

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

Computed tax during the third quarter of 1999 amounted to \$357,968,652 an increase of 2.2% percent from the same quarter in 1998. The number of business filing returns declined from 90,206 to 89,606 or (-0.7%) during the same period.

During the third quarter of 1999 the Building Materials and General Merchandise Groups showed the largest increase in computed tax with a 6.7% to 7.3% respectively. The Specialty Retail Group followed with 6.2% increase. All the business groups had a decline in the number of returns filed with the exception of the Utilities, General Merchandise, and Miscellaneous Groups.

Business Group	# Bus	# Bus	% Change	Computed Tax	Computed Tax	% Change
	Sep-98	Sep-99	Bus	Sep-98	Sep-99	Computed Tax
Nonresidents	38	16	-57.89%	\$4,370	\$20,591	371.19%
Utilities	3,014	3,090	2.52%	\$47,375,598	\$47,559,210	0.39%
Building Materials	1,851	1,827	-1.30%	\$24,747,309	\$26,403,889	6.69%
General Merchandise	1,917	1,971	2.82%	\$47,441,663	\$50,883,498	7.25%
Food Dealers	1,564	1,547	-1.09%	\$16,871,898	\$16,952,271	0.48%
Motor Vehicle	3,810	3,721	-2.34%	\$17,950,412	\$17,789,455	-0.90%
Apparel	1,680	1,472	-12.38%	\$8,597,059	\$8,421,562	-2.04%
Home Furnishings	2,448	2,351	-3.96%	\$13,616,236	\$14,500,010	6.49%
Eating and Drinking	6,929	6,746	-2.64%	\$32,642,987	\$31,706,067	-2.87%
Specialty Retail	14,550	14,324	-1.55%	\$23,169,132	\$24,610,558	6.22%
Services	27,351	27,158	-0.71%	\$48,548,498	\$49,119,430	1.18%
Wholesale Goods	6,614	6,320	-4.45%	\$32,927,934	\$33,225,904	0.90%
Miscellaneous	12,202	12,612	3.36%	\$32,433,641	\$31,918,967	-1.59%
Late Filers	6,238	6,451	3.41%	\$4,097,964	\$4,857,240	18.53%
<b>TOTAL</b>	<b>90,206</b>	<b>89,606</b>	<b>-0.67%</b>	<b>\$350,424,701</b>	<b>\$357,968,652</b>	<b>2.15%</b>

**USE TAX  
QUARTER IN REVIEW**

**RETAILERS USE TAX BY BUSINESS GROUP  
Number of Returns and Computed Tax Quarter Ending September 30, 1999**

<u>Business Group</u>	<u>No. of Returns</u>	<u>% of Returns</u>	<u>Computed Tax</u>	<u>% of Tax</u>
Utilities	409	3.83%	\$4,631,806	11.13%
Building Materials	232	2.17%	\$1,112,590	2.67%
General Merchandise	35	0.33%	\$942,565	2.26%
Food Dealers	49	0.46%	\$388,949	0.93%
Motor Vehicle	157	1.47%	\$439,518	1.06%
Apparel	76	0.71%	\$255,181	0.61%
Home Furnishings	329	3.08%	\$1,126,293	2.71%
Eating and Drinking	54	0.51%	\$116,044	0.28%
Specialty Retail	1,141	10.68%	\$3,362,727	8.08%
Services	1,963	18.38%	\$7,404,826	17.79%
Wholesale Goods	2,810	26.31%	\$10,551,521	25.35%
Miscellaneous	3,015	28.23%	\$10,954,437	26.31%
Late Filers	409	3.83%	\$342,837	0.82%
<b>TOTAL</b>	<b>10,679</b>	<b>100.00%</b>	<b>\$41,629,294</b>	<b>100.00%</b>

**Comparison of Use Taxes for the Quarter Ending  
September 30, 1998 and 1999**

<b>USE TAX</b>	<b>Sep-98</b>	<b>Sep-99</b>	<b>% Change</b>
<b>Retailers</b>			
Number of Returns	10,910	10,679	-2.12%
Computed Tax	\$45,393,180	\$41,629,294	-8.29%
<b>Motor Vehicle</b>			
Number of Returns	201,995	204,137	1.06%
Computed Tax	\$63,657,528	\$71,349,634	12.08%
<b>Consumers</b>			
Number of Returns	6,489	6,232	-3.96%
Computed Tax	\$12,042,142	\$9,575,656	-20.48%

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
ADAIR	NON-RESIDENT	16	\$411,812	\$20,591	0.01
	GREENFIELD*	120	\$5,988,954	\$299,446	0.08
	ADAIR	54	\$2,134,622	\$106,530	0.03
	STUART	37	\$2,077,459	\$103,874	0.03
	BRIDGEWATER	17	\$190,602	\$9,530	0
	FONTANELLE	36	\$514,718	\$25,740	0.01
	ORIENT	19	\$204,346	\$10,219	0
	NON-PERMIT	1	\$1,066	\$53	0
	OTHER	32	\$2,238,260	\$111,913	0.03
	* TOTAL COUNTY *	316	\$13,350,027	\$667,305	0.19
ADAMS	CORNING*	150	\$5,148,698	\$257,264	0.07
	PRESCOTT	13	\$78,577	\$3,928	0
	NON-PERMIT	1	\$69	\$3	0
	OTHER	20	\$473,022	\$23,647	0.01
	* TOTAL COUNTY *	184	\$5,700,366	\$284,842	0.08
ALLAMAKEE	WAUKON*	235	\$12,274,635	\$613,737	0.17
	LANSING	78	\$2,782,894	\$139,145	0.04
	POSTVILLE	101	\$5,954,217	\$297,711	0.08
	NEW ALBIN	34	\$394,843	\$19,744	0.01
	HARPERS FERRY	20	\$315,822	\$15,791	0
	WATERVILLE	12	\$92,715	\$4,636	0
	NON-PERMIT	7	\$10,417	\$520	0
	OTHER	36	\$581,799	\$29,091	0.01
	* TOTAL COUNTY *	523	\$22,407,342	\$1,120,375	0.31
APPANOOSE	CENTERVILLE*	288	\$19,263,760	\$962,864	0.27
	CINCINNATI	10	\$91,701	\$4,586	0
	MORAVIA	42	\$493,014	\$24,613	0.01
	MOULTON	30	\$378,047	\$18,905	0.01
	MYSTIC	17	\$134,102	\$6,705	0
	NON-PERMIT	5	\$5,422	\$271	0
	OTHER	77	\$769,889	\$38,388	0.01
	* TOTAL COUNTY *	469	\$21,135,935	\$1,056,332	0.3
AUDUBON	AUDUBON*	143	\$5,572,751	\$278,642	0.08
	EXIRA	48	\$1,021,728	\$50,880	0.01
	KIMBALLTON	18	\$256,794	\$12,821	0
	NON-PERMIT	1	\$1,354	\$68	0
	OTHER	29	\$320,049	\$16,006	0
	* TOTAL COUNTY *	239	\$7,172,676	\$358,417	0.1
BENTON	BELLE PLAINE	113	\$4,723,807	\$236,167	0.07
	VINTON*	248	\$12,632,137	\$631,530	0.18
	BLAIRSTOWN	56	\$1,720,958	\$86,040	0.02
	SHELLSBURG	39	\$1,416,719	\$70,835	0.02
	VAN HORNE	31	\$658,597	\$32,931	0.01
	ATKINS	25	\$1,187,052	\$59,350	0.02
	GARRISON	17	\$181,310	\$9,066	0

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	KEYSTONE	35	\$904,688	\$45,235	0.01
	LUZERNE	12	\$60,036	\$3,001	0
	MT AUBURN	10	\$71,501	\$3,576	0
	NEWHALL	36	\$766,088	\$38,302	0.01
	NORWAY	21	\$1,050,481	\$52,527	0.01
	URBANA	16	\$3,296,199	\$164,811	0.05
	WALFORD	19	\$591,481	\$29,574	0.01
	NON-PERMIT	7	\$24,175	\$1,209	0
	OTHER	55	\$547,303	\$27,367	0.01
	* TOTAL COUNTY *	740	\$29,832,532	\$1,491,521	0.42
BLACK HAWK	WATERLOO*	1,705	\$235,539,537	\$11,777,275	3.29
	CEDAR FALLS	852	\$87,106,347	\$4,355,333	1.22
	EVANSDALE	104	\$4,350,518	\$217,533	0.06
	ELK RUN HTS	15	\$940,067	\$47,003	0.01
	HUDSON	70	\$2,671,597	\$133,585	0.04
	LA PORTE CITY	95	\$2,538,873	\$126,952	0.04
	DUNKERTON	31	\$993,928	\$49,696	0.01
	JANESVILLE	25	\$400,166	\$20,008	0.01
	GILBERTVILLE	20	\$425,264	\$21,263	0.01
	RAYMOND	14	\$156,316	\$7,817	0
	NON-PERMIT	36	\$235,289	\$12,014	0
	OTHER	51	\$1,157,282	\$57,866	0.02
	* TOTAL COUNTY *	3,018	\$336,515,184	\$16,826,345	4.7
BOONE	BOONE*	422	\$32,832,950	\$1,641,658	0.46
	MADRID	68	\$2,694,310	\$134,718	0.04
	OGDEN	81	\$2,261,571	\$113,083	0.03
	NON-PERMIT	1	\$4,026	\$201	0
	OTHER	65	\$794,820	\$39,741	0.01
	* TOTAL COUNTY *	637	\$38,587,677	\$1,929,401	0.54
BREMER	WAVERLY*	303	\$22,231,815	\$1,111,593	0.31
	SUMNER	114	\$3,711,432	\$185,576	0.05
	TRIPOLI	70	\$2,196,991	\$109,849	0.03
	DENVER	94	\$3,513,875	\$175,700	0.05
	JANESVILLE	20	\$917,800	\$45,891	0.01
	READLYN	32	\$1,184,573	\$59,226	0.02
	FREDERIKA	10	\$137,155	\$6,859	0
	PLAINFIELD	24	\$839,274	\$41,965	0.01
	NON-PERMIT	4	\$19,145	\$957	0
	OTHER	18	\$310,365	\$15,520	0
	* TOTAL COUNTY *	689	\$35,062,425	\$1,753,136	0.49
BUCHANAN	INDEPENDENCE*	265	\$15,960,822	\$798,036	0.22
	JESUP	86	\$4,905,109	\$245,256	0.07
	FAIRBANK	55	\$2,040,468	\$102,029	0.03
	HAZLETON	50	\$932,359	\$46,621	0.01
	LAMONT	28	\$556,878	\$27,843	0.01
	WINTHROP	43	\$1,338,681	\$66,935	0.02
	AURORA	19	\$507,386	\$25,371	0.01

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	BRANDON	20	\$187,074	\$9,353	0
	QUASQUETON	16	\$379,478	\$18,969	0.01
	ROWLEY	19	\$661,094	\$33,054	0.01
	STANLEY	11	\$269,317	\$13,465	0
	NON-PERMIT	5	\$8,485	\$425	0
	OTHER	39	\$344,298	\$17,216	0
	* TOTAL COUNTY *	656	\$28,091,449	\$1,404,573	0.39
BUENA VISTA	STORM LAKE*	397	\$30,316,274	\$1,515,817	0.42
	ALTA	80	\$2,096,404	\$104,821	0.03
	ALBERT CITY	32	\$690,523	\$34,529	0.01
	MARATHON	12	\$247,667	\$12,383	0
	NEWELL	34	\$651,806	\$32,591	0.01
	SIOUX RAPIDS	56	\$2,274,527	\$113,727	0.03
	REMBRANDT	15	\$219,267	\$10,963	0
	LINN GROVE	17	\$142,181	\$7,109	0
	NON-PERMIT	6	\$53,654	\$2,683	0
	OTHER	39	\$210,371	\$10,517	0
	* TOTAL COUNTY *	688	\$36,902,674	\$1,845,140	0.52
BUTLER	CLARKSVILLE	65	\$1,171,639	\$58,584	0.02
	GREENE	76	\$1,883,927	\$94,202	0.03
	PARKERSBURG	82	\$3,553,533	\$177,678	0.05
	SHELL ROCK	58	\$930,018	\$46,502	0.01
	ALLISON*	51	\$3,341,731	\$167,088	0.05
	APLINGTON	52	\$1,446,839	\$72,344	0.02
	DUMONT	37	\$1,054,232	\$52,710	0.01
	NEW HARTFORD	23	\$443,897	\$22,195	0.01
	BRISTOW	15	\$74,099	\$3,705	0
	NON-PERMIT	4	\$56,423	\$2,822	0
	OTHER	48	\$1,442,129	\$72,105	0.02
	* TOTAL COUNTY *	511	\$15,398,467	\$769,935	0.22
CALHOUN	LAKE CITY	96	\$2,196,976	\$109,826	0.03
	MANSON	77	\$2,204,340	\$110,218	0.03
	ROCKWELL CITY*	111	\$4,606,834	\$230,196	0.06
	LOHRVILLE	26	\$445,024	\$22,253	0.01
	POMEROY	32	\$452,522	\$22,628	0.01
	FARNHAMVILLE	23	\$465,783	\$23,102	0.01
	NON-PERMIT	2	\$2,243	\$112	0
	OTHER	51	\$395,578	\$19,781	0.01
	* TOTAL COUNTY *	418	\$10,769,300	\$538,116	0.15
CARROLL	CARROLL*	471	\$42,045,474	\$2,101,990	0.59
	COON RAPIDS	65	\$1,627,707	\$81,387	0.02
	MANNING	75	\$2,641,022	\$132,032	0.04
	BREDA	43	\$1,851,739	\$92,588	0.03
	GLIDDEN	40	\$1,647,929	\$82,395	0.02
	ARCADIA	22	\$845,497	\$42,277	0.01
	DEDHAM	12	\$296,739	\$14,838	0
	HALBUR	17	\$808,858	\$40,443	0.01

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	TEMPLETON	28	\$601,851	\$30,091	0.01
	NON-PERMIT	7	\$93,244	\$4,662	0
	OTHER	47	\$601,708	\$30,081	0.01
	* TOTAL COUNTY *	827	\$53,061,768	\$2,652,784	0.74
CASS	ATLANTIC*	316	\$21,791,203	\$1,089,562	0.3
	ANITA	42	\$1,156,745	\$57,838	0.02
	GRISWOLD	58	\$1,822,821	\$91,141	0.03
	LEWIS	12	\$64,931	\$3,246	0
	CUMBERLAND	18	\$401,306	\$20,066	0.01
	MARNE	10	\$199,675	\$9,983	0
	MASSENA	26	\$510,955	\$25,552	0.01
	WIOTA	10	\$90,361	\$4,517	0
	NON-PERMIT	5	\$3,780	\$189	0
	OTHER	60	\$1,011,185	\$50,555	0.01
	* TOTAL COUNTY *	557	\$27,052,962	\$1,352,649	0.38
CEDAR	TIPTON*	187	\$8,511,638	\$425,561	0.12
	DURANT	79	\$3,408,618	\$170,434	0.05
	MECHANICSVILLE	45	\$914,432	\$45,718	0.01
	WEST BRANCH	89	\$2,374,089	\$118,708	0.03
	CLARENCE	58	\$1,346,979	\$67,343	0.02
	LOWDEN	51	\$1,185,276	\$59,262	0.02
	STANWOOD	38	\$744,895	\$37,247	0.01
	BENNETT	21	\$212,795	\$10,641	0
	NON-PERMIT	3	\$28,300	\$1,371	0
	OTHER	30	\$834,885	\$41,745	0.01
	* TOTAL COUNTY *	601	\$19,561,907	\$978,030	0.27
CERRO GORDO	MASON CITY*	978	\$119,867,346	\$5,993,751	1.67
	CLEAR LAKE	351	\$21,442,766	\$1,072,150	0.3
	VENTURA	33	\$832,965	\$41,650	0.01
	ROCKWELL	36	\$745,454	\$37,272	0.01
	MESERVEY	13	\$50,802	\$2,541	0
	PLYMOUTH	10	\$84,354	\$4,217	0
	ROCK FALLS	11	\$57,445	\$2,873	0
	THORNTON	25	\$440,712	\$22,035	0.01
	NON-PERMIT	29	\$91,429	\$4,571	0
	OTHER	53	\$690,686	\$34,535	0.01
	* TOTAL COUNTY *	1,539	\$144,303,959	\$7,215,595	2.02
CHEROKEE	CHEROKEE*	304	\$15,580,380	\$778,939	0.22
	MARCUS	58	\$2,781,119	\$139,057	0.04
	AURELIA	51	\$850,112	\$42,508	0.01
	CLEGHORN	19	\$330,689	\$16,533	0
	MERIDEN	11	\$129,173	\$6,459	0
	QUIMBY	19	\$580,439	\$29,022	0.01
	WASHTA	14	\$151,912	\$7,595	0
	NON-PERMIT	6	\$30,322	\$1,517	0
	OTHER	24	\$340,199	\$17,011	0
	* TOTAL COUNTY *	506	\$20,774,345	\$1,038,641	0.29

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QUARTER ENDING SEPTEMBER 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
CHICKASAW	NEW HAMPTON*	231	\$12,830,394	\$641,523	0.18
	NASHUA	67	\$2,129,855	\$106,493	0.03
	FREDERICKSBURG	58	\$1,531,020	\$76,551	0.02
	LAWLER	32	\$729,584	\$36,477	0.01
	ALTA VISTA	17	\$296,090	\$14,802	0
	IONIA	30	\$392,148	\$19,610	0.01
	NON-PERMIT	3	\$5,699	\$285	0
	OTHER	52	\$828,632	\$41,431	0.01
	* TOTAL COUNTY *	490	\$18,743,422	\$937,172	0.26
CLARKE	OSCEOLA*	214	\$11,337,863	\$566,891	0.16
	MURRAY	19	\$1,784,185	\$89,210	0.02
	NON-PERMIT	4	\$724,678	\$36,234	0.01
	OTHER	27	\$178,592	\$8,930	0
	* TOTAL COUNTY *	264	\$14,025,318	\$701,265	0.2
CLAY	SPENCER*	519	\$48,113,877	\$2,405,714	0.67
	EVERLY	32	\$1,150,628	\$57,532	0.02
	PETERSON	29	\$485,200	\$24,260	0.01
	DICKENS	11	\$427,398	\$21,370	0.01
	FOSTORIA	10	\$373,189	\$18,660	0.01
	GREENVILLE	10	\$77,664	\$3,883	0
	ROYAL	23	\$191,965	\$9,598	0
	WEBB	13	\$138,880	\$6,943	0
	NON-PERMIT	10	\$26,520	\$1,326	0
	OTHER	26	\$298,267	\$14,915	0
	* TOTAL COUNTY *	683	\$51,283,588	\$2,564,201	0.72
CLAYTON	ELKADER*	122	\$5,801,477	\$290,074	0.08
	GUTTENBERG	118	\$4,207,698	\$210,389	0.06
	MONONA	91	\$3,063,580	\$153,179	0.04
	STRAWBERRY PT	79	\$2,094,801	\$104,741	0.03
	EDGEWOOD	50	\$2,000,736	\$100,038	0.03
	GARNAVILLO	46	\$1,050,326	\$52,515	0.01
	MARQUETTE	20	\$1,343,846	\$67,195	0.02
	MCGREGOR	84	\$1,883,816	\$94,191	0.03
	FARMERSBURG	13	\$67,073	\$3,352	0
	LUANA	23	\$189,220	\$9,462	0
	VOLGA CITY	13	\$380,560	\$19,028	0.01
	NON-PERMIT	14	\$50,684	\$2,534	0
	OTHER	71	\$703,772	\$35,191	0.01
	* TOTAL COUNTY *	744	\$22,837,589	\$1,141,889	0.32
CLINTON	CLINTON*	762	\$69,448,073	\$3,472,429	0.97
	DE WITT	202	\$12,687,767	\$634,396	0.18
	CAMANCHE	85	\$2,923,000	\$146,153	0.04
	DELMAR	18	\$256,574	\$12,831	0
	GRAND MOUND	32	\$434,251	\$21,713	0.01
	LOST NATION	20	\$398,319	\$19,917	0.01
	WHEATLAND	30	\$692,944	\$34,648	0.01

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COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	CALAMUS	17	\$733,880	\$36,695	0.01
	CHARLOTTE	16	\$947,188	\$47,361	0.01
	GOOSE LAKE	17	\$190,309	\$9,515	0
	LOW MOOR	22	\$449,814	\$22,491	0.01
	NON-PERMIT	10	\$22,050	\$1,105	0
	OTHER	72	\$1,757,425	\$87,874	0.02
	* TOTAL COUNTY *	1,303	\$90,941,594	\$4,547,128	1.27
CRAWFORD	DENISON*	317	\$20,549,957	\$1,027,510	0.29
	CHARTER OAK	27	\$1,025,806	\$51,291	0.01
	DOW CITY	26	\$427,358	\$21,370	0.01
	MANILLA	45	\$643,561	\$32,182	0.01
	SCHLESWIG	33	\$536,411	\$26,821	0.01
	VAIL	23	\$183,972	\$9,200	0
	KIRON	21	\$562,057	\$28,104	0.01
	WESTSIDE	18	\$274,489	\$13,725	0
	NON-PERMIT	6	\$47,863	\$2,394	0
	OTHER	47	\$882,201	\$44,111	0.01
	* TOTAL COUNTY *	563	\$25,133,675	\$1,256,708	0.35
DALLAS	PERRY	236	\$20,525,615	\$1,026,291	0.29
	ADEL*	172	\$8,841,360	\$442,073	0.12
	DALLAS CENTER	61	\$1,682,873	\$84,129	0.02
	DEXTER	33	\$1,271,105	\$63,520	0.02
	REDFIELD	28	\$454,639	\$22,731	0.01
	WAUKEE	133	\$15,964,485	\$798,163	0.22
	WOODWARD	61	\$1,396,703	\$69,825	0.02
	BOUTON	19	\$1,747,756	\$87,389	0.02
	DE SOTO	21	\$717,895	\$35,896	0.01
	GRANGER	34	\$1,900,804	\$95,041	0.03
	MINBURN	20	\$555,315	\$27,765	0.01
	VAN METER	39	\$1,188,440	\$59,421	0.02
	CLIVE	22	\$5,779,584	\$288,979	0.08
	NON-PERMIT	14	\$81,057	\$4,052	0
	OTHER	60	\$957,736	\$47,826	0.01
	* TOTAL COUNTY *	953	\$63,065,367	\$3,153,101	0.88
DAVIS	BLOOMFIELD*	179	\$8,243,175	\$412,168	0.12
	DRAKESVILLE	17	\$126,896	\$6,344	0
	PULASKI	12	\$298,295	\$14,916	0
	NON-PERMIT	9	\$43,324	\$2,167	0
	OTHER	78	\$742,500	\$37,128	0.01
	* TOTAL COUNTY *	295	\$9,454,190	\$472,723	0.13
DECATUR	LAMONI	64	\$2,372,427	\$118,618	0.03
	LEON*	85	\$3,233,233	\$161,662	0.05
	DECATUR CITY	11	\$239,521	\$11,976	0
	NON-PERMIT	3	\$263,244	\$13,162	0
	OTHER	86	\$965,234	\$48,262	0.01
	* TOTAL COUNTY *	249	\$7,073,659	\$353,680	0.1

IOWA DEPARTMENT OF REVENUE & FINANCE

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
DELAWARE	MANCHESTER*	269	\$18,384,553	\$919,236	0.26
	EARLVILLE	46	\$1,435,082	\$71,756	0.02
	EDGEWOOD	19	\$388,669	\$19,434	0.01
	HOPKINTON	43	\$922,321	\$46,116	0.01
	COLESBURG	25	\$834,941	\$41,749	0.01
	DELHI	34	\$812,729	\$40,638	0.01
	DUNDEE	17	\$419,174	\$20,957	0.01
	DYERSVILLE	19	\$518,724	\$25,933	0.01
	GREELEY	15	\$101,078	\$5,054	0
	RYAN	20	\$229,674	\$11,483	0
	NON-PERMIT	3	\$4,801	\$240	0
	OTHER	61	\$2,019,316	\$100,965	0.03
	* TOTAL COUNTY *	571	\$26,071,062	\$1,303,561	0.36
DES MOINES	BURLINGTON*	792	\$68,885,830	\$3,444,329	0.96
	MEDIAPOLIS	84	\$3,659,327	\$182,968	0.05
	WEST BURLINGTON	183	\$36,408,380	\$1,820,424	0.51
	DANVILLE	37	\$661,341	\$33,066	0.01
	NON-PERMIT	29	\$193,416	\$9,811	0
	OTHER	71	\$3,089,607	\$154,482	0.04
	* TOTAL COUNTY *	1,196	\$112,897,901	\$5,645,080	1.58
DICKINSON	MILFORD	172	\$7,703,294	\$385,168	0.11
	SPIRIT LAKE*	340	\$34,098,656	\$1,704,943	0.48
	ARNOLDS PARK	133	\$9,576,695	\$478,833	0.13
	LAKE PARK	44	\$1,394,469	\$69,725	0.02
	OKOBOJI	55	\$12,322,442	\$616,124	0.17
	TERRIL	21	\$461,352	\$23,066	0.01
	NON-PERMIT	16	\$68,724	\$3,455	0
	OTHER	83	\$5,086,299	\$254,316	0.07
	* TOTAL COUNTY *	864	\$70,711,931	\$3,535,630	0.99
DUBUQUE	DUBUQUE*	1,818	\$201,846,228	\$10,092,354	2.82
	CASCADE	93	\$3,492,396	\$174,621	0.05
	DYERSVILLE	183	\$16,756,237	\$837,818	0.23
	EPWORTH	47	\$574,505	\$28,725	0.01
	FARLEY	50	\$899,009	\$44,954	0.01
	BERNARD	18	\$169,438	\$8,472	0
	DURANGO	17	\$369,751	\$18,488	0.01
	HOLY CROSS	27	\$742,863	\$37,145	0.01
	NEW VIENNA	32	\$1,316,584	\$65,831	0.02
	PEOSTA	54	\$2,082,780	\$104,141	0.03
	SHERRILL	19	\$203,152	\$10,158	0
	WORTHINGTON	23	\$693,534	\$34,678	0.01
	ZWINGLE	11	\$70,578	\$3,529	0
	NON-PERMIT	34	\$250,226	\$12,514	0
	OTHER	61	\$4,804,670	\$240,234	0.07
* TOTAL COUNTY *	2,487	\$234,271,951	\$11,713,662	3.27	
EMMET	ESTHERVILLE*	253	\$20,233,557	\$1,011,684	0.28
	ARMSTRONG	66	\$2,202,959	\$110,152	0.03

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	RINGSTED	23	\$424,833	\$21,246	0.01
	DOLLIVER	10	\$12,784	\$639	0
	WALLINGFORD	13	\$123,431	\$6,172	0
	NON-PERMIT	1	\$486	\$24	0
	OTHER	15	\$158,120	\$7,906	0
	* TOTAL COUNTY *	381	\$23,156,170	\$1,157,823	0.32
FAYETTE	OELWEIN	250	\$14,455,243	\$722,761	0.2
	FAYETTE	73	\$1,532,285	\$76,615	0.02
	WEST UNION*	147	\$9,195,450	\$459,773	0.13
	ARLINGTON	28	\$457,613	\$22,881	0.01
	CLERMONT	37	\$1,377,050	\$68,854	0.02
	ELGIN	40	\$960,213	\$48,016	0.01
	HAWKEYE	38	\$602,666	\$30,133	0.01
	MAYNARD	28	\$672,223	\$33,611	0.01
	RANDALIA	10	\$64,315	\$3,217	0
	WADENA	13	\$106,270	\$5,314	0
	WAUCOMA	24	\$386,189	\$19,308	0.01
	WESTGATE	11	\$141,789	\$7,089	0
	NON-PERMIT	9	\$368,902	\$18,478	0.01
	OTHER	54	\$2,787,785	\$139,390	0.04
	* TOTAL COUNTY *	762	\$33,107,993	\$1,655,440	0.46
FLOYD	CHARLES CITY*	342	\$22,989,067	\$1,149,456	0.32
	NORA SPRINGS	61	\$1,055,344	\$52,768	0.01
	ROCKFORD	38	\$972,172	\$48,608	0.01
	FLOYD	29	\$260,133	\$13,008	0
	MARBLE ROCK	21	\$284,035	\$14,200	0
	RUDD	26	\$260,550	\$13,026	0
	NON-PERMIT	2	\$22,878	\$1,144	0
	OTHER	51	\$302,731	\$15,139	0
	* TOTAL COUNTY *	570	\$26,146,910	\$1,307,349	0.37
FRANKLIN	HAMPTON*	214	\$10,628,777	\$531,440	0.15
	ACKLEY	19	\$469,064	\$23,452	0.01
	SHEFFIELD	51	\$773,189	\$38,659	0.01
	DOWS	14	\$86,182	\$4,311	0
	ALEXANDER	11	\$50,194	\$2,508	0
	COULTER	12	\$113,374	\$5,668	0
	GENEVA	13	\$97,947	\$4,900	0
	LATIMER	29	\$1,029,506	\$51,500	0.01
	NON-PERMIT	5	\$21,510	\$1,075	0
	OTHER	41	\$296,441	\$14,823	0
	* TOTAL COUNTY *	409	\$13,566,184	\$678,336	0.19
FREMONT	HAMBURG	61	\$2,967,546	\$148,379	0.04
	SIDNEY*	43	\$1,138,805	\$56,942	0.02
	TABOR	37	\$587,662	\$29,382	0.01
	FARRAGUT	17	\$247,669	\$12,383	0
	RIVERTON	12	\$177,134	\$8,857	0
	NON-PERMIT	1	\$879	\$44	0

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	OTHER	89	\$7,669,538	\$383,478	0.11
	* TOTAL COUNTY *	260	\$12,789,233	\$639,465	0.18
GREENE	JEFFERSON*	191	\$13,274,266	\$663,647	0.19
	CHURDAN	24	\$250,976	\$12,550	0
	GRAND JCT	33	\$1,339,366	\$66,971	0.02
	SCRANTON	29	\$518,227	\$25,909	0.01
	PATON	21	\$445,708	\$22,276	0.01
	RIPPEY	15	\$202,662	\$10,134	0
	NON-PERMIT	7	\$20,923	\$1,045	0
	OTHER	19	\$114,451	\$5,723	0
	* TOTAL COUNTY *	339	\$16,166,579	\$808,255	0.23
GRUNDY	GRUNDY CENTER*	118	\$6,054,996	\$302,750	0.08
	REINBECK	94	\$3,192,344	\$159,622	0.04
	CONRAD	58	\$1,643,440	\$82,177	0.02
	DIKE	42	\$1,692,318	\$84,617	0.02
	WELLSBURG	31	\$467,392	\$23,370	0.01
	BEAMAN	19	\$95,022	\$4,749	0
	HOLLAND	10	\$110,740	\$5,538	0
	NON-PERMIT	8	\$22,588	\$1,129	0
	OTHER	32	\$547,813	\$27,241	0.01
	* TOTAL COUNTY *	412	\$13,826,653	\$691,193	0.19
GUTHRIE	GUTHRIE CENTER*	91	\$5,415,711	\$270,791	0.08
	PANORA	103	\$4,826,429	\$241,323	0.07
	STUART	53	\$2,154,207	\$107,711	0.03
	ADAIR	12	\$521,967	\$26,098	0.01
	BAYARD	21	\$463,824	\$23,189	0.01
	CASEY	26	\$552,257	\$27,615	0.01
	BAGLEY	14	\$143,600	\$7,181	0
	MENLO	16	\$304,765	\$15,239	0
	YALE	16	\$292,681	\$14,636	0
	NON-PERMIT	5	\$16,507	\$826	0
	OTHER	30	\$260,974	\$13,049	0
	* TOTAL COUNTY *	387	\$14,952,922	\$747,658	0.21
HAMILTON	WEBSTER CITY*	286	\$16,560,518	\$828,004	0.23
	JEWELL	45	\$1,666,995	\$83,354	0.02
	STRATFORD	55	\$1,359,424	\$67,972	0.02
	WILLIAMS	32	\$1,436,304	\$71,817	0.02
	ELLSWORTH	29	\$621,645	\$31,084	0.01
	KAMRAR	10	\$65,211	\$3,260	0
	RANDALL	13	\$245,212	\$12,262	0
	STANHOPE	15	\$371,593	\$18,577	0.01
	NON-PERMIT	6	\$66,298	\$3,315	0
	OTHER	24	\$650,233	\$32,511	0.01
	* TOTAL COUNTY *	515	\$23,043,433	\$1,152,156	0.32
HANCOCK	BRITT	111	\$3,570,130	\$178,511	0.05
	GARNER*	132	\$7,160,379	\$358,018	0.1

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	KANAWHA	41	\$938,343	\$46,920	0.01
	KLEMME	18	\$439,477	\$21,975	0.01
	CORWITH	22	\$248,903	\$12,446	0
	CRYSTAL LAKE	14	\$121,460	\$6,073	0
	GOODELL	11	\$92,915	\$4,645	0
	WODEN	15	\$230,850	\$11,544	0
	FOREST CITY	25	\$1,022,410	\$51,120	0.01
	NON-PERMIT	2	\$3,019	\$151	0
	OTHER	29	\$305,242	\$15,264	0
	* TOTAL COUNTY *	420	\$14,133,128	\$706,667	0.2
HARDIN	IOWA FALLS	277	\$26,398,991	\$1,319,963	0.37
	ACKLEY	60	\$1,772,507	\$88,620	0.02
	ELDORA*	140	\$5,952,294	\$297,615	0.08
	ALDEN	39	\$1,273,973	\$63,698	0.02
	HUBBARD	45	\$1,754,049	\$87,702	0.02
	RADCLIFFE	27	\$432,594	\$21,632	0.01
	NEW PROVIDENCE	12	\$117,401	\$5,870	0
	STEAMBOAT ROCK	19	\$227,422	\$11,371	0
	UNION	32	\$838,427	\$41,923	0.01
	NON-PERMIT	5	\$8,070	\$405	0
OTHER	47	\$790,128	\$39,507	0.01	
* TOTAL COUNTY *	703	\$39,565,856	\$1,978,306	0.55	
HARRISON	DUNLAP	50	\$2,187,284	\$109,364	0.03
	LOGAN*	59	\$2,128,939	\$106,447	0.03
	MISSOURI VALLEY	136	\$9,225,984	\$461,305	0.13
	WOODBINE	77	\$3,058,494	\$152,927	0.04
	MODALE	10	\$150,536	\$7,526	0
	MONDAMIN	20	\$378,066	\$18,903	0.01
	PERSIA	10	\$55,559	\$2,778	0
	PISGAH	11	\$121,334	\$6,067	0
	NON-PERMIT	0	\$0	\$0	0
	OTHER	43	\$528,268	\$26,413	0.01
* TOTAL COUNTY *	416	\$17,834,464	\$891,730	0.25	
HENRY	MT PLEASANT*	328	\$25,892,263	\$1,294,614	0.36
	NEW LONDON	74	\$1,642,484	\$82,123	0.02
	WAYLAND	54	\$1,087,661	\$54,377	0.02
	WINFIELD	58	\$1,290,690	\$64,537	0.02
	MT UNION	15	\$237,424	\$11,871	0
	OLDS	18	\$83,914	\$4,197	0
	SALEM	13	\$195,595	\$9,779	0
	NON-PERMIT	14	\$94,074	\$4,703	0
	OTHER	63	\$2,998,941	\$149,952	0.04
	* TOTAL COUNTY *	637	\$33,523,046	\$1,676,153	0.47
HOWARD	CRESCO*	185	\$11,116,400	\$555,828	0.16
	ELMA	36	\$649,947	\$32,500	0.01
	LIME SPRINGS	38	\$727,976	\$36,401	0.01
	RICEVILLE	25	\$453,214	\$22,664	0.01

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	CHESTER	16	\$310,326	\$15,516	0
	PROTIVIN	19	\$673,484	\$33,673	0.01
	NON-PERMIT	1	\$15,000	\$750	0
	OTHER	35	\$439,436	\$21,972	0.01
	* TOTAL COUNTY *	355	\$14,385,783	\$719,304	0.2
HUMBOLDT	HUMBOLDT	239	\$14,622,820	\$731,135	0.2
	DAKOTA CITY*	24	\$412,843	\$20,643	0.01
	GILMORE CITY	20	\$251,137	\$12,557	0
	LIVERMORE	22	\$392,513	\$19,615	0.01
	BODE	17	\$174,236	\$8,712	0
	OTTOSEN	10	\$190,168	\$9,508	0
	RENWICK	19	\$253,009	\$12,651	0
	NON-PERMIT	3	\$74,118	\$3,706	0
	OTHER	52	\$1,028,906	\$51,447	0.01
	* TOTAL COUNTY *	406	\$17,399,750	\$869,974	0.24
IDA	HOLSTEIN	83	\$1,904,153	\$95,209	0.03
	IDA GROVE*	136	\$8,002,650	\$400,138	0.11
	BATTLE CREEK	35	\$565,455	\$28,274	0.01
	ARTHUR	14	\$172,345	\$8,618	0
	GALVA	18	\$238,308	\$11,918	0
	NON-PERMIT	7	\$33,144	\$1,657	0
	OTHER	13	\$70,155	\$3,508	0
	* TOTAL COUNTY *	306	\$10,986,210	\$549,322	0.15
IOWA	MARENGO*	113	\$5,166,682	\$258,333	0.07
	NORTH ENGLISH	47	\$1,385,215	\$69,261	0.02
	WILLIAMSBURG	202	\$31,803,228	\$1,590,165	0.44
	VICTOR	53	\$1,482,427	\$74,122	0.02
	LADORA	20	\$102,974	\$5,150	0
	MILLERSBURG	11	\$173,978	\$8,699	0
	NON-PERMIT	7	\$44,788	\$2,241	0
	OTHER	189	\$13,579,441	\$678,975	0.19
	* TOTAL COUNTY *	642	\$53,738,733	\$2,686,946	0.75
JACKSON	MAQUOKETA*	313	\$17,099,172	\$854,970	0.24
	BELLEVUE	149	\$4,130,608	\$206,534	0.06
	PRESTON	55	\$2,205,826	\$110,294	0.03
	SABULA	33	\$514,716	\$25,739	0.01
	BALDWIN	12	\$121,402	\$6,072	0
	LA MOTTE	33	\$435,759	\$21,791	0.01
	MILES	22	\$648,286	\$32,413	0.01
	MONMOUTH	10	\$48,931	\$2,446	0
	SPRINGBROOK	10	\$159,688	\$7,986	0
	NON-PERMIT	6	\$2,789	\$140	0
	OTHER	75	\$1,492,994	\$74,656	0.02
	* TOTAL COUNTY *	718	\$26,860,171	\$1,343,041	0.38
JASPER	NEWTON*	545	\$39,867,516	\$1,993,250	0.56
	COLFAX	76	\$4,501,198	\$225,062	0.06

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	MONROE	74	\$2,765,375	\$138,273	0.04
	BAXTER	41	\$684,906	\$34,241	0.01
	KELLOGG	35	\$689,848	\$34,489	0.01
	PRAIRIE CITY	59	\$4,021,436	\$201,072	0.06
	LYNNVILLE	25	\$503,637	\$25,182	0.01
	MINGO	17	\$155,104	\$7,754	0
	REASNOR	17	\$287,516	\$14,377	0
	SULLY	54	\$3,539,587	\$176,980	0.05
	NON-PERMIT	5	\$13,600	\$673	0
	OTHER	47	\$454,485	\$22,726	0.01
	* TOTAL COUNTY *	995	\$57,484,208	\$2,874,079	0.8
JEFFERSON	FAIRFIELD*	439	\$27,823,139	\$1,391,165	0.39
	BATAVIA	27	\$5,522,547	\$276,128	0.08
	LIBERTYVILLE	19	\$281,247	\$14,062	0
	LOCKRIDGE	17	\$174,013	\$8,701	0
	PACKWOOD	22	\$304,946	\$15,246	0
	NON-PERMIT	8	\$16,419	\$821	0
	OTHER	38	\$421,809	\$21,087	0.01
	* TOTAL COUNTY *	570	\$34,544,120	\$1,727,210	0.48
JOHNSON	IOWA CITY*	1,309	\$193,422,023	\$9,670,617	2.7
	CORALVILLE	476	\$99,998,152	\$4,999,870	1.4
	LONE TREE	42	\$575,779	\$28,772	0.01
	OXFORD	62	\$997,098	\$49,854	0.01
	SOLON	105	\$2,216,732	\$110,838	0.03
	HILLS	17	\$1,025,447	\$51,275	0.01
	NORTH LIBERTY	114	\$9,259,619	\$462,949	0.13
	SWISHER	54	\$2,188,609	\$107,748	0.03
	TIFFIN	22	\$423,356	\$21,050	0.01
	NON-PERMIT	51	\$140,191	\$7,012	0
	OTHER	72	\$934,840	\$46,742	0.01
	* TOTAL COUNTY *	2,324	\$311,181,846	\$15,556,727	4.35
JONES	ANAMOSA*	194	\$16,494,300	\$824,709	0.23
	MONTICELLO	253	\$12,382,970	\$619,149	0.17
	CASCADE	10	\$220,862	\$11,044	0
	OLIN	42	\$739,011	\$36,952	0.01
	OXFORD JCT	34	\$273,394	\$13,670	0
	WYOMING	44	\$1,114,022	\$55,701	0.02
	MARTELLE	20	\$401,742	\$20,085	0.01
	ONSLow	17	\$159,512	\$7,975	0
	NON-PERMIT	14	\$24,445	\$1,223	0
	OTHER	68	\$1,809,235	\$90,466	0.03
	* TOTAL COUNTY *	696	\$33,619,493	\$1,680,974	0.47
KEOKUK	KEOTA	53	\$1,152,958	\$57,649	0.02
	SIGOURNEY*	111	\$3,528,679	\$176,438	0.05
	DELTA	14	\$74,889	\$3,745	0
	HEDRICK	31	\$508,180	\$25,409	0.01
	RICHLAND	29	\$396,645	\$19,832	0.01

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX		
	WHAT CHEER	34	\$414,617	\$20,730	0.01	
	HARPER	11	\$69,511	\$3,443	0	
	KESWICK	10	\$378,468	\$18,924	0.01	
	OLLIE	11	\$162,011	\$8,100	0	
	SOUTH ENGLISH	15	\$326,387	\$16,318	0	
	NON-PERMIT	15	\$33,616	\$1,680	0	
	OTHER	61	\$879,242	\$43,959	0.01	
	* TOTAL COUNTY *	395	\$7,925,203	\$396,227	0.11	
	KOSSUTH	ALGONA*	312	\$19,576,331	\$978,826	0.27
		BANCROFT	54	\$1,527,943	\$76,400	0.02
BURT		25	\$834,246	\$41,712	0.01	
LU VERNE		15	\$319,435	\$15,973	0	
SWEA CITY		34	\$499,686	\$24,987	0.01	
TITONKA		31	\$823,984	\$41,199	0.01	
WESLEY		23	\$986,124	\$49,310	0.01	
WEST BEND		17	\$867,384	\$43,369	0.01	
WHITTEMORE		31	\$667,362	\$33,368	0.01	
FENTON		18	\$304,640	\$15,232	0	
LAKOTA		18	\$319,209	\$15,960	0	
LEDYARD		12	\$131,241	\$6,562	0	
LONE ROCK		13	\$173,091	\$8,655	0	
NON-PERMIT		2	\$14,322	\$716	0	
OTHER		34	\$346,879	\$17,344	0	
* TOTAL COUNTY *	639	\$27,391,877	\$1,369,613	0.38		
LEE	FT MADISON*	357	\$26,197,477	\$1,309,883	0.37	
	KEOKUK	421	\$34,912,639	\$1,745,651	0.49	
	DONNELLSON	75	\$2,694,854	\$134,742	0.04	
	MONTROSE	31	\$373,059	\$18,654	0.01	
	WEST POINT	68	\$2,076,461	\$103,827	0.03	
	ST PAUL	15	\$907,278	\$45,364	0.01	
	HOUGHTON	16	\$1,701,207	\$85,061	0.02	
	NON-PERMIT	18	\$190,663	\$9,534	0	
	OTHER	96	\$2,307,226	\$115,365	0.03	
	* TOTAL COUNTY *	1,097	\$71,360,864	\$3,568,081	1	
LINN	CEDAR RAPIDS*	3,159	\$585,307,161	\$29,263,281	8.17	
	MARION	622	\$64,898,607	\$3,244,735	0.91	
	CENTER POINT	92	\$4,361,228	\$217,692	0.06	
	CENTRAL CITY	77	\$1,550,672	\$77,535	0.02	
	HIAWATHA	159	\$15,813,367	\$790,649	0.22	
	LISBON	67	\$1,149,366	\$57,468	0.02	
	MT VERNON	136	\$7,287,473	\$364,110	0.1	
	COGGON	40	\$571,096	\$28,555	0.01	
	FAIRFAX	46	\$1,794,927	\$89,748	0.03	
	SPRINGVILLE	57	\$1,821,114	\$90,949	0.03	
	WALKER	35	\$2,062,116	\$103,103	0.03	
	ALBURNETTE	29	\$568,671	\$28,433	0.01	
	ELY	31	\$1,401,007	\$70,050	0.02	
	PALO	37	\$901,830	\$45,085	0.01	

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	ROBINS	18	\$958,660	\$47,933	0.01
	NON-PERMIT	93	\$274,325	\$13,721	0
	OTHER	90	\$1,811,207	\$90,560	0.03
	* TOTAL COUNTY *	4,788	\$692,532,827	\$34,623,607	9.67
LOUISA	COLUMBUS JCT	91	\$2,537,676	\$126,883	0.04
	WAPELLO*	87	\$1,889,736	\$94,486	0.03
	MORNING SUN	40	\$800,865	\$40,044	0.01
	GRANDVIEW	12	\$246,026	\$12,300	0
	LETTS	16	\$53,166	\$2,656	0
	OAKVILLE	13	\$316,437	\$15,821	0
	NON-PERMIT	1	\$376	\$19	0
	OTHER	37	\$880,429	\$44,024	0.01
	* TOTAL COUNTY *	297	\$6,724,711	\$336,233	0.09
LUCAS	CHARITON*	184	\$8,183,336	\$409,169	0.11
	RUSSELL	23	\$209,300	\$10,467	0
	NON-PERMIT	3	\$4,425	\$222	0
	OTHER	76	\$881,147	\$44,058	0.01
	* TOTAL COUNTY *	286	\$9,278,208	\$463,916	0.13
LYON	ROCK RAPIDS*	108	\$5,998,199	\$299,911	0.08
	GEORGE	60	\$1,789,556	\$89,480	0.02
	DOON	39	\$1,325,581	\$66,278	0.02
	INWOOD	57	\$1,501,476	\$75,075	0.02
	LARCHWOOD	35	\$1,216,918	\$60,848	0.02
	LITTLE ROCK	18	\$615,247	\$30,763	0.01
	LESTER	18	\$426,780	\$21,339	0.01
	NON-PERMIT	2	\$2,650	\$132	0
	OTHER	45	\$291,691	\$14,588	0
	* TOTAL COUNTY *	382	\$13,168,098	\$658,414	0.18
MADISON	WINTERSET*	212	\$13,246,822	\$662,320	0.19
	EARLHAM	51	\$2,769,296	\$138,434	0.04
	ST CHARLES	39	\$810,309	\$40,517	0.01
	TRURO	20	\$445,040	\$22,253	0.01
		10	\$120,410	\$6,022	0
	NON-PERMIT	6	\$46,113	\$2,305	0
	OTHER	55	\$915,949	\$45,797	0.01
	* TOTAL COUNTY *	393	\$18,353,939	\$917,648	0.26
MAHASKA	OSKALOOSA*	476	\$36,987,155	\$1,849,363	0.52
	EDDYVILLE	14	\$206,147	\$10,309	0
	NEW SHARON	69	\$1,277,842	\$63,892	0.02
	FREMONT	33	\$287,512	\$14,373	0
	LEIGHTON	13	\$442,774	\$22,140	0.01
	NON-PERMIT	9	\$101,983	\$5,098	0
	OTHER	72	\$1,056,311	\$52,819	0.01
	* TOTAL COUNTY *	686	\$40,359,724	\$2,017,994	0.56

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
MARION	KNOXVILLE*	272	\$20,662,708	\$1,032,951	0.29
	PELLA	379	\$30,709,876	\$1,535,367	0.43
	PLEASANTVILLE	65	\$1,554,425	\$77,726	0.02
	BUSSEY	11	\$141,448	\$7,073	0
	MELCHER	31	\$401,804	\$20,089	0.01
	DALLAS	12	\$128,118	\$6,404	0
	NON-PERMIT	31	\$131,672	\$6,621	0
	OTHER	81	\$1,283,130	\$64,161	0.02
	* TOTAL COUNTY *	882	\$55,013,181	\$2,750,392	0.77
MARSHALL	MARSHALLTOWN*	810	\$84,314,723	\$4,215,442	1.18
	STATE CENTER	51	\$1,037,415	\$51,871	0.01
	ALBION	20	\$279,940	\$13,998	0
	GILMAN	22	\$527,626	\$26,217	0.01
	MELBOURNE	21	\$147,373	\$7,367	0
	CLEMONS	10	\$66,360	\$3,318	0
	LAUREL	13	\$209,578	\$10,480	0
	LE GRAND	21	\$482,955	\$24,126	0.01
	RHODES	11	\$35,488	\$1,774	0
	NON-PERMIT	6	\$13,789	\$690	0
	OTHER	49	\$1,499,666	\$74,985	0.02
* TOTAL COUNTY *	1,034	\$88,614,913	\$4,430,268	1.24	
MILLS	GLENWOOD*	178	\$9,785,031	\$489,227	0.14
	MALVERN	50	\$1,196,530	\$59,824	0.02
	EMERSON	28	\$318,887	\$15,946	0
	PACIFIC JCT	12	\$190,861	\$9,544	0
	HASTINGS	11	\$21,528	\$1,077	0
	SILVER CITY	13	\$68,727	\$3,436	0
	NON-PERMIT	5	\$92,272	\$4,613	0
	OTHER	43	\$373,054	\$18,653	0.01
	* TOTAL COUNTY *	340	\$12,046,890	\$602,320	0.17
MITCHELL	OSAGE*	196	\$7,085,553	\$354,275	0.1
	ST ANSGAR	86	\$3,805,948	\$190,306	0.05
	RICEVILLE	43	\$1,139,976	\$57,002	0.02
	STACYVILLE	39	\$794,311	\$39,717	0.01
	MCINTIRE	11	\$540,318	\$27,015	0.01
	NON-PERMIT	3	\$1,066	\$54	0
	OTHER	49	\$679,493	\$33,979	0.01
	* TOTAL COUNTY *	427	\$14,046,665	\$702,348	0.2
MONONA	ONAWA*	148	\$7,170,951	\$358,554	0.1
	MAPLETON	82	\$3,130,718	\$156,536	0.04
	UTE	31	\$480,109	\$24,008	0.01
	WHITING	31	\$819,073	\$40,952	0.01
	BLENCOE	13	\$139,979	\$6,997	0
	CASTANA	14	\$58,086	\$2,903	0
	MOORHEAD	19	\$151,906	\$7,596	0
	SOLDIER	22	\$133,815	\$6,692	0
	NON-PERMIT	4	\$8,301	\$415	0

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	OTHER	35	\$887,459	\$44,374	0.01
	* TOTAL COUNTY *	399	\$12,980,397	\$649,027	0.18
MONROE	ALBIA*	182	\$9,508,847	\$470,327	0.13
	LOVILIA	29	\$450,320	\$22,516	0.01
	NON-PERMIT	1	\$95	\$5	0
	OTHER	54	\$863,759	\$43,132	0.01
	* TOTAL COUNTY *	266	\$10,823,021	\$535,980	0.15
MONTGOMERY	RED OAK*	237	\$18,056,787	\$902,838	0.25
	VILLISCA	59	\$1,106,594	\$55,330	0.02
	STANTON	47	\$1,159,820	\$57,991	0.02
	ELLIOTT	17	\$95,946	\$4,798	0
	NON-PERMIT	3	\$1,713	\$86	0
	OTHER	31	\$290,774	\$14,540	0
	* TOTAL COUNTY *	394	\$20,711,634	\$1,035,583	0.29
MUSCATINE	MUSCATINE*	663	\$68,658,162	\$3,433,474	0.96
	WEST LIBERTY	106	\$3,634,554	\$181,724	0.05
	WILTON	108	\$11,745,773	\$587,295	0.16
	ATALISSA	12	\$108,899	\$5,446	0
	NICHOLS	26	\$777,954	\$38,897	0.01
	STOCKTON	11	\$424,745	\$21,238	0.01
	NON-PERMIT	12	\$44,942	\$2,249	0
	OTHER	88	\$3,683,497	\$184,178	0.05
	* TOTAL COUNTY *	1,026	\$89,078,526	\$4,454,501	1.24
OBRIEN	SHELDON	253	\$14,043,956	\$702,203	0.2
	HARTLEY	75	\$3,145,515	\$157,274	0.04
	PAULLINA	66	\$1,691,507	\$84,574	0.02
	PRIMGHAR*	42	\$1,030,266	\$51,515	0.01
	SANBORN	60	\$2,150,633	\$107,535	0.03
	SUTHERLAND	40	\$804,074	\$40,204	0.01
	ARCHER	10	\$213,563	\$10,678	0
	NON-PERMIT	3	\$1,454	\$74	0
	OTHER	41	\$669,287	\$33,468	0.01
	* TOTAL COUNTY *	590	\$23,750,255	\$1,187,525	0.33
OSCEOLA	SIBLEY*	122	\$5,998,815	\$299,927	0.08
	ASHTON	22	\$345,422	\$17,271	0
	OCHEYEDAN	40	\$1,206,279	\$60,315	0.02
	HARRIS	10	\$168,681	\$8,434	0
	MELVIN	17	\$331,088	\$16,555	0
	NON-PERMIT	1	\$40	\$2	0
	OTHER	18	\$387,282	\$19,364	0.01
	* TOTAL COUNTY *	230	\$8,437,607	\$421,868	0.12
PAGE	CLARINDA*	211	\$10,177,428	\$508,878	0.14
	SHENANDOAH	219	\$11,043,518	\$552,182	0.15
	ESSEX	35	\$679,389	\$33,969	0.01
	COIN	14	\$63,974	\$3,199	0

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	NON-PERMIT	4	\$103,802	\$5,190	0
	OTHER	69	\$1,022,953	\$51,153	0.01
	* TOTAL COUNTY *	552	\$23,091,064	\$1,154,571	0.32
PALO ALTO	EMMETSBURG*	155	\$7,285,984	\$364,171	0.1
	GRAETTINGER	42	\$3,130,124	\$156,508	0.04
	RUTHVEN	35	\$1,001,974	\$50,122	0.01
	WEST BEND	50	\$1,801,000	\$89,508	0.03
	CYLINDER	13	\$189,145	\$9,459	0
	MALLARD	23	\$438,188	\$21,909	0.01
	NON-PERMIT	5	\$9,421	\$472	0
	OTHER	27	\$450,580	\$22,529	0.01
	* TOTAL COUNTY *	350	\$14,306,416	\$714,678	0.2
PLYMOUTH	LE MARS*	381	\$27,262,972	\$1,363,068	0.38
	AKRON	62	\$2,543,075	\$127,136	0.04
	KINGSLEY	64	\$1,800,184	\$90,009	0.03
	REMSEN	94	\$2,601,343	\$130,014	0.04
	MERRILL	34	\$634,510	\$31,729	0.01
	HINTON	34	\$771,021	\$38,551	0.01
	NON-PERMIT	8	\$25,654	\$1,283	0
	OTHER	62	\$728,983	\$36,446	0.01
	* TOTAL COUNTY *	739	\$36,367,742	\$1,818,236	0.51
POCAHONTAS	FONDA	31	\$542,027	\$27,080	0.01
	LAURENS	83	\$2,143,599	\$107,181	0.03
	POCAHONTAS*	128	\$3,639,970	\$182,002	0.05
	GILMORE CITY	14	\$1,412,152	\$70,607	0.02
	ROLFE	39	\$1,065,418	\$53,133	0.01
	PALMER	18	\$416,554	\$20,827	0.01
	NON-PERMIT	2	\$4,782	\$239	0
	OTHER	43	\$371,566	\$18,578	0.01
	* TOTAL COUNTY *	358	\$9,596,068	\$479,647	0.13
POLK	DES MOINES*	5,516	\$1,042,885,169	\$52,146,959	14.57
	WEST DES MOINES	1,200	\$221,491,657	\$11,074,338	3.09
	URBANDALE	530	\$80,096,701	\$4,004,794	1.12
	ALTOONA	242	\$32,020,886	\$1,600,729	0.45
	ANKENY	597	\$73,691,483	\$3,684,475	1.03
	WINDSOR HTS	38	\$3,763,047	\$188,156	0.05
	CLIVE	260	\$49,967,248	\$2,498,357	0.7
	GRIMES	107	\$9,953,796	\$497,692	0.14
	MITCHELLVILLE	40	\$950,032	\$47,502	0.01
	POLK CITY	67	\$2,036,512	\$101,823	0.03
	BONDURANT	61	\$1,837,010	\$91,854	0.03
	ELKHART	19	\$874,377	\$43,718	0.01
	PLEASANT HILL	53	\$3,918,919	\$195,713	0.05
	RUNNELLS	45	\$990,699	\$49,537	0.01
	JOHNSTON	200	\$18,394,193	\$919,223	0.26
	ALLEMAN	18	\$403,931	\$20,196	0.01
	NON-PERMIT	296	\$8,341,276	\$417,082	0.12

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	OTHER	36	\$3,270,493	\$163,526	0.05
	* TOTAL COUNTY *	9,325	\$1,554,887,429	\$77,745,674	21.72
POTTAWATTAMIE	COUNCIL BLUFFS*	1,192	\$194,613,253	\$9,730,683	2.72
	AVOCA	74	\$3,166,865	\$158,346	0.04
	CARTER LAKE	49	\$1,950,293	\$97,513	0.03
	OAKLAND	59	\$1,727,677	\$86,386	0.02
	CARSON	39	\$702,673	\$35,133	0.01
	NEOLA	36	\$1,147,528	\$57,377	0.02
	WALNUT	60	\$1,876,911	\$93,846	0.03
	CRESCENT	33	\$1,538,656	\$76,933	0.02
	HANCOCK	12	\$240,345	\$12,017	0
	MACEDONIA	15	\$529,118	\$26,457	0.01
	MINDEN	23	\$612,368	\$30,619	0.01
	TREYNOR	25	\$682,585	\$34,130	0.01
	UNDERWOOD	39	\$802,500	\$40,126	0.01
	NON-PERMIT	27	\$317,647	\$15,912	0
	OTHER	75	\$2,951,182	\$147,932	0.04
	* TOTAL COUNTY *	1,758	\$212,859,601	\$10,643,410	2.97
POWESHIEK	GRINNELL	295	\$18,106,302	\$904,797	0.25
	BROOKLYN	96	\$7,211,856	\$360,599	0.1
	MONTEZUMA*	122	\$4,878,969	\$243,763	0.07
	VICTOR	14	\$448,324	\$22,417	0.01
	DEEP RIVER	21	\$140,220	\$7,011	0
	MALCOM	27	\$367,460	\$18,375	0.01
	NON-PERMIT	12	\$51,015	\$2,551	0
	OTHER	43	\$1,504,404	\$75,218	0.02
	* TOTAL COUNTY *	630	\$32,708,550	\$1,634,731	0.46
RINGGOLD	MOUNT AYR*	93	\$4,450,852	\$222,537	0.06
	DIAGONAL	18	\$275,675	\$13,784	0
	KELLERTON	13	\$129,907	\$6,497	0
	NON-PERMIT	1	\$0	\$0	0
	OTHER	64	\$647,329	\$32,371	0.01
	* TOTAL COUNTY *	189	\$5,503,763	\$275,189	0.08
SAC	SAC CITY*	131	\$6,414,902	\$320,749	0.09
	LAKE VIEW	68	\$2,501,007	\$125,054	0.03
	ODEBOLT	55	\$1,585,705	\$79,283	0.02
	EARLY	27	\$746,358	\$37,320	0.01
	SCHALLER	46	\$1,570,005	\$78,445	0.02
	WALL LAKE	47	\$1,871,239	\$93,560	0.03
	AUBURN	14	\$420,202	\$21,011	0.01
	LYTTON	18	\$250,777	\$12,540	0
	NEMAHA	11	\$186,428	\$9,322	0
	NON-PERMIT	6	\$73,006	\$3,650	0
	OTHER	38	\$750,093	\$37,436	0.01
	* TOTAL COUNTY *	461	\$16,369,722	\$818,370	0.23

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX		
SCOTT	DAVENPORT*	2,400	\$385,940,859	\$19,297,101	5.39	
	BETTENDORF	727	\$70,228,138	\$3,511,427	0.98	
	BUFFALO	29	\$5,172,404	\$258,623	0.07	
	LE CLAIRE	76	\$2,659,588	\$132,984	0.04	
	BLUE GRASS	79	\$2,562,959	\$128,150	0.04	
	ELDRIDGE	153	\$12,579,500	\$628,982	0.18	
	PRINCETON	29	\$647,381	\$32,368	0.01	
	WALCOTT	72	\$8,827,626	\$441,384	0.12	
	DIXON	14	\$240,630	\$12,034	0	
	DONAHUE	24	\$310,046	\$15,503	0	
	LONG GROVE	38	\$726,047	\$36,304	0.01	
	MCCAUSLAND	14	\$199,568	\$9,978	0	
	NEW LIBERTY	11	\$30,210	\$1,510	0	
	RIVERDALE	13	\$301,048	\$15,053	0	
	NON-PERMIT	36	\$1,222,548	\$61,133	0.02	
	OTHER	60	\$2,868,061	\$143,408	0.04	
	* TOTAL COUNTY *	3,775	\$494,516,613	\$24,725,942	6.91	
SHELBY	HARLAN*	285	\$15,563,606	\$778,184	0.22	
	ELK HORN	43	\$1,544,365	\$77,222	0.02	
	SHELBY	21	\$272,809	\$13,643	0	
	DEFIANCE	25	\$405,198	\$20,259	0.01	
	EARLING	24	\$234,113	\$11,706	0	
	IRWIN	23	\$478,070	\$23,907	0.01	
	KIRKMAN	10	\$53,561	\$2,677	0	
	PANAMA	18	\$319,818	\$15,992	0	
	PORTSMOUTH	18	\$371,264	\$18,563	0.01	
	NON-PERMIT	6	\$11,377	\$568	0	
	OTHER	24	\$345,762	\$17,291	0	
		* TOTAL COUNTY *	497	\$19,599,943	\$980,012	0.27
	SIOUX	HAWARDEN	126	\$5,025,260	\$251,269	0.07
ALTON		40	\$2,075,038	\$103,754	0.03	
HULL		90	\$2,215,649	\$110,782	0.03	
ORANGE CITY*		200	\$13,946,982	\$697,352	0.19	
ROCK VALLEY		147	\$9,137,841	\$456,897	0.13	
SIOUX CENTER		276	\$17,998,794	\$899,942	0.25	
BOYDEN		33	\$591,261	\$29,563	0.01	
HOSPERS		40	\$1,083,295	\$54,164	0.02	
IRETON		33	\$1,299,223	\$64,963	0.02	
GRANVILLE		18	\$340,545	\$17,027	0	
MAURICE		18	\$78,101	\$3,905	0	
NON-PERMIT		6	\$64,940	\$3,274	0	
OTHER		66	\$929,043	\$46,454	0.01	
		* TOTAL COUNTY *	1,093	\$54,785,972	\$2,739,346	0.77
STORY		AMES	1,071	\$169,037,085	\$8,451,728	2.36
	NEVADA*	202	\$10,724,254	\$536,215	0.15	
	STORY CITY	159	\$11,637,763	\$581,895	0.16	
	CAMBRIDGE	22	\$257,894	\$12,896	0	
	COLO	31	\$882,953	\$44,149	0.01	

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	MAXWELL	25	\$377,010	\$18,852	0.01
	ROLAND	37	\$744,356	\$37,220	0.01
	SLATER	37	\$2,130,251	\$106,511	0.03
	ZEARING	30	\$556,399	\$27,820	0.01
	COLLINS	13	\$268,921	\$13,447	0
	GILBERT	28	\$456,061	\$22,803	0.01
	HUXLEY	55	\$1,719,207	\$85,964	0.02
	KELLEY	13	\$61,712	\$3,087	0
	MCCALLSBURG	11	\$145,324	\$7,266	0
	NON-PERMIT	23	\$267,679	\$13,383	0
	OTHER	62	\$887,054	\$45,132	0.01
	* TOTAL COUNTY *	1,819	\$200,153,923	\$10,008,368	2.8
TAMA	TAMA	107	\$3,617,570	\$180,882	0.05
	DYSART	60	\$1,691,892	\$84,520	0.02
	TOLEDO*	118	\$7,772,047	\$388,575	0.11
	TRAEER	80	\$2,316,626	\$115,828	0.03
	GARWIN	25	\$260,061	\$13,004	0
	GLADBROOK	56	\$1,891,733	\$94,585	0.03
	CHELSEA	24	\$238,755	\$11,939	0
	CLUTIER	16	\$167,237	\$8,364	0
	ELBERON	13	\$111,138	\$5,558	0
	NON-PERMIT	13	\$44,754	\$2,239	0
	OTHER	52	\$4,387,694	\$219,383	0.06
	* TOTAL COUNTY *	564	\$22,499,507	\$1,124,877	0.31
TAYLOR	BEDFORD*	107	\$3,163,491	\$158,177	0.04
	LENOX	67	\$1,751,836	\$87,593	0.02
	CLEARFIELD	26	\$191,814	\$9,592	0
	NEW MARKET	18	\$118,400	\$5,920	0
	BLOCKTON	10	\$75,754	\$3,781	0
	NON-PERMIT	3	\$7,413	\$371	0
	OTHER	19	\$84,181	\$4,210	0
	* TOTAL COUNTY *	250	\$5,392,889	\$269,644	0.08
UNION	CRESTON*	294	\$25,894,931	\$1,294,699	0.36
	AFTON	49	\$1,270,204	\$63,512	0.02
	LORIMOR	15	\$116,496	\$5,824	0
	NON-PERMIT	4	\$9,631	\$482	0
	OTHER	36	\$492,465	\$24,624	0.01
	* TOTAL COUNTY *	398	\$27,783,727	\$1,389,141	0.39
VAN BUREN	KEOSAUQUA*	65	\$1,712,081	\$85,604	0.02
	BONAPARTE	22	\$373,659	\$18,683	0.01
	FARMINGTON	38	\$682,495	\$34,114	0.01
	MILTON	11	\$254,019	\$12,700	0
	BIRMINGHAM	19	\$261,294	\$13,065	0
	CANTRIL	12	\$465,798	\$23,290	0.01
	STOCKPORT	13	\$829,872	\$41,494	0.01
	NON-PERMIT	13	\$15,337	\$767	0

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	OTHER	97	\$3,092,095	\$154,605	0.04
	* TOTAL COUNTY *	290	\$7,686,650	\$384,322	0.11
WAPELLO	OTTUMWA*	841	\$70,308,834	\$3,515,458	0.98
	ELDON	46	\$672,661	\$33,634	0.01
	EDDYVILLE	34	\$855,843	\$42,793	0.01
	AGENCY	30	\$524,943	\$26,247	0.01
	BLAKESBURG	23	\$196,612	\$9,832	0
	NON-PERMIT	19	\$482,848	\$24,142	0.01
	OTHER	39	\$1,123,148	\$56,159	0.02
	* TOTAL COUNTY *	1,032	\$74,164,889	\$3,708,265	1.04
WARREN	INDIANOLA*	405	\$28,187,556	\$1,409,059	0.39
	CARLISLE	109	\$3,565,354	\$178,167	0.05
	NORWALK	125	\$9,795,284	\$489,730	0.14
	MILO	36	\$621,111	\$31,056	0.01
	CUMMING	25	\$411,662	\$20,581	0.01
	HARTFORD	15	\$195,971	\$9,799	0
	LACONA	19	\$450,925	\$22,548	0.01
	MARTENSDALE	16	\$623,953	\$31,198	0.01
	NEW VIRGINIA	28	\$322,445	\$16,123	0
	NON-PERMIT	7	\$23,287	\$1,165	0
	OTHER	60	\$2,803,133	\$140,156	0.04
	* TOTAL COUNTY *	845	\$47,000,681	\$2,349,582	0.66
WASHINGTON	WASHINGTON*	335	\$18,273,331	\$913,645	0.26
	KALONA	170	\$7,284,689	\$364,227	0.1
	BRIGHTON	34	\$370,113	\$18,500	0.01
	RIVERSIDE	61	\$1,483,059	\$74,154	0.02
	WELLMAN	82	\$2,680,051	\$134,005	0.04
	AINSWORTH	32	\$733,808	\$36,692	0.01
	CRAWFORDSVILLE	22	\$375,905	\$18,796	0.01
	NON-PERMIT	6	\$13,271	\$668	0
	OTHER	51	\$708,088	\$35,405	0.01
	* TOTAL COUNTY *	793	\$31,922,315	\$1,596,092	0.45
WAYNE	CORYDON*	92	\$2,310,218	\$115,511	0.03
	SEYMOUR	33	\$408,434	\$20,364	0.01
	ALLERTON	23	\$662,893	\$33,146	0.01
	HUMESTON	41	\$792,161	\$39,605	0.01
	LINEVILLE	12	\$156,640	\$7,832	0
	NON-PERMIT	3	\$2,242	\$112	0
	OTHER	55	\$911,310	\$45,565	0.01
	* TOTAL COUNTY *	259	\$5,243,898	\$262,135	0.07
WEBSTER	FT DODGE*	918	\$109,677,999	\$5,483,935	1.53
	GOWRIE	64	\$2,152,334	\$107,617	0.03
	DAYTON	49	\$719,272	\$35,964	0.01
	LEHIGH	19	\$418,068	\$20,904	0.01
	OTHO	15	\$145,452	\$7,273	0
	BADGER	16	\$107,951	\$5,398	0

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	CALLENDER	16	\$135,581	\$6,779	0
	CLARE	14	\$99,933	\$4,997	0
	DUNCOMBE	19	\$226,573	\$11,329	0
	HARCOURT	16	\$784,556	\$39,229	0.01
	MOORLAND	13	\$42,317	\$2,116	0
	VINCENT	11	\$226,920	\$11,347	0
	NON-PERMIT	14	\$138,789	\$6,940	0
	OTHER	58	\$1,473,040	\$73,656	0.02
	* TOTAL COUNTY *	1,242	\$116,348,785	\$5,817,484	1.63
WINNEBAGO	FOREST CITY*	137	\$6,375,236	\$318,722	0.09
	BUFFALO CENTER	54	\$2,141,107	\$107,057	0.03
	LAKE MILLS	98	\$4,839,617	\$241,906	0.07
	THOMPSON	27	\$2,656,623	\$132,832	0.04
	LELAND	24	\$453,623	\$22,682	0.01
	RAKE	18	\$393,888	\$19,679	0.01
	NON-PERMIT	4	\$36,812	\$1,851	0
	OTHER	33	\$1,198,193	\$59,907	0.02
	* TOTAL COUNTY *	395	\$18,095,099	\$904,636	0.25
WINNESHIEK	DECORAH*	400	\$31,454,870	\$1,572,762	0.44
	CALMAR	46	\$2,530,709	\$126,538	0.04
	OSSIAN	61	\$1,625,133	\$81,259	0.02
	FT. ATKINSON	42	\$690,420	\$34,522	0.01
	RIDGEWAY	26	\$1,025,670	\$51,284	0.01
	SPILLVILLE	21	\$491,209	\$24,561	0.01
	NON-PERMIT	17	\$39,876	\$1,996	0
	OTHER	76	\$1,599,391	\$79,969	0.02
	* TOTAL COUNTY *	689	\$39,457,278	\$1,972,891	0.55
WOODBURY	SIOUX CITY*	1,991	\$273,659,180	\$13,683,011	3.82
	MOVILLE	57	\$2,472,491	\$123,624	0.03
	ANTHON	38	\$698,947	\$34,952	0.01
	CORRECTIONVILLE	46	\$1,459,355	\$72,969	0.02
	DANBURY	31	\$495,364	\$24,767	0.01
	SERGEANT BLUFF	78	\$3,971,050	\$198,553	0.06
	SLOAN	37	\$824,467	\$41,224	0.01
	HORNICK	22	\$200,311	\$10,016	0
	LAWTON	29	\$973,695	\$48,686	0.01
	OTO	12	\$102,784	\$5,139	0
	PIERSON	24	\$407,143	\$20,356	0.01
	SALIX	22	\$472,734	\$23,638	0.01
	SMITHLAND	14	\$249,569	\$12,480	0
	BRONSON	10	\$92,075	\$4,604	0
	NON-PERMIT	44	\$320,272	\$16,069	0
	OTHER	53	\$972,697	\$48,633	0.01
	* TOTAL COUNTY *	2,508	\$287,372,134	\$14,368,721	4.01
WORTH	MANLY	37	\$929,923	\$46,498	0.01
	NORTHWOOD*	107	\$4,106,013	\$205,305	0.06
	FERTILE	17	\$215,686	\$10,788	0

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	
	GRAFTON	18	\$328,409	\$16,418	0
	HANLONTOWN	10	\$193,823	\$9,693	0
	KENSETT	15	\$124,782	\$6,238	0
	NON-PERMIT	0	\$0	\$0	0
	OTHER	35	\$267,173	\$13,359	0
	* TOTAL COUNTY *	239	\$6,165,809	\$308,299	0.09
WRIGHT	CLARION*	147	\$6,005,774	\$300,277	0.08
	EAGLE GROVE	119	\$6,847,147	\$342,343	0.1
	BELMOND	135	\$5,843,242	\$292,160	0.08
	DOWS	30	\$447,163	\$22,360	0.01
	GOLDFIELD	40	\$1,309,308	\$65,467	0.02
	ROWAN	10	\$84,860	\$4,244	0
	WOOLSTOCK	16	\$351,914	\$17,597	0
	NON-PERMIT	2	\$9,354	\$468	0
	OTHER	36	\$461,023	\$23,052	0.01
	* TOTAL COUNTY *	535	\$21,359,785	\$1,067,968	0.3
	* LATE FILERS *	6,451	\$97,161,082	\$4,857,240	1.36
	** GRAND TOTAL **	89,606	\$7,159,616,813	\$357,968,652	100

\* Percentages may not equal 100% due to rounding

\* For towns this indicates the county seat