

USE TAX
QUARTER IN REVIEW
June 30, 1999
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	403	3.76%	\$6,654,312	15.27%
Building Materials	237	2.21%	\$1,065,738	2.45%
General Merchandise	35	0.33%	\$991,237	2.27%
Food Dealers	56	0.52%	\$455,382	1.05%
Motor Vehicle	158	1.48%	\$448,054	1.03%
Apparel	78	0.73%	\$213,293	0.49%
Home Furnishings	324	3.02%	\$1,228,539	2.82%
Eating and Drinking	60	0.56%	\$127,750	0.29%
Specialty Retail	1,125	10.50%	\$3,693,638	8.48%
Services	1,932	18.04%	\$7,589,322	17.42%
Wholesale Goods	2,820	26.33%	\$10,138,801	23.27%
Miscellaneous	3,014	28.14%	\$10,648,434	24.44%
Late Filers	469	4.38%	\$321,818	0.74%
TOTAL	10,711	100.00%	\$43,576,318	100.00%

Comparison of Use Taxes for the Quarter Ending June 30, 1997 and 1998

<u>Use Tax</u>	<u>June 1998</u>	<u>June 1999</u>	<u>% Change</u>
Retailers			
Number of Returns	10,936	10,711	-2.06%
Computed Tax	\$47,678,299	\$43,576,318	-8.60%
Motor Vehicle			
Number of Returns	205,028	208,374	1.63%
Computed Tax	\$65,940,668	\$70,229,574	6.50%
Consumers			
Number of Returns	6,484	6,318	-2.56%
Computed Tax	\$11,334,102	\$9,759,813	-13.89%

THE QUARTER IN REVIEW
COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING June 30, 1999

Computed tax during the second quarter of 1999 amounted to \$340,357,081 which is an increase of 3.77% from the same quarter in 1998. The number of business filing returns increased from 90,027 to 90,097 or (0.08%) during the same period.

Computed Tax by Business Group

During the second quarter of 1999 the Building Materials and General Merchandise Groups showed the largest increase in computed tax with a 9.8% to 9.5% respectively. The Home Furnishings followed with a 7.1% increase. The Building Materials, General Merchandise, Food Dealers, and Miscellaneous groups all had gains in the number of filers in their groups.

Business Group	# Bus Jun-98	# Bus Jun-99	% Change Bus	Computed Tax Jun-98	Computed Tax Jun-99	% Change Computed Tax
Nonresidents	49	10	-79.59%	\$6,694	\$1,247	-81.37%
Utilities	3,014	3,048	1.13%	\$41,440,870	\$41,550,607	0.26%
Building Materials	1,863	1,848	-0.81%	\$23,572,955	\$25,877,224	9.78%
General Merchandise	1,925	2,004	4.10%	\$46,454,421	\$50,868,296	9.50%
Food Dealers	1,528	1,567	2.55%	\$15,691,761	\$16,007,459	2.01%
Motor Vehicle	3,854	3,769	-2.21%	\$17,399,480	\$17,629,617	1.32%
Apparel	1,674	1,497	-10.57%	\$7,720,353	\$7,793,446	0.95%
Home Furnishings	2,461	2,358	-4.19%	\$13,032,577	\$13,952,635	7.06%
Eating and Drinking	6,910	6,727	-2.65%	\$29,977,249	\$30,674,891	2.33%
Specialty Retail	14,554	14,242	-2.14%	\$23,787,689	\$25,299,171	6.35%
Services	27,373	26,828	-1.99%	\$45,795,007	\$46,324,106	1.16%
Wholesale Goods	6,629	6,405	-3.38%	\$32,037,572	\$32,313,266	0.86%
Miscellaneous	12,209	12,297	0.72%	\$26,893,642	\$27,647,058	2.80%
Late Filers	5,984	7,497	25.28%	\$4,192,843	\$4,418,058	5.37%
TOTALS	90,027	90,097	0.08%	\$328,003,113	\$340,357,081	3.77%

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
ADAIR	NON-RESIDENT	10	\$24,932	\$1,247	0
	GREENFIELD*	115	\$6,074,419	\$303,719	0.09
	ADAIR	56	\$2,140,156	\$106,853	0.03
	STUART	39	\$1,770,369	\$88,516	0.03
	BRIDGEWATER	17	\$172,942	\$8,639	0
	FONTANELLE	33	\$459,932	\$22,998	0.01
	ORIENT	17	\$162,779	\$8,140	0
	NON-PERMIT	0	\$0	\$0	0
	OTHER	31	\$1,402,503	\$70,125	0.02
	* TOTAL COUNTY *	308	\$12,183,100	\$608,990	0.18
ADAMS	CORNING*	136	\$4,802,329	\$240,059	0.07
	PRESCOTT	13	\$88,298	\$4,415	0
	NON-PERMIT	3	\$2,512	\$126	0
	OTHER	23	\$292,850	\$14,641	0
	* TOTAL COUNTY *	175	\$5,185,989	\$259,241	0.08
ALLAMAKEE	WAUKON*	223	\$11,599,975	\$580,013	0.17
	LANSING	79	\$2,348,896	\$117,450	0.03
	POSTVILLE	104	\$6,766,199	\$338,319	0.1
	NEW ALBIN	32	\$327,864	\$16,397	0
	HARPERS FERRY	19	\$175,350	\$8,769	0
	WATERVILLE	13	\$101,668	\$5,082	0
	NON-PERMIT	6	\$22,575	\$1,129	0
	OTHER	37	\$510,257	\$25,513	0.01
	* TOTAL COUNTY *	513	\$21,852,784	\$1,092,672	0.32
APPANOOSE	CENTERVILLE*	271	\$18,632,526	\$931,381	0.27
	MORAVIA	35	\$421,344	\$21,068	0.01
	MOULTON	33	\$506,562	\$25,326	0.01
	MYSTIC	17	\$127,462	\$6,373	0
	NON-PERMIT	8	\$7,674	\$384	0
	OTHER	84	\$812,212	\$40,473	0.01
	* TOTAL COUNTY *	448	\$20,507,780	\$1,025,005	0.3
AUDUBON	AUDUBON*	136	\$5,152,374	\$257,623	0.08
	EXIRA	53	\$957,965	\$47,732	0.01
	KIMBALLTON	18	\$245,436	\$12,252	0
	NON-PERMIT	3	\$6,369	\$319	0
	OTHER	32	\$293,008	\$14,650	0
	* TOTAL COUNTY *	242	\$6,655,152	\$332,576	0.1
BENTON	BELLE PLAINE	106	\$4,536,663	\$226,782	0.07
	VINTON*	247	\$12,050,163	\$602,495	0.18
	BLAIRSTOWN	56	\$1,736,169	\$86,808	0.03
	SHELLSBURG	36	\$968,466	\$48,424	0.01
	VAN HORNE	32	\$494,763	\$24,739	0.01
	ATKINS	22	\$1,042,895	\$52,140	0.02
	GARRISON	19	\$143,880	\$7,195	0
	KEYSTONE	36	\$990,695	\$49,538	0.01

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	LUZERNE	13	\$51,903	\$2,594	0
	MT AUBURN	10	\$79,103	\$3,957	0
	NEWHALL	38	\$764,312	\$38,213	0.01
	NORWAY	17	\$855,776	\$42,788	0.01
	URBANA	18	\$3,009,054	\$150,453	0.04
	WALFORD	21	\$396,307	\$19,818	0.01
	NON-PERMIT	5	\$25,247	\$1,262	0
	OTHER	53	\$465,956	\$23,294	0.01
	* TOTAL COUNTY *	729	\$27,611,352	\$1,380,500	0.41
BLACK HAWK	WATERLOO*	1,719	\$228,603,351	\$11,430,572	3.36
	CEDAR FALLS	855	\$81,222,161	\$4,061,136	1.19
	EVANSDALE	98	\$4,195,931	\$209,799	0.06
	ELK RUN HTS	16	\$1,013,104	\$50,656	0.01
	HUDSON	70	\$2,191,102	\$109,555	0.03
	LA PORTE CITY	95	\$2,650,167	\$132,510	0.04
	DUNKERTON	36	\$1,301,326	\$65,068	0.02
	JANESVILLE	24	\$378,364	\$18,920	0.01
	GILBERTVILLE	21	\$415,470	\$20,773	0.01
	RAYMOND	15	\$181,069	\$9,055	0
	NON-PERMIT	31	\$141,559	\$7,080	0
	OTHER	53	\$790,186	\$39,509	0.01
	* TOTAL COUNTY *	3,033	\$323,083,790	\$16,154,633	4.75
BOONE	BOONE*	418	\$31,588,501	\$1,579,430	0.46
	MADRID	70	\$2,477,293	\$123,868	0.04
	OGDEN	86	\$2,210,809	\$110,544	0.03
	NON-PERMIT	1	\$9,529	\$476	0
	OTHER	66	\$675,191	\$33,762	0.01
	* TOTAL COUNTY *	641	\$36,961,323	\$1,848,080	0.54
BREMER	WAVERLY*	303	\$21,860,671	\$1,093,030	0.32
	SUMNER	115	\$3,666,814	\$183,341	0.05
	TRIPOLI	66	\$2,036,339	\$101,821	0.03
	DENVER	94	\$3,625,339	\$181,271	0.05
	JANESVILLE	21	\$866,543	\$43,330	0.01
	READLYN	35	\$1,203,082	\$60,055	0.02
	FREDERIKA	12	\$145,421	\$7,271	0
	PLAINFIELD	25	\$778,507	\$38,924	0.01
	NON-PERMIT	8	\$55,990	\$2,812	0
	OTHER	20	\$261,680	\$13,086	0
	* TOTAL COUNTY *	699	\$34,500,386	\$1,724,941	0.51
BUCHANAN	INDEPENDENCE*	257	\$15,313,701	\$763,376	0.22
	JESUP	86	\$4,087,448	\$204,378	0.06
	FAIRBANK	57	\$1,891,656	\$94,585	0.03
	HAZLETON	53	\$734,667	\$36,732	0.01
	LAMONT	29	\$476,211	\$23,811	0.01
	WINTHROP	46	\$1,310,171	\$65,509	0.02
	AURORA	17	\$257,054	\$12,854	0
	BRANDON	21	\$171,643	\$8,583	0

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	QUASQUETON	16	\$332,174	\$16,607	0
	ROWLEY	20	\$890,885	\$44,543	0.01
	STANLEY	10	\$316,588	\$15,830	0
	NON-PERMIT	1	\$422	\$21	0
	OTHER	40	\$319,169	\$15,957	0
	* TOTAL COUNTY *	653	\$26,101,789	\$1,302,786	0.38
BUENA VISTA	STORM LAKE*	390	\$32,126,396	\$1,606,341	0.47
	ALTA	80	\$2,129,284	\$106,465	0.03
	ALBERT CITY	30	\$614,432	\$30,724	0.01
	MARATHON	13	\$186,514	\$9,325	0
	NEWELL	37	\$597,362	\$29,868	0.01
	SIOUX RAPIDS	56	\$1,941,075	\$97,056	0.03
	REMBRANDT	16	\$212,972	\$10,649	0
	LINN GROVE	15	\$122,828	\$6,141	0
	NON-PERMIT	4	\$6,352	\$317	0
	OTHER	43	\$216,909	\$10,847	0
	* TOTAL COUNTY *	684	\$38,154,124	\$1,907,733	0.56
BUTLER	CLARKSVILLE	67	\$1,220,935	\$61,044	0.02
	GREENE	80	\$1,746,753	\$87,340	0.03
	PARKERSBURG	78	\$3,130,307	\$156,516	0.05
	SHELL ROCK	55	\$840,272	\$41,998	0.01
	ALLISON*	55	\$2,944,078	\$147,207	0.04
	APLINGTON	50	\$1,312,384	\$65,623	0.02
	DUMONT	36	\$1,094,374	\$54,720	0.02
	NEW HARTFORD	28	\$492,625	\$24,631	0.01
	BRISTOW	15	\$110,676	\$5,535	0
	NON-PERMIT	9	\$50,124	\$2,505	0
	OTHER	48	\$1,568,803	\$78,440	0.02
	* TOTAL COUNTY *	521	\$14,511,331	\$725,559	0.21
CALHOUN	LAKE CITY	96	\$2,053,957	\$102,567	0.03
	MANSON	73	\$2,176,730	\$108,838	0.03
	ROCKWELL CITY*	109	\$4,284,459	\$214,186	0.06
	LOHRVILLE	26	\$455,698	\$22,785	0.01
	POMEROY	30	\$433,168	\$21,660	0.01
	FARNHAMVILLE	21	\$367,652	\$18,356	0.01
	NON-PERMIT	1	\$2,381	\$119	0
	OTHER	52	\$313,199	\$15,661	0
	* TOTAL COUNTY *	408	\$10,087,244	\$504,172	0.15
CARROLL	CARROLL*	459	\$40,157,308	\$2,007,696	0.59
	COON RAPIDS	63	\$1,535,967	\$76,797	0.02
	MANNING	75	\$2,493,000	\$124,650	0.04
	BREDA	43	\$1,454,506	\$72,729	0.02
	GLIDDEN	42	\$1,746,488	\$87,326	0.03
	ARCADIA	23	\$663,850	\$33,194	0.01
	DEDHAM	11	\$326,105	\$16,307	0
	HALBUR	17	\$573,676	\$28,684	0.01
	TEMPLETON	28	\$571,488	\$28,572	0.01

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	NON-PERMIT	6	\$104,437	\$5,222	0
	OTHER	44	\$576,939	\$28,846	0.01
	* TOTAL COUNTY *	811	\$50,203,764	\$2,510,023	0.74
CASS	ATLANTIC*	311	\$21,671,743	\$1,083,603	0.32
	ANITA	43	\$1,148,014	\$57,402	0.02
	GRISWOLD	57	\$1,665,735	\$83,292	0.02
	LEWIS	13	\$61,225	\$3,061	0
	CUMBERLAND	14	\$368,652	\$18,433	0.01
	MARNE	10	\$230,706	\$11,535	0
	MASSENA	27	\$634,445	\$31,724	0.01
	NON-PERMIT	2	\$1,519	\$76	0
	OTHER	81	\$1,172,208	\$58,609	0.02
	* TOTAL COUNTY *	558	\$26,954,247	\$1,347,735	0.4
CEDAR	TIPTON*	184	\$8,541,011	\$427,017	0.13
	DURANT	78	\$3,278,737	\$163,936	0.05
	MECHANICSVILLE	49	\$898,987	\$44,941	0.01
	WEST BRANCH	89	\$2,364,691	\$118,235	0.03
	CLARENCE	57	\$1,247,254	\$62,353	0.02
	LOWDEN	49	\$1,462,429	\$73,123	0.02
	STANWOOD	38	\$839,371	\$41,970	0.01
	BENNETT	19	\$345,171	\$17,260	0.01
	NON-PERMIT	2	\$3,295	\$174	0
	OTHER	28	\$805,764	\$40,289	0.01
	* TOTAL COUNTY *	593	\$19,786,710	\$989,298	0.29
CERRO GORDO	MASON CITY*	967	\$123,130,536	\$6,156,551	1.81
	CLEAR LAKE	349	\$21,216,586	\$1,060,834	0.31
	VENTURA	34	\$799,783	\$39,988	0.01
	ROCKWELL	34	\$736,353	\$36,821	0.01
	MESERVEY	11	\$43,231	\$2,163	0
	PLYMOUTH	11	\$63,288	\$3,164	0
	ROCK FALLS	12	\$63,566	\$3,179	0
	THORNTON	24	\$324,054	\$16,203	0
	NON-PERMIT	20	\$100,619	\$5,032	0
	OTHER	58	\$654,409	\$32,722	0.01
	* TOTAL COUNTY *	1,520	\$147,132,425	\$7,356,657	2.16
CHEROKEE	CHEROKEE*	314	\$17,728,556	\$886,315	0.26
	MARCUS	56	\$2,873,483	\$143,673	0.04
	AURELIA	48	\$1,519,341	\$75,969	0.02
	CLEGHORN	18	\$286,847	\$14,344	0
	MERIDEN	11	\$168,460	\$8,422	0
	QUIMBY	21	\$505,976	\$25,297	0.01
	WASHTA	13	\$126,615	\$6,332	0
	NON-PERMIT	3	\$10,759	\$538	0
	OTHER	26	\$297,103	\$14,856	0
	* TOTAL COUNTY *	510	\$23,517,140	\$1,175,746	0.35

IOWA DEPARTMENT OF REVENUE & FINANCE

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
CHICKASAW	NEW HAMPTON*	229	\$13,045,889	\$652,331	0.19
	NASHUA	68	\$2,004,443	\$100,223	0.03
	FREDERICKSBURG	60	\$1,440,810	\$72,040	0.02
	LAWLER	34	\$604,219	\$30,212	0.01
	ALTA VISTA	16	\$245,405	\$12,271	0
	IONIA	30	\$397,312	\$19,867	0.01
	NON-PERMIT	4	\$4,476	\$224	0
	OTHER	53	\$732,940	\$36,648	0.01
	* TOTAL COUNTY *	494	\$18,475,494	\$923,816	0.27
CLARKE	OSCEOLA*	209	\$11,275,234	\$563,767	0.17
	MURRAY	20	\$1,595,017	\$79,750	0.02
	NON-PERMIT	2	\$264,773	\$13,239	0
	OTHER	25	\$202,916	\$10,147	0
	* TOTAL COUNTY *	256	\$13,337,940	\$666,903	0.2
CLAY	SPENCER*	494	\$43,638,435	\$2,181,927	0.64
	EVERLY	32	\$1,112,036	\$55,605	0.02
	PETERSON	31	\$249,975	\$12,499	0
	DICKENS	11	\$307,647	\$15,383	0
	FOSTORIA	10	\$379,470	\$18,973	0.01
	GREENVILLE	10	\$60,792	\$3,040	0
	ROYAL	24	\$346,602	\$17,329	0.01
	WEBB	11	\$129,201	\$6,461	0
	NON-PERMIT	5	\$7,485	\$374	0
	OTHER	26	\$256,125	\$12,808	0
	* TOTAL COUNTY *	654	\$46,487,768	\$2,324,399	0.68
CLAYTON	ELKADER*	120	\$5,817,490	\$290,882	0.09
	GUTTENBERG	117	\$3,990,782	\$199,544	0.06
	MONONA	88	\$3,097,094	\$154,859	0.05
	STRAWBERRY PT	78	\$1,895,013	\$94,753	0.03
	EDGEWOOD	46	\$1,541,747	\$77,090	0.02
	GARNAVILLO	49	\$884,419	\$44,221	0.01
	MARQUETTE	20	\$1,064,784	\$53,241	0.02
	MCGREGOR	83	\$1,336,120	\$66,814	0.02
	FARMERSBURG	15	\$48,578	\$2,428	0
	LUANA	25	\$222,034	\$11,103	0
	VOLGA CITY	13	\$339,482	\$16,975	0
	NON-PERMIT	6	\$17,778	\$889	0
	OTHER	75	\$627,710	\$31,393	0.01
	* TOTAL COUNTY *	735	\$20,883,031	\$1,044,192	0.31
CLINTON	CLINTON*	749	\$70,632,147	\$3,531,624	1.04
	DE WITT	199	\$11,513,292	\$575,676	0.17
	CAMANCHE	82	\$2,503,453	\$125,177	0.04
	DELMAR	19	\$254,298	\$12,716	0
	GRAND MOUND	30	\$442,541	\$22,126	0.01
	LOST NATION	18	\$355,600	\$17,779	0.01
	WHEATLAND	31	\$684,773	\$34,239	0.01
	CALAMUS	18	\$597,735	\$29,888	0.01

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	CHARLOTTE	18	\$895,734	\$44,787	0.01
	GOOSE LAKE	18	\$200,512	\$10,025	0
	LOW MOOR	22	\$499,814	\$24,990	0.01
	NON-PERMIT	3	\$13,085	\$654	0
	OTHER	73	\$1,633,263	\$81,662	0.02
	* TOTAL COUNTY *	1,280	\$90,226,247	\$4,511,343	1.33
CRAWFORD	DENISON*	307	\$19,948,884	\$997,446	0.29
	CHARTER OAK	28	\$763,537	\$38,179	0.01
	DOW CITY	25	\$344,247	\$17,211	0.01
	MANILLA	44	\$643,371	\$32,169	0.01
	SCHLESWIG	34	\$501,397	\$25,072	0.01
	VAIL	20	\$197,149	\$9,858	0
	KIRON	22	\$492,279	\$24,615	0.01
	WESTSIDE	18	\$244,022	\$12,201	0
	NON-PERMIT	1	\$10,189	\$509	0
	OTHER	49	\$814,879	\$40,744	0.01
	* TOTAL COUNTY *	548	\$23,959,954	\$1,198,004	0.35
DALLAS	PERRY	232	\$18,947,987	\$947,410	0.28
	ADEL*	172	\$7,792,006	\$389,604	0.11
	DALLAS CENTER	55	\$1,564,895	\$78,248	0.02
	DEXTER	33	\$944,119	\$47,194	0.01
	REDFIELD	31	\$497,739	\$24,887	0.01
	WAUKEE	132	\$7,773,274	\$388,569	0.11
	WOODWARD	60	\$1,579,916	\$78,984	0.02
	BOUTON	19	\$1,668,411	\$83,420	0.02
	DE SOTO	19	\$641,673	\$32,085	0.01
	GRANGER	30	\$1,855,783	\$92,789	0.03
	MINBURN	20	\$319,052	\$15,954	0
	VAN METER	42	\$1,299,207	\$64,962	0.02
	CLIVE	26	\$5,029,314	\$251,457	0.07
	NON-PERMIT	8	\$25,151	\$1,259	0
	OTHER	61	\$681,253	\$34,032	0.01
	* TOTAL COUNTY *	940	\$50,619,780	\$2,530,854	0.74
DAVIS	BLOOMFIELD*	169	\$7,911,070	\$395,556	0.12
	DRAKESVILLE	17	\$110,585	\$5,531	0
	PULASKI	11	\$99,018	\$4,952	0
	NON-PERMIT	3	\$33,444	\$1,672	0
	OTHER	85	\$876,013	\$43,806	0.01
	* TOTAL COUNTY *	285	\$9,030,130	\$451,517	0.13
DECATUR	LAMONI	72	\$2,488,717	\$124,437	0.04
	LEON*	91	\$3,328,348	\$166,420	0.05
	DECATUR CITY	11	\$250,289	\$12,514	0
	NON-PERMIT	3	\$188,868	\$9,443	0
	OTHER	86	\$876,938	\$43,848	0.01
	* TOTAL COUNTY *	263	\$7,133,160	\$356,662	0.1

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
DELAWARE	MANCHESTER*	276	\$17,779,372	\$888,984	0.26
	EARLVILLE	44	\$1,280,183	\$64,008	0.02
	EDGEWOOD	18	\$393,192	\$19,658	0.01
	HOPKINTON	43	\$713,241	\$35,665	0.01
	COLESBURG	25	\$736,388	\$36,820	0.01
	DELHI	33	\$898,850	\$44,942	0.01
	DUNDEE	15	\$299,960	\$14,998	0
	DYERSVILLE	17	\$475,850	\$23,792	0.01
	GREELEY	15	\$100,458	\$5,023	0
	RYAN	20	\$186,898	\$9,345	0
	NON-PERMIT	3	\$15,583	\$779	0
	OTHER	60	\$1,765,479	\$88,276	0.03
	* TOTAL COUNTY *	569	\$24,645,454	\$1,232,290	0.36
DES MOINES	BURLINGTON*	787	\$70,880,095	\$3,544,123	1.04
	MEDIAPOLIS	83	\$3,605,175	\$180,260	0.05
	WEST BURLINGTON	181	\$36,065,517	\$1,803,272	0.53
	DANVILLE	37	\$642,309	\$32,116	0.01
	NON-PERMIT	16	\$32,308	\$1,614	0
	OTHER	73	\$2,441,808	\$122,091	0.04
	* TOTAL COUNTY *	1,177	\$113,667,212	\$5,683,476	1.67
DICKINSON	MILFORD	169	\$6,497,747	\$324,892	0.1
	SPIRIT LAKE*	341	\$29,294,460	\$1,464,736	0.43
	ARNOLDS PARK	130	\$6,050,615	\$302,531	0.09
	LAKE PARK	45	\$1,467,609	\$73,381	0.02
	OKOBOJI	56	\$11,034,649	\$551,733	0.16
	TERRIL	19	\$341,163	\$17,061	0.01
	NON-PERMIT	11	\$38,638	\$1,933	0
	OTHER	80	\$3,822,552	\$191,129	0.06
	* TOTAL COUNTY *	851	\$58,547,433	\$2,927,396	0.86
DUBUQUE	DUBUQUE*	1,816	\$200,728,692	\$10,036,487	2.95
	CASCADE	92	\$3,423,749	\$171,194	0.05
	DYERSVILLE	190	\$15,232,371	\$761,627	0.22
	EPWORTH	47	\$561,374	\$28,067	0.01
	FARLEY	53	\$958,736	\$47,936	0.01
	BERNARD	20	\$209,733	\$10,489	0
	DURANGO	17	\$498,684	\$24,934	0.01
	HOLY CROSS	25	\$802,996	\$40,151	0.01
	LUXEMBURG	11	\$142,556	\$7,128	0
	NEW VIENNA	33	\$1,200,084	\$60,005	0.02
	PEOSTA	51	\$2,289,113	\$114,459	0.03
	SHERRILL	19	\$180,309	\$9,016	0
	WORTHINGTON	21	\$521,666	\$26,086	0.01
	ZWINGLE	10	\$32,503	\$1,625	0
	NON-PERMIT	29	\$142,396	\$7,122	0
	OTHER	51	\$4,750,204	\$237,513	0.07
	* TOTAL COUNTY *	2,485	\$231,675,166	\$11,583,839	3.4

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
EMMET	ESTHERVILLE*	251	\$18,095,589	\$904,782	0.27
	ARMSTRONG	67	\$1,873,714	\$93,687	0.03
	RINGSTED	23	\$442,795	\$22,140	0.01
	WALLINGFORD	13	\$102,887	\$5,102	0
	NON-PERMIT	3	\$932	\$47	0
	OTHER	21	\$334,748	\$16,738	0
	* TOTAL COUNTY *	378	\$20,850,665	\$1,042,496	0.31
FAYETTE	OELWEIN	240	\$13,982,845	\$699,147	0.21
	FAYETTE	72	\$1,388,455	\$69,426	0.02
	WEST UNION*	147	\$8,302,313	\$415,114	0.12
	ARLINGTON	27	\$346,410	\$17,324	0.01
	CLERMONT	38	\$1,283,072	\$64,157	0.02
	ELGIN	42	\$896,447	\$44,824	0.01
	HAWKEYE	41	\$610,751	\$30,537	0.01
	MAYNARD	27	\$493,254	\$24,664	0.01
	WADENA	13	\$120,792	\$6,041	0
	WAUCOMA	26	\$369,957	\$18,500	0.01
	WESTGATE	13	\$179,871	\$8,993	0
	NON-PERMIT	5	\$125,617	\$6,280	0
	OTHER	66	\$2,889,686	\$144,487	0.04
	* TOTAL COUNTY *	757	\$30,989,470	\$1,549,494	0.46
FLOYD	CHARLES CITY*	339	\$23,862,332	\$1,193,123	0.35
	NORA SPRINGS	63	\$1,088,919	\$54,443	0.02
	ROCKFORD	43	\$1,134,527	\$56,729	0.02
	FLOYD	28	\$501,361	\$25,067	0.01
	MARBLE ROCK	19	\$255,820	\$12,792	0
	RUDD	25	\$234,606	\$11,731	0
	NON-PERMIT	3	\$9,729	\$486	0
	OTHER	53	\$364,028	\$18,205	0.01
	* TOTAL COUNTY *	573	\$27,451,322	\$1,372,576	0.4
FRANKLIN	HAMPTON*	218	\$10,063,353	\$503,175	0.15
	ACKLEY	19	\$541,254	\$27,063	0.01
	SHEFFIELD	52	\$672,450	\$33,623	0.01
	DOWS	16	\$274,536	\$13,727	0
	ALEXANDER	11	\$37,761	\$1,889	0
	COULTER	11	\$140,535	\$7,028	0
	GENEVA	12	\$109,198	\$5,462	0
	LATIMER	29	\$1,016,301	\$50,816	0.01
	NON-PERMIT	4	\$9,146	\$458	0
	OTHER	39	\$461,811	\$23,090	0.01
	* TOTAL COUNTY *	411	\$13,326,345	\$666,331	0.2
FREMONT	HAMBURG	59	\$2,381,878	\$119,095	0.03
	SIDNEY*	44	\$896,748	\$44,838	0.01
	TABOR	36	\$580,276	\$29,015	0.01
	FARRAGUT	15	\$188,614	\$9,431	0
	RIVERTON	15	\$214,408	\$10,721	0
	NON-PERMIT	2	\$2,144	\$107	0

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	OTHER	88	\$7,481,328	\$374,069	0.11
	* TOTAL COUNTY *	259	\$11,745,396	\$587,276	0.17
GREENE	JEFFERSON*	187	\$12,860,879	\$642,987	0.19
	CHURDAN	24	\$248,344	\$12,417	0
	GRAND JCT	35	\$1,181,792	\$59,094	0.02
	SCRANTON	27	\$530,066	\$26,504	0.01
	PATON	22	\$325,379	\$16,268	0
	RIPPEY	15	\$203,415	\$10,170	0
	NON-PERMIT	6	\$15,981	\$799	0
	OTHER	22	\$129,856	\$6,491	0
	* TOTAL COUNTY *	338	\$15,495,712	\$774,730	0.23
GRUNDY	GRUNDY CENTER*	119	\$6,072,258	\$303,619	0.09
	REINBECK	92	\$2,766,370	\$138,319	0.04
	CONRAD	59	\$1,538,460	\$76,927	0.02
	DIKE	42	\$1,542,165	\$77,109	0.02
	WELLSBURG	36	\$474,794	\$23,740	0.01
	BEAMAN	17	\$117,023	\$5,850	0
	HOLLAND	10	\$122,888	\$6,145	0
	NON-PERMIT	8	\$22,067	\$1,103	0
	OTHER	29	\$461,789	\$23,088	0.01
	* TOTAL COUNTY *	412	\$13,117,814	\$655,900	0.19
GUTHRIE	GUTHRIE CENTER*	93	\$4,545,667	\$227,243	0.07
	PANORA	93	\$5,107,733	\$255,353	0.08
	STUART	50	\$1,708,503	\$85,425	0.03
	ADAIR	13	\$399,259	\$19,963	0.01
	BAYARD	22	\$592,852	\$29,640	0.01
	CASEY	25	\$458,536	\$22,928	0.01
	BAGLEY	13	\$141,167	\$7,058	0
	MENLO	17	\$245,060	\$12,254	0
	YALE	16	\$222,858	\$11,144	0
	NON-PERMIT	3	\$19,685	\$984	0
	OTHER	32	\$260,750	\$13,039	0
	* TOTAL COUNTY *	377	\$13,702,070	\$685,031	0.2
HAMILTON	WEBSTER CITY*	289	\$15,714,062	\$785,696	0.23
	JEWELL	44	\$1,570,351	\$78,519	0.02
	STRATFORD	53	\$1,634,572	\$81,730	0.02
	WILLIAMS	33	\$1,257,063	\$62,854	0.02
	BLAIRSBURG	12	\$279,646	\$13,982	0
	ELLSWORTH	28	\$687,151	\$34,356	0.01
	KAMRAR	10	\$66,476	\$3,325	0
	RANDALL	14	\$209,062	\$10,453	0
	STANHOPE	15	\$360,358	\$18,014	0.01
	NON-PERMIT	3	\$6,259	\$317	0
	OTHER	19	\$276,087	\$13,806	0
	* TOTAL COUNTY *	520	\$22,061,087	\$1,103,052	0.32

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX		
HANCOCK	BRITT	112	\$3,417,520	\$170,879	0.05	
	GARNER*	127	\$6,957,826	\$347,893	0.1	
	KANAWHA	35	\$896,521	\$44,826	0.01	
	KLEMME	17	\$479,963	\$23,997	0.01	
	CORWITH	20	\$231,195	\$11,561	0	
	CRYSTAL LAKE	13	\$122,585	\$6,128	0	
	WODEN	14	\$139,020	\$6,952	0	
	FOREST CITY	29	\$999,179	\$49,961	0.01	
	NON-PERMIT	1	\$68	\$3	0	
	OTHER	40	\$329,884	\$16,494	0	
	* TOTAL COUNTY *	408	\$13,573,761	\$678,694	0.2	
HARDIN	IOWA FALLS	277	\$24,102,300	\$1,205,116	0.35	
	ACKLEY	60	\$1,760,866	\$88,045	0.03	
	ELDORA*	139	\$5,141,509	\$257,085	0.08	
	ALDEN	41	\$1,097,659	\$54,884	0.02	
	HUBBARD	46	\$1,454,305	\$72,720	0.02	
	RADCLIFFE	32	\$462,729	\$23,138	0.01	
	NEW PROVIDENCE	12	\$94,629	\$4,733	0	
	STEAMBOAT ROCK	19	\$258,782	\$12,939	0	
	UNION	35	\$905,683	\$45,284	0.01	
	NON-PERMIT	5	\$15,435	\$774	0	
	OTHER	50	\$732,516	\$36,629	0.01	
	* TOTAL COUNTY *	716	\$36,026,413	\$1,801,347	0.53	
HARRISON	DUNLAP	54	\$1,814,656	\$90,736	0.03	
	LOGAN*	63	\$1,734,283	\$86,714	0.03	
	MISSOURI VALLEY	132	\$8,328,795	\$416,443	0.12	
	WOODBINE	71	\$2,900,500	\$145,032	0.04	
	MODALE	11	\$115,747	\$5,788	0	
	MONDAMIN	20	\$299,869	\$14,992	0	
	PERSIA	10	\$62,399	\$3,120	0	
	PISGAH	12	\$106,287	\$5,314	0	
	NON-PERMIT	3	\$50,001	\$2,500	0	
		OTHER	41	\$408,042	\$20,404	0.01
	* TOTAL COUNTY *	417	\$15,820,579	\$791,043	0.23	
HENRY	MT PLEASANT*	320	\$22,699,299	\$1,134,978	0.33	
	NEW LONDON	75	\$1,565,581	\$78,280	0.02	
	WAYLAND	51	\$1,158,296	\$57,918	0.02	
	WINFIELD	54	\$1,520,725	\$76,039	0.02	
	MT UNION	13	\$258,059	\$12,904	0	
	OLDS	17	\$128,915	\$6,446	0	
	SALEM	13	\$187,453	\$9,372	0	
	NON-PERMIT	10	\$78,820	\$3,943	0	
		OTHER	67	\$2,896,267	\$144,813	0.04
		* TOTAL COUNTY *	620	\$30,493,415	\$1,524,693	0.45
HOWARD	CRESCO*	178	\$10,820,089	\$541,013	0.16	
	ELMA	35	\$454,812	\$22,743	0.01	
	LIME SPRINGS	39	\$597,394	\$29,875	0.01	

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	RICEVILLE	25	\$528,441	\$26,422	0.01
	CHESTER	17	\$265,827	\$13,293	0
	PROTIVIN	22	\$329,654	\$16,483	0
	NON-PERMIT	2	\$16,819	\$841	0
	OTHER	34	\$402,767	\$20,140	0.01
	* TOTAL COUNTY *	352	\$13,415,803	\$670,810	0.2
HUMBOLDT	HUMBOLDT	243	\$14,063,194	\$703,159	0.21
	DAKOTA CITY*	25	\$506,192	\$25,310	0.01
	GILMORE CITY	19	\$289,932	\$14,496	0
	LIVERMORE	23	\$391,346	\$19,555	0.01
	BODE	16	\$175,252	\$8,763	0
	OTTOSEN	10	\$139,153	\$6,959	0
	RENWICK	19	\$299,558	\$14,980	0
	NON-PERMIT	3	\$1,910	\$96	0
	OTHER	56	\$767,068	\$38,353	0.01
	* TOTAL COUNTY *	414	\$16,633,605	\$831,671	0.24
IDA	HOLSTEIN	80	\$1,802,073	\$90,034	0.03
	IDA GROVE*	136	\$6,996,244	\$349,763	0.1
	BATTLE CREEK	38	\$494,549	\$24,725	0.01
	ARTHUR	15	\$153,008	\$7,650	0
	GALVA	18	\$235,293	\$11,765	0
	NON-PERMIT	4	\$13,814	\$690	0
	OTHER	13	\$130,997	\$6,550	0
	* TOTAL COUNTY *	304	\$9,825,978	\$491,177	0.14
IOWA	MARENGO*	111	\$4,615,151	\$230,933	0.07
	NORTH ENGLISH	45	\$1,360,396	\$68,023	0.02
	WILLIAMSBURG	199	\$27,820,712	\$1,391,039	0.41
	VICTOR	50	\$1,241,863	\$62,092	0.02
	LADORA	21	\$113,190	\$5,660	0
	MILLERSBURG	12	\$191,816	\$9,592	0
	NON-PERMIT	5	\$32,935	\$1,647	0
	OTHER	192	\$11,562,780	\$579,732	0.17
	* TOTAL COUNTY *	635	\$46,938,843	\$2,348,718	0.69
JACKSON	MAQUOKETA*	315	\$16,267,880	\$813,406	0.24
	BELLEVUE	148	\$3,860,636	\$193,032	0.06
	PRESTON	55	\$1,863,558	\$93,182	0.03
	SABULA	31	\$456,592	\$22,832	0.01
	BALDWIN	10	\$89,870	\$4,493	0
	LA MOTTE	33	\$427,921	\$21,399	0.01
	MILES	23	\$697,007	\$34,849	0.01
	SPRINGBROOK	10	\$124,341	\$6,217	0
	NON-PERMIT	9	\$7,236	\$361	0
	OTHER	81	\$1,434,163	\$71,708	0.02
	* TOTAL COUNTY *	715	\$25,229,204	\$1,261,479	0.37
JASPER	NEWTON*	537	\$39,580,073	\$1,978,748	0.58
	COLFAX	73	\$4,355,182	\$217,762	0.06

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	MONROE	78	\$3,479,315	\$173,972	0.05
	BAXTER	40	\$623,251	\$31,157	0.01
	KELLOGG	37	\$717,317	\$35,752	0.01
	PRAIRIE CITY	55	\$3,330,305	\$166,402	0.05
	LYNNVILLE	28	\$474,938	\$23,748	0.01
	MINGO	19	\$132,550	\$6,627	0
	REASNOR	16	\$327,850	\$16,393	0
	SULLY	58	\$3,085,369	\$154,269	0.05
	NON-PERMIT	5	\$19,451	\$964	0
	OTHER	47	\$426,069	\$21,303	0.01
	* TOTAL COUNTY *	993	\$56,551,670	\$2,827,097	0.83
JEFFERSON	FAIRFIELD*	443	\$28,356,317	\$1,417,755	0.42
	BATAVIA	26	\$6,867,516	\$343,379	0.1
	LIBERTYVILLE	19	\$244,395	\$12,221	0
	LOCKRIDGE	14	\$189,565	\$9,480	0
	PACKWOOD	22	\$331,420	\$16,572	0
	NON-PERMIT	3	\$1,133	\$57	0
	OTHER	40	\$519,938	\$25,998	0.01
	* TOTAL COUNTY *	567	\$36,510,284	\$1,825,462	0.54
JOHNSON	IOWA CITY*	1,311	\$183,069,425	\$9,152,864	2.69
	CORALVILLE	468	\$91,823,374	\$4,591,153	1.35
	LONE TREE	39	\$532,907	\$26,647	0.01
	OXFORD	65	\$900,246	\$45,013	0.01
	SOLON	109	\$2,288,582	\$114,432	0.03
	HILLS	17	\$642,478	\$32,124	0.01
	NORTH LIBERTY	114	\$9,097,549	\$454,878	0.13
	SWISHER	55	\$1,937,126	\$95,455	0.03
	TIFFIN	23	\$829,893	\$41,419	0.01
	NON-PERMIT	41	\$51,934	\$2,604	0
	OTHER	72	\$858,790	\$42,940	0.01
	* TOTAL COUNTY *	2,314	\$292,032,304	\$14,599,529	4.29
JONES	ANAMOSA*	190	\$14,308,271	\$715,435	0.21
	MONTICELLO	256	\$11,841,602	\$592,089	0.17
	OLIN	44	\$966,692	\$48,337	0.01
	OXFORD JCT	34	\$253,507	\$12,677	0
	WYOMING	42	\$847,138	\$42,356	0.01
	MARTELLE	20	\$240,380	\$12,019	0
	ONSLow	16	\$121,580	\$6,082	0
	NON-PERMIT	13	\$24,705	\$1,244	0
	OTHER	84	\$1,253,722	\$62,690	0.02
	* TOTAL COUNTY *	699	\$29,857,597	\$1,492,929	0.44
KEOKUK	KEOTA	55	\$1,053,410	\$52,667	0.02
	SIGOURNEY*	107	\$3,612,843	\$180,589	0.05
	DELTA	13	\$82,162	\$4,092	0
	HEDRICK	34	\$412,321	\$20,617	0.01
	RICHLAND	30	\$329,698	\$16,485	0
	WHAT CHEER	35	\$433,823	\$21,693	0.01

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	KESWICK	13	\$317,044	\$15,853	0
	SOUTH ENGLISH	16	\$393,722	\$19,687	0.01
	NON-PERMIT	8	\$149,473	\$7,474	0
	OTHER	78	\$1,110,663	\$55,530	0.02
	* TOTAL COUNTY *	389	\$7,895,159	\$394,687	0.12
KOSSUTH	ALGONA*	303	\$19,782,648	\$988,969	0.29
	BANCROFT	50	\$1,621,813	\$81,094	0.02
	BURT	25	\$583,345	\$29,165	0.01
	LU VERNE	16	\$304,960	\$15,248	0
	SWEA CITY	32	\$477,506	\$23,816	0.01
	TITONKA	28	\$499,946	\$24,998	0.01
	WESLEY	24	\$900,692	\$45,034	0.01
	WEST BEND	17	\$840,683	\$42,034	0.01
	WHITTEMORE	29	\$615,802	\$30,717	0.01
	FENTON	17	\$280,247	\$14,013	0
	LAKOTA	18	\$212,172	\$10,610	0
	LEDYARD	16	\$124,745	\$6,238	0
	LONE ROCK	14	\$201,680	\$10,034	0
	NON-PERMIT	4	\$10,736	\$537	0
	OTHER	36	\$525,728	\$26,288	0.01
* TOTAL COUNTY *	629	\$26,982,703	\$1,348,795	0.4	
LEE	FT MADISON*	358	\$24,541,038	\$1,227,046	0.36
	KEOKUK	411	\$36,050,420	\$1,802,539	0.53
	DONNELLSON	78	\$2,588,639	\$129,435	0.04
	MONTROSE	32	\$436,486	\$21,826	0.01
	WEST POINT	61	\$1,497,880	\$74,895	0.02
	ST PAUL	14	\$766,699	\$38,335	0.01
	HOUGHTON	16	\$1,624,194	\$81,212	0.02
	NON-PERMIT	26	\$213,741	\$10,688	0
	OTHER	101	\$2,492,423	\$124,622	0.04
	* TOTAL COUNTY *	1,097	\$70,211,520	\$3,510,598	1.03
LINN	CEDAR RAPIDS*	3,140	\$529,494,314	\$26,473,645	7.78
	MARION	634	\$59,050,113	\$2,952,359	0.87
	CENTER POINT	91	\$4,488,104	\$224,411	0.07
	CENTRAL CITY	75	\$998,555	\$49,927	0.01
	HIAWATHA	160	\$13,822,294	\$691,114	0.2
	LISBON	63	\$1,210,929	\$60,555	0.02
	MT VERNON	134	\$6,639,841	\$331,933	0.1
	COGON	39	\$594,639	\$29,731	0.01
	FAIRFAX	48	\$1,783,588	\$89,180	0.03
	SPRINGVILLE	52	\$1,345,751	\$67,249	0.02
	WALKER	36	\$1,857,250	\$92,863	0.03
	ALBURNETTE	27	\$542,094	\$27,107	0.01
	ELY	28	\$1,542,671	\$77,134	0.02
	PALO	37	\$1,019,178	\$50,957	0.01
	ROBINS	20	\$725,403	\$36,272	0.01
	NON-PERMIT	124	\$358,887	\$18,058	0.01

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	OTHER	97	\$2,133,987	\$106,701	0.03
	* TOTAL COUNTY *	4,805	\$627,607,598	\$31,379,196	9.22
LOUISA	COLUMBUS JCT	98	\$2,446,514	\$122,326	0.04
	WAPELLO*	85	\$2,079,456	\$103,974	0.03
	MORNING SUN	38	\$953,933	\$47,699	0.01
	GRANDVIEW	10	\$103,920	\$5,197	0
	LETTS	15	\$70,969	\$3,547	0
	OAKVILLE	14	\$125,459	\$6,274	0
	NON-PERMIT	1	\$1,052	\$53	0
	OTHER	38	\$939,473	\$46,975	0.01
	* TOTAL COUNTY *	299	\$6,720,776	\$336,045	0.1
LUCAS	CHARITON*	182	\$8,358,914	\$417,949	0.12
	RUSSELL	22	\$179,299	\$8,967	0
	NON-PERMIT	0	\$0	\$0	0
	OTHER	74	\$1,051,055	\$52,559	0.02
	* TOTAL COUNTY *	278	\$9,589,268	\$479,475	0.14
LYON	ROCK RAPIDS*	112	\$5,818,759	\$290,943	0.09
	GEORGE	58	\$1,599,773	\$79,987	0.02
	DOON	39	\$1,097,599	\$54,880	0.02
	INWOOD	57	\$1,622,786	\$81,139	0.02
	LARCHWOOD	36	\$1,176,069	\$58,803	0.02
	LITTLE ROCK	17	\$562,040	\$28,103	0.01
	LESTER	19	\$376,326	\$18,817	0.01
	NON-PERMIT	1	\$298	\$15	0
	OTHER	42	\$259,490	\$12,977	0
	* TOTAL COUNTY *	381	\$12,513,140	\$625,664	0.18
MADISON	WINTERSET*	219	\$14,396,840	\$719,696	0.21
	EARLHAM	54	\$2,070,448	\$103,522	0.03
	ST CHARLES	34	\$560,854	\$28,046	0.01
	TRURO	22	\$526,694	\$26,334	0.01
	NON-PERMIT	4	\$26,571	\$1,329	0
	OTHER	66	\$898,655	\$44,934	0.01
	* TOTAL COUNTY *	399	\$18,480,062	\$923,861	0.27
MAHASKA	OSKALOOSA*	477	\$36,662,643	\$1,833,143	0.54
	EDDYVILLE	14	\$762,011	\$38,100	0.01
	NEW SHARON	64	\$1,104,019	\$55,199	0.02
	FREMONT	30	\$255,386	\$12,770	0
	LEIGHTON	14	\$461,633	\$23,082	0.01
	ROSE HILL	11	\$52,041	\$2,602	0
	NON-PERMIT	5	\$10,215	\$511	0
	OTHER	67	\$986,323	\$49,318	0.01
	* TOTAL COUNTY *	682	\$40,294,271	\$2,014,725	0.59
MARION	KNOXVILLE*	279	\$18,668,880	\$933,264	0.27
	PELLA	364	\$29,980,920	\$1,498,573	0.44
	PLEASANTVILLE	57	\$1,385,043	\$69,256	0.02

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	BUSSEY	13	\$176,299	\$8,783	0
	MELCHER	28	\$398,227	\$19,912	0.01
	DALLAS	11	\$141,087	\$7,050	0
	NON-PERMIT	15	\$45,068	\$2,255	0
	OTHER	86	\$1,301,677	\$65,087	0.02
	* TOTAL COUNTY *	853	\$52,097,201	\$2,604,180	0.77
MARSHALL	MARSHALLTOWN*	793	\$78,466,671	\$3,923,143	1.15
	STATE CENTER	51	\$943,584	\$47,179	0.01
	ALBION	17	\$254,176	\$12,708	0
	GILMAN	25	\$703,035	\$35,017	0.01
	MELBOURNE	24	\$242,490	\$12,125	0
	CLEMONS	10	\$98,714	\$4,935	0
	LAUREL	13	\$178,918	\$8,912	0
	LE GRAND	22	\$503,699	\$25,164	0.01
	LISCOMB	10	\$52,623	\$2,633	0
	RHODES	12	\$41,813	\$2,091	0
	NON-PERMIT	7	\$9,943	\$498	0
	OTHER	40	\$1,710,388	\$85,520	0.03
	* TOTAL COUNTY *	1,024	\$83,206,054	\$4,159,925	1.22
MILLS	GLENWOOD*	181	\$9,123,423	\$456,133	0.13
	MALVERN	48	\$961,574	\$48,078	0.01
	EMERSON	27	\$219,308	\$10,965	0
	PACIFIC JCT	14	\$187,480	\$9,372	0
	HASTINGS	12	\$32,459	\$1,622	0
	SILVER CITY	15	\$119,526	\$5,978	0
	NON-PERMIT	4	\$7,455	\$374	0
	OTHER	39	\$318,091	\$15,906	0
	* TOTAL COUNTY *	340	\$10,969,316	\$548,428	0.16
MITCHELL	OSAGE*	191	\$7,297,395	\$364,873	0.11
	ST ANSGAR	84	\$2,915,923	\$145,795	0.04
	RICEVILLE	40	\$861,350	\$43,070	0.01
	STACYVILLE	41	\$865,656	\$43,283	0.01
	MCINTIRE	10	\$156,511	\$7,826	0
	NON-PERMIT	2	\$6,869	\$343	0
	OTHER	50	\$709,836	\$35,495	0.01
	* TOTAL COUNTY *	418	\$12,813,540	\$640,685	0.19
MONONA	ONAWA*	144	\$7,087,696	\$354,393	0.1
	MAPLETON	81	\$2,589,739	\$129,488	0.04
	UTE	32	\$488,298	\$24,417	0.01
	WHITING	32	\$765,302	\$38,268	0.01
	BLENCOE	12	\$108,704	\$5,435	0
	CASTANA	11	\$63,618	\$3,180	0
	MOORHEAD	16	\$137,320	\$6,867	0
	SOLDIER	20	\$155,535	\$7,775	0
	NON-PERMIT	2	\$552	\$28	0
	OTHER	33	\$768,078	\$38,403	0.01
	* TOTAL COUNTY *	383	\$12,164,842	\$608,254	0.18

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
MONROE	ALBIA*	171	\$8,320,788	\$415,945	0.12
	LOVILIA	28	\$380,662	\$19,033	0.01
	NON-PERMIT	2	\$150	\$7	0
	OTHER	58	\$1,111,602	\$55,581	0.02
	* TOTAL COUNTY *	259	\$9,813,202	\$490,566	0.14
MONTGOMERY	RED OAK*	241	\$18,064,025	\$903,506	0.27
	VILLISCA	57	\$1,057,348	\$52,870	0.02
	STANTON	50	\$1,046,264	\$52,313	0.02
	ELLIOTT	20	\$113,699	\$5,684	0
	NON-PERMIT	2	\$2,832	\$142	0
	OTHER	37	\$286,348	\$14,333	0
	* TOTAL COUNTY *	407	\$20,570,516	\$1,028,848	0.3
MUSCATINE	MUSCATINE*	654	\$68,017,756	\$3,400,911	1
	WEST LIBERTY	106	\$3,600,070	\$180,007	0.05
	WILTON	104	\$12,449,029	\$622,455	0.18
	ATALISSA	12	\$106,532	\$5,327	0
	NICHOLS	24	\$593,906	\$29,694	0.01
	STOCKTON	11	\$282,672	\$14,134	0
	NON-PERMIT	12	\$15,063	\$754	0
	OTHER	89	\$2,335,368	\$116,772	0.03
* TOTAL COUNTY *	1,012	\$87,400,396	\$4,370,054	1.28	
OBRIEN	SHELDON	249	\$13,585,332	\$679,278	0.2
	HARTLEY	79	\$2,580,285	\$129,017	0.04
	PAULLINA	64	\$1,496,433	\$74,820	0.02
	PRIMGHAR*	45	\$1,141,080	\$57,055	0.02
	SANBORN	63	\$2,126,544	\$106,329	0.03
	SUTHERLAND	39	\$914,865	\$45,744	0.01
	ARCHER	12	\$243,343	\$12,168	0
	NON-PERMIT	2	\$11,009	\$551	0
	OTHER	43	\$431,655	\$21,585	0.01
* TOTAL COUNTY *	596	\$22,530,546	\$1,126,547	0.33	
OSCEOLA	SIBLEY*	124	\$5,565,254	\$278,259	0.08
	ASHTON	21	\$328,470	\$16,425	0
	OCHEYEDAN	38	\$1,015,274	\$50,764	0.01
	HARRIS	11	\$97,973	\$4,898	0
	MELVIN	18	\$447,638	\$22,382	0.01
	NON-PERMIT	4	\$11,498	\$575	0
	OTHER	20	\$376,902	\$18,846	0.01
* TOTAL COUNTY *	236	\$7,843,009	\$392,149	0.12	
PAGE	CLARINDA*	201	\$9,983,027	\$499,159	0.15
	SHENANDOAH	218	\$10,624,042	\$531,208	0.16
	ESSEX	33	\$872,325	\$43,616	0.01
	COIN	13	\$65,831	\$3,291	0
	NON-PERMIT	5	\$142,238	\$7,111	0

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	OTHER	76	\$1,018,921	\$50,949	0.01
	* TOTAL COUNTY *	546	\$22,706,384	\$1,135,334	0.33
PALO ALTO	EMMETSBURG*	142	\$7,018,103	\$350,848	0.1
	GRAETTINGER	41	\$1,529,059	\$76,457	0.02
	RUTHVEN	35	\$932,616	\$46,630	0.01
	WEST BEND	48	\$1,526,759	\$76,341	0.02
	AYRSHIRE	10	\$133,783	\$6,690	0
	CYLINDER	14	\$159,190	\$7,959	0
	MALLARD	24	\$395,555	\$19,777	0.01
	NON-PERMIT	6	\$13,885	\$695	0
	OTHER	18	\$337,118	\$16,857	0
	* TOTAL COUNTY *	338	\$12,046,068	\$602,254	0.18
PLYMOUTH	LE MARS*	379	\$26,955,723	\$1,347,676	0.4
	AKRON	56	\$1,959,879	\$97,998	0.03
	KINGSLEY	64	\$1,716,148	\$85,813	0.03
	REMSEN	91	\$2,580,737	\$129,018	0.04
	MERRILL	38	\$588,321	\$29,417	0.01
	HINTON	38	\$628,372	\$31,418	0.01
	NON-PERMIT	9	\$47,825	\$2,392	0
	OTHER	60	\$603,298	\$30,164	0.01
	* TOTAL COUNTY *	735	\$35,080,303	\$1,753,896	0.52
POCAHONTAS	FONDA	31	\$462,161	\$23,109	0.01
	LAURENS	87	\$2,021,989	\$101,100	0.03
	POCAHONTAS*	131	\$3,711,244	\$185,566	0.05
	GILMORE CITY	14	\$833,466	\$41,672	0.01
	ROLFE	39	\$983,888	\$49,069	0.01
	PALMER	18	\$356,068	\$17,751	0.01
	NON-PERMIT	1	\$4,714	\$236	0
	OTHER	45	\$802,174	\$40,112	0.01
	* TOTAL COUNTY *	366	\$9,175,704	\$458,615	0.13
POLK	DES MOINES*	5,521	\$1,003,113,650	\$50,162,058	14.74
	WEST DES MOINES	1,171	\$211,593,377	\$10,579,521	3.11
	URBANDALE	519	\$79,961,697	\$3,997,760	1.17
	ALTOONA	230	\$25,626,684	\$1,281,047	0.38
	ANKENY	607	\$71,012,511	\$3,550,536	1.04
	WINDSOR HTS	34	\$3,545,141	\$177,257	0.05
	CLIVE	237	\$48,236,212	\$2,411,782	0.71
	GRIMES	109	\$9,952,308	\$497,620	0.15
	MITCHELLVILLE	39	\$907,174	\$45,361	0.01
	POLK CITY	64	\$2,080,750	\$104,040	0.03
	BONDURANT	56	\$1,784,777	\$89,241	0.03
	ELKHART	19	\$1,197,554	\$59,878	0.02
	PLEASANT HILL	47	\$3,802,593	\$190,131	0.06
	RUNNELLS	51	\$872,498	\$43,626	0.01
	JOHNSTON	201	\$22,491,651	\$1,124,334	0.33
	ALLEMAN	18	\$245,880	\$12,237	0
	NON-PERMIT	229	\$660,709	\$33,046	0.01

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	OTHER	37	\$4,027,664	\$201,862	0.06
	* TOTAL COUNTY *	9,189	\$1,491,112,830	\$74,561,337	21.91
POTTAWATTAMIE	COUNCIL BLUFFS*	1,197	\$181,624,797	\$9,081,266	2.67
	AVOCA	73	\$3,150,038	\$157,503	0.05
	CARTER LAKE	47	\$2,376,836	\$118,845	0.03
	OAKLAND	62	\$1,535,467	\$76,771	0.02
	CARSON	40	\$590,169	\$29,508	0.01
	NEOLA	37	\$1,055,089	\$52,757	0.02
	WALNUT	59	\$1,662,215	\$83,115	0.02
	CRESCENT	35	\$990,212	\$49,513	0.01
	HANCOCK	13	\$255,202	\$12,761	0
	MACEDONIA	13	\$532,365	\$26,617	0.01
	MCCLELLAND	12	\$225,603	\$11,281	0
	MINDEN	24	\$482,430	\$24,122	0.01
	TREYNOR	27	\$744,108	\$37,207	0.01
	UNDERWOOD	38	\$804,497	\$40,224	0.01
	NON-PERMIT	23	\$155,389	\$7,770	0
	OTHER	65	\$2,224,006	\$111,203	0.03
	* TOTAL COUNTY *	1,765	\$198,408,423	\$9,920,463	2.91
POWESHIEK	GRINNELL	290	\$18,052,504	\$902,574	0.27
	BROOKLYN	95	\$6,526,675	\$326,336	0.1
	MONTEZUMA*	130	\$4,532,212	\$226,576	0.07
	VICTOR	14	\$416,496	\$20,827	0.01
	DEEP RIVER	18	\$130,682	\$6,535	0
	MALCOM	30	\$394,876	\$19,743	0.01
	NON-PERMIT	8	\$47,584	\$2,379	0
	OTHER	43	\$1,410,289	\$70,280	0.02
	* TOTAL COUNTY *	628	\$31,511,318	\$1,575,250	0.46
RINGGOLD	MOUNT AYR*	91	\$4,190,787	\$209,420	0.06
	DIAGONAL	17	\$222,722	\$11,127	0
	KELLERTON	12	\$112,229	\$5,611	0
	NON-PERMIT	1	\$0	\$0	0
	OTHER	65	\$599,374	\$29,969	0.01
	* TOTAL COUNTY *	186	\$5,125,112	\$256,127	0.08
SAC	SAC CITY*	128	\$5,914,099	\$295,705	0.09
	LAKE VIEW	65	\$2,477,566	\$123,862	0.04
	ODEBOLT	53	\$1,445,380	\$72,274	0.02
	EARLY	27	\$575,784	\$28,781	0.01
	SCHALLER	46	\$1,483,770	\$74,132	0.02
	WALL LAKE	44	\$1,693,844	\$84,693	0.02
	AUBURN	15	\$320,629	\$16,032	0
	LYTTON	21	\$247,650	\$12,382	0
	NEMAHA	11	\$131,035	\$6,546	0
	NON-PERMIT	4	\$20,513	\$1,026	0
	OTHER	38	\$765,774	\$38,289	0.01
	* TOTAL COUNTY *	452	\$15,076,044	\$753,722	0.22

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
SCOTT	DAVENPORT*	2,382	\$365,162,400	\$18,258,190	5.36
	BETTENDORF	729	\$71,533,149	\$3,577,288	1.05
	BUFFALO	31	\$1,510,879	\$75,544	0.02
	LE CLAIRE	83	\$2,589,659	\$129,480	0.04
	BLUE GRASS	77	\$2,571,328	\$128,570	0.04
	ELDRIDGE	163	\$12,015,414	\$600,773	0.18
	PRINCETON	30	\$574,570	\$28,730	0.01
	WALCOTT	66	\$7,751,271	\$387,564	0.11
	DIXON	15	\$217,348	\$10,869	0
	DONAHUE	23	\$232,602	\$11,630	0
	LONG GROVE	33	\$559,141	\$27,959	0.01
	MCCAUSLAND	14	\$230,337	\$11,517	0
	NEW LIBERTY	11	\$4,935	\$248	0
	RIVERDALE	12	\$305,472	\$15,273	0
	NON-PERMIT	33	\$231,600	\$11,580	0
	OTHER	62	\$2,050,076	\$102,506	0.03
* TOTAL COUNTY *	3,764	\$467,540,181	\$23,377,721	6.87	
SHELBY	HARLAN*	290	\$15,430,032	\$771,507	0.23
	ELK HORN	42	\$1,553,029	\$77,654	0.02
	SHELBY	24	\$223,851	\$11,192	0
	DEFIANCE	24	\$376,517	\$18,826	0.01
	EARLING	25	\$274,087	\$13,706	0
	IRWIN	22	\$376,885	\$18,845	0.01
	KIRKMAN	10	\$49,689	\$2,485	0
	PANAMA	19	\$326,706	\$16,336	0
	PORTSMOUTH	19	\$246,325	\$12,317	0
	NON-PERMIT	2	\$1,169	\$58	0
	OTHER	25	\$289,569	\$14,477	0
	* TOTAL COUNTY *	502	\$19,147,859	\$957,403	0.28
SIOUX	HAWARDEN	128	\$4,762,301	\$238,121	0.07
	ALTON	40	\$2,014,238	\$100,713	0.03
	HULL	89	\$2,081,995	\$104,102	0.03
	ORANGE CITY*	193	\$12,630,705	\$631,541	0.19
	ROCK VALLEY	151	\$8,358,413	\$417,923	0.12
	SIOUX CENTER	278	\$18,330,592	\$916,534	0.27
	BOYDEN	37	\$628,824	\$31,439	0.01
	HOSPERS	44	\$1,157,908	\$57,898	0.02
	IRETON	32	\$1,764,742	\$88,236	0.03
	GRANVILLE	17	\$324,609	\$16,230	0
	MAURICE	17	\$58,215	\$2,910	0
	NON-PERMIT	8	\$61,061	\$3,054	0
	OTHER	59	\$678,968	\$33,946	0.01
	* TOTAL COUNTY *	1,093	\$52,852,571	\$2,642,647	0.78
STORY	AMES	1,051	\$144,816,532	\$7,240,712	2.13
	NEVADA*	206	\$9,704,877	\$485,257	0.14
	STORY CITY	162	\$10,571,151	\$528,562	0.16
	CAMBRIDGE	21	\$271,467	\$13,575	0
	COLO	30	\$886,758	\$44,339	0.01

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	MAXWELL	26	\$314,243	\$15,713	0
	ROLAND	38	\$657,456	\$32,874	0.01
	SLATER	39	\$2,405,968	\$120,299	0.04
	ZEARING	27	\$531,591	\$26,581	0.01
	COLLINS	15	\$266,162	\$13,309	0
	GILBERT	26	\$489,397	\$24,469	0.01
	HUXLEY	59	\$1,973,273	\$98,665	0.03
	KELLEY	13	\$102,352	\$5,117	0
	MCCALLSBURG	11	\$130,966	\$6,549	0
	NON-PERMIT	18	\$544,118	\$27,205	0.01
	OTHER	65	\$978,189	\$48,910	0.01
	* TOTAL COUNTY *	1,807	\$174,644,500	\$8,732,136	2.57
TAMA	TAMA	110	\$3,709,997	\$185,505	0.05
	DYSART	58	\$1,857,601	\$92,812	0.03
	TOLEDO*	119	\$7,382,296	\$369,064	0.11
	TRAEER	82	\$2,246,878	\$112,339	0.03
	GARWIN	23	\$239,497	\$11,961	0
	GLADBROOK	60	\$1,862,245	\$93,111	0.03
	CHELSEA	28	\$248,776	\$12,437	0
	CLUTIER	16	\$120,431	\$6,024	0
	ELBERON	12	\$109,057	\$5,454	0
	MONTOUR	14	\$293,044	\$14,654	0
	NON-PERMIT	8	\$10,445	\$522	0
	OTHER	43	\$3,183,026	\$159,151	0.05
	* TOTAL COUNTY *	573	\$21,263,293	\$1,063,034	0.31
TAYLOR	BEDFORD*	111	\$2,943,840	\$147,197	0.04
	LENOX	69	\$1,961,587	\$98,077	0.03
	CLEARFIELD	26	\$162,360	\$8,121	0
	NEW MARKET	19	\$140,410	\$7,022	0
	BLOCKTON	10	\$84,135	\$4,207	0
	NON-PERMIT	2	\$5,923	\$296	0
	OTHER	21	\$86,423	\$4,322	0
	* TOTAL COUNTY *	258	\$5,384,678	\$269,242	0.08
UNION	CRESTON*	288	\$24,224,960	\$1,211,229	0.36
	AFTON	44	\$1,102,680	\$55,133	0.02
	LORIMOR	17	\$132,801	\$6,642	0
	NON-PERMIT	2	\$7,757	\$388	0
	OTHER	32	\$443,043	\$22,105	0.01
	* TOTAL COUNTY *	383	\$25,911,241	\$1,295,497	0.38
VAN BUREN	KEOSAUQUA*	65	\$1,713,324	\$85,669	0.03
	BONAPARTE	23	\$357,894	\$17,894	0.01
	FARMINGTON	36	\$722,968	\$36,110	0.01
	MILTON	10	\$241,557	\$12,078	0
	BIRMINGHAM	18	\$229,546	\$11,478	0
	CANTRIL	14	\$353,270	\$17,665	0.01
	STOCKPORT	15	\$551,190	\$27,560	0.01
	NON-PERMIT	2	\$3,987	\$199	0

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	OTHER	103	\$2,087,440	\$104,370	0.03
	* TOTAL COUNTY *	286	\$6,261,176	\$313,023	0.09
WAPELLO	OTTUMWA*	830	\$69,885,664	\$3,494,313	1.03
	ELDON	49	\$722,577	\$36,130	0.01
	EDDYVILLE	32	\$812,532	\$40,628	0.01
	AGENCY	32	\$525,234	\$26,262	0.01
	BLAKESBURG	23	\$204,904	\$10,246	0
	NON-PERMIT	19	\$631,558	\$31,579	0.01
	OTHER	36	\$1,164,628	\$58,235	0.02
	* TOTAL COUNTY *	1,021	\$73,947,097	\$3,697,393	1.09
WARREN	INDIANOLA*	406	\$27,962,787	\$1,398,060	0.41
	CARLISLE	107	\$3,256,044	\$162,804	0.05
	NORWALK	125	\$8,390,390	\$419,485	0.12
	MILO	36	\$571,348	\$28,566	0.01
	CUMMING	28	\$512,130	\$25,607	0.01
	HARTFORD	11	\$161,232	\$8,062	0
	LACONA	21	\$388,041	\$19,401	0.01
	MARTENSDALE	15	\$757,886	\$37,892	0.01
	NEW VIRGINIA	27	\$286,752	\$14,337	0
	NON-PERMIT	2	\$1,983	\$99	0
	OTHER	59	\$2,693,399	\$134,670	0.04
	* TOTAL COUNTY *	837	\$44,981,992	\$2,248,983	0.66
WASHINGTON	WASHINGTON*	338	\$18,845,907	\$942,243	0.28
	KALONA	174	\$7,256,992	\$362,832	0.11
	BRIGHTON	36	\$390,399	\$19,514	0.01
	RIVERSIDE	60	\$1,265,418	\$63,274	0.02
	WELLMAN	80	\$2,340,891	\$117,049	0.03
	AINSWORTH	31	\$670,627	\$33,533	0.01
	CRAWFORDSVILLE	23	\$398,843	\$19,942	0.01
	NON-PERMIT	9	\$24,110	\$1,206	0
	OTHER	50	\$797,063	\$39,855	0.01
	* TOTAL COUNTY *	801	\$31,990,250	\$1,599,448	0.47
WAYNE	CORYDON*	89	\$2,407,543	\$120,378	0.04
	SEYMOUR	30	\$372,872	\$18,543	0.01
	ALLERTON	21	\$530,812	\$26,542	0.01
	HUMESTON	43	\$769,566	\$38,480	0.01
	LINEVILLE	13	\$207,033	\$10,340	0
	NON-PERMIT	2	\$2,088	\$105	0
	OTHER	65	\$804,265	\$40,051	0.01
	* TOTAL COUNTY *	263	\$5,094,179	\$254,439	0.07
WEBSTER	FT DODGE*	905	\$106,847,361	\$5,342,396	1.57
	GOWRIE	62	\$2,350,892	\$117,545	0.03
	DAYTON	45	\$797,679	\$39,886	0.01
	LEHIGH	19	\$346,267	\$17,297	0.01
	OTHO	15	\$131,570	\$6,578	0
	BADGER	20	\$144,863	\$7,245	0

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	CALLENDER	16	\$144,299	\$7,218	0
	CLARE	14	\$96,723	\$4,837	0
	DUNCOMBE	18	\$216,869	\$10,844	0
	HARCOURT	17	\$895,620	\$44,782	0.01
	MOORLAND	14	\$55,678	\$2,784	0
	VINCENT	10	\$1,082,577	\$54,130	0.02
	NON-PERMIT	8	\$27,332	\$1,366	0
	OTHER	62	\$1,627,704	\$81,387	0.02
	* TOTAL COUNTY *	1,225	\$114,765,434	\$5,738,295	1.69
WINNEBAGO	FOREST CITY*	135	\$5,932,857	\$296,604	0.09
	BUFFALO CENTER	58	\$2,210,230	\$110,215	0.03
	LAKE MILLS	98	\$4,739,623	\$236,862	0.07
	THOMPSON	26	\$2,223,939	\$111,198	0.03
	LELAND	21	\$405,248	\$20,265	0.01
	RAKE	17	\$211,021	\$10,552	0
	NON-PERMIT	2	\$21,286	\$1,064	0
	OTHER	33	\$1,322,910	\$66,148	0.02
	* TOTAL COUNTY *	390	\$17,067,114	\$852,908	0.25
WINNESHIEK	DECORAH*	377	\$30,208,738	\$1,510,442	0.44
	CALMAR	45	\$2,335,863	\$116,793	0.03
	OSSIAN	53	\$1,269,911	\$63,496	0.02
	FT. ATKINSON	37	\$703,964	\$35,199	0.01
	RIDGEWAY	26	\$753,893	\$37,695	0.01
	SPILLVILLE	23	\$458,143	\$22,906	0.01
	NON-PERMIT	7	\$7,156	\$359	0
	OTHER	77	\$1,527,903	\$76,399	0.02
	* TOTAL COUNTY *	645	\$37,265,571	\$1,863,289	0.55
WOODBURY	SIOUX CITY*	1,994	\$274,656,537	\$13,732,852	4.03
	MOVILLE	63	\$3,623,336	\$181,167	0.05
	ANTHON	36	\$643,841	\$32,196	0.01
	CORRECTIONVILLE	56	\$1,428,682	\$71,436	0.02
	DANBURY	31	\$605,706	\$30,286	0.01
	SERGEANT BLUFF	74	\$3,199,330	\$159,964	0.05
	SLOAN	35	\$774,774	\$38,736	0.01
	HORNICK	24	\$247,838	\$12,394	0
	LAWTON	29	\$944,821	\$47,239	0.01
	OTO	13	\$93,772	\$4,688	0
	PIERSON	25	\$352,111	\$17,605	0.01
	SALIX	23	\$298,197	\$14,909	0
	SMITHLAND	16	\$598,574	\$29,929	0.01
	BRONSON	11	\$101,707	\$5,086	0
	NON-PERMIT	52	\$370,626	\$18,544	0.01
	OTHER	52	\$864,913	\$43,246	0.01
	* TOTAL COUNTY *	2,534	\$288,804,765	\$14,440,277	4.24
WORTH	MANLY	39	\$866,574	\$43,333	0.01
	NORTHWOOD*	112	\$3,926,507	\$196,326	0.06
	FERTILE	15	\$204,673	\$10,232	0

**RETAIL SALES TAX BY COUNTY AND TOWN
QUARTER ENDING JUNE 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	GRAFTON	16	\$277,131	\$13,856	0
	HANLONTOWN	11	\$196,503	\$9,825	0
	KENSETT	18	\$169,207	\$8,461	0
	NON-PERMIT	1	\$1,226	\$61	0
	OTHER	33	\$258,897	\$12,947	0
	* TOTAL COUNTY *	245	\$5,900,718	\$295,041	0.09
WRIGHT	CLARION*	137	\$5,738,565	\$286,931	0.08
	EAGLE GROVE	121	\$6,866,715	\$343,326	0.1
	BELMOND	126	\$5,327,206	\$266,363	0.08
	DOWS	29	\$454,603	\$22,732	0.01
	GOLDFIELD	36	\$1,113,218	\$55,662	0.02
	WOOLSTOCK	16	\$668,907	\$33,445	0.01
	NON-PERMIT	2	\$2,761	\$138	0
	OTHER	42	\$522,957	\$26,150	0.01
	* TOTAL COUNTY *	509	\$20,694,932	\$1,034,747	0.3
	* LATE FILERS *	7,497	\$88,338,615	\$4,418,058	1.3
** GRAND TOTAL **	90,097	\$6,807,154,939	\$340,357,081	100	

* Percentages may not equal 100% due to rounding

* For towns this indicates the county seat

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 <p>And</p> <ul style="list-style-type: none">f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen.
COMPUTED TAX DUE	<p>The amount of tax computed to be due based on taxable sales or taxable DUE 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 CLASSIFIED	<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.</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>