

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

Computed tax during the fourth quarter of 1999 amounted to \$366,587,851 an increase of 2.7% percent from the same quarter in 1998. The number of business filing returns declined from 108,622 to 106,890 or (-1.6%) during the same period.

**Computed Tax by Business Group**

During the fourth quarter of 1999 the Building Materials and Utilities Groups showed the largest increase in computed tax with a 19.1% to 6.7% respectively. The Specialty Retail Group followed with 5.1% increase. Three business groups had growth in the number of returns filed.

<b>Business Group</b>	<b># Bus Dec-98</b>	<b># Bus Dec-99</b>	<b>% Change Bus</b>	<b>Computed Tax Dec-98</b>	<b>Computed Tax Dec-99</b>	<b>% Change Computed Tax</b>
Nonresidents	13	12	-7.69%	\$10,561	\$16,226	53.64%
Utilities	3,242	3,276	1.05%	\$42,457,341	\$45,289,550	6.67%
Building Materials	2,079	2,055	-1.15%	\$23,064,827	\$27,475,394	19.12%
General Merchandise	2,016	2,044	1.39%	\$60,913,094	\$62,347,023	2.35%
Food Dealers	1,772	1,757	-0.85%	\$16,788,139	\$16,356,620	-2.57%
Motor Vehicle	4,176	4,118	-1.39%	\$16,167,795	\$16,734,412	3.50%
Apparel	1,842	1,576	-14.44%	\$9,757,128	\$9,611,490	-1.49%
Home Furnishings	2,793	2,712	-2.90%	\$16,549,612	\$17,012,898	2.80%
Eating and Drinking	6,945	6,696	-3.59%	\$29,736,582	\$28,808,787	-3.12%
Specialty Retail	24,428	23,996	-1.77%	\$31,010,318	\$32,580,187	5.06%
Services	31,449	30,888	-1.78%	\$43,850,455	\$43,560,816	-0.66%
Wholesale Goods	7,734	7,369	-4.72%	\$34,097,434	\$34,922,872	2.42%
Miscellaneous	14,732	14,989	1.74%	\$28,078,922	\$28,435,036	1.27%
Late Filers	5,441	5,402	-0.72%	\$4,294,355	\$3,436,540	-19.98%
<b>TOTAL</b>	<b>108,662</b>	<b>106,890</b>	<b>-1.63%</b>	<b>\$356,776,563</b>	<b>\$366,587,851</b>	<b>2.75%</b>

**USE TAX  
 QUARTER IN REVIEW  
 RETAILERS USE TAX BY BUSINESS GROUP  
 Number of Returns and Computed Tax Quarter Ending December 30, 1999**

<u>Business Group</u>	<u>No. of Returns</u>	<u>% of Returns</u>	<u>Computed Tax</u>	<u>% of Tax</u>
Utilities	478	3.60%	\$5,115,832	11.23%
Building Materials	264	1.99%	\$1,096,987	2.41%
General Merchandise	51	0.38%	\$1,279,071	2.81%
Food Dealers	76	0.57%	\$418,463	0.92%
Motor Vehicle	196	1.48%	\$380,705	0.84%
Apparel	117	0.88%	\$273,130	0.60%
Home Furnishings	391	2.94%	\$1,265,707	2.78%
Eating and Drinking	82	0.62%	\$103,782	0.23%
Specialty Retail	2,211	16.65%	\$4,930,526	10.83%
Services	2,386	17.96%	\$8,638,470	18.97%
Wholesale Goods	3,174	23.90%	\$10,608,666	23.29%
Miscellaneous	3,435	25.86%	\$11,000,687	24.15%
Late Filers	422	3.18%	\$431,876	0.95%
<b>TOTAL</b>	<b>13,283</b>	<b>100.00%</b>	<b>\$45,543,902</b>	<b>100.00%</b>

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

<u>USE TAX</u>	<u>Dec-98</u>	<u>Dec-99</u>	<u>% Change</u>
<b>Retailers</b>			
Number of Returns	13,421	13,283	-1.03%
Computed Tax	\$45,621,327	\$45,543,902	-0.17%
<b>Motor Vehicle</b>			
Number of Returns	167,257	171,845	2.74%
Computed Tax	\$54,912,727	\$60,679,716	10.50%
<b>Consumers</b>			
Number of Returns	8,258	7,997	-3.16%
Computed Tax	\$11,757,181	\$11,127,645	-5.35%

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
ADAIR	NON-RESIDENT	12	\$324,502	\$16,226	0
	GREENFIELD*	143	\$6,184,963	\$309,251	0.08
	ADAIR	71	\$2,059,380	\$102,760	0.03
	STUART	45	\$1,722,885	\$86,145	0.02
	BRIDGEWATER	19	\$282,997	\$14,150	0
	FONTANELLE	47	\$626,335	\$31,317	0.01
	ORIENT	24	\$372,121	\$18,609	0.01
	NON-PERMIT	9	\$53,310	\$2,665	0
	OTHER	48	\$1,650,382	\$82,520	0.02
	* TOTAL COUNTY *	406	\$12,952,373	\$647,417	0.18
ADAMS	CORNING*	166	\$4,788,025	\$239,309	0.07
	PRESCOTT	17	\$93,787	\$4,690	0
	NON-PERMIT	3	\$7,539	\$376	0
	OTHER	30	\$258,421	\$12,915	0
	* TOTAL COUNTY *	216	\$5,147,772	\$257,290	0.07
ALLAMAKEE	WAUKON*	264	\$13,253,684	\$662,687	0.18
	LANSING	95	\$2,532,063	\$126,603	0.03
	POSTVILLE	115	\$6,917,389	\$345,868	0.09
	NEW ALBIN	38	\$394,129	\$19,709	0.01
	HARPERS FERRY	28	\$246,367	\$12,317	0
	WATERVILLE	14	\$109,861	\$5,494	0
	NON-PERMIT	10	\$48,138	\$2,408	0
	OTHER	54	\$535,549	\$26,776	0.01
	* TOTAL COUNTY *	618	\$24,037,180	\$1,201,862	0.33
APPANOOSE	CENTERVILLE*	322	\$19,361,272	\$967,476	0.26
	CINCINNATI	10	\$79,958	\$3,998	0
	MORAVIA	46	\$369,323	\$18,429	0.01
	MOULTON	35	\$410,637	\$20,531	0.01
	MYSTIC	25	\$89,824	\$4,491	0
	NUMA	11	\$23,780	\$1,190	0
	NON-PERMIT	10	\$6,498	\$324	0
	OTHER	91	\$430,238	\$21,443	0.01
	* TOTAL COUNTY *	550	\$20,771,530	\$1,037,882	0.28
AUDUBON	AUDUBON*	185	\$5,526,077	\$276,303	0.08
	EXIRA	60	\$894,788	\$44,586	0.01
	KIMBALLTON	27	\$210,247	\$10,497	0
	NON-PERMIT	4	\$10,068	\$503	0
	OTHER	41	\$372,265	\$18,614	0.01
	* TOTAL COUNTY *	317	\$7,013,445	\$350,503	0.1
BENTON	BELLE PLAINE	135	\$4,763,380	\$238,146	0.06
	VINTON*	295	\$12,995,703	\$649,768	0.18
	BLAIRSTOWN	64	\$1,621,005	\$81,052	0.02
	SHELLSBURG	51	\$1,450,889	\$72,550	0.02
	VAN HORNE	44	\$714,226	\$35,712	0.01
	ATKINS	45	\$1,137,775	\$56,821	0.02
	GARRISON	26	\$188,877	\$9,445	0

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	KEYSTONE	42	\$944,085	\$47,208	0.01
	LUZERNE	13	\$89,709	\$4,486	0
	MT AUBURN	10	\$123,494	\$6,174	0
	NEWHALL	44	\$708,282	\$35,413	0.01
	NORWAY	33	\$1,308,534	\$65,428	0.02
	URBANA	19	\$3,127,390	\$156,372	0.04
	WALFORD	28	\$482,455	\$24,123	0.01
	NON-PERMIT	14	\$37,893	\$1,896	0
	OTHER	75	\$459,693	\$22,984	0.01
	* TOTAL COUNTY *	938	\$30,153,390	\$1,507,578	0.41
BLACK HAWK	WATERLOO*	2,093	\$246,460,175	\$12,323,049	3.36
	CEDAR FALLS	1,113	\$92,438,128	\$4,621,931	1.26
	EVANSDALE	143	\$3,964,665	\$198,239	0.05
	ELK RUN HTS	22	\$957,064	\$47,854	0.01
	HUDSON	101	\$2,595,844	\$129,797	0.04
	LA PORTE CITY	133	\$2,843,750	\$142,189	0.04
	DUNKERTON	51	\$1,419,513	\$70,978	0.02
	JANESVILLE	32	\$90,623	\$4,532	0
	GILBERTVILLE	28	\$413,882	\$20,694	0.01
	RAYMOND	18	\$171,230	\$8,563	0
	NON-PERMIT	50	\$209,190	\$10,464	0
OTHER	65	\$963,300	\$48,170	0.01	
* TOTAL COUNTY *	3,849	\$352,527,364	\$17,626,460	4.81	
BOONE	BOONE*	554	\$32,967,314	\$1,648,380	0.45
	MADRID	98	\$2,712,212	\$135,610	0.04
	OGDEN	117	\$2,481,048	\$125,687	0.03
	BOXHOLM	13	\$162,959	\$8,148	0
	PILOT MOUND	12	\$63,526	\$3,176	0
	NON-PERMIT	2	\$3,634	\$181	0
	OTHER	75	\$433,801	\$21,691	0.01
	* TOTAL COUNTY *	871	\$38,824,494	\$1,942,873	0.53
BREMER	WAVERLY*	391	\$23,953,558	\$1,197,662	0.33
	SUMNER	147	\$3,464,009	\$173,204	0.05
	TRIPOLI	89	\$1,935,511	\$96,777	0.03
	DENVER	127	\$3,425,050	\$171,238	0.05
	JANESVILLE	29	\$808,896	\$40,445	0.01
	READLYN	41	\$1,354,054	\$67,703	0.02
	FREDERIKA	17	\$135,671	\$6,784	0
	PLAINFIELD	40	\$854,150	\$42,708	0.01
	NON-PERMIT	9	\$36,538	\$1,826	0
	OTHER	29	\$317,767	\$15,890	0
* TOTAL COUNTY *	919	\$36,285,204	\$1,814,237	0.49	
BUCHANAN	INDEPENDENCE*	319	\$16,965,600	\$848,287	0.23
	JESUP	105	\$4,442,445	\$222,123	0.06
	FAIRBANK	65	\$2,267,414	\$113,374	0.03
	HAZLETON	66	\$785,829	\$39,294	0.01
	LAMONT	29	\$624,168	\$31,211	0.01

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QUARTER ENDING DECEMBER 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	WINTHROP	61	\$1,241,271	\$62,066	0.02
	AURORA	24	\$455,899	\$22,798	0.01
	BRANDON	22	\$166,414	\$8,324	0
	QUASQUETON	23	\$362,495	\$18,115	0
	ROWLEY	24	\$422,816	\$21,140	0.01
	STANLEY	12	\$706,746	\$35,336	0.01
	NON-PERMIT	5	\$7,550	\$378	0
	OTHER	55	\$397,170	\$19,859	0.01
	* TOTAL COUNTY *	810	\$28,845,817	\$1,442,305	0.39
BUENA VISTA	STORM LAKE*	440	\$32,017,216	\$1,600,871	0.44
	ALTA	89	\$2,103,111	\$105,157	0.03
	ALBERT CITY	46	\$503,851	\$25,196	0.01
	MARATHON	23	\$337,434	\$16,870	0
	NEWELL	45	\$633,720	\$31,688	0.01
	SIOUX RAPIDS	63	\$2,062,233	\$103,111	0.03
	REMBRANDT	16	\$197,113	\$9,855	0
	LINN GROVE	17	\$142,268	\$7,114	0
	NON-PERMIT	5	\$2,701	\$136	0
	OTHER	49	\$211,678	\$10,583	0
	* TOTAL COUNTY *	793	\$38,211,325	\$1,910,581	0.52
BUTLER	CLARKSVILLE	84	\$1,093,140	\$54,660	0.01
	GREENE	97	\$2,029,081	\$101,456	0.03
	PARKERSBURG	97	\$3,514,472	\$175,730	0.05
	SHELL ROCK	68	\$933,154	\$46,662	0.01
	ALLISON*	66	\$3,561,285	\$178,066	0.05
	APLINGTON	59	\$1,534,455	\$76,722	0.02
	DUMONT	37	\$1,116,240	\$55,812	0.02
	NEW HARTFORD	37	\$473,974	\$23,701	0.01
	AREDALE	10	\$64,708	\$3,236	0
	BRISTOW	17	\$139,469	\$6,973	0
	NON-PERMIT	7	\$103,493	\$5,174	0
	OTHER	50	\$1,235,560	\$61,780	0.02
	* TOTAL COUNTY *	629	\$15,799,031	\$789,972	0.22
CALHOUN	LAKE CITY	109	\$2,020,386	\$100,921	0.03
	MANSON	98	\$2,031,182	\$101,444	0.03
	ROCKWELL CITY*	135	\$4,349,150	\$217,439	0.06
	LOHRVILLE	36	\$463,663	\$23,185	0.01
	POMEROY	38	\$429,577	\$21,479	0.01
	FARNHAMVILLE	31	\$460,060	\$22,925	0.01
	SOMERS	12	\$110,557	\$5,527	0
	NON-PERMIT	1	\$952	\$48	0
	OTHER	58	\$230,187	\$11,512	0
	* TOTAL COUNTY *	518	\$10,095,714	\$504,480	0.14
CARROLL	CARROLL*	540	\$45,486,718	\$2,274,244	0.62
	COON RAPIDS	79	\$1,935,645	\$96,785	0.03
	MANNING	85	\$2,760,845	\$138,028	0.04
	BREDA	49	\$1,469,891	\$73,497	0.02

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QUARTER ENDING DECEMBER 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	GLIDDEN	49	\$1,600,143	\$80,009	0.02
	ARCADIA	32	\$749,830	\$37,493	0.01
	DEDHAM	18	\$397,856	\$19,895	0.01
	HALBUR	19	\$1,103,391	\$55,172	0.02
	LIDDERDALE	10	\$124,464	\$6,224	0
	TEMPLETON	32	\$596,771	\$29,837	0.01
	NON-PERMIT	6	\$35,929	\$1,797	0
	OTHER	53	\$638,857	\$31,946	0.01
	* TOTAL COUNTY *	972	\$56,900,340	\$2,844,927	0.78
	CASS	ATLANTIC*	373	\$23,286,503	\$1,164,321
ANITA		54	\$1,222,580	\$61,129	0.02
GRISWOLD		72	\$1,823,138	\$91,160	0.02
LEWIS		19	\$109,643	\$5,483	0
CUMBERLAND		23	\$176,769	\$8,839	0
MASSENA		36	\$479,227	\$23,962	0.01
WIOTA		16	\$156,619	\$7,831	0
NON-PERMIT		17	\$33,818	\$1,692	0
OTHER		92	\$1,478,666	\$73,933	0.02
* TOTAL COUNTY *		702	\$28,766,963	\$1,438,350	0.39
CEDAR	TIPTON*	223	\$9,450,747	\$472,514	0.13
	DURANT	85	\$2,933,212	\$146,643	0.04
	MECHANICSVILLE	67	\$954,819	\$47,735	0.01
	WEST BRANCH	106	\$2,305,583	\$115,283	0.03
	CLARENCE	72	\$1,391,587	\$69,575	0.02
	LOWDEN	57	\$1,081,761	\$54,084	0.01
	STANWOOD	49	\$898,586	\$44,932	0.01
	BENNETT	28	\$245,747	\$12,288	0
	NON-PERMIT	4	\$24,648	\$1,232	0
	OTHER	46	\$878,153	\$43,908	0.01
* TOTAL COUNTY *	737	\$20,164,843	\$1,008,194	0.28	
CERRO GORDO	MASON CITY*	1,129	\$127,839,902	\$6,392,019	1.74
	CLEAR LAKE	427	\$18,445,927	\$922,314	0.25
	VENTURA	46	\$651,937	\$32,598	0.01
	ROCKWELL	45	\$803,466	\$40,176	0.01
	MESERVEY	14	\$43,278	\$2,164	0
	PLYMOUTH	13	\$123,663	\$6,184	0
	ROCK FALLS	13	\$101,310	\$5,066	0
	SWALEDALE	11	\$7,818,080	\$390,905	0.11
	THORNTON	32	\$452,852	\$22,644	0.01
	NON-PERMIT	23	\$251,278	\$12,566	0
OTHER	56	\$363,409	\$18,169	0	
* TOTAL COUNTY *	1,809	\$156,895,102	\$7,844,805	2.14	
CHEROKEE	CHEROKEE*	368	\$16,680,698	\$833,954	0.23
	MARCUS	77	\$3,015,602	\$150,784	0.04
	AURELIA	67	\$942,262	\$47,113	0.01
	CLEGHORN	20	\$501,945	\$25,099	0.01
	MERIDEN	10	\$156,262	\$7,813	0

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QUARTER ENDING DECEMBER 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	QUIMBY	24	\$480,887	\$24,043	0.01
	WASHTA	18	\$167,872	\$8,396	0
	NON-PERMIT	5	\$3,776	\$188	0
	OTHER	36	\$439,824	\$21,992	0.01
	* TOTAL COUNTY *	625	\$22,389,128	\$1,119,382	0.31
CHICKASAW	NEW HAMPTON*	274	\$13,330,329	\$666,518	0.18
	NASHUA	92	\$1,923,449	\$96,173	0.03
	FREDERICKSBURG	76	\$1,452,358	\$72,618	0.02
	LAWLER	46	\$737,859	\$36,897	0.01
	ALTA VISTA	22	\$341,651	\$17,083	0
	IONIA	41	\$342,187	\$17,110	0
	NON-PERMIT	6	\$155,174	\$7,759	0
	OTHER	71	\$801,688	\$40,091	0.01
	* TOTAL COUNTY *	628	\$19,084,695	\$954,249	0.26
CLARKE	OSCEOLA*	254	\$12,071,280	\$603,564	0.16
	MURRAY	29	\$1,699,311	\$84,964	0.02
	NON-PERMIT	4	\$570,966	\$28,549	0.01
	OTHER	41	\$276,732	\$13,840	0
	* TOTAL COUNTY *	328	\$14,618,289	\$730,917	0.2
CLAY	SPENCER*	596	\$53,718,071	\$2,685,924	0.73
	EVERLY	38	\$1,083,489	\$54,174	0.01
	PETERSON	36	\$369,511	\$18,476	0.01
	DICKENS	16	\$296,465	\$14,822	0
	FOSTORIA	13	\$422,843	\$21,142	0.01
	GREENVILLE	10	\$40,842	\$2,042	0
	ROYAL	30	\$385,142	\$19,258	0.01
	WEBB	14	\$156,994	\$7,851	0
	NON-PERMIT	21	\$880,318	\$44,017	0.01
	OTHER	40	\$334,383	\$16,719	0
	* TOTAL COUNTY *	814	\$57,688,058	\$2,884,425	0.79
CLAYTON	ELKADER*	152	\$6,206,354	\$310,326	0.08
	GUTTENBERG	132	\$3,779,993	\$189,001	0.05
	MONONA	100	\$2,943,785	\$147,196	0.04
	STRAWBERRY PT	94	\$2,228,974	\$111,457	0.03
	EDGEWOOD	59	\$1,941,748	\$97,089	0.03
	GARNAVILLO	57	\$1,114,702	\$55,737	0.02
	MARQUETTE	26	\$1,653,807	\$86,976	0.02
	MCGREGOR	93	\$1,521,215	\$76,068	0.02
	FARMERSBURG	21	\$161,190	\$8,060	0
	LUANA	28	\$208,671	\$10,433	0
	ST OLAF	13	\$59,171	\$2,962	0
	VOLGA CITY	17	\$430,012	\$21,500	0.01
	NON-PERMIT	33	\$40,359	\$2,027	0
	OTHER	92	\$916,219	\$45,814	0.01
	* TOTAL COUNTY *	917	\$23,206,200	\$1,164,646	0.32

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QUARTER ENDING DECEMBER 30, 1999**

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON	CLINTON*	845	\$75,061,172	\$3,753,079	1.02
	DE WITT	225	\$11,757,058	\$587,856	0.16
	CAMANCHE	106	\$2,685,110	\$134,258	0.04
	DELMAR	32	\$364,457	\$18,224	0
	GRAND MOUND	33	\$381,835	\$19,094	0.01
	LOST NATION	28	\$522,457	\$26,123	0.01
	WHEATLAND	43	\$861,734	\$43,089	0.01
	CALAMUS	21	\$616,074	\$30,805	0.01
	CHARLOTTE	26	\$927,598	\$46,379	0.01
	GOOSE LAKE	25	\$252,808	\$12,641	0
	LOW MOOR	23	\$551,148	\$27,558	0.01
	WELTON	13	\$82,753	\$4,137	0
	NON-PERMIT	6	\$22,841	\$1,190	0
	OTHER	81	\$2,138,584	\$106,930	0.03
* TOTAL COUNTY *	1,507	\$96,225,629	\$4,811,363	1.31	
CRAWFORD	DENISON*	344	\$22,100,669	\$1,105,039	0.3
	CHARTER OAK	36	\$920,379	\$46,021	0.01
	DOW CITY	31	\$378,908	\$18,945	0.01
	MANILLA	56	\$694,018	\$34,699	0.01
	SCHLESWIG	43	\$498,749	\$24,940	0.01
	VAIL	30	\$245,594	\$12,282	0
	KIRON	25	\$531,438	\$26,573	0.01
	WESTSIDE	27	\$278,451	\$13,923	0
	NON-PERMIT	4	\$22,401	\$1,120	0
	OTHER	60	\$866,963	\$43,349	0.01
	* TOTAL COUNTY *	656	\$26,537,570	\$1,326,891	0.36
DALLAS	PERRY	272	\$19,964,786	\$998,247	0.27
	ADEL*	219	\$7,088,577	\$354,440	0.1
	DALLAS CENTER	77	\$1,532,990	\$76,655	0.02
	DEXTER	37	\$1,549,511	\$77,443	0.02
	REDFIELD	35	\$513,506	\$25,676	0.01
	WAUKEE	166	\$7,590,156	\$379,509	0.1
	WOODWARD	82	\$1,077,669	\$53,875	0.01
	BOUTON	24	\$1,499,974	\$74,998	0.02
	DE SOTO	31	\$723,602	\$36,182	0.01
	GRANGER	38	\$1,904,552	\$95,228	0.03
	LINDEN	12	\$43,488	\$2,175	0
	MINBURN	23	\$492,761	\$24,638	0.01
	VAN METER	47	\$1,337,949	\$66,898	0.02
	CLIVE	27	\$4,186,236	\$209,314	0.06
	NON-PERMIT	21	\$45,727	\$2,294	0
	OTHER	75	\$717,611	\$35,855	0.01
* TOTAL COUNTY *	1,186	\$50,269,095	\$2,513,427	0.69	
DAVIS	BLOOMFIELD*	220	\$8,114,023	\$405,700	0.11
	DRAKESVILLE	21	\$160,715	\$8,035	0
	FLORIS	11	\$60,149	\$3,007	0
	PULASKI	17	\$326,280	\$16,314	0
	NON-PERMIT	12	\$22,593	\$1,131	0

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	OTHER	94	\$914,545	\$45,730	0.01
	* TOTAL COUNTY *	375	\$9,598,305	\$479,917	0.13
DECATUR	LAMONI	82	\$2,715,683	\$135,789	0.04
	LEON*	94	\$3,336,574	\$166,836	0.05
	DAVIS CITY	11	\$93,916	\$4,696	0
	DECATUR CITY	11	\$180,468	\$9,024	0
	GRAND RIVER	14	\$71,266	\$3,563	0
	NON-PERMIT	9	\$231,928	\$11,596	0
	OTHER	111	\$693,806	\$34,693	0.01
	* TOTAL COUNTY *	332	\$7,323,641	\$366,197	0.1
DELAWARE	MANCHESTER*	316	\$19,399,286	\$969,975	0.26
	EARLVILLE	60	\$1,411,087	\$70,556	0.02
	EDGEWOOD	23	\$591,084	\$29,556	0.01
	HOPKINTON	49	\$926,119	\$46,308	0.01
	COLESBURG	31	\$814,917	\$40,746	0.01
	DELHI	48	\$603,508	\$30,178	0.01
	DUNDEE	23	\$351,025	\$17,553	0
	DYERSVILLE	22	\$572,640	\$28,632	0.01
	GREELEY	17	\$163,370	\$8,168	0
	MASONVILLE	10	\$45,010	\$2,252	0
	RYAN	28	\$304,958	\$15,248	0
	NON-PERMIT	5	\$4,878	\$244	0
	OTHER	74	\$1,553,259	\$77,664	0.02
	* TOTAL COUNTY *	706	\$26,741,141	\$1,337,080	0.36
DES MOINES	BURLINGTON*	959	\$71,602,336	\$3,580,151	0.98
	MEDIAPOLIS	111	\$3,510,379	\$175,525	0.05
	WEST BURLINGTON	217	\$45,973,733	\$2,298,701	0.63
	DANVILLE	47	\$727,502	\$36,377	0.01
	MIDDLETOWN	12	\$204,000	\$10,202	0
	NON-PERMIT	24	\$96,923	\$4,847	0
	OTHER	80	\$2,153,042	\$107,655	0.03
	* TOTAL COUNTY *	1,450	\$124,267,915	\$6,213,458	1.69
DICKINSON	MILFORD	191	\$5,428,233	\$271,419	0.07
	SPIRIT LAKE*	402	\$27,031,396	\$1,352,890	0.37
	ARNOLDS PARK	144	\$2,390,030	\$119,505	0.03
	LAKE PARK	59	\$1,330,974	\$66,550	0.02
	OKOBOJI	65	\$3,208,345	\$160,419	0.04
	TERRIL	26	\$468,768	\$23,439	0.01
	NON-PERMIT	14	\$89,458	\$4,473	0
	OTHER	96	\$2,593,695	\$129,682	0.04
	* TOTAL COUNTY *	997	\$42,540,899	\$2,128,377	0.58
DUBUQUE	DUBUQUE*	2,131	\$217,454,554	\$10,872,773	2.97
	CASCADE	119	\$3,683,113	\$184,160	0.05
	DYERSVILLE	207	\$16,153,169	\$807,664	0.22
	EPWORTH	56	\$732,469	\$36,628	0.01
	FARLEY	58	\$1,046,214	\$52,314	0.01

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	BERNARD	26	\$174,881	\$8,745	0
	DURANGO	23	\$418,709	\$20,936	0.01
	HOLY CROSS	30	\$736,980	\$36,852	0.01
	LUXEMBURG	10	\$175,967	\$8,798	0
	NEW VIENNA	34	\$1,496,480	\$74,829	0.02
	PEOSTA	73	\$2,298,895	\$114,945	0.03
	SHERRILL	30	\$196,266	\$9,814	0
	WORTHINGTON	23	\$786,510	\$39,326	0.01
	ZWINGLE	15	\$75,089	\$3,752	0
	NON-PERMIT	69	\$579,278	\$28,969	0.01
	OTHER	64	\$4,060,125	\$203,006	0.06
	* TOTAL COUNTY *	2,968	\$250,068,699	\$12,503,511	3.41
EMMET	ESTHERVILLE*	305	\$20,473,840	\$1,023,707	0.28
	ARMSTRONG	77	\$2,098,991	\$104,954	0.03
	RINGSTED	30	\$459,156	\$22,959	0.01
	DOLLIVER	11	\$304,335	\$15,217	0
	WALLINGFORD	16	\$145,674	\$7,283	0
	NON-PERMIT	2	\$497	\$25	0
	OTHER	17	\$78,985	\$3,950	0
		* TOTAL COUNTY *	458	\$23,561,478	\$1,178,095
FAYETTE	OELWEIN	292	\$15,339,419	\$766,983	0.21
	FAYETTE	81	\$1,552,596	\$77,634	0.02
	WEST UNION*	186	\$9,054,892	\$452,748	0.12
	ARLINGTON	34	\$593,119	\$29,657	0.01
	CLERMONT	46	\$1,307,630	\$65,384	0.02
	ELGIN	46	\$935,598	\$46,783	0.01
	FAIRBANK	12	\$218,096	\$10,904	0
	HAWKEYE	49	\$829,258	\$41,464	0.01
	MAYNARD	35	\$688,509	\$34,427	0.01
	RANDALIA	12	\$70,981	\$3,550	0
	WADENA	16	\$116,132	\$5,806	0
	WAUCOMA	27	\$393,361	\$19,670	0.01
	WESTGATE	14	\$86,900	\$4,344	0
	NON-PERMIT	15	\$177,923	\$8,896	0
	OTHER	61	\$3,303,480	\$165,180	0.05
	* TOTAL COUNTY *	926	\$34,667,894	\$1,733,430	0.47
FLOYD	CHARLES CITY*	419	\$24,012,336	\$1,200,634	0.33
	NORA SPRINGS	74	\$1,004,882	\$50,243	0.01
	ROCKFORD	54	\$1,339,709	\$66,989	0.02
	FLOYD	35	\$321,145	\$16,060	0
	MARBLE ROCK	27	\$401,529	\$20,078	0.01
	RUDD	36	\$335,343	\$16,769	0
	NON-PERMIT	4	\$52,952	\$2,647	0
	OTHER	64	\$337,964	\$16,898	0
		* TOTAL COUNTY *	713	\$27,805,860	\$1,390,318
FRANKLIN	HAMPTON*	264	\$10,592,953	\$529,656	0.14
	ACKLEY	23	\$594,811	\$29,742	0.01

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	SHEFFIELD	63	\$804,334	\$40,221	0.01
	DOWS	16	\$147,784	\$7,390	0
	ALEXANDER	18	\$161,983	\$8,100	0
	COULTER	14	\$154,262	\$7,713	0
	GENEVA	19	\$140,934	\$7,048	0
	LATIMER	37	\$913,335	\$45,668	0.01
	NON-PERMIT	5	\$15,234	\$762	0
	OTHER	50	\$339,314	\$16,965	0
	* TOTAL COUNTY *	509	\$13,864,944	\$693,265	0.19
	FREMONT	HAMBURG	69	\$2,728,355	\$136,419
SIDNEY*		54	\$1,209,018	\$60,454	0.02
TABOR		41	\$712,700	\$35,636	0.01
FARRAGUT		23	\$377,487	\$18,877	0.01
RIVERTON		11	\$184,555	\$9,227	0
NON-PERMIT		3	\$4,725	\$237	0
OTHER		118	\$8,439,428	\$421,972	0.12
* TOTAL COUNTY *		319	\$13,656,268	\$682,822	0.19
GREENE	JEFFERSON*	239	\$12,739,362	\$636,807	0.17
	CHURDAN	33	\$247,168	\$12,360	0
	GRAND JCT	42	\$1,599,705	\$79,985	0.02
	SCRANTON	36	\$785,531	\$29,585	0.01
	PATON	28	\$571,461	\$28,574	0.01
	RIPPEY	19	\$264,777	\$13,239	0
	NON-PERMIT	4	\$10,821	\$541	0
	OTHER	25	\$59,122	\$2,958	0
	* TOTAL COUNTY *	426	\$16,277,947	\$804,049	0.22
GRUNDY	GRUNDY CENTER*	152	\$6,670,040	\$333,508	0.09
	REINBECK	118	\$3,063,901	\$153,197	0.04
	CONRAD	78	\$1,763,668	\$88,183	0.02
	DIKE	51	\$1,640,758	\$82,037	0.02
	WELLSBURG	40	\$492,834	\$24,644	0.01
	BEAMAN	20	\$209,918	\$10,495	0
	HOLLAND	16	\$103,864	\$5,193	0
	NON-PERMIT	9	\$20,368	\$1,018	0
	OTHER	48	\$634,584	\$31,728	0.01
* TOTAL COUNTY *	532	\$14,599,935	\$730,003	0.2	
GUTHRIE	GUTHRIE CENTER*	111	\$4,903,860	\$245,195	0.07
	PANORA	115	\$3,551,470	\$177,575	0.05
	STUART	56	\$2,182,735	\$109,140	0.03
	ADAIR	14	\$627,012	\$31,350	0.01
	BAYARD	28	\$963,698	\$24,036	0.01
	CASEY	32	\$602,403	\$30,062	0.01
	BAGLEY	20	\$197,190	\$9,859	0
	JAMAICA	13	\$50,995	\$2,550	0
	MENLO	21	\$334,049	\$16,702	0
	YALE	20	\$252,435	\$12,623	0
	NON-PERMIT	4	\$7,023	\$350	0

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	OTHER	34	\$177,178	\$8,858	0
	* TOTAL COUNTY *	468	\$13,850,048	\$668,300	0.18
HAMILTON	WEBSTER CITY*	353	\$16,992,755	\$849,614	0.23
	JEWELL	64	\$1,842,816	\$92,143	0.03
	STRATFORD	66	\$1,370,772	\$68,539	0.02
	WILLIAMS	38	\$1,146,874	\$57,344	0.02
	BLAIRSBURG	13	\$344,532	\$17,228	0
	ELLSWORTH	37	\$1,083,074	\$54,155	0.01
	KAMRAR	12	\$70,675	\$3,533	0
	RANDALL	15	\$201,560	\$10,078	0
	STANHOPE	20	\$399,099	\$19,954	0.01
	NON-PERMIT	3	\$47,327	\$2,367	0
	OTHER	31	\$332,946	\$16,648	0
	* TOTAL COUNTY *	652	\$23,832,430	\$1,191,603	0.33
HANCOCK	BRITT	136	\$3,591,909	\$179,604	0.05
	GARNER*	164	\$7,297,276	\$364,869	0.1
	KANAWHA	47	\$970,668	\$48,536	0.01
	KLEMME	22	\$388,967	\$19,450	0.01
	CORWITH	29	\$360,723	\$18,036	0
	CRYSTAL LAKE	17	\$126,210	\$6,310	0
	GOODELL	17	\$109,864	\$5,496	0
	WODEN	20	\$197,516	\$9,877	0
	FOREST CITY	37	\$1,884,870	\$94,246	0.03
	NON-PERMIT	7	\$21,837	\$1,092	0
	OTHER	36	\$208,089	\$10,404	0
	* TOTAL COUNTY *	532	\$15,157,929	\$757,920	0.21
HARDIN	IOWA FALLS	328	\$26,635,566	\$1,331,793	0.36
	ACKLEY	74	\$1,947,756	\$97,392	0.03
	ELDORA*	157	\$5,450,224	\$272,519	0.07
	ALDEN	53	\$2,483,017	\$124,152	0.03
	HUBBARD	63	\$1,504,279	\$75,216	0.02
	RADCLIFFE	35	\$273,911	\$13,697	0
	NEW PROVIDENCE	15	\$116,119	\$5,806	0
	STEAMBOAT ROCK	27	\$222,856	\$11,145	0
	UNION	32	\$821,295	\$41,064	0.01
	NON-PERMIT	4	\$769	\$38	0
	OTHER	74	\$1,111,473	\$55,577	0.02
	* TOTAL COUNTY *	862	\$40,567,265	\$2,028,399	0.55
HARRISON	DUNLAP	59	\$2,106,982	\$105,352	0.03
	LOGAN*	79	\$2,031,069	\$101,554	0.03
	MISSOURI VALLEY	156	\$8,174,762	\$408,740	0.11
	WOODBINE	80	\$3,102,714	\$155,137	0.04
	LITTLE SIOUX	12	\$117,458	\$5,873	0
	MODALE	11	\$187,585	\$9,380	0
	MONDAMIN	20	\$503,083	\$25,155	0.01
	PERSIA	15	\$70,193	\$3,509	0
	PISGAH	11	\$107,810	\$5,390	0

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	NON-PERMIT	6	\$4,231	\$212	0
	OTHER	45	\$418,922	\$20,947	0.01
	* TOTAL COUNTY *	494	\$16,824,809	\$841,249	0.23
HENRY	MT PLEASANT*	401	\$24,191,327	\$1,209,577	0.33
	NEW LONDON	101	\$1,738,453	\$86,923	0.02
	WAYLAND	64	\$1,187,192	\$59,363	0.02
	WINFIELD	74	\$1,153,904	\$57,697	0.02
	MT UNION	19	\$306,185	\$15,310	0
	OLDS	17	\$87,767	\$4,389	0
	SALEM	20	\$211,245	\$10,561	0
	NON-PERMIT	30	\$268,782	\$13,440	0
	OTHER	83	\$3,088,785	\$154,442	0.04
	* TOTAL COUNTY *	809	\$32,233,640	\$1,611,702	0.44
HOWARD	CRESCO*	232	\$11,705,852	\$585,297	0.16
	ELMA	57	\$554,850	\$27,743	0.01
	LIME SPRINGS	46	\$640,209	\$32,013	0.01
	RICEVILLE	32	\$426,207	\$21,311	0.01
	CHESTER	22	\$276,096	\$13,806	0
	PROTIVIN	27	\$709,015	\$35,451	0.01
	NON-PERMIT	6	\$18,177	\$909	0
	OTHER	44	\$424,257	\$21,213	0.01
	* TOTAL COUNTY *	466	\$14,754,663	\$737,743	0.2
HUMBOLDT	HUMBOLDT	271	\$14,373,573	\$718,685	0.2
	DAKOTA CITY*	35	\$432,119	\$21,607	0.01
	GILMORE CITY	28	\$225,687	\$11,285	0
	LIVERMORE	31	\$462,656	\$23,120	0.01
	BODE	20	\$158,474	\$7,925	0
	HARDY	11	\$78,599	\$3,930	0
	OTTOSEN	14	\$311,595	\$15,582	0
	RENWICK	21	\$401,139	\$20,058	0.01
	THOR	11	\$135,564	\$6,780	0
	NON-PERMIT	6	\$54,450	\$2,723	0
	OTHER	43	\$651,598	\$32,582	0.01
	* TOTAL COUNTY *	491	\$17,285,454	\$864,277	0.24
IDA	HOLSTEIN	96	\$2,013,250	\$100,571	0.03
	IDA GROVE*	163	\$8,572,853	\$428,311	0.12
	BATTLE CREEK	46	\$615,688	\$30,784	0.01
	ARTHUR	17	\$159,671	\$7,984	0
	GALVA	23	\$218,022	\$10,900	0
	NON-PERMIT	5	\$25,861	\$1,293	0
	OTHER	23	\$59,159	\$2,959	0
	* TOTAL COUNTY *	373	\$11,664,504	\$582,802	0.16
IOWA	MARENGO*	140	\$5,183,330	\$259,174	0.07
	NORTH ENGLISH	61	\$1,265,932	\$63,295	0.02
	WILLIAMSBURG	217	\$25,969,964	\$1,298,501	0.35
	VICTOR	58	\$1,421,616	\$71,080	0.02

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	LADORA	25	\$172,467	\$8,624	0
	MILLERSBURG	17	\$161,994	\$8,101	0
	PARNELL	10	\$45,599	\$2,279	0
	NON-PERMIT	9	\$38,895	\$1,946	0
	OTHER	220	\$13,015,371	\$650,770	0.18
	* TOTAL COUNTY *	757	\$47,275,168	\$2,363,770	0.64
JACKSON	MAQUOKETA*	380	\$18,454,107	\$922,714	0.25
	BELLEVUE	180	\$3,957,803	\$197,901	0.05
	PRESTON	62	\$2,315,195	\$115,761	0.03
	SABULA	44	\$440,043	\$22,005	0.01
	ANDREW	15	\$249,918	\$12,495	0
	BALDWIN	16	\$186,949	\$9,349	0
	LA MOTTE	39	\$530,170	\$26,508	0.01
	MILES	27	\$1,041,322	\$52,066	0.01
	MONMOUTH	13	\$12,494	\$624	0
	SPRAGUEVILLE	11	\$145,201	\$7,260	0
	SPRINGBROOK	12	\$145,077	\$7,255	0
	ST DONATUS	12	\$278,073	\$13,905	0
	NON-PERMIT	15	\$17,022	\$850	0
	OTHER	59	\$862,482	\$43,127	0.01
* TOTAL COUNTY *	885	\$28,635,856	\$1,431,820	0.39	
JASPER	NEWTON*	659	\$44,189,401	\$2,209,332	0.6
	COLFAX	92	\$4,165,809	\$208,292	0.06
	MONROE	103	\$2,793,101	\$139,658	0.04
	BAXTER	54	\$893,654	\$44,573	0.01
	KELLOGG	46	\$795,542	\$39,777	0.01
	PRAIRIE CITY	76	\$3,303,698	\$165,186	0.05
	LYNNVILLE	36	\$560,494	\$28,028	0.01
	MINGO	26	\$153,084	\$7,653	0
	REASNOR	19	\$236,464	\$11,825	0
	SULLY	70	\$3,427,346	\$171,369	0.05
	NON-PERMIT	11	\$16,287	\$805	0
	OTHER	66	\$493,507	\$24,674	0.01
	* TOTAL COUNTY *	1,258	\$61,028,387	\$3,051,172	0.83
JEFFERSON	FAIRFIELD*	603	\$30,171,117	\$1,508,601	0.41
	BATAVIA	29	\$6,212,060	\$310,604	0.08
	LIBERTYVILLE	23	\$363,990	\$18,200	0
	LOCKRIDGE	24	\$191,263	\$9,565	0
	PACKWOOD	25	\$246,342	\$12,317	0
	NON-PERMIT	7	\$13,558	\$679	0
	OTHER	59	\$358,425	\$17,952	0
	* TOTAL COUNTY *	770	\$37,556,755	\$1,877,918	0.51
JOHNSON	IOWA CITY*	1,657	\$203,094,790	\$10,154,669	2.77
	CORALVILLE	536	\$108,065,701	\$5,403,259	1.47
	LONE TREE	47	\$579,603	\$28,982	0.01
	OXFORD	82	\$923,648	\$46,182	0.01
	SOLON	157	\$2,408,821	\$120,446	0.03

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX	
	HILLS	27	\$694,766	\$34,738	0.01	
	NORTH LIBERTY	135	\$7,240,476	\$362,028	0.1	
	SWISHER	77	\$1,761,262	\$88,035	0.02	
	TIFFIN	30	\$501,194	\$25,061	0.01	
	NON-PERMIT	46	\$141,869	\$7,094	0	
	OTHER	90	\$882,148	\$44,112	0.01	
	* TOTAL COUNTY *	2,884	\$326,294,278	\$16,314,606	4.45	
	JONES	ANAMOSA*	244	\$16,125,159	\$806,258	0.22
		MONTICELLO	301	\$12,446,196	\$622,313	0.17
		CASCADE	13	\$21,981	\$1,099	0
OLIN		48	\$708,413	\$35,422	0.01	
OXFORD JCT		35	\$243,372	\$12,170	0	
WYOMING		49	\$1,087,998	\$54,399	0.01	
CENTER JCT		10	\$55,444	\$2,774	0	
MARTELLE		28	\$458,219	\$22,912	0.01	
ONSLow		19	\$230,256	\$11,513	0	
NON-PERMIT		40	\$89,981	\$4,502	0	
OTHER		84	\$1,137,363	\$56,870	0.02	
* TOTAL COUNTY *		871	\$32,604,382	\$1,630,232	0.44	
KEOKUK	KEOTA	59	\$1,081,711	\$54,084	0.01	
	SIGOURNEY*	137	\$3,266,958	\$163,295	0.04	
	DELTA	23	\$81,953	\$4,095	0	
	HEDRICK	38	\$537,353	\$26,867	0.01	
	RICHLAND	34	\$492,300	\$24,614	0.01	
	WHAT CHEER	38	\$429,084	\$21,435	0.01	
	HARPER	14	\$108,170	\$5,408	0	
	KESWICK	14	\$341,915	\$17,097	0	
	OLLIE	19	\$151,333	\$7,568	0	
	SOUTH ENGLISH	19	\$229,980	\$11,503	0	
	NON-PERMIT	21	\$208,986	\$10,450	0	
	OTHER	80	\$973,144	\$48,656	0.01	
	* TOTAL COUNTY *	496	\$7,902,887	\$395,072	0.11	
	KOSSUTH	ALGONA*	378	\$19,863,178	\$993,172	0.27
BANCROFT		63	\$1,611,466	\$80,579	0.02	
BURT		32	\$502,801	\$25,141	0.01	
LU VERNE		23	\$158,914	\$7,947	0	
SWEA CITY		43	\$549,579	\$27,479	0.01	
TITONKA		43	\$609,095	\$30,457	0.01	
WESLEY		25	\$818,584	\$40,930	0.01	
WEST BEND		22	\$684,713	\$34,236	0.01	
WHITTEMORE		34	\$713,572	\$35,678	0.01	
FENTON		20	\$302,576	\$15,129	0	
LAKOTA		24	\$393,852	\$19,693	0.01	
LEDYARD		18	\$305,279	\$15,265	0	
LONE ROCK		18	\$155,659	\$7,783	0	
NON-PERMIT		6	\$43,317	\$2,165	0	
OTHER		47	\$421,420	\$21,073	0.01	
* TOTAL COUNTY *		796	\$27,134,005	\$1,356,727	0.	

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
LEE	FT MADISON*	410	\$25,451,531	\$1,279,327	0.35
	KEOKUK	464	\$38,901,473	\$1,945,089	0.53
	DONNELLSON	93	\$2,660,444	\$133,023	0.04
	MONTROSE	37	\$419,162	\$20,962	0.01
	WEST POINT	78	\$1,906,676	\$95,334	0.03
	ST PAUL	17	\$780,282	\$39,014	0.01
	HOUGHTON	19	\$1,509,743	\$75,487	0.02
	NON-PERMIT	27	\$132,203	\$6,610	0
	OTHER	117	\$1,964,997	\$98,252	0.03
	* TOTAL COUNTY *	1,262	\$73,726,511	\$3,693,098	1.01
LINN	CEDAR RAPIDS*	3,850	\$592,645,984	\$29,630,299	8.08
	MARION	800	\$60,825,742	\$3,040,708	0.83
	CENTER POINT	114	\$2,833,410	\$141,354	0.04
	CENTRAL CITY	102	\$920,754	\$46,039	0.01
	HIAWATHA	187	\$15,984,892	\$799,250	0.22
	LISBON	83	\$1,128,826	\$56,443	0.02
	MT VERNON	169	\$6,778,330	\$338,894	0.09
	COGON	53	\$652,199	\$32,611	0.01
	FAIRFAX	62	\$1,232,756	\$61,641	0.02
	SPRINGVILLE	74	\$1,839,552	\$91,962	0.03
	WALKER	48	\$1,854,444	\$92,723	0.03
	ALBURNETTE	33	\$675,916	\$33,797	0.01
	ELY	47	\$1,249,178	\$62,460	0.02
	PALO	50	\$2,401,207	\$120,060	0.03
	ROBINS	32	\$852,760	\$42,640	0.01
	NON-PERMIT	133	\$521,302	\$26,073	0.01
OTHER	126	\$1,907,193	\$95,327	0.03	
* TOTAL COUNTY *	5,963	\$694,304,445	\$34,712,281	9.47	
LOUISA	COLUMBUS JCT	102	\$2,102,165	\$105,109	0.03
	WAPELLO*	110	\$1,966,474	\$98,330	0.03
	MORNING SUN	52	\$769,359	\$38,472	0.01
	GRANDVIEW	14	\$217,529	\$10,874	0
	LETTS	19	\$84,227	\$4,210	0
	OAKVILLE	18	\$556,477	\$27,824	0.01
	NON-PERMIT	5	\$5,853	\$292	0
	OTHER	46	\$926,306	\$46,318	0.01
	* TOTAL COUNTY *	366	\$6,628,390	\$331,429	0.09
LUCAS	CHARITON*	219	\$9,222,010	\$461,107	0.13
	RUSSELL	26	\$207,811	\$10,390	0
	LUCAS	15	\$143,850	\$7,194	0
	NON-PERMIT	8	\$8,263	\$413	0
	OTHER	104	\$680,739	\$34,040	0.01
	* TOTAL COUNTY *	372	\$10,262,673	\$513,144	0.14
LYON	ROCK RAPIDS*	133	\$6,084,034	\$304,203	0.08
	GEORGE	70	\$1,182,513	\$59,132	0.02
	DOON	49	\$1,124,273	\$56,216	0.02
	INWOOD	63	\$1,459,486	\$72,979	0.02

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	LARCHWOOD	46	\$961,825	\$48,093	0.01
	LITTLE ROCK	25	\$773,772	\$38,692	0.01
	LESTER	22	\$491,781	\$24,589	0.01
	NON-PERMIT	1	\$114	\$6	0
	OTHER	66	\$617,434	\$30,875	0.01
	* TOTAL COUNTY *	475	\$12,695,232	\$634,785	0.17
MADISON	WINTERSET*	264	\$16,072,206	\$803,593	0.22
	EARLHAM	66	\$1,730,553	\$86,529	0.02
	BEVINGTON	10	\$373,061	\$18,654	0.01
	ST CHARLES	48	\$663,804	\$33,192	0.01
	TRURO	22	\$447,786	\$22,388	0.01
		13	\$141,907	\$7,096	0
	NON-PERMIT	10	\$70,444	\$3,564	0
	OTHER	67	\$371,545	\$18,577	0.01
	* TOTAL COUNTY *	500	\$19,871,306	\$993,593	0.27
MAHASKA	OSKALOOSA*	565	\$37,256,537	\$1,862,838	0.51
	EDDYVILLE	19	\$241,427	\$12,071	0
	NEW SHARON	82	\$1,159,451	\$57,970	0.02
	BEACON	11	\$170,354	\$8,518	0
	BARNES CITY	12	\$471,324	\$23,565	0.01
	FREMONT	36	\$260,901	\$13,048	0
	LEIGHTON	23	\$545,124	\$27,253	0.01
	ROSE HILL	14	\$52,330	\$2,616	0
	NON-PERMIT	10	\$8,578	\$430	0
	OTHER	63	\$673,214	\$33,662	0.01
	* TOTAL COUNTY *	835	\$40,839,240	\$2,041,971	0.56
MARION	KNOXVILLE*	327	\$19,295,829	\$964,514	0.26
	PELLA	458	\$30,103,736	\$1,505,157	0.41
	PLEASANTVILLE	85	\$1,507,630	\$75,387	0.02
	BUSSEY	15	\$147,061	\$7,307	0
	MELCHER	36	\$432,928	\$21,650	0.01
	DALLAS	17	\$144,993	\$7,220	0
	HARVEY	14	\$87,435	\$4,372	0
	NON-PERMIT	34	\$159,051	\$7,953	0
	OTHER	98	\$1,441,043	\$72,058	0.02
	* TOTAL COUNTY *	1,084	\$53,319,706	\$2,665,618	0.73
MARSHALL	MARSHALLTOWN*	967	\$86,735,125	\$4,336,589	1.18
	STATE CENTER	67	\$1,049,070	\$52,454	0.01
	ALBION	34	\$251,078	\$12,554	0
	GILMAN	24	\$468,149	\$23,408	0.01
	MELBOURNE	27	\$247,818	\$12,394	0
	CLEMONS	11	\$58,471	\$2,923	0
	LAUREL	23	\$290,759	\$14,538	0
	LE GRAND	27	\$390,826	\$19,522	0.01
	LISCOMB	13	\$99,420	\$4,971	0
	RHODES	16	\$59,200	\$2,960	0
	HAVERHILL	10	\$119,712	\$5,986	0

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	NON-PERMIT	9	\$35,407	\$1,771	0
	OTHER	49	\$1,499,352	\$74,967	0.02
	* TOTAL COUNTY *	1,277	\$91,304,387	\$4,565,037	1.25
MILLS	GLENWOOD*	215	\$9,294,879	\$464,712	0.13
	MALVERN	61	\$947,355	\$47,368	0.01
	EMERSON	33	\$328,908	\$16,445	0
	PACIFIC JCT	17	\$166,338	\$8,317	0
	HASTINGS	14	\$56,185	\$2,809	0
	HENDERSON	13	\$57,593	\$2,879	0
	SILVER CITY	20	\$194,666	\$9,735	0
	NON-PERMIT	3	\$6,906	\$345	0
	OTHER	46	\$310,567	\$15,529	0
	* TOTAL COUNTY *	422	\$11,363,397	\$568,139	0.15
MITCHELL	OSAGE*	232	\$7,622,142	\$381,108	0.1
	ST ANSGAR	102	\$3,278,637	\$163,935	0.04
	RICEVILLE	52	\$1,132,673	\$56,637	0.02
	STACYVILLE	51	\$932,610	\$46,632	0.01
	MCINTIRE	14	\$802,354	\$40,119	0.01
	ORCHARD	10	\$38,693	\$1,934	0
	NON-PERMIT	4	\$3,600	\$180	0
	OTHER	52	\$670,573	\$33,531	0.01
	* TOTAL COUNTY *	517	\$14,481,282	\$724,076	0.2
MONONA	ONAWA*	157	\$8,126,694	\$406,342	0.11
	MAPLETON	93	\$2,906,141	\$145,309	0.04
	UTE	32	\$519,062	\$25,955	0.01
	WHITING	35	\$773,104	\$38,655	0.01
	BLENCOE	17	\$163,167	\$8,159	0
	CASTANA	17	\$60,811	\$3,041	0
	MOORHEAD	22	\$139,490	\$6,974	0
	SOLDIER	20	\$126,178	\$6,308	0
	NON-PERMIT	8	\$19,343	\$967	0
	OTHER	47	\$961,574	\$48,081	0.01
	* TOTAL COUNTY *	448	\$13,795,564	\$689,791	0.19
MONROE	ALBIA*	226	\$7,905,621	\$395,179	0.11
	LOVILIA	33	\$443,789	\$22,190	0.01
	MELROSE	11	\$69,726	\$3,487	0
	NON-PERMIT	6	\$7,794	\$390	0
	OTHER	55	\$667,319	\$33,369	0.01
	* TOTAL COUNTY *	331	\$9,094,249	\$454,615	0.12
MONTGOMERY	RED OAK*	277	\$18,563,095	\$928,167	0.25
	VILLISCA	75	\$991,198	\$49,560	0.01
	STANTON	61	\$1,267,456	\$63,374	0.02
	ELLIOTT	22	\$113,970	\$5,700	0
	NON-PERMIT	7	\$11,924	\$597	0
	OTHER	44	\$302,883	\$15,144	0
	* TOTAL COUNTY *	486	\$21,250,526	\$1,062,542	0.29

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE	MUSCATINE*	767	\$70,559,661	\$3,528,004	0.96
	WEST LIBERTY	125	\$3,269,209	\$163,463	0.04
	WILTON	112	\$9,353,685	\$467,689	0.13
	ATALISSA	14	\$98,414	\$4,921	0
	CONESVILLE	10	\$46,722	\$2,337	0
	NICHOLS	31	\$650,213	\$32,511	0.01
	STOCKTON	11	\$173,608	\$8,681	0
	DURANT	13	\$64,638	\$3,233	0
	FRUITLAND	10	\$58,564	\$2,929	0
	NON-PERMIT	13	\$59,195	\$2,988	0
	OTHER	79	\$2,664,596	\$133,237	0.04
	* TOTAL COUNTY *	1,185	\$86,998,505	\$4,349,993	1.19
OBRIEN	SHELDON	282	\$13,782,894	\$689,153	0.19
	HARTLEY	92	\$2,941,438	\$147,073	0.04
	PAULLINA	83	\$1,673,232	\$83,666	0.02
	PRIMGHAR*	52	\$1,121,179	\$56,061	0.02
	SANBORN	82	\$2,206,474	\$110,325	0.03
	SUTHERLAND	44	\$1,012,045	\$50,603	0.01
	ARCHER	12	\$223,479	\$11,174	0
	CALUMET	12	\$134,910	\$6,746	0
	NON-PERMIT	7	\$3,481	\$175	0
	OTHER	53	\$362,055	\$18,103	0
	* TOTAL COUNTY *	719	\$23,461,187	\$1,173,079	0.32
OSCEOLA	SIBLEY*	139	\$6,101,962	\$305,098	0.08
	ASHTON	28	\$326,145	\$16,309	0
	OCHEYEDAN	45	\$1,068,368	\$53,418	0.01
	HARRIS	14	\$147,879	\$7,396	0
	MELVIN	22	\$1,437,409	\$71,870	0.02
	NON-PERMIT	4	\$1,683	\$85	0
	OTHER	30	\$379,638	\$18,982	0.01
	* TOTAL COUNTY *	282	\$9,463,084	\$473,158	0.13
PAGE	CLARINDA*	246	\$12,129,589	\$606,484	0.17
	SHENANDOAH	251	\$11,199,968	\$560,005	0.15
	ESSEX	43	\$830,488	\$41,526	0.01
	BRADDYVILLE	11	\$157,853	\$7,894	0
	COIN	13	\$65,427	\$3,272	0
	NON-PERMIT	10	\$145,539	\$7,277	0
	OTHER	78	\$658,381	\$32,920	0.01
	* TOTAL COUNTY *	652	\$25,187,245	\$1,259,378	0.34
PALO ALTO	EMMETSBURG*	183	\$6,632,314	\$331,584	0.09
	GRAETTINGER	45	\$2,354,911	\$117,748	0.03
	RUTHVEN	46	\$828,255	\$41,415	0.01
	WEST BEND	56	\$1,688,416	\$84,331	0.02
	AYRSHIRE	12	\$184,532	\$9,226	0
	CYLINDER	18	\$123,820	\$6,191	0
	MALLARD	26	\$471,539	\$23,579	0.01

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	NON-PERMIT	6	\$11,056	\$552	0
	OTHER	30	\$319,631	\$15,981	0
	* TOTAL COUNTY *	422	\$12,614,474	\$630,607	0.17
PLYMOUTH	LE MARS*	440	\$27,657,348	\$1,382,654	0.38
	AKRON	70	\$1,893,341	\$94,661	0.03
	KINGSLEY	79	\$1,964,544	\$98,233	0.03
	REMSEN	112	\$3,154,891	\$157,701	0.04
	MERRILL	41	\$689,864	\$34,493	0.01
	BRUNSVILLE	10	\$70,311	\$3,516	0
	HINTON	43	\$614,907	\$30,749	0.01
	WESTFIELD	12	\$144,818	\$7,241	0
	NON-PERMIT	6	\$31,494	\$1,576	0
	OTHER	60	\$418,632	\$20,931	0.01
	* TOTAL COUNTY *	873	\$36,640,150	\$1,831,755	0.5
POCAHONTAS	FONDA	38	\$503,181	\$25,159	0.01
	LAURENS	101	\$2,308,903	\$115,448	0.03
	POCAHONTAS*	155	\$3,838,371	\$191,923	0.05
	GILMORE CITY	15	\$782,006	\$39,100	0.01
	ROLFE	49	\$1,160,875	\$57,993	0.02
	HAVELOCK	15	\$369,564	\$18,480	0.01
	PALMER	23	\$345,971	\$17,297	0
	NON-PERMIT	4	\$4,198	\$210	0
	OTHER	45	\$210,452	\$10,525	0
	* TOTAL COUNTY *	445	\$9,523,521	\$476,135	0.13
POLK	DES MOINES*	6,453	\$1,103,827,232	\$55,188,283	15.05
	WEST DES MOINES	1,411	\$240,516,463	\$12,025,105	3.28
	URBANDALE	633	\$73,065,824	\$3,653,270	1
	ALTOONA	298	\$17,538,699	\$876,711	0.24
	ANKENY	775	\$73,348,107	\$3,667,383	1
	WINDSOR HTS	46	\$3,731,132	\$186,482	0.05
	CLIVE	305	\$63,054,960	\$3,152,451	0.86
	GRIMES	145	\$15,892,563	\$794,627	0.22
	MITCHELLVILLE	61	\$918,043	\$45,902	0.01
	POLK CITY	85	\$1,481,604	\$74,080	0.02
	BONDURANT	93	\$1,927,525	\$96,381	0.03
	ELKHART	29	\$1,231,786	\$61,590	0.02
	PLEASANT HILL	64	\$3,488,822	\$174,438	0.05
	RUNNELLS	73	\$805,252	\$40,261	0.01
	JOHNSTON	273	\$22,321,498	\$1,115,950	0.3
	ALLEMAN	19	\$288,646	\$14,434	0
	NON-PERMIT	411	\$1,894,898	\$94,776	0.03
	OTHER	46	\$4,009,966	\$200,498	0.05
	* TOTAL COUNTY *	11,220	\$1,629,343,020	\$81,462,622	22.22
POTTAWATTAMIE	COUNCIL BLUFFS*	1,386	\$204,064,689	\$10,203,535	2.78
	AVOCA	88	\$2,715,478	\$135,775	0.04
	CARTER LAKE	63	\$2,140,545	\$107,027	0.03
	OAKLAND	76	\$2,049,495	\$102,481	0.03

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	CARSON	47	\$966,865	\$48,342	0.01
	NEOLA	41	\$1,156,309	\$57,816	0.02
	WALNUT	71	\$1,523,302	\$76,168	0.02
	CRESCENT	44	\$1,143,073	\$57,156	0.02
	HANCOCK	16	\$653,642	\$32,681	0.01
	MACEDONIA	11	\$287,234	\$14,363	0
	MCCLELLAND	16	\$129,842	\$6,492	0
	MINDEN	34	\$495,982	\$24,801	0.01
	TREYNOR	32	\$632,319	\$31,617	0.01
	UNDERWOOD	52	\$951,273	\$47,566	0.01
	NON-PERMIT	47	\$199,421	\$9,973	0
	OTHER	89	\$2,179,323	\$108,971	0.03
	* TOTAL COUNTY *	2,113	\$221,288,792	\$11,064,764	3.02
POWESHIEK	GRINNELL	369	\$17,844,496	\$891,578	0.24
	BROOKLYN	113	\$6,282,687	\$314,135	0.09
	MONTEZUMA*	136	\$4,539,847	\$226,977	0.06
	VICTOR	16	\$617,088	\$30,856	0.01
	DEEP RIVER	24	\$126,456	\$6,324	0
	MALCOM	33	\$408,781	\$20,441	0.01
	SEARSBORO	10	\$89,140	\$4,442	0
	NON-PERMIT	13	\$44,303	\$2,216	0
	OTHER	54	\$1,398,199	\$69,915	0.02
	* TOTAL COUNTY *	768	\$31,350,997	\$1,566,884	0.43
RINGGOLD	MOUNT AYR*	108	\$4,588,369	\$229,410	0.06
	DIAGONAL	22	\$291,640	\$14,580	0
	KELLERTON	16	\$137,431	\$6,872	0
	TINGLEY	10	\$93,116	\$4,656	0
	NON-PERMIT	5	\$22,169	\$1,109	0
	OTHER	82	\$545,071	\$27,257	0.01
	* TOTAL COUNTY *	243	\$5,677,796	\$283,884	0.08
SAC	SAC CITY*	143	\$6,317,736	\$315,882	0.09
	LAKE VIEW	82	\$1,817,907	\$90,865	0.02
	ODEBOLT	61	\$1,369,659	\$68,484	0.02
	EARLY	36	\$660,612	\$33,001	0.01
	SCHALLER	52	\$1,622,548	\$81,078	0.02
	WALL LAKE	57	\$1,896,079	\$94,805	0.03
	AUBURN	21	\$416,162	\$20,810	0.01
	LYTTON	22	\$223,095	\$11,155	0
	NEMAHA	12	\$182,182	\$9,110	0
	NON-PERMIT	9	\$22,708	\$1,135	0
	OTHER	49	\$897,896	\$44,893	0.01
	* TOTAL COUNTY *	544	\$15,426,584	\$771,218	0.21
SCOTT	DAVENPORT*	2,644	\$424,024,365	\$21,201,304	5.78
	BETTENDORF	807	\$66,751,325	\$3,337,585	0.91
	BUFFALO	35	\$2,945,807	\$147,290	0.04
	LE CLAIRE	100	\$2,258,570	\$112,930	0.03
	BLUE GRASS	106	\$2,118,758	\$105,940	0.03

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	ELDRIDGE	187	\$10,980,299	\$549,019	0.15
	PRINCETON	34	\$512,570	\$25,628	0.01
	WALCOTT	91	\$7,900,923	\$395,050	0.11
	DIXON	16	\$244,134	\$12,207	0
	DONAHUE	24	\$330,700	\$16,536	0
	LONG GROVE	55	\$445,011	\$22,253	0.01
	MCCAUSLAND	16	\$296,574	\$14,829	0
	NEW LIBERTY	12	\$6,268	\$312	0
	RIVERDALE	13	\$283,739	\$14,188	0
	NON-PERMIT	53	\$283,628	\$14,179	0
	OTHER	77	\$2,192,730	\$109,636	0.03
	* TOTAL COUNTY *	4,270	\$521,575,401	\$26,078,886	7.11
SHELBY	HARLAN*	336	\$15,640,786	\$782,040	0.21
	ELK HORN	52	\$1,439,274	\$71,966	0.02
	SHELBY	27	\$270,471	\$13,493	0
	DEFIANCE	37	\$433,467	\$21,675	0.01
	EARLING	33	\$235,524	\$11,776	0
	IRWIN	29	\$515,651	\$25,783	0.01
	KIRKMAN	13	\$66,195	\$3,311	0
	PANAMA	26	\$313,456	\$15,672	0
	PORTSMOUTH	18	\$324,976	\$16,248	0
	NON-PERMIT	12	\$7,952	\$400	0
	OTHER	42	\$627,117	\$31,356	0.01
* TOTAL COUNTY *	625	\$19,874,869	\$993,720	0.27	
SIOUX	HAWARDEN	149	\$4,783,946	\$239,194	0.07
	ALTON	52	\$1,834,238	\$91,713	0.03
	HULL	108	\$2,330,840	\$116,541	0.03
	ORANGE CITY*	238	\$13,117,297	\$655,866	0.18
	ROCK VALLEY	176	\$9,045,097	\$452,253	0.12
	SIOUX CENTER	322	\$20,470,546	\$1,023,536	0.28
	BOYDEN	45	\$541,820	\$27,091	0.01
	HOSPERS	46	\$1,272,306	\$63,614	0.02
	IRETON	44	\$1,590,616	\$79,530	0.02
	GRANVILLE	20	\$295,046	\$14,756	0
	MAURICE	24	\$161,661	\$8,084	0
	NON-PERMIT	9	\$14,067	\$704	0
	OTHER	90	\$1,004,619	\$50,234	0.01
	* TOTAL COUNTY *	1,323	\$56,462,099	\$2,823,116	0.77
STORY	AMES	1,294	\$150,317,339	\$7,515,747	2.05
	NEVADA*	247	\$11,374,981	\$568,758	0.16
	STORY CITY	175	\$11,412,730	\$570,647	0.16
	CAMBRIDGE	28	\$326,189	\$16,311	0
	COLO	32	\$683,860	\$34,196	0.01
	MAXWELL	39	\$391,922	\$19,597	0.01
	ROLAND	49	\$741,864	\$37,092	0.01
	SLATER	48	\$2,400,980	\$120,052	0.03
	ZEARING	36	\$555,822	\$27,794	0.01
	COLLINS	14	\$249,572	\$12,480	0

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	GILBERT	36	\$493,993	\$24,702	0.01
	HUXLEY	73	\$1,982,005	\$99,106	0.03
	KELLEY	15	\$161,353	\$8,067	0
	MCCALLSBURG	13	\$184,519	\$9,226	0
	NON-PERMIT	27	\$273,132	\$13,659	0
	OTHER	101	\$1,136,196	\$56,815	0.02
	* TOTAL COUNTY *	2,227	\$182,686,457	\$9,134,249	2.49
	TAMA	TAMA	138	\$3,038,483	\$151,922
DYSART		79	\$1,647,407	\$82,278	0.02
TOLEDO*		136	\$7,932,880	\$396,621	0.11
TRAEER		110	\$2,507,801	\$125,391	0.03
GARWIN		39	\$306,131	\$15,308	0
GLADBROOK		63	\$1,998,250	\$99,915	0.03
CHELSEA		30	\$294,849	\$14,740	0
CLUTIER		24	\$190,904	\$9,547	0
ELBERON		14	\$194,991	\$9,750	0
MONTOUR		18	\$357,175	\$17,859	0
NON-PERMIT		23	\$22,327	\$1,117	0
OTHER		65	\$2,230,376	\$111,517	0.03
* TOTAL COUNTY *		739	\$20,721,574	\$1,035,965	0.28
TAYLOR	BEDFORD*	133	\$3,201,492	\$160,074	0.04
	LENOX	75	\$1,915,219	\$95,765	0.03
	CLEARFIELD	28	\$234,030	\$11,700	0
	NEW MARKET	22	\$144,886	\$7,247	0
	BLOCKTON	14	\$98,797	\$4,940	0
	GRAVITY	11	\$9,765	\$488	0
	NON-PERMIT	5	\$5,777	\$289	0
	OTHER	24	\$73,568	\$3,679	0
	* TOTAL COUNTY *	312	\$5,683,534	\$284,182	0.08
UNION	CRESTON*	347	\$27,475,265	\$1,373,748	0.37
	AFTON	54	\$1,055,695	\$52,787	0.01
	LORIMOR	18	\$97,730	\$4,888	0
	NON-PERMIT	7	\$7,811	\$391	0
	OTHER	49	\$614,065	\$30,630	0.01
	* TOTAL COUNTY *	475	\$29,250,566	\$1,462,444	0.4
VAN BUREN	KEOSAUQUA*	72	\$1,504,495	\$75,229	0.02
	BONAPARTE	29	\$359,644	\$17,982	0
	FARMINGTON	53	\$523,438	\$26,158	0.01
	MILTON	19	\$280,027	\$14,001	0
	BIRMINGHAM	19	\$278,698	\$13,934	0
	CANTRIL	16	\$513,862	\$25,692	0.01
	STOCKPORT	24	\$776,130	\$38,808	0.01
	NON-PERMIT	23	\$17,588	\$881	0
	OTHER	141	\$2,350,409	\$117,522	0.03
	* TOTAL COUNTY *	396	\$6,604,291	\$330,207	0.09

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO	OTTUMWA*	1,020	\$80,697,977	\$4,034,928	1.1
	ELDON	54	\$638,578	\$31,931	0.01
	EDDYVILLE	40	\$855,072	\$42,754	0.01
	AGENCY	35	\$513,068	\$25,652	0.01
	BLAKESBURG	25	\$291,995	\$14,601	0
	NON-PERMIT	32	\$484,452	\$24,222	0.01
	OTHER	58	\$966,499	\$48,327	0.01
	* TOTAL COUNTY *	1,264	\$84,447,641	\$4,222,415	1.15
WARREN	INDIANOLA*	524	\$29,513,222	\$1,475,368	0.4
	CARLISLE	149	\$3,579,303	\$178,920	0.05
	NORWALK	168	\$9,002,848	\$450,096	0.12
	MILO	46	\$759,875	\$37,990	0.01
	ACKWORTH	10	\$24,456	\$1,223	0
	CUMMING	38	\$473,699	\$23,685	0.01
	HARTFORD	23	\$231,812	\$11,591	0
	LACONA	29	\$537,829	\$26,890	0.01
	MARTENSDALE	18	\$896,642	\$44,834	0.01
	NEW VIRGINIA	38	\$313,505	\$15,675	0
	ST MARYS	11	\$168,382	\$8,420	0
	NON-PERMIT	14	\$15,510	\$775	0
	OTHER	55	\$1,635,806	\$81,776	0.02
	* TOTAL COUNTY *	1,123	\$47,152,889	\$2,357,243	0.64
WASHINGTON	WASHINGTON*	418	\$18,676,596	\$933,833	0.25
	KALONA	211	\$7,117,070	\$355,815	0.1
	BRIGHTON	50	\$381,364	\$19,070	0.01
	RIVERSIDE	77	\$1,736,918	\$86,848	0.02
	WELLMAN	100	\$2,693,860	\$134,517	0.04
	AINSWORTH	38	\$692,788	\$34,639	0.01
	CRAWFORDSVILLE	28	\$404,591	\$20,231	0.01
	NON-PERMIT	6	\$12,249	\$613	0
	OTHER	63	\$703,674	\$35,189	0.01
	* TOTAL COUNTY *	991	\$32,419,110	\$1,620,755	0.44
WAYNE	CORYDON*	106	\$2,597,618	\$129,883	0.04
	SEYMOUR	36	\$430,860	\$21,495	0.01
	ALLERTON	29	\$596,014	\$29,800	0.01
	HUMESTON	47	\$963,609	\$48,182	0.01
	LINEVILLE	18	\$198,914	\$9,948	0
	NON-PERMIT	8	\$11,735	\$587	0
	OTHER	64	\$831,916	\$41,589	0.01
	* TOTAL COUNTY *	308	\$5,630,666	\$281,484	0.08
WEBSTER	FT DODGE*	1,059	\$125,363,081	\$6,268,188	1.71
	GOWRIE	70	\$2,469,633	\$123,485	0.03
	DAYTON	50	\$598,899	\$29,948	0.01
	LEHIGH	30	\$417,967	\$20,898	0.01
	OTHO	24	\$117,218	\$5,861	0
	BADGER	26	\$213,116	\$10,656	0
	CALLENDER	23	\$138,253	\$6,913	0

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
	CLARE	17	\$97,053	\$4,852	0
	DUNCOMBE	24	\$214,578	\$10,726	0
	HARCOURT	28	\$634,530	\$31,728	0.01
	MOORLAND	18	\$51,265	\$2,564	0
	VINCENT	17	\$753,612	\$37,682	0.01
	NON-PERMIT	18	\$70,843	\$3,544	0
	OTHER	87	\$1,273,871	\$63,694	0.02
	* TOTAL COUNTY *	1,491	\$132,413,919	\$6,620,739	1.81
	WINNEBAGO	FOREST CITY*	188	\$6,097,476	\$304,881
BUFFALO CENTER		72	\$2,212,515	\$110,627	0.03
LAKE MILLS		126	\$5,060,992	\$253,053	0.07
THOMPSON		36	\$2,655,206	\$132,763	0.04
LELAND		28	\$346,368	\$17,319	0
RAKE		20	\$306,784	\$15,340	0
NON-PERMIT		5	\$20,642	\$1,033	0
OTHER		52	\$1,219,657	\$60,985	0.02
* TOTAL COUNTY *		527	\$17,919,640	\$896,001	0.24
WINNESHIEK	DECORAH*	500	\$33,756,510	\$1,687,846	0.46
	CALMAR	53	\$2,963,328	\$148,167	0.04
	OSSIAN	68	\$1,638,622	\$81,937	0.02
	CASTALIA	12	\$32,679	\$1,634	0
	FT. ATKINSON	54	\$773,698	\$38,682	0.01
	RIDGEWAY	34	\$783,861	\$39,195	0.01
	SPILLVILLE	26	\$477,458	\$23,875	0.01
	NON-PERMIT	23	\$83,764	\$4,187	0
	OTHER	81	\$1,167,390	\$58,371	0.02
	* TOTAL COUNTY *	851	\$41,677,310	\$2,083,894	0.57
WOODBURY	SIoux CITY*	2,267	\$282,861,005	\$14,143,192	3.86
	MOVILLE	68	\$2,192,865	\$109,644	0.03
	ANTHON	48	\$815,351	\$40,771	0.01
	CORRECTIONVILLE	60	\$1,338,081	\$66,908	0.02
	DANBURY	33	\$682,601	\$34,132	0.01
	SERGEANT BLUFF	92	\$3,809,621	\$190,480	0.05
	SLOAN	42	\$900,201	\$45,013	0.01
	CUSHING	10	\$41,030	\$2,052	0
	HORNICK	27	\$365,698	\$18,286	0
	LAWTON	38	\$957,228	\$47,861	0.01
	OTO	13	\$112,140	\$5,606	0
	PIERSON	25	\$472,460	\$23,623	0.01
	SALIX	26	\$541,191	\$27,060	0.01
	SMITHLAND	20	\$124,949	\$6,250	0
	BRONSON	13	\$125,724	\$6,286	0
	NON-PERMIT	57	\$448,326	\$22,420	0.01
	OTHER	57	\$605,503	\$30,276	0.01
* TOTAL COUNTY *	2,896	\$296,393,974	\$14,819,860	4.04	

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

COUNTY	TOWN	# OF BUS	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH	MANLY	43	\$816,736	\$40,839	0.01
	NORTHWOOD*	126	\$4,439,006	\$221,952	0.06
	FERTILE	21	\$217,521	\$10,875	0
	GRAFTON	25	\$470,512	\$23,525	0.01
	HANLONTOWN	14	\$246,188	\$12,311	0
	JOICE	14	\$242,636	\$12,133	0
	KENSETT	23	\$117,088	\$5,858	0
	NON-PERMIT	3	\$4,670	\$233	0
	OTHER	43	\$130,823	\$6,542	0
	* TOTAL COUNTY *	312	\$6,685,180	\$334,268	0.09
WRIGHT	CLARION*	172	\$5,798,683	\$289,931	0.08
	EAGLE GROVE	152	\$7,490,220	\$374,495	0.1
	BELMOND	167	\$6,386,664	\$319,338	0.09
	DOWS	42	\$661,159	\$33,061	0.01
	GOLDFIELD	44	\$1,662,263	\$83,114	0.02
	ROWAN	13	\$90,804	\$4,540	0
	WOOLSTOCK	17	\$327,648	\$16,385	0
	NON-PERMIT	3	\$23,342	\$1,167	0
	OTHER	42	\$383,563	\$19,180	0.01
	* TOTAL COUNTY *	652	\$22,824,346	\$1,141,211	0.31
* LATE FILERS *	5,402	\$68,748,788	\$3,436,540	0.94	
** GRAND TOTAL **	106,890	\$7,332,396,956	\$366,587,851	100	

GLOSSARY

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