTON	43	\$670,244	\$33,514	0.01
DELAWARE	COLESBURG	27	\$824,950	\$41,248	0.01
DELAWARE	DELHI	33	\$855,645	\$42,784	0.01
DELAWARE	DUNDEE	17	\$402,073	\$20,105	0.01
DELAWARE	DYERSVILLE	18	\$604,011	\$30,200	0.01
DELAWARE	GREELEY	18	\$126,536	\$6,328	0
DELAWARE	RYAN	16	\$158,926	\$7,946	0
DELAWARE	NON-PERMIT	49	\$1,889,442	\$94,039	0.03
DELAWARE	OTHER	14	\$227,682	\$11,385	0
DELAWARE	* TOTAL COUNTY *	575	\$24,677,125	\$1,233,431	0.35
DES MOINES	BURLINGTON*	771	\$71,418,647	\$3,570,957	1.01
DES MOINES	MEDIAPOLIS	89	\$3,655,554	\$182,779	0.05
DES MOINES	WEST BURLINGTON	191	\$36,629,306	\$1,831,469	0.52
DES MOINES	DANVILLE	37	\$717,548	\$35,877	0.01
DES MOINES	NON-PERMIT	74	\$2,390,474	\$119,107	0.03
DES MOINES	OTHER	14	\$526,370	\$26,318	0.01
DES MOINES	* TOTAL COUNTY *	1,176	\$115,337,899	\$5,766,507	1.63
DICKINSON	MILFORD	176	\$6,973,511	\$348,676	0.1
DICKINSON	SPIRIT LAKE*	351	\$31,130,769	\$1,556,552	0.44
DICKINSON	ARNOLDS PARK	130	\$6,751,852	\$337,596	0.1
DICKINSON	LAKE PARK	41	\$1,419,085	\$70,957	0.02

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
DICKINSON	OKOBOJI	54	\$11,917,437	\$595,874	0.17
DICKINSON	TERRIL	18	\$285,691	\$14,286	0
DICKINSON	NON-PERMIT	61	\$3,502,366	\$173,710	0.05
DICKINSON	OTHER	21	\$547,126	\$27,356	0.01
DICKINSON	* TOTAL COUNTY *	852	\$62,527,837	\$3,125,007	0.88
DUBUQUE	DUBUQUE*	1,799	\$203,074,709	\$10,153,795	2.88
DUBUQUE	CASCADE	99	\$4,127,589	\$206,375	0.06
DUBUQUE	DYERSVILLE	185	\$17,145,558	\$857,284	0.24
DUBUQUE	EPWORTH	46	\$657,846	\$32,893	0.01
DUBUQUE	FARLEY	48	\$964,718	\$48,234	0.01
DUBUQUE	BERNARD	18	\$192,201	\$9,610	0
DUBUQUE	DURANGO	20	\$487,048	\$24,355	0.01
DUBUQUE	HOLY CROSS	29	\$716,319	\$35,818	0.01
DUBUQUE	NEW VIENNA	30	\$1,133,628	\$56,685	0.02
DUBUQUE	PEOSTA	56	\$3,034,639	\$151,733	0.04
DUBUQUE	SHERRILL	17	\$166,931	\$8,349	0
DUBUQUE	WORTHINGTON	20	\$755,670	\$37,785	0.01
DUBUQUE	ZWINGLE	13	\$63,285	\$3,165	0
DUBUQUE	NON-PERMIT	69	\$4,883,909	\$238,124	0.07
DUBUQUE	OTHER	19	\$469,486	\$23,476	0.01
DUBUQUE	* TOTAL COUNTY *	2,468	\$237,873,536	\$11,887,681	3.37
EMMET	ESTHERVILLE*	263	\$21,190,619	\$1,059,532	0.3
EMMET	ARMSTRONG	72	\$1,963,007	\$98,151	0.03
EMMET	RINGSTED	24	\$371,127	\$18,558	0.01
EMMET	DOLLIVER	11	\$96,451	\$4,822	0
EMMET	WALLINGFORD	14	\$90,938	\$4,548	0
EMMET	NON-PERMIT	12	\$133,164	\$6,642	0
EMMET	OTHER	2	\$7,600	\$380	0
EMMET	* TOTAL COUNTY *	398	\$23,852,906	\$1,192,633	0.34
FAYETTE	OELWEIN	248	\$15,697,242	\$784,867	0.22
FAYETTE	FAYETTE	66	\$1,469,804	\$73,495	0.02
FAYETTE	WEST UNION*	158	\$8,640,342	\$432,021	0.12
FAYETTE	ARLINGTON	26	\$382,609	\$19,133	0.01
FAYETTE	CLERMONT	39	\$1,419,758	\$70,990	0.02
FAYETTE	ELGIN	40	\$1,120,880	\$56,042	0.02
FAYETTE	HAWKEYE	38	\$581,855	\$29,096	0.01
FAYETTE	MAYNARD	26	\$556,471	\$27,824	0.01
FAYETTE	WADENA	13	\$110,569	\$5,528	0
FAYETTE	WAUCOMA	22	\$326,023	\$16,301	0
FAYETTE	NON-PERMIT	42	\$2,418,799	\$120,503	0.03
FAYETTE	OTHER	37	\$902,867	\$45,142	0.01
FAYETTE	* TOTAL COUNTY *	755	\$33,627,219	\$1,680,942	0.48

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
FLOYD	CHARLES CITY*	333	\$24,316,714	\$1,215,848	0.34
FLOYD	NORA SPRINGS	67	\$974,445	\$48,725	0.01
FLOYD	ROCKFORD	40	\$1,166,429	\$58,322	0.02
FLOYD	FLOYD	27	\$424,584	\$21,227	0.01
FLOYD	MARBLE ROCK	17	\$201,908	\$10,098	0
FLOYD	RUDD	28	\$246,706	\$12,338	0
FLOYD	NON-PERMIT	43	\$112,979	\$5,634	0
FLOYD	OTHER	8	\$180,158	\$9,008	0
FLOYD	* TOTAL COUNTY *	563	\$27,623,923	\$1,381,200	0.39
FRANKLIN	HAMPTON*	230	\$10,225,599	\$511,287	0.14
FRANKLIN	ACKLEY	16	\$414,983	\$20,751	0.01
FRANKLIN	SHEFFIELD	54	\$919,871	\$45,997	0.01
FRANKLIN	DOWS	15	\$119,965	\$6,000	0
FRANKLIN	ALEXANDER	11	\$173,038	\$8,652	0
FRANKLIN	COULTER	12	\$114,257	\$5,714	0
FRANKLIN	GENEVA	12	\$80,488	\$4,026	0
FRANKLIN	LATIMER	29	\$1,292,245	\$64,612	0.02
FRANKLIN	NON-PERMIT	38	\$485,934	\$24,255	0.01
FRANKLIN	OTHER	5	\$17,735	\$888	0
FRANKLIN	* TOTAL COUNTY *	422	\$13,844,115	\$692,182	0.2
FREMONT	HAMBURG	58	\$2,621,435	\$131,076	0.04
FREMONT	SIDNEY*	47	\$981,864	\$49,096	0.01
FREMONT	TABOR	37	\$649,183	\$32,459	0.01
FREMONT	FARRAGUT	15	\$156,909	\$7,845	0
FREMONT	RIVERTON	12	\$200,270	\$10,013	0
FREMONT	NON-PERMIT	70	\$6,296,127	\$314,549	0.09
FREMONT	OTHER	21	\$1,193,163	\$59,659	0.02
FREMONT	* TOTAL COUNTY *	260	\$12,098,951	\$604,697	0.17
GREENE	JEFFERSON*	189	\$12,120,167	\$605,906	0.17
GREENE	CHURDAN	20	\$186,471	\$9,324	0
GREENE	GRAND JCT	33	\$1,511,229	\$75,560	0.02
GREENE	SCRANTON	26	\$482,203	\$24,109	0.01
GREENE	PATON	23	\$375,180	\$18,758	0.01
GREENE	RIPPEY	14	\$182,674	\$9,132	0
GREENE	NON-PERMIT	23	\$124,426	\$5,844	0
GREENE	OTHER	4	\$12,708	\$636	0
GREENE	* TOTAL COUNTY *	332	\$14,995,058	\$749,269	0.21
GRUNDY	GRUNDY CENTER*	125	\$6,352,147	\$317,607	0.09
GRUNDY	REINBECK	87	\$1,945,270	\$97,266	0.03
GRUNDY	CONRAD	60	\$1,654,181	\$82,706	0.02
GRUNDY	DIKE	41	\$1,674,496	\$83,725	0.02
GRUNDY	WELLSBURG	31	\$487,903	\$24,396	0.01
GRUNDY	BEAMAN	17	\$131,424	\$6,571	0

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
GRUNDY	HOLLAND	11	\$115,305	\$5,765	0
GRUNDY	NON-PERMIT	27	\$452,929	\$22,615	0.01
GRUNDY	OTHER	11	\$110,579	\$5,528	0
GRUNDY	* TOTAL COUNTY *	410	\$12,924,234	\$646,179	0.18
GUTHRIE	GUTHRIE CENTER*	85	\$4,754,486	\$237,698	0.07
GUTHRIE	PANORA	94	\$5,150,713	\$257,505	0.07
GUTHRIE	STUART	47	\$2,051,008	\$102,554	0.03
GUTHRIE	ADAIR	12	\$447,045	\$22,352	0.01
GUTHRIE	BAYARD	23	\$475,673	\$23,786	0.01
GUTHRIE	CASEY	24	\$533,631	\$26,632	0.01
GUTHRIE	BAGLEY	14	\$128,194	\$6,411	0
GUTHRIE	MENLO	15	\$284,588	\$14,230	0
GUTHRIE	YALE	17	\$238,335	\$11,918	0
GUTHRIE	NON-PERMIT	26	\$151,736	\$7,526	0
GUTHRIE	OTHER	6	\$48,317	\$2,415	0
GUTHRIE	* TOTAL COUNTY *	363	\$14,263,726	\$713,027	0.2
HAMILTON	WEBSTER CITY*	274	\$16,070,304	\$803,496	0.23
HAMILTON	JEWELL	48	\$1,611,338	\$80,569	0.02
HAMILTON	STRATFORD	54	\$1,303,860	\$65,194	0.02
HAMILTON	WILLIAMS	28	\$1,229,281	\$61,466	0.02
HAMILTON	BLAIRSBURG	11	\$294,611	\$14,730	0
HAMILTON	ELLSWORTH	28	\$689,225	\$34,462	0.01
HAMILTON	KAMRAR	12	\$52,713	\$2,637	0
HAMILTON	RANDALL	13	\$175,518	\$8,776	0
HAMILTON	STANHOPE	17	\$351,056	\$17,551	0
HAMILTON	NON-PERMIT	14	\$207,742	\$10,220	0
HAMILTON	OTHER	0	\$0	\$0	0
HAMILTON	* TOTAL COUNTY *	499	\$21,985,648	\$1,099,101	0.31
HANCOCK	BRITT	119	\$3,597,056	\$179,852	0.05
HANCOCK	GARNER*	127	\$6,560,892	\$328,047	0.09
HANCOCK	KANAWHA	44	\$935,162	\$46,757	0.01
HANCOCK	KLEMME	20	\$409,230	\$20,461	0.01
HANCOCK	CORWITH	20	\$252,302	\$12,618	0
HANCOCK	CRYSTAL LAKE	15	\$115,270	\$5,765	0
HANCOCK	GOODELL	12	\$206,334	\$10,319	0
HANCOCK	WODEN	14	\$144,609	\$7,231	0
HANCOCK	FOREST CITY	32	\$1,049,144	\$52,458	0.01
HANCOCK	NON-PERMIT	27	\$184,997	\$9,247	0
HANCOCK	OTHER	1	\$1,612	\$81	0
HANCOCK	* TOTAL COUNTY *	431	\$13,456,608	\$672,836	0.19
HARDIN	IOWA FALLS	286	\$25,264,646	\$1,263,245	0.36
HARDIN	ACKLEY	61	\$1,921,900	\$96,096	0.03
HARDIN	ELDORA*	132	\$4,542,749	\$227,145	0.06

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
HARDIN	ALDEN	44	\$1,428,708	\$71,434	0.02
HARDIN	HUBBARD	45	\$1,501,247	\$75,065	0.02
HARDIN	RADCLIFFE	29	\$476,706	\$23,837	0.01
HARDIN	NEW PROVIDENCE	11	\$86,892	\$4,346	0
HARDIN	STEAMBOAT ROCK	22	\$231,701	\$11,587	0
HARDIN	UNION	32	\$798,225	\$39,914	0.01
HARDIN	NON-PERMIT	42	\$572,240	\$27,782	0.01
HARDIN	OTHER	6	\$141,584	\$7,078	0
HARDIN	* TOTAL COUNTY *	710	\$36,966,598	\$1,847,529	0.52
HARRISON	DUNLAP	57	\$1,940,215	\$97,014	0.03
HARRISON	LOGAN*	65	\$1,838,848	\$91,946	0.03
HARRISON	MISSOURI VALLEY	128	\$8,395,560	\$419,778	0.12
HARRISON	WOODBINE	71	\$3,141,269	\$157,064	0.04
HARRISON	MODALE	11	\$174,030	\$8,702	0
HARRISON	MONDAMIN	18	\$328,191	\$16,411	0
HARRISON	PERSIA	11	\$75,278	\$3,765	0
HARRISON	PISGAH	11	\$102,343	\$5,117	0
HARRISON	NON-PERMIT	23	\$254,577	\$12,729	0
HARRISON	OTHER	17	\$292,418	\$14,621	0
HARRISON	* TOTAL COUNTY *	412	\$16,542,729	\$827,147	0.23
HENRY	MT PLEASANT*	329	\$25,480,878	\$1,274,055	0.36
HENRY	NEW LONDON	73	\$1,550,279	\$77,514	0.02
HENRY	WAYLAND	53	\$1,118,063	\$55,907	0.02
HENRY	WINFIELD	60	\$1,151,522	\$57,575	0.02
HENRY	MT UNION	17	\$267,758	\$13,387	0
HENRY	OLDS	15	\$63,363	\$3,168	0
HENRY	SALEM	14	\$228,277	\$11,414	0
HENRY	NON-PERMIT	57	\$2,396,783	\$119,804	0.03
HENRY	OTHER	11	\$430,956	\$21,550	0.01
HENRY	* TOTAL COUNTY *	629	\$32,687,879	\$1,634,374	0.46
HOWARD	CRESCO*	194	\$11,053,398	\$552,680	0.16
HOWARD	ELMA	37	\$592,868	\$29,643	0.01
HOWARD	LIME SPRINGS	37	\$509,325	\$25,466	0.01
HOWARD	RICEVILLE	22	\$440,163	\$22,009	0.01
HOWARD	CHESTER	17	\$243,698	\$12,186	0
HOWARD	PROTIVIN	19	\$363,948	\$18,197	0.01
HOWARD	NON-PERMIT	32	\$320,497	\$15,964	0
HOWARD	OTHER	0	\$0	\$0	0
HOWARD	* TOTAL COUNTY *	358	\$13,523,897	\$676,145	0.19
HUMBOLDT	HUMBOLDT	233	\$13,694,216	\$684,706	0.19
HUMBOLDT	DAKOTA CITY*	24	\$478,597	\$23,931	0.01
HUMBOLDT	GILMORE CITY	20	\$285,151	\$14,258	0
HUMBOLDT	LIVERMORE	21	\$325,967	\$16,284	0

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
HUMBOLDT	BODE	13	\$92,830	\$4,642	0
HUMBOLDT	OTTOSEN	10	\$153,388	\$7,670	0
HUMBOLDT	RENWICK	18	\$322,129	\$16,105	0
HUMBOLDT	NON-PERMIT	20	\$289,102	\$14,172	0
HUMBOLDT	OTHER	38	\$447,360	\$22,372	0.01
HUMBOLDT	* TOTAL COUNTY *	397	\$16,088,740	\$804,140	0.23
IDA	HOLSTEIN	75	\$1,992,424	\$99,624	0.03
IDA	IDA GROVE*	139	\$7,847,572	\$392,382	0.11
IDA	BATTLE CREEK	40	\$747,813	\$37,389	0.01
IDA	ARTHUR	14	\$152,071	\$7,604	0
IDA	GALVA	19	\$264,131	\$13,208	0
IDA	NON-PERMIT	16	\$121,923	\$5,935	0
IDA	OTHER	0	\$0	\$0	0
IDA	* TOTAL COUNTY *	303	\$11,125,934	\$556,142	0.16
IOWA	MARENGO*	114	\$4,540,318	\$227,018	0.06
IOWA	NORTH ENGLISH	48	\$1,458,798	\$72,943	0.02
IOWA	WILLIAMSBURG	195	\$21,620,829	\$1,081,044	0.31
IOWA	VICTOR	47	\$1,272,540	\$63,629	0.02
IOWA	LADORA	20	\$138,386	\$6,920	0
IOWA	MILLERSBURG	11	\$67,419	\$3,372	0
IOWA	NON-PERMIT	183	\$11,423,040	\$569,814	0.16
IOWA	OTHER	7	\$55,206	\$2,761	0
IOWA	* TOTAL COUNTY *	625	\$40,576,536	\$2,027,501	0.57
JACKSON	MAQUOKETA*	318	\$17,187,446	\$859,384	0.24
JACKSON	BELLEVUE	147	\$4,339,898	\$217,000	0.06
JACKSON	PRESTON	57	\$2,136,047	\$106,801	0.03
JACKSON	SABULA	33	\$506,284	\$25,317	0.01
JACKSON	BALDWIN	11	\$189,777	\$9,489	0
JACKSON	LA MOTTE	33	\$417,703	\$20,888	0.01
JACKSON	MILES	23	\$734,516	\$36,727	0.01
JACKSON	SPRAGUEVILLE	10	\$135,850	\$6,794	0
JACKSON	SPRINGBROOK	10	\$129,337	\$6,468	0
JACKSON	NON-PERMIT	42	\$710,640	\$35,428	0.01
JACKSON	OTHER	34	\$566,841	\$28,341	0.01
JACKSON	* TOTAL COUNTY *	718	\$27,054,339	\$1,352,637	0.38
JASPER	NEWTON*	540	\$43,297,089	\$2,164,601	0.61
JASPER	COLFAX	75	\$4,113,367	\$205,671	0.06
JASPER	MONROE	79	\$3,232,767	\$161,640	0.05
JASPER	BAXTER	43	\$622,178	\$31,106	0.01
JASPER	KELLOGG	32	\$667,284	\$33,366	0.01
JASPER	PRAIRIE CITY	56	\$3,848,977	\$192,448	0.05
JASPER	LYNNVILLE	27	\$548,709	\$27,437	0.01
JASPER	MINGO	18	\$166,653	\$8,333	0

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
JASPER	REASNOR	18	\$314,889	\$15,743	0
JASPER	SULLY	57	\$2,983,248	\$149,166	0.04
JASPER	NON-PERMIT	48	\$434,941	\$21,021	0.01
JASPER	OTHER	2	\$59,391	\$2,970	0
JASPER	* TOTAL COUNTY *	995	\$60,289,493	\$3,013,502	0.85
JEFFERSON	FAIRFIELD*	429	\$27,306,877	\$1,365,355	0.39
JEFFERSON	BATAVIA	27	\$6,368,029	\$318,402	0.09
JEFFERSON	LIBERTYVILLE	14	\$246,371	\$12,319	0
JEFFERSON	LOCKRIDGE	20	\$166,560	\$8,328	0
JEFFERSON	PACKWOOD	21	\$346,819	\$17,340	0
JEFFERSON	NON-PERMIT	29	\$325,798	\$15,980	0
JEFFERSON	OTHER	9	\$123,359	\$6,169	0
JEFFERSON	* TOTAL COUNTY *	549	\$34,883,813	\$1,743,893	0.49
JOHNSON	IOWA CITY*	1,300	\$191,285,677	\$9,564,141	2.71
JOHNSON	CORALVILLE	486	\$89,461,875	\$4,472,978	1.27
JOHNSON	LONE TREE	36	\$483,679	\$24,182	0.01
JOHNSON	OXFORD	60	\$907,313	\$45,369	0.01
JOHNSON	SOLOON	113	\$2,547,924	\$127,369	0.04
JOHNSON	HILLS	14	\$408,446	\$20,423	0.01
JOHNSON	NORTH LIBERTY	111	\$9,787,440	\$489,377	0.14
JOHNSON	SWISHER	54	\$2,201,302	\$110,023	0.03
JOHNSON	TIFFIN	25	\$515,235	\$25,761	0.01
JOHNSON	NON-PERMIT	111	\$833,692	\$37,115	0.01
JOHNSON	OTHER	6	\$2,631,310	\$131,566	0.04
JOHNSON	* TOTAL COUNTY *	2,316	\$301,063,893	\$15,048,304	4.26
JONES	ANAMOSA*	194	\$14,816,167	\$740,823	0.21
JONES	MONTICELLO	248	\$12,149,438	\$607,479	0.17
JONES	CASCADE	10	\$28,601	\$1,430	0
JONES	OLIN	42	\$590,201	\$29,510	0.01
JONES	OXFORD JCT	24	\$201,815	\$10,091	0
JONES	WYOMING	43	\$707,205	\$35,362	0.01
JONES	MARTELLE	19	\$295,636	\$14,781	0
JONES	ONSLow	18	\$133,436	\$6,672	0
JONES	NON-PERMIT	62	\$1,806,425	\$89,100	0.03
JONES	OTHER	15	\$118,035	\$5,902	0
JONES	* TOTAL COUNTY *	675	\$30,846,959	\$1,541,150	0.44
KEOKUK	KEOTA	52	\$1,151,999	\$57,601	0.02
KEOKUK	SIGOURNEY*	112	\$3,636,988	\$181,845	0.05
KEOKUK	DELTA	14	\$82,390	\$4,102	0
KEOKUK	HEDRICK	29	\$431,243	\$21,564	0.01
KEOKUK	RICHLAND	24	\$323,077	\$16,153	0
KEOKUK	WHAT CHEER	32	\$382,190	\$19,111	0.01
KEOKUK	OLLIE	10	\$152,597	\$7,631	0

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
KEOKUK	SOUTH ENGLISH	16	\$405,840	\$20,292	0.01
KEOKUK	NON-PERMIT	39	\$600,282	\$29,315	0.01
KEOKUK	OTHER	37	\$710,681	\$35,537	0.01
KEOKUK	* TOTAL COUNTY *	365	\$7,877,287	\$393,151	0.11
KOSSUTH	ALGONA*	310	\$21,377,157	\$1,068,865	0.3
KOSSUTH	BANCROFT	53	\$1,611,261	\$80,566	0.02
KOSSUTH	BURT	22	\$461,714	\$23,087	0.01
KOSSUTH	LU VERNE	16	\$285,884	\$14,296	0
KOSSUTH	SWEA CITY	34	\$455,047	\$22,754	0.01
KOSSUTH	TITONKA	30	\$388,365	\$19,417	0.01
KOSSUTH	WESLEY	24	\$1,111,468	\$55,572	0.02
KOSSUTH	WEST BEND	16	\$766,852	\$38,345	0.01
KOSSUTH	WHITTEMORE	33	\$658,857	\$32,942	0.01
KOSSUTH	FENTON	16	\$210,771	\$10,539	0
KOSSUTH	LAKOTA	18	\$438,280	\$21,913	0.01
KOSSUTH	LEDYARD	12	\$113,921	\$5,694	0
KOSSUTH	LONE ROCK	11	\$126,846	\$6,342	0
KOSSUTH	NON-PERMIT	35	\$546,121	\$25,936	0.01
KOSSUTH	OTHER	0	\$0	\$0	0
KOSSUTH	* TOTAL COUNTY *	630	\$28,552,544	\$1,426,268	0.4
LEE	FT MADISON*	360	\$29,018,208	\$1,450,918	0.41
LEE	KEOKUK	409	\$37,563,458	\$1,878,180	0.53
LEE	DONNELLSON	77	\$2,180,050	\$109,003	0.03
LEE	MONTROSE	32	\$573,613	\$28,683	0.01
LEE	WEST POINT	64	\$1,438,778	\$71,943	0.02
LEE	ST PAUL	15	\$751,175	\$37,559	0.01
LEE	HOUGHTON	16	\$1,428,569	\$71,430	0.02
LEE	NON-PERMIT	115	\$2,521,843	\$123,853	0.04
LEE	OTHER	3	\$52,770	\$2,639	0
LEE	* TOTAL COUNTY *	1,091	\$75,528,464	\$3,774,208	1.07
LINN	CEDAR RAPIDS*	3,199	\$556,824,472	\$27,839,240	7.88
LINN	MARION	621	\$61,577,095	\$3,078,679	0.87
LINN	CENTER POINT	96	\$3,000,316	\$149,636	0.04
LINN	CENTRAL CITY	73	\$1,038,174	\$51,911	0.01
LINN	HIAWATHA	170	\$17,471,007	\$873,557	0.25
LINN	LISBON	63	\$1,373,234	\$68,663	0.02
LINN	MT VERNON	135	\$7,179,280	\$358,669	0.1
LINN	COGGON	40	\$512,579	\$25,629	0.01
LINN	FAIRFAX	44	\$1,513,070	\$75,654	0.02
LINN	SPRINGVILLE	52	\$1,393,734	\$69,665	0.02
LINN	WALKER	41	\$2,415,787	\$120,791	0.03
LINN	ALBURNETTE	31	\$601,769	\$30,089	0.01
LINN	ELY	32	\$1,781,544	\$89,080	0.03
LINN	PALO	37	\$1,005,768	\$50,287	0.01

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
LINN	ROBINS	18	\$725,973	\$36,299	0.01
LINN	NON-PERMIT	240	\$2,401,268	\$103,334	0.03
LINN	OTHER	15	\$6,680,777	\$334,039	0.09
LINN	* TOTAL COUNTY *	4,907	\$667,495,847	\$33,355,222	9.45
LOUISA	COLUMBUS JCT	95	\$2,718,719	\$135,873	0.04
LOUISA	WAPELLO*	89	\$2,072,095	\$103,491	0.03
LOUISA	MORNING SUN	37	\$990,727	\$49,537	0.01
LOUISA	GRANDVIEW	12	\$207,442	\$10,373	0
LOUISA	LETTS	14	\$53,021	\$2,651	0
LOUISA	OAKVILLE	15	\$250,436	\$12,520	0
LOUISA	NON-PERMIT	21	\$381,750	\$19,075	0.01
LOUISA	OTHER	12	\$261,319	\$13,067	0
LOUISA	* TOTAL COUNTY *	295	\$6,935,509	\$346,587	0.1
LUCAS	CHARITON*	178	\$8,616,665	\$430,841	0.12
LUCAS	RUSSELL	18	\$175,393	\$8,771	0
LUCAS	LUCAS	10	\$148,672	\$7,435	0
LUCAS	NON-PERMIT	64	\$878,153	\$43,181	0.01
LUCAS	OTHER	8	\$49,978	\$2,499	0
LUCAS	* TOTAL COUNTY *	278	\$9,868,861	\$492,727	0.14
LYON	ROCK RAPIDS*	113	\$5,950,535	\$297,528	0.08
LYON	GEORGE	62	\$2,014,987	\$100,752	0.03
LYON	DOON	37	\$1,043,361	\$52,170	0.01
LYON	INWOOD	59	\$1,370,859	\$68,546	0.02
LYON	LARCHWOOD	34	\$1,247,396	\$62,373	0.02
LYON	LITTLE ROCK	20	\$589,986	\$29,500	0.01
LYON	LESTER	19	\$463,241	\$23,162	0.01
LYON	NON-PERMIT	35	\$395,193	\$19,756	0.01
LYON	OTHER	8	\$56,288	\$2,816	0
LYON	* TOTAL COUNTY *	387	\$13,131,846	\$656,603	0.19
MADISON	WINTERSET*	218	\$16,181,957	\$809,076	0.23
MADISON	EARLHAM	52	\$2,786,453	\$139,325	0.04
MADISON	ST CHARLES	39	\$751,979	\$37,599	0.01
MADISON	TRURO	19	\$478,451	\$23,923	0.01
MADISON	NON-PERMIT	33	\$351,918	\$17,573	0
MADISON	OTHER	34	\$608,563	\$30,429	0.01
MADISON	* TOTAL COUNTY *	395	\$21,159,321	\$1,057,925	0.3
MAHASKA	OSKALOOSA*	474	\$31,557,390	\$1,577,882	0.45
MAHASKA	EDDYVILLE	16	\$989,313	\$49,465	0.01
MAHASKA	NEW SHARON	66	\$7,638,515	\$381,928	0.11
MAHASKA	BEACON	11	\$256,315	\$12,817	0
MAHASKA	FREMONT	28	\$244,184	\$12,212	0
MAHASKA	LEIGHTON	14	\$446,477	\$22,326	0.01

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
MAHASKA	NON-PERMIT	50	\$692,854	\$34,296	0.01
MAHASKA	OTHER	19	\$175,599	\$8,781	0
MAHASKA	* TOTAL COUNTY *	678	\$42,000,647	\$2,099,707	0.59
MARION	KNOXVILLE*	278	\$20,274,278	\$1,013,482	0.29
MARION	PELLA	387	\$30,839,602	\$1,541,920	0.44
MARION	PLEASANTVILLE	61	\$1,399,775	\$69,985	0.02
MARION	BUSSEY	14	\$174,146	\$8,668	0
MARION	MELCHER	28	\$391,156	\$19,557	0.01
MARION	DALLAS	12	\$103,823	\$5,179	0
MARION	HARVEY	10	\$87,921	\$4,397	0
MARION	NON-PERMIT	71	\$1,098,015	\$53,867	0.02
MARION	OTHER	15	\$72,413	\$3,620	0
MARION	* TOTAL COUNTY *	876	\$54,441,129	\$2,720,675	0.77
MARSHALL	MARSHALLTOWN*	778	\$82,089,410	\$4,104,487	1.16
MARSHALL	STATE CENTER	54	\$984,566	\$49,227	0.01
MARSHALL	ALBION	15	\$288,998	\$14,451	0
MARSHALL	GILMAN	22	\$458,688	\$22,934	0.01
MARSHALL	MELBOURNE	24	\$190,266	\$9,513	0
MARSHALL	LAUREL	14	\$155,158	\$7,758	0
MARSHALL	LE GRAND	21	\$496,032	\$24,785	0.01
MARSHALL	RHODES	12	\$58,563	\$2,928	0
MARSHALL	NON-PERMIT	31	\$1,375,050	\$67,336	0.02
MARSHALL	OTHER	27	\$366,150	\$18,308	0.01
MARSHALL	* TOTAL COUNTY *	998	\$86,462,881	\$4,321,727	1.22
MILLS	GLENWOOD*	178	\$9,473,304	\$473,670	0.13
MILLS	MALVERN	44	\$1,224,824	\$61,243	0.02
MILLS	EMERSON	29	\$343,798	\$17,191	0
MILLS	PACIFIC JCT	13	\$242,399	\$12,121	0
MILLS	HASTINGS	11	\$30,107	\$1,505	0
MILLS	SILVER CITY	14	\$148,297	\$7,415	0
MILLS	NON-PERMIT	26	\$129,302	\$6,466	0
MILLS	OTHER	15	\$188,622	\$9,432	0
MILLS	* TOTAL COUNTY *	330	\$11,780,653	\$589,043	0.17
MITCHELL	OSAGE*	200	\$7,617,766	\$380,891	0.11
MITCHELL	ST ANSGAR	85	\$2,956,142	\$147,807	0.04
MITCHELL	RICEVILLE	42	\$907,462	\$45,373	0.01
MITCHELL	STACYVILLE	41	\$759,151	\$37,956	0.01
MITCHELL	MCINTIRE	10	\$156,879	\$7,845	0
MITCHELL	NON-PERMIT	36	\$402,681	\$19,869	0.01
MITCHELL	OTHER	19	\$293,518	\$14,678	0
MITCHELL	* TOTAL COUNTY *	433	\$13,093,599	\$654,419	0.19

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
MONONA	ONAWA*	144	\$7,301,446	\$365,076	0.1
MONONA	MAPLETON	78	\$3,314,390	\$165,723	0.05
MONONA	UTE	28	\$384,618	\$19,232	0.01
MONONA	WHITING	36	\$744,590	\$37,230	0.01
MONONA	BLENCOE	11	\$130,360	\$6,518	0
MONONA	CASTANA	13	\$36,644	\$1,833	0
MONONA	MOORHEAD	21	\$162,561	\$8,129	0
MONONA	SOLDIER	17	\$120,199	\$6,011	0
MONONA	NON-PERMIT	25	\$805,507	\$40,156	0.01
MONONA	OTHER	16	\$105,610	\$5,282	0
MONONA	* TOTAL COUNTY *	389	\$13,105,925	\$655,190	0.19
MONROE	ALBIA*	186	\$8,153,009	\$407,566	0.12
MONROE	LOVILIA	30	\$432,893	\$21,645	0.01
MONROE	NON-PERMIT	31	\$691,517	\$34,350	0.01
MONROE	OTHER	13	\$98,172	\$4,908	0
MONROE	* TOTAL COUNTY *	260	\$9,375,591	\$468,469	0.13
MONTGOMERY	RED OAK*	239	\$17,988,537	\$899,400	0.25
MONTGOMERY	VILLISCA	59	\$1,198,725	\$59,937	0.02
MONTGOMERY	STANTON	52	\$1,117,385	\$55,873	0.02
MONTGOMERY	ELLIOTT	17	\$113,348	\$5,669	0
MONTGOMERY	NON-PERMIT	22	\$149,878	\$7,421	0
MONTGOMERY	OTHER	5	\$38,011	\$1,900	0
MONTGOMERY	* TOTAL COUNTY *	394	\$20,605,884	\$1,030,200	0.29
MUSCATINE	MUSCATINE*	669	\$77,933,177	\$3,896,672	1.1
MUSCATINE	WEST LIBERTY	106	\$3,703,905	\$185,202	0.05
MUSCATINE	WILTON	103	\$8,959,177	\$447,960	0.13
MUSCATINE	ATALISSA	12	\$116,048	\$5,802	0
MUSCATINE	NICHOLS	24	\$431,476	\$21,576	0.01
MUSCATINE	STOCKTON	10	\$60,472	\$3,024	0
MUSCATINE	NON-PERMIT	54	\$2,507,960	\$125,361	0.04
MUSCATINE	OTHER	24	\$1,038,113	\$51,903	0.01
MUSCATINE	* TOTAL COUNTY *	1,002	\$94,750,328	\$4,737,500	1.34
OBRIEN	SHELDON	249	\$18,542,375	\$927,121	0.26
OBRIEN	HARTLEY	79	\$2,478,625	\$123,937	0.04
OBRIEN	PAULLINA	64	\$1,629,885	\$81,497	0.02
OBRIEN	PRIMGHAR*	43	\$1,177,985	\$58,903	0.02
OBRIEN	SANBORN	59	\$2,008,012	\$100,405	0.03
OBRIEN	SUTHERLAND	37	\$707,599	\$35,381	0.01
OBRIEN	NON-PERMIT	27	\$417,515	\$20,480	0.01
OBRIEN	OTHER	20	\$311,890	\$15,593	0
OBRIEN	* TOTAL COUNTY *	578	\$27,273,886	\$1,363,317	0.39

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
OSCEOLA	SIBLEY*	119	\$6,165,546	\$308,276	0.09
OSCEOLA	ASHTON	22	\$458,395	\$22,919	0.01
OSCEOLA	OCHEYEDAN	38	\$1,338,587	\$66,930	0.02
OSCEOLA	HARRIS	10	\$40,600	\$2,032	0
OSCEOLA	MELVIN	16	\$340,966	\$17,049	0
OSCEOLA	NON-PERMIT	20	\$402,490	\$20,085	0.01
OSCEOLA	OTHER	0	\$0	\$0	0
OSCEOLA	* TOTAL COUNTY *	225	\$8,746,584	\$437,291	0.12
PAGE	CLARINDA*	216	\$11,891,860	\$594,587	0.17
PAGE	SHENANDOAH	213	\$10,263,790	\$513,199	0.15
PAGE	ESSEX	34	\$685,072	\$34,255	0.01
PAGE	COIN	14	\$85,696	\$4,285	0
PAGE	NON-PERMIT	42	\$544,724	\$27,030	0.01
PAGE	OTHER	26	\$456,875	\$22,845	0.01
PAGE	* TOTAL COUNTY *	545	\$23,928,017	\$1,196,201	0.34
PALO ALTO	EMMETSBURG*	151	\$6,872,412	\$343,586	0.1
PALO ALTO	GRAETTINGER	37	\$2,358,999	\$117,949	0.03
PALO ALTO	RUTHVEN	33	\$837,488	\$41,874	0.01
PALO ALTO	WEST BEND	49	\$1,574,617	\$78,731	0.02
PALO ALTO	AYRSHIRE	10	\$141,085	\$7,055	0
PALO ALTO	CYLINDER	12	\$145,283	\$7,264	0
PALO ALTO	MALLARD	21	\$390,007	\$19,502	0.01
PALO ALTO	NON-PERMIT	14	\$232,812	\$11,590	0
PALO ALTO	OTHER	4	\$22,264	\$1,113	0
PALO ALTO	* TOTAL COUNTY *	331	\$12,574,967	\$628,664	0.18
PLYMOUTH	LE MARS*	376	\$26,740,422	\$1,336,942	0.38
PLYMOUTH	AKRON	59	\$1,936,414	\$96,805	0.03
PLYMOUTH	KINGSLEY	64	\$2,152,858	\$107,644	0.03
PLYMOUTH	REMSEN	103	\$2,652,829	\$132,599	0.04
PLYMOUTH	MERRILL	35	\$650,096	\$32,505	0.01
PLYMOUTH	HINTON	35	\$666,832	\$33,343	0.01
PLYMOUTH	WESTFIELD	10	\$100,826	\$5,041	0
PLYMOUTH	NON-PERMIT	34	\$243,161	\$11,424	0
PLYMOUTH	OTHER	22	\$263,817	\$13,189	0
PLYMOUTH	* TOTAL COUNTY *	738	\$35,407,255	\$1,769,492	0.5
POCAHONTAS	FONDA	33	\$484,959	\$24,251	0.01
POCAHONTAS	LAURENS	82	\$2,170,467	\$108,525	0.03
POCAHONTAS	POCAHONTAS*	133	\$3,376,594	\$168,837	0.05
POCAHONTAS	GILMORE CITY	12	\$705,542	\$35,277	0.01
POCAHONTAS	ROLFE	37	\$957,331	\$47,796	0.01
POCAHONTAS	HAVELOCK	11	\$413,036	\$20,653	0.01
POCAHONTAS	PALMER	22	\$292,667	\$14,633	0
POCAHONTAS	NON-PERMIT	21	\$124,535	\$6,124	0

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
POCAHONTAS	OTHER	12	\$101,338	\$5,068	0
POCAHONTAS	* TOTAL COUNTY *	363	\$8,626,469	\$431,164	0.12
POLK	DES MOINES*	5,475	\$1,030,512,417	\$51,524,057	14.59
POLK	WEST DES MOINES	1,202	\$206,877,126	\$10,343,562	2.93
POLK	URBANDALE	538	\$85,240,805	\$4,262,028	1.21
POLK	ALTOONA	241	\$36,158,928	\$1,807,705	0.51
POLK	ANKENY	615	\$71,057,114	\$3,552,821	1.01
POLK	WINDSOR HTS	44	\$3,711,783	\$185,590	0.05
POLK	CLIVE	259	\$60,676,698	\$3,033,502	0.86
POLK	GRIMES	118	\$23,244,622	\$1,162,235	0.33
POLK	MITCHELLVILLE	46	\$739,580	\$36,982	0.01
POLK	POLK CITY	73	\$2,401,077	\$120,051	0.03
POLK	BONDURANT	65	\$2,583,086	\$129,156	0.04
POLK	ELKHART	21	\$1,023,595	\$51,179	0.01
POLK	PLEASANT HILL	58	\$4,510,622	\$225,537	0.06
POLK	RUNNELLS	54	\$943,941	\$47,060	0.01
POLK	JOHNSTON	204	\$25,930,329	\$1,296,522	0.37
POLK	ALLEMAN	18	\$230,519	\$11,527	0
POLK	NON-PERMIT	454	\$5,878,213	\$263,004	0.07
POLK	OTHER	16	\$11,404,676	\$570,233	0.16
POLK	* TOTAL COUNTY *	9,501	\$1,573,125,131	\$78,622,751	22.27
POTTAWATTAMIE	COUNCIL BLUFFS*	1,179	\$190,454,333	\$9,522,748	2.7
POTTAWATTAMIE	AVOCA	72	\$3,066,816	\$153,346	0.04
POTTAWATTAMIE	CARTER LAKE	53	\$2,642,568	\$132,127	0.04
POTTAWATTAMIE	OAKLAND	62	\$2,051,810	\$102,592	0.03
POTTAWATTAMIE	CARSON	44	\$708,223	\$35,413	0.01
POTTAWATTAMIE	NEOLA	36	\$962,481	\$48,126	0.01
POTTAWATTAMIE	WALNUT	60	\$1,742,375	\$87,122	0.02
POTTAWATTAMIE	CRESCENT	34	\$1,443,878	\$72,195	0.02
POTTAWATTAMIE	HANCOCK	15	\$193,311	\$9,665	0
POTTAWATTAMIE	MACEDONIA	12	\$468,847	\$23,443	0.01
POTTAWATTAMIE	MINDEN	26	\$569,464	\$28,474	0.01
POTTAWATTAMIE	TREYNOR	26	\$834,563	\$41,730	0.01
POTTAWATTAMIE	UNDERWOOD	48	\$1,359,854	\$67,995	0.02
POTTAWATTAMIE	NON-PERMIT	77	\$1,918,344	\$95,079	0.03
POTTAWATTAMIE	OTHER	18	\$567,142	\$28,359	0.01
POTTAWATTAMIE	* TOTAL COUNTY *	1,762	\$208,984,009	\$10,448,414	2.96
POWESHIEK	GRINNELL	298	\$18,595,585	\$929,224	0.26
POWESHIEK	BROOKLYN	98	\$6,443,671	\$322,183	0.09
POWESHIEK	MONTEZUMA*	122	\$4,564,864	\$228,253	0.06
POWESHIEK	VICTOR	13	\$480,984	\$24,049	0.01
POWESHIEK	DEEP RIVER	20	\$145,169	\$7,259	0
POWESHIEK	MALCOM	25	\$299,974	\$14,999	0
POWESHIEK	NON-PERMIT	35	\$939,418	\$46,703	0.01

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
POWESHIEK	OTHER	12	\$323,510	\$15,936	0
POWESHIEK	* TOTAL COUNTY *	623	\$31,793,175	\$1,588,606	0.45
RINGGOLD	MOUNT AYR*	89	\$4,464,576	\$223,168	0.06
RINGGOLD	DIAGONAL	16	\$254,680	\$12,734	0
RINGGOLD	ELLSTON	10	\$125,106	\$6,255	0
RINGGOLD	KELLERTON	12	\$109,688	\$5,484	0
RINGGOLD	NON-PERMIT	42	\$356,697	\$17,838	0.01
RINGGOLD	OTHER	16	\$232,241	\$11,612	0
RINGGOLD	* TOTAL COUNTY *	185	\$5,542,988	\$277,091	0.08
SAC	SAC CITY*	123	\$6,114,435	\$305,726	0.09
SAC	LAKE VIEW	68	\$3,181,378	\$159,073	0.05
SAC	ODEBOLT	52	\$1,466,137	\$73,307	0.02
SAC	EARLY	30	\$671,100	\$33,556	0.01
SAC	SCHALLER	46	\$1,060,853	\$52,994	0.02
SAC	WALL LAKE	47	\$1,680,922	\$84,048	0.02
SAC	AUBURN	16	\$259,245	\$12,963	0
SAC	LYTTON	18	\$235,181	\$11,759	0
SAC	NEMAHA	13	\$271,845	\$13,594	0
SAC	NON-PERMIT	38	\$783,980	\$38,911	0.01
SAC	OTHER	1	\$0	\$0	0
SAC	* TOTAL COUNTY *	452	\$15,725,076	\$785,931	0.22
SCOTT	DAVENPORT*	2,358	\$369,395,645	\$18,469,846	5.23
SCOTT	BETTENDORF	706	\$64,817,623	\$3,240,902	0.92
SCOTT	BUFFALO	28	\$2,690,060	\$134,502	0.04
SCOTT	LE CLAIRE	79	\$2,662,132	\$133,113	0.04
SCOTT	BLUE GRASS	77	\$2,430,322	\$121,519	0.03
SCOTT	ELDRIDGE	152	\$10,440,620	\$522,035	0.15
SCOTT	PRINCETON	30	\$453,343	\$22,666	0.01
SCOTT	WALCOTT	77	\$8,703,141	\$435,158	0.12
SCOTT	DIXON	15	\$206,596	\$10,331	0
SCOTT	DONAHUE	22	\$234,365	\$11,721	0
SCOTT	LONG GROVE	37	\$681,395	\$34,067	0.01
SCOTT	MCCAUSLAND	13	\$242,244	\$12,112	0
SCOTT	NEW LIBERTY	10	\$2,487	\$124	0
SCOTT	NON-PERMIT	91	\$2,493,653	\$113,952	0.03
SCOTT	OTHER	18	\$4,755,922	\$237,796	0.07
SCOTT	* TOTAL COUNTY *	3,713	\$470,209,548	\$23,499,844	6.65
SHELBY	HARLAN*	284	\$15,403,212	\$770,186	0.22
SHELBY	ELK HORN	41	\$1,336,695	\$66,834	0.02
SHELBY	SHELBY	23	\$229,807	\$11,492	0
SHELBY	DEFIANCE	24	\$339,355	\$16,969	0
SHELBY	EARLING	26	\$264,265	\$13,215	0
SHELBY	IRWIN	26	\$418,232	\$20,913	0.01

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
SHELBY	KIRKMAN	10	\$53,449	\$2,673	0
SHELBY	PANAMA	23	\$353,039	\$17,653	0
SHELBY	PORTSMOUTH	16	\$256,374	\$12,818	0
SHELBY	NON-PERMIT	17	\$312,776	\$14,385	0
SHELBY	OTHER	9	\$74,631	\$3,731	0
SHELBY	* TOTAL COUNTY *	499	\$19,041,835	\$950,869	0.27
SIOUX	HAWARDEN	125	\$4,559,414	\$227,974	0.06
SIOUX	ALTON	47	\$1,655,869	\$82,792	0.02
SIOUX	HULL	89	\$2,383,886	\$119,195	0.03
SIOUX	ORANGE CITY*	210	\$13,181,252	\$659,067	0.19
SIOUX	ROCK VALLEY	153	\$8,702,779	\$435,144	0.12
SIOUX	SIOUX CENTER	276	\$19,659,515	\$982,979	0.28
SIOUX	BOYDEN	31	\$516,418	\$25,823	0.01
SIOUX	HOSPERS	40	\$1,117,829	\$55,894	0.02
SIOUX	IRETON	31	\$1,420,093	\$71,004	0.02
SIOUX	GRANVILLE	14	\$165,704	\$8,287	0
SIOUX	MAURICE	17	\$94,716	\$4,736	0
SIOUX	SHELDON	11	\$33,728	\$1,686	0
SIOUX	NON-PERMIT	49	\$444,572	\$22,025	0.01
SIOUX	OTHER	6	\$77,112	\$3,856	0
SIOUX	* TOTAL COUNTY *	1,099	\$54,012,887	\$2,700,462	0.76
STORY	AMES	1,066	\$142,875,777	\$7,143,657	2.02
STORY	NEVADA*	195	\$10,543,784	\$530,319	0.15
STORY	STORY CITY	159	\$10,160,190	\$508,012	0.14
STORY	CAMBRIDGE	19	\$204,851	\$10,245	0
STORY	COLO	34	\$1,307,521	\$65,378	0.02
STORY	MAXWELL	29	\$398,033	\$19,902	0.01
STORY	ROLAND	39	\$622,674	\$31,133	0.01
STORY	SLATER	38	\$2,449,688	\$122,488	0.03
STORY	ZEARING	28	\$388,926	\$19,446	0.01
STORY	COLLINS	12	\$249,456	\$12,473	0
STORY	GILBERT	28	\$647,021	\$32,353	0.01
STORY	HUXLEY	59	\$2,078,476	\$103,927	0.03
STORY	KELLEY	13	\$109,138	\$5,456	0
STORY	MCCALLSBURG	10	\$108,359	\$5,418	0
STORY	NON-PERMIT	65	\$1,179,787	\$53,173	0.02
STORY	OTHER	4	\$354,553	\$17,727	0.01
STORY	* TOTAL COUNTY *	1,798	\$173,678,234	\$8,681,107	2.46
TAMA	TAMA	107	\$3,082,749	\$154,138	0.04
TAMA	DYSART	55	\$1,656,948	\$82,779	0.02
TAMA	TOLEDO*	116	\$8,363,148	\$418,122	0.12
TAMA	TRAER	76	\$2,045,641	\$102,278	0.03
TAMA	GARWIN	20	\$224,664	\$11,237	0
TAMA	GLADBROOK	56	\$1,910,779	\$95,538	0.03

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
TAMA	CHELSEA	23	\$205,655	\$10,285	0
TAMA	CLUTIER	15	\$137,188	\$6,858	0
TAMA	ELBERON	14	\$106,460	\$5,324	0
TAMA	NON-PERMIT	39	\$2,603,135	\$130,009	0.04
TAMA	OTHER	22	\$376,366	\$18,807	0.01
TAMA	* TOTAL COUNTY *	543	\$20,712,733	\$1,035,375	0.29
TAYLOR	BEDFORD*	104	\$3,062,523	\$153,124	0.04
TAYLOR	LENOX	64	\$1,872,333	\$93,620	0.03
TAYLOR	CLEARFIELD	27	\$151,216	\$7,561	0
TAYLOR	NEW MARKET	18	\$144,282	\$7,215	0
TAYLOR	BLOCKTON	10	\$73,397	\$3,670	0
TAYLOR	NON-PERMIT	12	\$82,244	\$4,095	0
TAYLOR	OTHER	12	\$149,905	\$7,496	0
TAYLOR	* TOTAL COUNTY *	247	\$5,535,900	\$276,781	0.08
UNION	CRESTON*	287	\$25,047,638	\$1,252,335	0.35
UNION	AFTON	44	\$1,289,175	\$64,458	0.02
UNION	LORIMOR	15	\$123,015	\$6,151	0
UNION	NON-PERMIT	20	\$213,122	\$10,447	0
UNION	OTHER	13	\$249,408	\$12,421	0
UNION	* TOTAL COUNTY *	379	\$26,922,358	\$1,345,812	0.38
VAN BUREN	KEOSAUQUA*	59	\$1,516,915	\$75,845	0.02
VAN BUREN	BONAPARTE	24	\$362,416	\$18,120	0.01
VAN BUREN	FARMINGTON	38	\$514,596	\$25,719	0.01
VAN BUREN	MILTON	11	\$239,986	\$12,001	0
VAN BUREN	BIRMINGHAM	17	\$264,077	\$13,204	0
VAN BUREN	CANTRIL	11	\$395,079	\$19,755	0.01
VAN BUREN	STOCKPORT	16	\$507,904	\$25,396	0.01
VAN BUREN	NON-PERMIT	95	\$2,482,653	\$124,131	0.04
VAN BUREN	OTHER	3	\$33,525	\$1,677	0
VAN BUREN	* TOTAL COUNTY *	274	\$6,317,151	\$315,848	0.09
WAPELLO	OTTUMWA*	819	\$71,966,188	\$3,598,313	1.02
WAPELLO	ELDON	49	\$744,814	\$37,244	0.01
WAPELLO	EDDYVILLE	28	\$764,121	\$38,208	0.01
WAPELLO	AGENCY	28	\$586,723	\$29,458	0.01
WAPELLO	BLAKESBURG	23	\$217,258	\$10,867	0
WAPELLO	NON-PERMIT	49	\$1,534,137	\$75,957	0.02
WAPELLO	OTHER	11	\$483,218	\$24,162	0.01
WAPELLO	* TOTAL COUNTY *	1,007	\$76,296,459	\$3,814,209	1.08
WARREN	INDIANOLA*	396	\$30,480,861	\$1,523,973	0.43
WARREN	CARLISLE	104	\$4,029,905	\$201,251	0.06
WARREN	NORWALK	126	\$8,738,737	\$436,912	0.12
WARREN	MILO	38	\$655,356	\$32,765	0.01

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
WARREN	CUMMING	26	\$366,024	\$18,300	0.01
WARREN	HARTFORD	15	\$196,138	\$9,807	0
WARREN	LACONA	19	\$435,664	\$21,750	0.01
WARREN	MARTENSDALE	12	\$551,413	\$27,571	0.01
WARREN	NEW VIRGINIA	26	\$347,291	\$17,365	0
WARREN	NON-PERMIT	47	\$2,064,362	\$103,003	0.03
WARREN	OTHER	16	\$224,620	\$11,232	0
WARREN	* TOTAL COUNTY *	825	\$48,090,371	\$2,403,929	0.68
WASHINGTON	WASHINGTON*	340	\$18,770,215	\$938,482	0.27
WASHINGTON	KALONA	174	\$7,334,777	\$366,622	0.1
WASHINGTON	BRIGHTON	29	\$368,476	\$18,426	0.01
WASHINGTON	RIVERSIDE	60	\$1,637,405	\$81,871	0.02
WASHINGTON	WELLMAN	76	\$2,181,479	\$109,068	0.03
WASHINGTON	AINSWORTH	33	\$867,479	\$43,377	0.01
WASHINGTON	CRAWFORDSVILLE	23	\$479,231	\$23,962	0.01
WASHINGTON	NON-PERMIT	41	\$455,038	\$22,257	0.01
WASHINGTON	OTHER	8	\$30,887	\$1,544	0
WASHINGTON	* TOTAL COUNTY *	784	\$32,124,987	\$1,605,609	0.45
WAYNE	CORYDON*	94	\$2,173,816	\$108,678	0.03
WAYNE	SEYMOUR	31	\$373,393	\$18,635	0.01
WAYNE	ALLERTON	28	\$632,747	\$31,638	0.01
WAYNE	HUMESTON	43	\$836,205	\$41,809	0.01
WAYNE	LINEVILLE	10	\$117,685	\$5,885	0
WAYNE	NON-PERMIT	32	\$130,791	\$6,536	0
WAYNE	OTHER	14	\$722,702	\$36,136	0.01
WAYNE	* TOTAL COUNTY *	252	\$4,987,339	\$249,317	0.07
WEBSTER	FT DODGE*	917	\$112,903,302	\$5,646,311	1.6
WEBSTER	GOWRIE	55	\$2,216,700	\$110,838	0.03
WEBSTER	DAYTON	41	\$753,235	\$37,664	0.01
WEBSTER	LEHIGH	20	\$386,550	\$19,328	0.01
WEBSTER	OTHO	14	\$137,459	\$6,873	0
WEBSTER	BADGER	14	\$76,031	\$3,802	0
WEBSTER	CALLENDER	18	\$143,260	\$7,162	0
WEBSTER	CLARE	15	\$81,235	\$4,062	0
WEBSTER	DUNCOMBE	19	\$300,566	\$15,029	0
WEBSTER	HARCOURT	17	\$735,648	\$36,781	0.01
WEBSTER	MOORLAND	13	\$58,875	\$2,943	0
WEBSTER	VINCENT	12	\$1,092,040	\$54,601	0.02
WEBSTER	NON-PERMIT	54	\$1,187,836	\$59,207	0.02
WEBSTER	OTHER	9	\$337,607	\$16,879	0
WEBSTER	* TOTAL COUNTY *	1,218	\$120,410,344	\$6,021,480	1.71
WINNEBAGO	FOREST CITY*	136	\$5,367,359	\$268,367	0.08
WINNEBAGO	BUFFALO CENTER	52	\$1,832,279	\$91,616	0.03

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
WINNEBAGO	LAKE MILLS	102	\$5,282,693	\$264,138	0.07
WINNEBAGO	THOMPSON	23	\$2,276,333	\$113,818	0.03
WINNEBAGO	LELAND	22	\$444,121	\$22,206	0.01
WINNEBAGO	RAKE	16	\$230,060	\$11,503	0
WINNEBAGO	NON-PERMIT	26	\$1,438,339	\$71,919	0.02
WINNEBAGO	OTHER	3	\$33,587	\$1,679	0
WINNEBAGO	* TOTAL COUNTY *	380	\$16,904,771	\$845,246	0.24
WINNESHIEK	DECORAH*	397	\$32,558,277	\$1,627,929	0.46
WINNESHIEK	CALMAR	47	\$2,484,843	\$124,245	0.04
WINNESHIEK	OSSIAN	56	\$1,353,220	\$67,664	0.02
WINNESHIEK	CASTALIA	10	\$43,469	\$2,174	0
WINNESHIEK	FT. ATKINSON	42	\$792,412	\$39,622	0.01
WINNESHIEK	RIDGEWAY	25	\$794,137	\$39,709	0.01
WINNESHIEK	SPILLVILLE	21	\$496,191	\$24,812	0.01
WINNESHIEK	NON-PERMIT	60	\$1,151,103	\$57,447	0.02
WINNESHIEK	OTHER	3	\$74,931	\$3,747	0
WINNESHIEK	* TOTAL COUNTY *	661	\$39,748,583	\$1,987,349	0.56
WOODBURY	SIOUX CITY*	1,993	\$262,206,841	\$13,110,416	3.71
WOODBURY	MOVILLE	55	\$2,423,975	\$121,198	0.03
WOODBURY	ANTHON	37	\$728,056	\$36,401	0.01
WOODBURY	CORRECTIONVILLE	48	\$1,359,368	\$67,970	0.02
WOODBURY	DANBURY	29	\$465,139	\$23,256	0.01
WOODBURY	SERGEANT BLUFF	70	\$8,395,706	\$419,792	0.12
WOODBURY	SLOAN	36	\$685,206	\$34,264	0.01
WOODBURY	HORNICK	17	\$274,715	\$13,735	0
WOODBURY	LAWTON	30	\$1,014,759	\$50,741	0.01
WOODBURY	OTO	11	\$100,864	\$5,043	0
WOODBURY	PIERSON	24	\$396,411	\$19,820	0.01
WOODBURY	SALIX	18	\$422,430	\$21,123	0.01
WOODBURY	SMITHLAND	17	\$263,999	\$13,201	0
WOODBURY	BRONSON	10	\$119,570	\$5,978	0
WOODBURY	NON-PERMIT	90	\$5,373,868	\$249,772	0.07
WOODBURY	OTHER	8	\$8,622	\$432	0
WOODBURY	* TOTAL COUNTY *	2,493	\$284,239,529	\$14,193,142	4.02
WORTH	MANLY	41	\$997,283	\$49,864	0.01
WORTH	NORTHWOOD*	101	\$4,247,262	\$212,361	0.06
WORTH	FERTILE	18	\$152,488	\$7,625	0
WORTH	GRAFTON	17	\$265,274	\$13,264	0
WORTH	HANLONTOWN	12	\$190,409	\$9,522	0
WORTH	KENSETT	18	\$202,357	\$10,120	0
WORTH	NON-PERMIT	24	\$200,702	\$10,033	0
WORTH	OTHER	6	\$34,727	\$1,736	0
WORTH	* TOTAL COUNTY *	237	\$6,290,502	\$314,525	0.09

**Retail Sales Tax By County and Town
Quarter Ending June 30, 2000**

County	Town	# of Bus	Taxable Sales	Computed Tax	% of Tax
WRIGHT	CLARION*	137	\$5,676,860	\$283,848	0.08
WRIGHT	EAGLE GROVE	111	\$6,433,389	\$321,652	0.09
WRIGHT	BELMOND	139	\$5,781,853	\$289,093	0.08
WRIGHT	DOWS	28	\$457,077	\$22,854	0.01
WRIGHT	GOLDFIELD	40	\$1,110,493	\$55,524	0.02
WRIGHT	ROWAN	11	\$203,293	\$10,165	0
WRIGHT	WOOLSTOCK	15	\$525,264	\$26,264	0.01
WRIGHT	NON-PERMIT	30	\$280,782	\$13,906	0
WRIGHT	OTHER	5	\$127,385	\$6,370	0
WRIGHT	* TOTAL COUNTY *	516	\$20,596,396	\$1,029,676	0.29
	* LATE FILERS *	6,096	\$79,448,852	\$3,972,230	1.12
	** GRAND TOTAL **	88,686	\$7,065,266,139	\$353,116,761	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>