

IOWA RETAIL SALES & USE TAX REPORT



ANNUAL

FY 1998

Compiled by State of Iowa
DEPARTMENT OF REVENUE & FINANCE
Tax Research and Fiscal Analysis Section
Hoover State Office Building
Des Moines, Iowa 50319
www.state.ia.us/tax
phone: 515/242-6224

TABLE OF CONTENTS

I. INTRODUCTION AND SUMMARY OF DATA

A. Introduction

1. Foreword
2. Glossary

B. Retail Sales Tax Summary

1. Development of Retail Sales Tax
2. The Year in Review
 - a. The Year in Review Analysis
 - b. Annual Computed Tax Comparison
 - c. Computed Tax by Quarter
 - d. Computed Tax by Population Group
 - e. Gross Sales and Computed Tax by
Size of Gross Sales
 - f. Retail Sales Tax Collections by
Computed Tax Due
 - g. Number of Returns Files, Taxable
Retail Sales and Computed Tax by
County - Fiscal Year 1992

C. Use Tax Summary

1. Development of Use Tax
2. The Year in Review
 - a. Retailers Use Tax by Business Group
 - b. Comparison of Use Taxes
 - c. Retailers Use Tax Collection Report

D. Hotel Motel Tax Summary

II. RETAIL SALES TAX STATISTICS

- A. Retail Sales Tax by County and Town
- B. Retail Sales Tax by County and Selected Cities
- C. Retail Sales by Business Classification

III. USE TAX STATISTICS

- A. Motor Vehicle Use Tax by County
- B. Retailers Use Tax by Business Classification
- C. Consumers Use Tax by Business Classification
- D. Consumers Use Tax by County

FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1987 Standard Industrial Classification (S.I.C.) codes, which classify businesses according to their major business activity. The S.I.C. codes are used in subsections of sales tax data and retailers and consumer use taxes. Data can be compared to other reports published since June 1975; however, for prior periods, comparability of the data is limited.

The retail sales tax section of the report consists of three subsections. The first subsection, "Retail Sales Tax by County and Town," provides data for all towns in Iowa regardless of size where the minimum number of returns were filed (10 returns for a quarter or 40 returns for a year). The "other" category presents data for retailers not satisfying the minimum requirements. The second subsection "Retail Sales Tax by Business Class by County and Selected Towns" provides data by business classification for each county and selected towns within the county. Breakdowns are provided for all towns with populations over 2,500 persons according to the 1990 federal census, in addition, there must be 5 or more sales tax returns filed for a quarter or 20 or more returns filed in a year. Business class data not presented for a listed town are included in the "Miscellaneous" category. Data for rural areas or towns not listed in a county are included in the "Other" town categories. The third subsection of sales tax data provides a breakdown of state sales tax according to the 12 S.I.C. business groups and over 90 business classes. In order to protect the confidentiality of the data, information for any business group with less than 5 returns filed for a quarter or 20 returns for the annual report is consolidated in the "Miscellaneous Group."

The use tax section presents data for the three use taxes: Motor Vehicle Use, Retailer's Use and Consumer's Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailer's Use tax data is presented by business group and class. Consumer's Use tax data is compiled by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions and an account of the development of both the sales and use tax laws. A comparison of Retail Sales Tax in the current period to the previous two years is included. A breakdown of sales tax by business group, population size, and size of gross receipts and computed tax is also included. The introductory section concludes with a section on the local option Hotel/Motel Tax with a summary of the law and the collected tax receipts.

GLOSSARY

TAXABLE SALES	<p>Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include:</p> <ul style="list-style-type: none">a) Sales in interstate commerce,b) Sales to government units,c) Sales for resale or processing,d) Sales of gasoline or diesel fuel,e) Sales of vehicles subject to registration, andf) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX	<p>The amount of tax computed on taxable sales</p>
NON-PERMIT	<p>Vendors not regularly engaged in selling at retail or do not have a permanent place of business.</p>
OTHER	<p>County and Town Section: - Businesses located in rural portion of county and those towns with less than 10 businesses filing a quarterly return (40 returns for the annual report).</p> <p>County and Selected Town Section: - All towns which are below the minimum population requirement of 2,500 persons and have less than 5 quarterly sales tax returns (20 returns for the annual report).</p>
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.</p>
NUMBER OF RETURNS	<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>

DEVELOPMENT OF RETAIL SALES TAX

Effective July 1, 1992, a five percent tax was imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by adding the value of goods consumed which were purchased tax exempt and subtracting the amount of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and the sale of admissions to places of amusement or athletic events.

Since 1934 the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to the total purchase price of optional service or warranty contracts which provide for repair parts or labor. Effective July 1, 1985, the sales tax base was expanded to include such items as candy, soft drinks and prepared foods. The list of taxable services was also enhanced to include such services as cable television, campgrounds, gun and camera repair, building maintenance, lawn care, and several additional items.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Effective July 1, 1987, purchases of certain farm machinery and industrial equipment became exempt. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955 and June 30, 1957 the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of three percent effective October 1, 1967. The three percent rate remained in effect until March 1, 1983, when the rate became four percent.

The Retail Sales Tax section continues on pages IV - X with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period the last two years.

THE YEAR IN REVIEW

Retail Sales Tax

Total taxes due on returns filed for the year ending March 31, 1998 amounted to \$1,276 million which is a 4.2 percent increase from the \$1,225 million collected in 1997. The number of quarterly returns filed decreased from 393,555 in 1997 to 389,195 in 1998 which is a 1.1 percent decrease.

Review of Quarterly Returns in 1998

Reflecting Christmas retail sales activity, 27.1 percent of fiscal 1998 computed tax was reported during the December quarter, to make this quarter the largest in terms of computed tax. Figures A & B on page V present in detail the quarterly tax liabilities during fiscal 1998 and for each of the past two fiscal years.

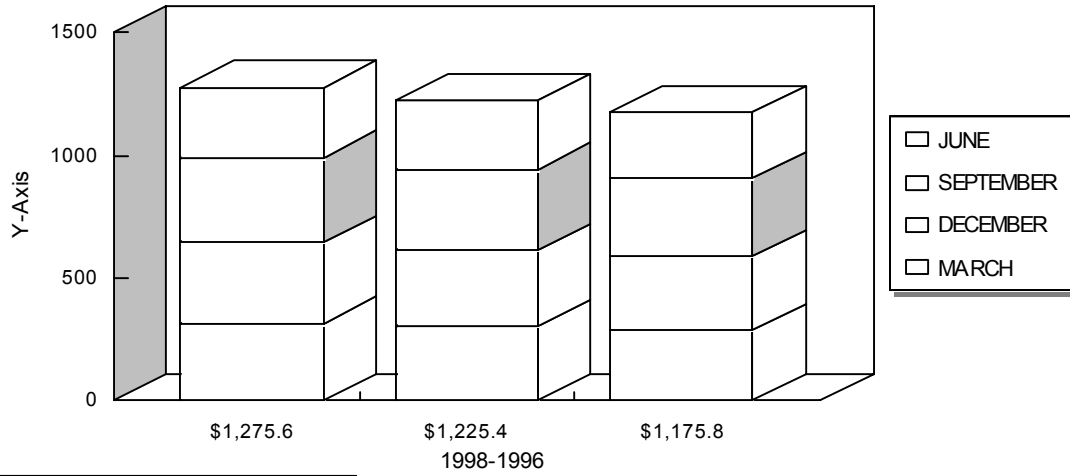
Size of Gross Receipts in 1998

Examination of the table "Gross Sales and Computed Tax By Size of Gross Sales for Fiscal 1998" on page VII provides a profile of tax liability according to the gross sales of Iowa firms. Businesses which show \$1 million or more in quarterly gross sales collected 57.6 percent of total sales tax in 1998 while comprising only 2.6 percent of total businesses filing returns. In contrast those firms with quarterly gross sales of under \$10,000 represented 54.9 percent of total business but their tax collections represented only 1.4 percent of total collection.

Sales Tax Due by County in 1998

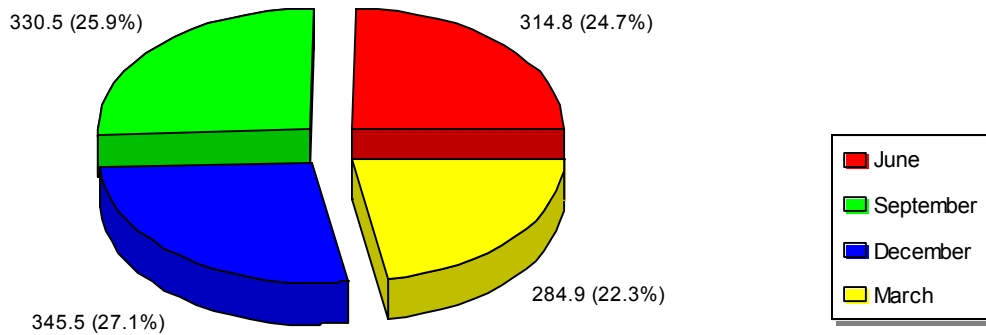
To facilitate the comparison of an individual county's sales tax collections to surrounding counties or trade areas, a table of Iowa's ninety-nine counties is shown on pages IX and X of this report.

FIGURE A
COMPUTED SALES TAX 1996-1998



FISCAL YEARS ENDING MARCH 31
RECEIPTS IN MILLIONS OF DOLLARS

FIGURE B
COMPUTED SALES TAX BY QUARTER-\$MILLIONS



TOTAL COMPUTED TAX FY 1998 \$1,275.6
Figures may not add due to rounding

COMPUTED TAX
 BY POPULATION GROUP
 FISCAL YEAR 1998

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% of TAX
50,000 AND OVER	\$580,768,199	45.53%
25,000 TO 50,000	\$179,077,182	14.04%
10,000 TO 25,000	\$107,689,822	8.44%
5,000 TO 10,000	\$159,728,277	12.52%
2,500 TO 5,000	\$91,812,423	7.20%
1,000 TO 2,500	\$78,687,215	6.17%
500 TO 1,000	\$33,483,048	2.62%
TOWNS UNDER 500	\$21,623,360	1.70%
NON-PERMIT	\$1,582,535	.12%
RURAL	\$20,154,887	1.58%
OTHERS	\$1,042,422	.08%
TOTALS	\$1,275,649,370	100.00%*

*PERCENTAGES MAYNOT EQUAL 100% DUE TO ROUNDING

**GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
FISCAL YEAR 1998**

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
0--499	84,977	23.57%	\$6,082,657	0.10%	\$1,185,867	0.09%
500-999	17,120	4.75%	\$12,600,592	0.02%	\$614,572	0.05%
500-1,999	23,509	6.52%	\$34,452,272	0.06%	\$1,644,332	0.13%
2,000-2,999	16,846	4.67%	\$41,615,075	0.07%	\$1,907,192	0.15%
3,000-3,999	12,785	3.55%	\$44,471,252	0.07%	\$2,054,752	0.16%
4,000-4,999	10,168	2.82%	\$45,573,114	0.08%	\$2,061,418	0.16%
5,000-9,999	32,611	9.05%	\$234,918,439	0.40%	\$10,181,566	0.80%
10,000-24,999	44,042	12.22%	\$724,065,410	1.22%	\$32,149,555	2.52%
25,000-49,999	33,121	9.19%	\$1,187,652,657	2.00%	\$46,726,655	3.67%
50,000-99,999	28,609	7.94%	\$2,040,106,652	3.43%	\$75,112,127	5.89%
100,000-249,999	27,295	7.57%	\$4,329,793,351	7.29%	\$137,811,813	10.80%
250,000-499,999	12,986	3.60%	\$4,543,432,850	7.65%	\$121,254,709	9.51%
500,000-999,999	7,142	1.98%	\$4,965,932,520	8.36%	\$107,725,076	8.44%
1,000,000 & OVER	9,281	2.57%	\$41,181,100,728	69.34%	\$735,219,736	57.63%
TOTALS	360,492	100.00%	\$59,391,797,569	100.00%	\$1,275,649,370	100.00%

Percentages may not equal 100% due to rounding.

Total number of returns does not correspond to figures presented in remaining sections of report since consolidated returns are counted as only one return in this section.

RETAIL SALES TAX COLLECTION
BY COMPUTED TAX DUE
FISCAL YEAR 1998

SIZE OF TAX DUE		NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE	- 24.99	97,113	26.94%	\$355,758	.03%
25.00	- 49.99	20,127	5.58%	\$729,377	.06%
50.00	- 99.99	26,681	7.40%	\$1,940,264	.15%
100.00	- 149.99	18,587	5.16%	\$2,286,567	.18%
150.00	- 199.99	14,077	3.90%	\$2,442,486	.19%
200.00	- 249.99	11,248	3.12%	\$2,516,429	.20%
250.00	- 499.99	34,579	9.59%	\$12,392,895	.97%
500.00	- 999.99	34,414	9.55%	\$24,869,264	1.95%
1,000.00	- 1,499.99	19,929	5.53%	\$24,570,728	1.93%
1,500.00	- 1,999.99	13,546	3.76%	\$23,479,512	1.84%
2,000.00	- 2,499.99	9,930	2.75%	\$22,231,317	1.74%
2,500.00	- 2,999.99	7,715	2.14%	\$21,122,245	1.66%
3,000.00	- 3,999.99	11,050	3.07%	\$38,314,840	3.00%
4,000.00	- 4,999.99	7,665	2.13%	\$34,320,910	2.69%
5,000.00	- 9,999.99	17,467	4.85%	\$121,818,270	9.55%
10,000.00	- 24,999.99	10,799	3.00%	\$165,163,796	12.95%
25,000.00	- 49,999.99	3,031	.84%	\$103,459,526	8.11%
50,060.00	- 99,999.99	1,399	.39%	\$97,290,965	7.63%
100,000.00	& OVER	1,135	.31%	\$576,344,221	45.18%
TOTALS		360,492	100.00	\$1,275,649,370	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING.

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION.

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES,
AND COMPUTED TAX BY COUNTY
FISCAL YEAR ENDING 1998

COUNTIES	RETURNS	TAXABLE SALES	COMPUTED TAX
ADAIR	1,327	45,313,788	2,271,988
ADAMS	779	20,980,101	1,051,483
ALLAMAKEE	2,209	77,745,670	3,886,304
APPANOOSE	2,044	74,448,387	3,720,801
AUDUBON	1,103	28,948,731	1,441,852
BENTON	3,246	106,705,582	5,332,581
BLACK HAWK	13,404	1,270,325,295	64,404,033
BOONE	2,936	143,762,871	7,189,476
BREMER	3,163	147,151,566	7,355,285
BUCHANAN	2,932	94,439,208	4,731,932
BUENA VISTA	2,935	146,498,718	7,341,428
BUTLER	2,338	51,754,280	2,585,966
CALHOUN	1,852	42,568,470	2,127,437
CARROLL	3,506	200,538,615	10,030,599
CASS	2,503	97,229,963	4,865,608
CEDAR	2,588	73,868,567	3,692,547
CERRO GORDO	6,738	535,553,858	27,035,358
CHEROKEE	2,245	88,120,882	4,411,112
CHICKASAW	2,191	63,072,676	3,144,848
CLARKE	1,181	45,831,073	2,293,544
CLAY	2,914	172,630,980	8,614,431
CLAYTON	3,178	76,072,790	3,809,411
CLINTON	5,567	341,938,290	17,113,175
CRAWFORD	2,434	93,505,253	4,676,812
DALLAS	4,141	152,975,204	7,685,396
DAVIS	1,263	36,019,389	1,800,554
DECATUR	1,131	25,173,625	1,255,701
DELAWARE	2,513	91,034,530	4,550,443
DES MOINES	5,082	409,795,306	20,652,296
DICKINSON	3,688	180,990,639	9,041,902
DUBUQUE	10,550	832,202,405	42,010,371
EMMET	1,636	81,267,979	4,062,469
PAYETTE	3,324	121,401,768	6,069,620
FLOYD	2,502	100,885,219	5,042,741
FRANKLIN	1,803	55,934,982	2,795,292
FREMONT	1,144	40,657,031	2,040,602
GREENE	1,498	59,767,357	2,992,074
GRUNDY	1,800	47,849,821	2,391,919
GUTHRIE	1,665	49,218,445	2,460,079
HAMILTON	2,316	85,858,280	4,286,221
HANCOCK'	1,868	52,518,415	2,624,994
HARDIN	3,158	144,272,526	7,213,314
HARRISON	1,736	56,489,291	2,822,915
HENRY	2,614	116,357,679	5,812,412
HOWARD	1,578	50,251,581	2,512,306
HUMBOLDT	1,719	63,757,576	3,184,189
IDA	1,382	48,342,240	2,416,165
IOWA	2,731	192,773,542	9,651,941
JACKSON	3,094	94,171,311	4,707,777
JASPER	4,313	196,765,447	9,849,833

NUMBER OF RETURNS FILED; TAXABLE RETAIL SALES,
AND COMPUTED TAX BY COUNTY
FISCAL YEAR ENDING 1998
CONTINUED

COUNTIES	RETURNS	TAXABLE SALES	COMPUTED TAX
Jefferson	2,570	\$126,320,885	\$6,315,284
Johnson	9,668	931,763,719	47,021,433
Jones	3,025	117,701,695	5,881,552
Keokuk	1,760	30,073,751	1,503,146
Kossuth	2,868	107,857,841	5,391,941
Lee	4,643	274,543,373	13,739,463
Linn	21,101	2,415,873,015	122,092,032
Louisa	1,299	26,852,216	1,342,007
Lucas	1,237	39,044,087	1,951,744
Lyon	1,708	48,403,251	2,419,169
Madison	1,718	61,466,623	3,105,807
Mahaska	2,929	151,691,454	7,590,543
Marion	3,798	191,928,794	9,596,654
Marshall	4,605	328,338,801	16,550,442
Mills	1,491	35,311,962	1,764,898
Mitchell	1,801	54,758,711	2,745,003
Monona	1,703	46,863,280	2,347,718
Monroe	1,084	33,435,658	1,671,216
Montgomery	1,786	76,773,380	3,858,232
Muscatine	4,389	314,690,368	15,752,073
O'Brien	2,547	90,993,679	4,549,251
Osceola	1,036	32,126,247	1,606,226
Page	2,411	92,563,797	4,627,110
Palo Alto	1,547	56,352,865	2,816,985
Plymouth	3,302	139,315,201	6,963,090
Pocahontas	1,658	39,011,671	1,950,232
Polk	39,660	5,527,384,919	279,680,831
Pottawattamie	7,714	710,840,574	35,777,350
Poweshiek	2,756	113,821,232	5,689,271
Ringgold	819	20,059,277	1,002,741
Sac	2,028	56,551,205	2,825,055
Scott	16,157	1,789,174,205	90,320,183
Shelby	2,140	69,913,217	3,494,759
Sioux	4,768	205,846,301	10,296,971
Story	7,897	641,553,710	32,301,249
Tama	2,482	83,371,971	4,171,689
Taylor	1,078	19,707,375	984,061
Union	1,706	103,866,243	5,192,883
Van Buren	1,260	21,457,995	1,071,465
Wapello	4,520	295,460,652	14,792,479
Warren	3,726	137,321,168	6,875,081
Washington	3,460	111,302,487	5,562,719
Wayne	1,151	22,693,458	1,147,075
Webster	5,455	418,353,291	21,102,522
Winnebago	1,777	61,678,400	3,081,119
Winneshiek	2,914	135,415,759	6,767,941
Woodbury	11,152	1,059,067,725	53,477,458
Worth	1,139	23,774,595	1,188,601
Wright	2,383	82,105,633	4,104,356

DEVELOPMENT OF USE TAX

Effective July 1, 1992, -Iowa imposes a use tax at the rate of five percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services or the result of such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XII, the Iowa use tax is collected under three complementary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A five percent excise tax is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price- less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XII - XIII present a review of Retailers 'Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

THE YEAR IN REVIEW
Fiscal Year Ending March 31, 1998

RETAILERS USE TAX BY BUSINESS

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	1595	3.5%	21215324	12.5%
Building Materials	993	2.1%	2978693	1.8%
General Merchandise	120	0.3%	2814537	1.7%
Food Dealers	176	0.4%	1468575	0.9%
Motor Vehicle	639	1.4%	1670785	1.0%
Apparel	362	0.8%	855434	0.5%
Home Furnishings	1457	3.2%	4372219	2.6%
Eating and Drinking	239	0.5%	347311	0.2%
Specialty Retail	5,656	12.2%	15688193	9.2%
Services	8028	17.4%	23997754	14.1%
Wholesale Goods	12614	27.3%	47406385	27.9%
Miscellaneous	12339	26.7%	45206517	26.6%
Late Filers	1993	4.3%	1812993	1.1%
Grand Total	46211	100.0%	169834720	100.0%

COMPARISON OF ALL USE TAXES
Fiscal Years Ending March

Use Tax	1997	1998	% Change
Retailers			
Number of Returns	45,454	46,211	1.7%
Computed Tax	\$154,373,956	169834720	1.0%
Motor Vehicle			
Number of Units	718,641	726,552	1.1%
Computed Tax	\$216,009,502	227497589	5.3%
Consumers			
Number of Returns	26,132	27,278	4.4%
Computed Tax	\$42,749,931	43714109	2.3%

RETAILERS USE TAX COLLECTION REPORT
By COMPUTED TAX DUE
FISCAL YEAR 1998

	SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE	- 24.99	17,884	38-70%	\$29,514	.02%
	25.00 - 49.99	1,753	3.79%	\$63,663	.04%
	50.00 - 99.99	2,342	5.07%	\$169,874	.10%
	100.00 - 149.99	1,756	3.80%	\$217,297	.13%
	150.00 - 199.99	1,312	2.84%	\$228,300	.13%
	200.00 - 249.99	1,055	2.28%	\$235,384	.14%
	250.00 - 499.99	3,397	7.35%	\$1,236,015	.73%
	500.00 - 999.99	3,654	7.91%	\$2,657,550	1.56%
	1,000.00 - 1,499.99	2,179	4.72%	\$2,685,832	1.58%
	1,500.00 - 1,999.99	1,516	3.28%	\$2,636,638	1.55%
	2,000.00 - 2,499.99	1,140	2.47%	\$2,555,980	1.50%
	2,500.00 - 2,999.99	819	1.77%	\$2,242,486	1.32%
	3,000.00 - 3,999.99	1,244	2.69%	\$4,336,326	2.55%
	4,000.00 - 4,999.99	859	1.86%	\$3,830,910	2.26%
	5,000.00 - 9,999.99	2,209	4.78%	\$15,622,070	9.20%
	10,000.00 - 24,999.99	1,826	3.95%	\$28,341,971	16.69%
	25,000.00 - 49,999.99	682	1.48%	\$23,583,490	13.89%
	50,000.00 - 99,999.99	344	.74%	\$24,021,627	14.14%
	100,000.00 & OVER	240	.52%	\$55,139,793	32.47%
TOTALS		46,211	100.00%*	\$169,834,720	100.00%*

PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING.

LOCAL OPTION HOTEL/MOTEL TAX
Fiscal Year Ending March 31, 1998

During fiscal 1998, the local option hotel/motel tax was imposed in fifty-four cities and in three counties in Iowa. The tax is instituted by voter approval, by the local jurisdictions and is collected and processed by Revenue and Finance in conjunction with the retail sales tax. The tax rate may not exceed 7 percent.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

For the year ending March 31, 1998, a total of \$19,951,805.74 was certified collected from the following jurisdictions.

Tax Collected (1)
Fiscal Year Ending March 31, 1998

Jurisdiction	Tax Rate	Quarter Ending June 1997	Quarter Ending Sept. 1997	Quarter Ending Dec. 1997	Quarter Ending March 1998	TOTAL
Altoona	7%	91,759.66	125,013.50	58,823.54	63,694.18	339,290.88
Ames	5%	152,407.29	170,369.28	112,024.35	153,517.37	588,318.29
Ankeny	7%	79,738.95	59,284.03	53,196.90	64,099.01	256,318.89
Arnolds Park	3%	16,277.80	46,939.88	1,302.62	1,009.91	65,530.21
Bellevue	5%	218.26	697.85	809.95	422.10	2,148.16
Bettendorf	7%	182,817.76	218,915.34	166,524.21	176,225.99	744,483.30
Bondurant	7%	-0-	14.00	0.00	0.00	14.00
Boone	7%	21,202.23	21,071.49	11,650.71	9,806.56	63,730.99
Burlington	5%	86,737.44	103,157.94	69,469.25	72,339.23	331,703.86
Cedar Falls	7%	69,996.36	74,446.51	63,260.84	62,007.66	269,711.37
Cedar Rapids	7%	443,199.97	524,192.71	438,831.01	443,510.58	1,849,734.27
Clear Lake	5%	56,231.92	70,932.91	40,153.55	37,683.98	205,002.36
Clinton	5%	73,363.88	51,784.25	40,376.93	33,789.24	199,314.30
Clive	7%	238,121.46	287,730.94	204,029.77	206,556.63	936,438.80
Coralville	7%	253,709.20	280,125.98	212,836.45	183,106.40	929,778.03
Council Bluffs	6%	306,798.77	335,214.81	287,091.58	277,549.67	1,206,654.83
Davenport	7%	393,733.23	436,664.79	298,043.74	487,937.23	1,616,378.99
Decorah	5%	23,295.35	26,654.08	44,108.03	14,308.93	108,366.39
Des Moines	7%	766,713.82	854,261.93	668,938.56	689,900.30	2,979,814.61
DeWitt	5%	1,815.23	1,408.40	1,268.88	912.54	5,405.05
Dickinson County	5%	8,099.35	20,165.20	3,466.55	3,949.96	35,681.06
Dubuque	7%	213,844.51	270,043.75	203,001.33	170,373.58	857,263.17
Dyersville	6%	8,048.54	12,460.33	7,413.32	4,644.22	32,566.41
Elkhorn	3%	884.15	2,004.74	1,864.56	851.45	5,604.90
Fort Dodge	5%	54,623.67	70,780.56	45,252.89	48,052.91	218,710.03
Fort Madison	5%	23,007.99	33,449.16	19,002.02	15,739.99	91,199.16
Grinnell	3%	1111,770.63	14,286.66	11,397.18	7,267.03	44,721.50
Guttenberg	6%	2,071.00	3,816.62	1,993.94	603.88	8,485.44
Iowa City	7%	85,444.47	182,815.80	85,873.71	112,094.80	466,228.78
Iowa County	5%	71,046.81	94,614.50	61,321.36	29,900.08	256,882.75
Indianola	5%	12,579.15	14,735.54	10,780.34	7,242.78	45,337.81
Johnston	7%	50,550.26	59,774.76	41,843.08	43,084.60	195,252.70
Keokuk	5%	28,560.26	39,142.42	26,158.11	18,736.96	112,597.75
Marion	7%	27,365.95	30,505.95	24,301.61	24,182.97	106,356.48
Marshalltown	5%	43,606.20	51,623.74	49,867.90	34,321.27	179,419.11
Mason City	5%	53,116.00	60,350.08	44,079.46	44,380.07	201,925.61

McGregor	5%	2,163.64	3,856.60	2,466.49	978.60	9,465.33
Missouri Valley	7%	21,193.13	25,991.16	17,450.10	13,616.28	78,250.67
Mt. Pleasant	5%	17,683.73	23,092.63	16,705.71	13,642.94	71,125.01
Muscatine	7%	74,099.44	76,141.18	66,553.96	61,102.75	277,897.33
Newton	5%	58,583.87	82,899.63	38,728.94	32,014.05	212,226.49
Okoboji	5%	36,939.67	89,626.27	9,698.26	10,610.22	146,874.42
Ottumwa	5%	49,054.17	51,237.11	40,620.20	33,178.89	174,090.37
Pella	7%	40,552.03	41,393.63	23,719.62	24,598.80	130,264.08
Polk County	7%	66,439.45	87,184.71	39,813.31	31,891.60	225,329.07
Sioux Center	1%	6,535.39	7,127.05	3,899.71	3,207.06	20,769.21
Sergeant Bluff	7%	1,400.79	423.43	2,429.43	1,019.83	5,273.48
Sioux City	7%	224,901.32	255,670.08	171,971.08	158,228.73	810,771.21
Spirit Lake	5%	15,002.47	31,876.95	8,611.97	9,585.90	65,077.29
Story City	5%	9,944.82	12,247.50	3,904.95	14,322.28	40,419.55
Toledo	5%	11,830.93	9,266.15	16,987.11	9,928.21	48,012.40
Urbandale	7%	122,699.41	179,670.80	107,046.58	96,259.60	505,676.39
Wahpeton	5%	5,761.96	17,791.25	189.75	197.50	23,940.46
Waterloo	7%	157,237.57	183,325.34	137,212.94	140,840.15	618,616.00
(1) West Des Moines	7%	214,964.78	240,296.76	193,048.41	208,014.14	856,324.09
Williamsburg	5%	8,116.08	17,213.45	11,987.39	16,153.89	53,470.81
Windsor Heights	7%	5,864.71	6,597.40	5,038.31	4,061.43	21,561.85
		5,103,726.88	6,092,379.51	4,328,442.45	4,427,256.91	19,951,805.74

Tax collected represents tax payments due and collected during the current fiscal year (with adjustments), tax collected during the current year but due from prior years, plus associated penalty and interest payments.

RETAIL SALES TAX BY COUNTY AND TOWN
FISCAL YEAR 1998

COUNTY	TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
	NON-RESIDENT	223	\$3,991,751	\$119,784
ADAIR	GREENFIELD*	499	\$21,261,207	\$1,063,056
ADAIR	ADAIR	229	\$8,106,472	\$405,697
ADAIR	STUART	156	\$7,015,603	\$350,730
ADAIR	BRIDGEWATER	68	\$960,639	\$48,032
ADAIR	FONTANELLE	140	\$1,496,110	\$74,805
ADAIR	ORIENT	72	\$988,092	\$55,801
ADAIR	NON-PERMIT	11	\$21,967	\$669
ADAIR	OTHER	152	\$5,463,698	\$273,198
ADAIR	* TOTAL COUNTY *	1,327	\$45,313,788	\$2,271,988
ADAMS	CORNING*	586	\$19,278,402	\$963,607
ADAMS	PRESCOTT	66	\$364,873	\$21,142
ADAMS	NON-PERMIT	10	\$9,930	\$385
ADAMS	OTHER	117	\$1,326,896	\$66,349
ADAMS	* TOTAL COUNTY *	779	\$20,980,101	\$1,051,483
ALLAMAKEE	WAUKON*	930	\$40,594,314	\$2,029,734
ALLAMAKEE	LANSING	308	\$7,590,110	\$379,518
ALLAMAKEE	POSTVILLE	446	\$24,692,024	\$1,234,612
ALLAMAKEE	NEW ALBIN	131	\$1,504,361	\$75,225
ALLAMAKEE	HARPERS FERRY	106	\$906,008	\$45,301
ALLAMAKEE	WATERVILLE	55	\$372,634	\$18,633
ALLAMAKEE	NON-PERMIT	41	\$123,929	\$5,156
ALLAMAKEE	OTHER	192	\$1,962,290	\$98,125
ALLAMAKEE	* TOTAL COUNTY *	2,209	\$77,745,670	\$3,886,304
APPANOOSE	CENTERVILLE*	1,163	\$61,921,138	\$3,095,382
APPANOOSE	CINCINNATI	49	\$305,364	\$15,257
APPANOOSE	MORAVIA	145	\$1,457,101	\$72,780
APPANOOSE	MOULTON	128	\$1,595,014	\$79,755
APPANOOSE	MYSTIC	51	\$363,505	\$18,174
APPANOOSE	NON-PERMIT	28	\$55,074	\$1,877
APPANOOSE	OTHER	480	\$8,751,191	\$437,576
APPANOOSE	* TOTAL COUNTY *	2,044	\$74,448,387	\$3,720,801
AUDUBON	AUDUBON*	650	\$22,763,281	\$1,136,008
AUDUBON	EXIRA	212	\$3,748,831	\$186,550
AUDUBON	BRAYTON	41	\$465,504	\$23,276
AUDUBON	KIMBALLTON	79	\$923,652	\$46,074
AUDUBON	NON-PERMIT	15	\$121,582	\$3,648
AUDUBON	OTHER	106	\$925,881	\$46,296
AUDUBON	* TOTAL COUNTY *	1,103	\$28,948,731	\$1,441,852
BENTON	BELLE PLAINE	467	\$18,297,970	\$914,629
BENTON	VINTON*	1,067	\$54,294,721	\$2,714,566
BENTON	BLAIRSTOWN	232	\$6,221,002	\$311,057
BENTON	SHELLSBURG	172	\$4,543,312	\$227,172
BENTON	VAN HORNE	155	\$2,612,179	\$130,608
BENTON	ATKINS	108	\$3,588,109	\$179,389
BENTON	GARRISON	79	\$847,482	\$42,374
BENTON	KEYSTONE	143	\$3,164,189	\$158,210
BENTON	LUZERNE	47	\$257,310	\$12,868
BENTON	MT AUBURN	42	\$240,429	\$12,021
BENTON	NEWHALL	153	\$2,896,234	\$144,822
BENTON	NORWAY	101	\$3,176,913	\$158,827
BENTON	URBANA	73	\$2,043,778	\$102,190
BENTON	WALFORD	77	\$1,573,259	\$78,666
BENTON	NON-PERMIT	43	\$220,998	\$8,795
BENTON	OTHER	287	\$2,727,697	\$136,387
BENTON	* TOTAL COUNTY *	3,246	\$106,705,582	\$5,332,581

RETAIL SALES TAX BY COUNTY AND TOWN
FISCAL YEAR 1998

COUNTY	TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
BLACK HAWK	WATERLOO*	7,594	\$894,255,964	\$45,202,584
BLACK HAWK	CEDAR FALLS	3,865	\$326,762,202	\$16,748,963
BLACK HAWK	EVANSDALE	450	\$12,383,839	\$619,205
BLACK HAWK	ELK RUN HTS	56	\$3,965,535	\$198,278
BLACK HAWK	HUDSON	298	\$9,546,585	\$491,044
BLACK HAWK	LA PORTE CITY	411	\$9,628,246	\$481,430
BLACK HAWK	DUNKERTON	149	\$5,492,481	\$274,625
BLACK HAWK	JANESVILLE	95	\$1,116,054	\$55,802
BLACK HAWK	GILBERTVILLE	94	\$1,327,545	\$66,378
BLACK HAWK	RAYMOND	66	\$871,404	\$43,571
BLACK HAWK	NON-PERMIT	90	\$1,330,631	\$39,915
BLACK HAWK	OTHER	236	\$3,644,809	\$182,238
BLACK HAWK	* TOTAL COUNTY *	13,404	\$1,270,325,295	\$64,404,033
BOONE	BOONE*	1,841	\$119,048,795	\$5,954,702
BOONE	MADRID	316	\$10,632,798	\$531,644
BOONE	OGDEN	380	\$8,141,852	\$407,101
BOONE	BOXHOLM	45	\$707,052	\$35,353
BOONE	PILOT MOUND	43	\$234,230	\$11,714
BOONE	NON-PERMIT	18	\$47,527	\$1,426
BOONE	OTHER	293	\$4,950,617	\$247,536
BOONE	* TOTAL COUNTY *	2,936	\$143,762,871	\$7,189,476
BREMER	WAVERLY*	1,389	\$101,178,341	\$5,058,883
BREMER	SUMNER	512	\$13,886,810	\$694,358
BREMER	TRIPOLI	304	\$6,805,223	\$340,264
BREMER	DENVER	401	\$13,081,911	\$654,078
BREMER	JANESVILLE	94	\$2,895,271	\$144,770
BREMER	READLYN	146	\$4,585,394	\$229,270
BREMER	FREDERIKA	56	\$490,170	\$24,507
BREMER	PLAINFIELD	103	\$2,726,737	\$136,336
BREMER	NON-PERMIT	29	\$234,126	\$9,443
BREMER	OTHER	129	\$1,267,583	\$63,376
BREMER	* TOTAL COUNTY *	3,163	\$147,151,566	\$7,355,285
BUCHANAN	INDEPENDENCE*	1,150	\$53,360,486	\$2,667,051
BUCHANAN	JESUP	353	\$14,524,608	\$738,528
BUCHANAN	FAIRBANK	226	\$7,650,728	\$382,350
BUCHANAN	HAZLETON	233	\$2,934,987	\$146,758
BUCHANAN	LAMONT	116	\$1,690,886	\$84,548
BUCHANAN	WINTHROP	209	\$5,226,459	\$261,288
BUCHANAN	AURORA	96	\$1,249,817	\$62,495
BUCHANAN	BRANDON	96	\$780,243	\$39,013
BUCHANAN	QUASQUETON	78	\$1,345,439	\$67,270
BUCHANAN	ROWLEY	85	\$1,841,383	\$92,074
BUCHANAN	NON-PERMIT	8	\$57,873	\$1,736
BUCHANAN	OTHER	282	\$3,776,299	\$188,821
BUCHANAN	* TOTAL COUNTY *	2,932	\$94,439,208	\$4,731,932
BUENA VISTA	STORM LAKE*	1,650	\$120,626,460	\$6,040,450
BUENA VISTA	ALTA	319	\$7,828,677	\$399,414
BUENA VISTA	ALBERT CITY	152	\$2,500,200	\$125,011
BUENA VISTA	MARATHON	67	\$1,173,974	\$58,700
BUENA VISTA	NEWELL	151	\$2,528,268	\$126,420
BUENA VISTA	SIOUX RAPIDS	235	\$9,210,522	\$460,529
BUENA VISTA	REMBRANDT	66	\$914,090	\$45,704
BUENA VISTA	LINN GROVE	72	\$417,600	\$20,881
BUENA VISTA	NON-PERMIT	22	\$101,522	\$4,449
BUENA VISTA	OTHER	201	\$1,197,405	\$59,870
BUENA VISTA	* TOTAL COUNTY *	2,935	\$146,498,718	\$7,341,428

RETAIL SALES TAX BY COUNTY AND TOWN
FISCAL YEAR 1998

COUNTY	TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
BUTLER	CLARKSVILLE	289	\$4,940,327	\$247,030
BUTLER	GREENE	331	\$7,383,478	\$369,176
BUTLER	PARKERSBURG	344	\$7,662,674	\$383,146
BUTLER	SHELL ROCK	273	\$3,575,943	\$178,785
BUTLER	ALLISON*	257	\$12,269,553	\$613,485
BUTLER	APLINGTON	209	\$4,813,157	\$240,664
BUTLER	DUMONT	181	\$4,281,361	\$214,067
BUTLER	NEW HARTFORD	133	\$1,999,930	\$100,000
BUTLER	BRISTOW	49	\$406,104	\$20,308
BUTLER	NON-PERMIT	35	\$287,750	\$12,599
BUTLER	OTHER	237	\$4,134,003	\$206,706
BUTLER	* TOTAL COUNTY *	2,338	\$51,754,280	\$2,585,966
CALHOUN	LAKE CITY	412	\$10,495,463	\$524,413
CALHOUN	MANSON	328	\$8,576,112	\$428,788
CALHOUN	ROCKWELL CITY*	485	\$16,824,551	\$841,059
CALHOUN	LOHRVILLE	109	\$1,387,447	\$69,374
CALHOUN	POMEROY	131	\$1,742,427	\$87,126
CALHOUN	FARNHAMVILLE	108	\$1,861,234	\$93,067
CALHOUN	NON-PERMIT	10	\$24,490	\$777
CALHOUN	OTHER	269	\$1,656,746	\$82,833
CALHOUN	* TOTAL COUNTY *	1,852	\$42,568,470	\$2,127,437
CARROLL	CARROLL*	1,910	\$155,555,465	\$7,786,624
CARROLL	COON RAPIDS	279	\$6,482,781	\$324,145
CARROLL	MANNING	322	\$10,012,153	\$500,459
CARROLL	BREDA	182	\$6,601,501	\$330,077
CARROLL	GLIDDEN	185	\$6,669,023	\$333,457
CARROLL	ARCADIA	106	\$4,343,562	\$217,181
CARROLL	DEDHAM	45	\$1,213,112	\$60,656
CARROLL	HALBUR	69	\$3,294,303	\$164,701
CARROLL	TEMPLETON	120	\$2,417,484	\$120,872
CARROLL	NON-PERMIT	30	\$452,548	\$17,610
CARROLL	OTHER	258	\$3,496,683	\$174,817
CARROLL	* TOTAL COUNTY *	3,506	\$200,538,615	\$10,030,599
CASS	ATLANTIC*	1,331	\$79,477,492	\$3,978,785
CASS	ANITA	197	\$3,990,582	\$199,531
CASS	GRISWOLD	231	\$4,975,679	\$248,781
CASS	LEWIS	61	\$306,934	\$15,349
CASS	CUMBERLAND	56	\$1,317,645	\$65,880
CASS	MARNE	41	\$595,120	\$29,757
CASS	MASSENA	124	\$2,031,926	\$101,596
CASS	NON-PERMIT	25	\$53,269	\$1,849
CASS	OTHER	437	\$4,481,316	\$224,080
CASS	* TOTAL COUNTY *	2,503	\$97,229,963	\$4,865,608
CEDAR	TIPTON*	750	\$31,558,702	\$1,577,839
CEDAR	DURANT	325	\$12,412,024	\$620,599
CEDAR	MECHANICSVILLE	234	\$3,458,287	\$172,886
CEDAR	WEST BRANCH	387	\$7,548,017	\$377,343
CEDAR	CLARENCE	243	\$6,474,649	\$323,664
CEDAR	LOWDEN	216	\$4,698,308	\$234,915
CEDAR	STANWOOD	154	\$3,028,534	\$151,424
CEDAR	BENNETT	91	\$1,361,228	\$68,047
CEDAR	NON-PERMIT	14	\$67,547	\$2,756
CEDAR	OTHER	174	\$3,261,271	\$163,074
CEDAR	* TOTAL COUNTY *	2,588	\$73,868,567	\$3,692,547

RETAIL SALES TAX BY COUNTY AND TOWN
FISCAL YEAR 1998

COUNTY	TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
CERRO GORDO	MASON CITY*	4,177	\$450,861,002	\$22,808,143
CERRO GORDO	CLEAR LAKE	1,483	\$71,661,575	\$3,583,534
CERRO GORDO	VENTURA	135	\$2,664,619	\$133,232
CERRO GORDO	ROCKWELL	156	\$2,224,464	\$111,230
CERRO GORDO	MESERVEY	46	\$234,989	\$11,750
CERRO GORDO	PLYMOUTH	50	\$500,381	\$25,022
CERRO GORDO	ROCK FALLS	44	\$348,863	\$17,445
CERRO GORDO	SWALEDALE	47	\$978,644	\$48,931
CERRO GORDO	THORNTON	110	\$1,593,337	\$79,668
CERRO GORDO	NON-PERMIT	199	\$444,644	\$14,336
CERRO GORDO	OTHER	291	\$4,041,340	\$202,067
CERRO GORDO	* TOTAL COUNTY *	6,738	\$535,553,858	\$27,035,358
CHEROKEE	CHEROKEE*	1,322	\$63,894,440	\$3,196,652
CHEROKEE	MARCUS	269	\$12,224,086	\$615,102
CHEROKEE	AURELIA	240	\$6,081,959	\$304,105
CHEROKEE	CLEGHORN	69	\$1,202,696	\$60,138
CHEROKEE	MERIDEN	43	\$554,048	\$27,703
CHEROKEE	QUIMBY	98	\$2,439,212	\$121,967
CHEROKEE	WASHTA	61	\$255,844	\$12,793
CHEROKEE	NON-PERMIT	14	\$41,085	\$1,312
CHEROKEE	OTHER	129	\$1,427,512	\$71,340
CHEROKEE	* TOTAL COUNTY *	2,245	\$88,120,882	\$4,411,112
CHICKASAW	NEW HAMPTON*	1,000	\$43,174,237	\$2,158,728
CHICKASAW	NASHUA	317	\$6,215,600	\$310,789
CHICKASAW	FREDERICKSBURG	265	\$5,901,391	\$295,072
CHICKASAW	LAWLER	148	\$2,431,429	\$121,576
CHICKASAW	ALTA VISTA	75	\$1,158,308	\$57,900
CHICKASAW	IONIA	115	\$1,296,604	\$64,833
CHICKASAW	NON-PERMIT	20	\$467,370	\$14,558
CHICKASAW	OTHER	251	\$2,427,737	\$121,392
CHICKASAW	* TOTAL COUNTY *	2,191	\$63,072,676	\$3,144,848
CLARKE	OSCEOLA*	918	\$37,055,485	\$1,852,762
CLARKE	MURRAY	96	\$6,416,738	\$322,975
CLARKE	NON-PERMIT	16	\$1,339,926	\$66,861
CLARKE	OTHER	151	\$1,018,924	\$50,946
CLARKE	* TOTAL COUNTY *	1,181	\$45,831,073	\$2,293,544
CLAY	SPENCER*	2,132	\$159,777,942	\$8,006,254
CLAY	EVERLY	143	\$4,221,302	\$211,068
CLAY	PETERSON	146	\$1,125,731	\$56,293
CLAY	DICKENS	58	\$1,291,836	\$64,595
CLAY	FOSTORIA	50	\$1,424,513	\$71,223
CLAY	ROYAL	105	\$1,193,220	\$59,663
CLAY	WEBB	54	\$655,594	\$32,780
CLAY	NON-PERMIT	53	\$1,723,940	\$51,750
CLAY	OTHER	173	\$1,216,902	\$60,805
CLAY	* TOTAL COUNTY *	2,914	\$172,630,980	\$8,614,431
CLAYTON	ELKADER*	531	\$19,839,096	\$996,839
CLAYTON	GUTTENBERG	488	\$14,190,751	\$709,548
CLAYTON	MONONA	317	\$9,590,735	\$479,538
CLAYTON	STRAWBERRY PT	350	\$6,746,236	\$337,317
CLAYTON	EDGEWOOD	179	\$6,443,844	\$326,131
CLAYTON	GARNAVILLO	209	\$3,784,413	\$189,229
CLAYTON	MARQUETTE	85	\$4,022,397	\$201,123
CLAYTON	MCGREGOR	307	\$4,819,524	\$240,984
CLAYTON	FARMERSBURG	77	\$463,890	\$23,197
CLAYTON	LUANA	105	\$1,017,037	\$50,852
CLAYTON	ST OLAF	40	\$202,896	\$10,146
CLAYTON	VOLGA CITY	68	\$1,523,212	\$76,161
CLAYTON	NON-PERMIT	41	\$180,470	\$5,923
CLAYTON	OTHER	381	\$3,248,289	\$162,423
CLAYTON	* TOTAL COUNTY *	3,178	\$76,072,790	\$3,809,411

RETAIL SALES TAX BY COUNTY AND TOWN
FISCAL YEAR 1998

COUNTY	TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
CLINTON	CLINTON*	3,215	\$268,680,001	\$13,451,722
CLINTON	DE WITT	779	\$43,825,837	\$2,191,311
CLINTON	CAMANCHE	352	\$8,829,684	\$441,488
CLINTON	DELMAR	87	\$760,218	\$38,014
CLINTON	GRAND MOUND	148	\$1,944,164	\$97,214
CLINTON	LOST NATION	90	\$1,637,204	\$81,861
CLINTON	WHEATLAND	151	\$2,710,594	\$135,529
CLINTON	CALAMUS	77	\$2,056,016	\$102,803
CLINTON	CHARLOTTE	87	\$2,396,259	\$119,816
CLINTON	GOOSE LAKE	96	\$796,808	\$39,850
CLINTON	LOW MOOR	89	\$1,797,221	\$89,864
CLINTON	NON-PERMIT	35	\$116,882	\$4,324
CLINTON	OTHER	361	\$6,387,402	\$319,379
CLINTON	* TOTAL COUNTY *	5,567	\$341,938,290	\$17,113,175
CRAWFORD	DENISON*	1,282	\$76,133,388	\$3,809,704
CRAWFORD	CHARTER OAK	126	\$3,201,946	\$160,094
CRAWFORD	DOW CITY	103	\$1,360,553	\$67,946
CRAWFORD	MANILLA	223	\$3,010,429	\$150,286
CRAWFORD	SCHLESWIG	156	\$2,075,273	\$103,768
CRAWFORD	VAIL	96	\$742,739	\$37,139
CRAWFORD	KIRON	88	\$1,640,615	\$82,033
CRAWFORD	WESTSIDE	89	\$1,118,977	\$55,952
CRAWFORD	NON-PERMIT	14	\$47,926	\$1,439
CRAWFORD	OTHER	257	\$4,173,407	\$208,451
CRAWFORD	* TOTAL COUNTY *	2,434	\$93,505,253	\$4,676,812
DALLAS	PERRY	1,023	\$57,158,951	\$2,857,465
DALLAS	ADEL*	801	\$26,349,228	\$1,330,882
DALLAS	DALLAS CENTER	247	\$5,707,687	\$285,380
DALLAS	DEXTER	141	\$4,281,017	\$227,868
DALLAS	REDFIELD	129	\$1,895,927	\$94,804
DALLAS	WAUKEE	580	\$27,356,308	\$1,367,771
DALLAS	WOODWARD	251	\$5,422,084	\$271,061
DALLAS	BOUTON	66	\$2,694,590	\$134,730
DALLAS	DAWSON	44	\$275,794	\$13,790
DALLAS	DE SOTO	110	\$2,422,076	\$120,968
DALLAS	GRANGER	122	\$6,141,640	\$307,081
DALLAS	MINBURN	67	\$810,704	\$40,537
DALLAS	VAN METER	173	\$4,226,389	\$211,318
DALLAS		50	\$5,313,439	\$265,674
DALLAS	NON-PERMIT	61	\$258,644	\$9,173
DALLAS	OTHER	276	\$2,660,726	\$146,894
DALLAS	* TOTAL COUNTY *	4,141	\$152,975,204	\$7,685,396
DAVIS	BLOOMFIELD*	610	\$29,385,741	\$1,469,272
DAVIS	NON-PERMIT	25	\$193,372	\$9,256
DAVIS	OTHER	628	\$6,440,276	\$322,026
DAVIS	* TOTAL COUNTY *	1,263	\$36,019,389	\$1,800,554
DECATUR	LAMONI	291	\$9,547,041	\$477,158
DECATUR	LEON*	350	\$11,141,145	\$557,060
DECATUR	DECATUR CITY	46	\$1,054,704	\$52,733
DECATUR	GRAND RIVER	44	\$296,035	\$14,800
DECATUR	NON-PERMIT	24	\$812,300	\$37,820
DECATUR	OTHER	376	\$2,322,400	\$116,130
DECATUR	* TOTAL COUNTY *	1,131	\$25,173,625	\$1,255,701

RETAIL SALES TAX BY COUNTY AND TOWN
FISCAL YEAR 1998

COUNTY	TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
DELAWARE	MANCHESTER*	1,079	\$64,149,151	\$3,207,477
DELAWARE	EARLVILLE	171	\$3,196,821	\$159,849
DELAWARE	EDGEWOOD	92	\$1,718,837	\$85,946
DELAWARE	HOPKINTON	184	\$3,596,675	\$179,841
DELAWARE	COLESBURG	114	\$2,681,300	\$134,066
DELAWARE	DELHI	167	\$2,247,001	\$112,359
DELAWARE	DUNDEE	64	\$868,864	\$43,445
DELAWARE	DYERSVILLE	68	\$2,127,860	\$106,394
DELAWARE	GREELEY	45	\$240,900	\$12,047
DELAWARE	RYAN	82	\$718,946	\$35,945
DELAWARE	NON-PERMIT	30	\$89,256	\$3,123
DELAWARE	OTHER	417	\$9,398,919	\$469,951
DELAWARE	* TOTAL COUNTY *	2,513	\$91,034,530	\$4,550,443
DES MOINES	BURLINGTON*	3,370	\$259,558,335	\$12,997,721
DES MOINES	MEDIAPOLIS	370	\$12,995,633	\$649,794
DES MOINES	WEST BURLINGTON	745	\$124,462,356	\$6,367,545
DES MOINES	DANVILLE	165	\$2,535,233	\$126,766
DES MOINES	MIDDLETOWN	47	\$647,184	\$32,361
DES MOINES	NON-PERMIT	39	\$87,343	\$2,646
DES MOINES	OTHER	346	\$9,509,222	\$475,463
DES MOINES	* TOTAL COUNTY *	5,082	\$409,795,306	\$20,652,296
DICKINSON	MILFORD	739	\$23,104,390	\$1,153,875
DICKINSON	SPIRIT LAKE*	1,434	\$98,728,892	\$4,936,480
DICKINSON	ARNOLDS PARK	516	\$17,548,306	\$877,221
DICKINSON	LAKE PARK	212	\$4,867,686	\$243,391
DICKINSON	OKOBOJI	255	\$24,469,066	\$1,223,460
DICKINSON	TERRIL	75	\$1,524,377	\$76,219
DICKINSON	NON-PERMIT	81	\$405,986	\$14,151
DICKINSON	OTHER	376	\$10,341,936	\$517,105
DICKINSON	* TOTAL COUNTY *	3,688	\$180,990,639	\$9,041,902
DUBUQUE	DUBUQUE*	7,559	\$717,147,111	\$36,300,521
DUBUQUE	CASCADE	409	\$13,264,835	\$663,246
DUBUQUE	DYERSVILLE	766	\$54,677,691	\$2,733,907
DUBUQUE	EPWORTH	203	\$2,557,114	\$127,863
DUBUQUE	FARLEY	216	\$3,034,771	\$151,751
DUBUQUE	BERNARD	78	\$642,792	\$32,140
DUBUQUE	DURANGO	75	\$1,210,960	\$60,547
DUBUQUE	HOLY CROSS	109	\$1,454,639	\$72,735
DUBUQUE	LUXEMBURG	46	\$590,915	\$29,547
DUBUQUE	NEW VIENNA	145	\$4,217,211	\$210,896
DUBUQUE	PEOSTA	247	\$8,328,003	\$416,414
DUBUQUE	SHERRILL	87	\$701,758	\$35,089
DUBUQUE	WORTHINGTON	89	\$2,510,184	\$125,513
DUBUQUE	ZWINGLE	45	\$393,386	\$19,674
DUBUQUE	NON-PERMIT	179	\$2,151,833	\$64,555
DUBUQUE	OTHER	297	\$19,319,202	\$965,973
DUBUQUE	* TOTAL COUNTY *	10,550	\$832,202,405	\$42,010,371
EMMET	ESTHERVILLE*	1,058	\$69,481,318	\$3,474,037
EMMET	ARMSTRONG	287	\$8,362,969	\$418,160
EMMET	RINGSTED	100	\$1,564,160	\$77,607
EMMET	DOLLIVER	45	\$255,191	\$12,758
EMMET	WALLINGFORD	52	\$445,194	\$22,068
EMMET	NON-PERMIT	9	\$6,163	\$186
EMMET	OTHER	85	\$1,152,984	\$57,653
EMMET	* TOTAL COUNTY *	1,636	\$81,267,979	\$4,062,469

RETAIL SALES TAX BY COUNTY AND TOWN
FISCAL YEAR 1998

COUNTY	TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
FAYETTE	OELWEIN	1,064	\$53,558,005	\$2,677,923
FAYETTE	FAYETTE	300	\$4,727,720	\$236,399
FAYETTE	WEST UNION*	611	\$33,112,367	\$1,655,635
FAYETTE	ARLINGTON	109	\$1,927,598	\$96,380
FAYETTE	CLERMONT	186	\$4,245,105	\$212,278
FAYETTE	ELGIN	180	\$3,916,427	\$195,825
FAYETTE	HAWKEYE	172	\$2,054,887	\$102,752
FAYETTE	MAYNARD	97	\$2,043,126	\$102,162
FAYETTE	RANDALIA	51	\$309,277	\$15,465
FAYETTE	ST LUCAS	46	\$1,173,709	\$58,687
FAYETTE	WADENA	57	\$449,623	\$22,482
FAYETTE	WAUCOMA	112	\$1,474,438	\$73,721
FAYETTE	WESTGATE	57	\$464,579	\$23,230
FAYETTE	NON-PERMIT	32	\$496,111	\$24,250
FAYETTE	OTHER	250	\$11,448,796	\$572,431
FAYETTE	* TOTAL COUNTY *	3,324	\$121,401,768	\$6,069,620
FLOYD	CHARLES CITY*	1,420	\$86,523,404	\$4,325,687
FLOYD	NORA SPRINGS	264	\$4,041,920	\$202,039
FLOYD	ROCKFORD	208	\$4,711,009	\$235,552
FLOYD	FLOYD	119	\$2,166,908	\$108,347
FLOYD	MARBLE ROCK	91	\$835,230	\$41,767
FLOYD	RUDD	104	\$866,428	\$43,323
FLOYD	NON-PERMIT	22	\$109,509	\$4,542
FLOYD	OTHER	274	\$1,630,811	\$81,484
FLOYD	* TOTAL COUNTY *	2,502	\$100,885,219	\$5,042,741
FRANKLIN	HAMPTON*	911	\$43,041,087	\$2,152,070
FRANKLIN	ACKLEY	78	\$1,568,553	\$78,430
FRANKLIN	SHEFFIELD	235	\$3,336,396	\$166,826
FRANKLIN	DOWS	59	\$512,970	\$25,649
FRANKLIN	ALEXANDER	53	\$229,030	\$11,451
FRANKLIN	COULTER	47	\$572,651	\$28,631
FRANKLIN	GENEVA	60	\$297,680	\$14,885
FRANKLIN	LATIMER	136	\$4,446,987	\$222,351
FRANKLIN	NON-PERMIT	30	\$87,501	\$2,888
FRANKLIN	OTHER	194	\$1,842,127	\$92,111
FRANKLIN	* TOTAL COUNTY *	1,803	\$55,934,982	\$2,795,292
FREMONT	HAMBURG	229	\$5,522,372	\$276,123
FREMONT	SIDNEY*	201	\$3,984,003	\$199,207
FREMONT	TABOR	162	\$2,240,109	\$112,011
FREMONT	FARRAGUT	62	\$726,481	\$36,332
FREMONT	RIVERTON	50	\$750,357	\$37,518
FREMONT	NON-PERMIT	21	\$73,615	\$2,994
FREMONT	OTHER	419	\$27,360,094	\$1,376,417
FREMONT	* TOTAL COUNTY *	1,144	\$40,657,031	\$2,040,602
GREENE	JEFFERSON*	815	\$48,431,864	\$2,421,193
GREENE	CHURDAN	97	\$1,091,934	\$54,361
GREENE	GRAND JCT	150	\$5,111,148	\$260,361
GREENE	SCRANTON	129	\$2,021,668	\$101,085
GREENE	PATON	88	\$1,401,152	\$70,054
GREENE	RIPPEY	62	\$1,003,214	\$50,165
GREENE	NON-PERMIT	16	\$23,213	\$697
GREENE	OTHER	141	\$683,164	\$34,158
GREENE	* TOTAL COUNTY *	1,498	\$59,767,357	\$2,992,074

RETAIL SALES TAX BY COUNTY AND TOWN
FISCAL YEAR 1998

COUNTY	TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
GRUNDY	GRUNDY CENTER*	538	\$21,612,394	\$1,080,410
GRUNDY	REINBECK	386	\$10,875,971	\$543,765
GRUNDY	CONRAD	256	\$5,637,092	\$281,820
GRUNDY	DIKE	165	\$4,181,489	\$209,077
GRUNDY	WELLSBURG	154	\$1,904,106	\$95,155
GRUNDY	BEAMAN	66	\$728,719	\$36,437
GRUNDY	HOLLAND	52	\$518,954	\$25,949
GRUNDY	NON-PERMIT	35	\$91,887	\$4,340
GRUNDY	OTHER	148	\$2,299,209	\$114,966
GRUNDY	* TOTAL COUNTY *	1,800	\$47,849,821	\$2,391,919
GUTHRIE	GUTHRIE CENTER*	393	\$19,285,504	\$964,047
GUTHRIE	PANORA	423	\$14,101,763	\$704,961
GUTHRIE	STUART	222	\$6,719,643	\$335,992
GUTHRIE	ADAIR	50	\$1,126,204	\$56,312
GUTHRIE	BAYARD	93	\$2,222,738	\$111,142
GUTHRIE	CASEY	106	\$1,647,025	\$82,218
GUTHRIE	BAGLEY	54	\$473,592	\$23,682
GUTHRIE	MENLO	70	\$1,145,227	\$57,260
GUTHRIE	YALE	73	\$1,187,336	\$59,371
GUTHRIE	NON-PERMIT	21	\$47,790	\$2,009
GUTHRIE	OTHER	160	\$1,261,623	\$63,085
GUTHRIE	* TOTAL COUNTY *	1,665	\$49,218,445	\$2,460,079
HAMILTON	WEBSTER CITY*	1,274	\$59,291,357	\$2,964,200
HAMILTON	JEWELL	212	\$7,032,862	\$351,635
HAMILTON	STRATFORD	212	\$6,273,256	\$313,670
HAMILTON	WILLIAMS	142	\$4,584,334	\$229,219
HAMILTON	BLAIRSBURG	64	\$1,736,739	\$86,835
HAMILTON	ELLSWORTH	116	\$2,424,724	\$121,222
HAMILTON	KAMRAR	45	\$381,958	\$19,100
HAMILTON	RANDALL	52	\$661,688	\$33,087
HAMILTON	STANHOPE	72	\$1,458,722	\$72,928
HAMILTON	NON-PERMIT	16	\$323,753	\$9,875
HAMILTON	OTHER	111	\$1,688,887	\$84,450
HAMILTON	* TOTAL COUNTY *	2,316	\$85,858,280	\$4,286,221
HANCOCK	BRITT	499	\$13,252,697	\$662,641
HANCOCK	GARNER*	557	\$26,558,348	\$1,327,928
HANCOCK	KANAWHA	160	\$3,559,294	\$177,964
HANCOCK	KLEMME	100	\$2,187,856	\$109,393
HANCOCK	CORWITH	93	\$970,785	\$48,544
HANCOCK	CRYSTAL LAKE	59	\$494,525	\$24,729
HANCOCK	GOODELL	44	\$291,142	\$14,560
HANCOCK	WODEN	65	\$633,167	\$31,660
HANCOCK	FOREST CITY	100	\$3,508,138	\$175,412
HANCOCK	NON-PERMIT	26	\$59,571	\$2,008
HANCOCK	OTHER	165	\$1,002,892	\$50,155
HANCOCK	* TOTAL COUNTY *	1,868	\$52,518,415	\$2,624,994
HARDIN	IOWA FALLS	1,203	\$94,271,014	\$4,713,852
HARDIN	ACKLEY	277	\$7,899,929	\$395,007
HARDIN	ELDORA*	607	\$20,657,149	\$1,032,866
HARDIN	ALDEN	179	\$4,672,765	\$233,643
HARDIN	HUBBARD	206	\$6,069,624	\$303,488
HARDIN	RADCLIFFE	130	\$2,091,128	\$104,559
HARDIN	NEW PROVIDENCE	43	\$457,737	\$22,887
HARDIN	STEAMBOAT ROCK	76	\$1,076,183	\$53,810
HARDIN	UNION	156	\$3,358,856	\$167,941
HARDIN	NON-PERMIT	17	\$33,669	\$1,028
HARDIN	OTHER	264	\$3,684,472	\$184,233
HARDIN	* TOTAL COUNTY *	3,158	\$144,272,526	\$7,213,314

RETAIL SALES TAX BY COUNTY AND TOWN
FISCAL YEAR 1998

COUNTY	TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
HARRISON	DUNLAP	214	\$7,062,800	\$353,137
HARRISON	LOGAN*	276	\$8,564,556	\$428,237
HARRISON	MISSOURI VALLEY	533	\$26,086,708	\$1,304,291
HARRISON	WOODBINE	249	\$9,588,217	\$479,280
HARRISON	LITTLE SIOUX	47	\$691,004	\$34,552
HARRISON	MODALE	42	\$915,903	\$45,796
HARRISON	MONDAMIN	75	\$833,707	\$41,687
HARRISON	PERSIA	54	\$279,589	\$13,977
HARRISON	PISGAH	49	\$384,294	\$19,216
HARRISON	NON-PERMIT	6	\$69,587	\$2,088
HARRISON	OTHER	191	\$2,012,926	\$100,654
HARRISON	* TOTAL COUNTY *	1,736	\$56,489,291	\$2,822,915
HENRY	MT PLEASANT*	1,289	\$88,883,694	\$4,444,222
HENRY	NEW LONDON	288	\$5,318,669	\$265,947
HENRY	WAYLAND	197	\$4,040,330	\$202,017
HENRY	WINFIELD	228	\$4,575,509	\$228,779
HENRY	MT UNION	59	\$1,062,997	\$53,154
HENRY	OLDS	74	\$1,023,211	\$51,164
HENRY	SALEM	55	\$615,454	\$30,772
HENRY	NON-PERMIT	59	\$573,913	\$23,159
HENRY	OTHER	365	\$10,263,902	\$513,198
HENRY	* TOTAL COUNTY *	2,614	\$116,357,679	\$5,812,412
HOWARD	CRESCO*	826	\$39,278,288	\$1,965,207
HOWARD	ELMA	152	\$2,019,766	\$100,992
HOWARD	LIME SPRINGS	132	\$1,895,107	\$94,755
HOWARD	RICEVILLE	93	\$1,456,671	\$72,837
HOWARD	CHESTER	77	\$918,021	\$45,905
HOWARD	PROTIVIN	91	\$2,573,525	\$128,676
HOWARD	NON-PERMIT	23	\$148,217	\$5,830
HOWARD	OTHER	184	\$1,961,986	\$98,104
HOWARD	* TOTAL COUNTY *	1,578	\$50,251,581	\$2,512,306
HUMBOLDT	HUMBOLDT	990	\$53,245,661	\$2,662,249
HUMBOLDT	DAKOTA CITY*	122	\$1,961,156	\$97,910
HUMBOLDT	GILMORE CITY	73	\$832,206	\$41,610
HUMBOLDT	LIVERMORE	107	\$1,565,519	\$78,241
HUMBOLDT	BODE	71	\$852,347	\$42,615
HUMBOLDT	RENWICK	71	\$1,451,137	\$72,556
HUMBOLDT	NON-PERMIT	13	\$169,874	\$5,152
HUMBOLDT	OTHER	272	\$3,679,676	\$183,856
HUMBOLDT	* TOTAL COUNTY *	1,719	\$63,757,576	\$3,184,189
IDA	HOLSTEIN	347	\$11,114,114	\$555,669
IDA	IDA GROVE*	605	\$32,564,848	\$1,628,244
IDA	BATTLE CREEK	167	\$2,816,225	\$140,813
IDA	ARTHUR	65	\$683,721	\$34,188
IDA	GALVA	85	\$704,148	\$35,209
IDA	NON-PERMIT	32	\$116,269	\$4,897
IDA	OTHER	81	\$342,915	\$17,145
IDA	* TOTAL COUNTY *	1,382	\$48,342,240	\$2,416,165
IOWA	MARENGO*	432	\$18,463,220	\$923,179
IOWA	NORTH ENGLISH	195	\$4,136,406	\$206,824
IOWA	WILLIAMSBURG	839	\$117,721,734	\$5,906,535
IOWA	VICTOR	199	\$5,510,038	\$275,995
IOWA	LADORA	97	\$656,253	\$32,814
IOWA	MILLERSBURG	58	\$1,282,964	\$64,150
IOWA	NON-PERMIT	78	\$511,028	\$17,821
IOWA	OTHER	833	\$44,491,899	\$2,224,623
IOWA	* TOTAL COUNTY *	2,731	\$192,773,542	\$9,651,941

RETAIL SALES TAX BY COUNTY AND TOWN
FISCAL YEAR 1998

COUNTY	TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
JACKSON	MAQUOKETA*	1,352	\$61,239,169	\$3,061,986
JACKSON	BELLEVUE	614	\$13,379,321	\$668,971
JACKSON	PRESTON	224	\$7,097,177	\$354,859
JACKSON	SABULA	120	\$1,539,840	\$76,997
JACKSON	BALDWIN	65	\$510,572	\$25,530
JACKSON	LA MOTTE	137	\$1,731,739	\$86,589
JACKSON	MILES	111	\$3,026,281	\$151,314
JACKSON	SPRAGUEVILLE	40	\$521,497	\$26,076
JACKSON	SPRINGBROOK	48	\$511,472	\$25,575
JACKSON	ST DONATUS	41	\$747,089	\$37,354
JACKSON	NON-PERMIT	37	\$45,746	\$1,454
JACKSON	OTHER	305	\$3,821,408	\$191,072
JACKSON	* TOTAL COUNTY *	3,094	\$94,171,311	\$4,707,777
JASPER	NEWTON*	2,280	\$143,218,526	\$7,174,535
JASPER	COLFAX	318	\$9,439,263	\$471,971
JASPER	MONROE	337	\$10,831,893	\$541,573
JASPER	BAXTER	178	\$2,668,527	\$133,349
JASPER	KELLOGG	153	\$2,507,503	\$125,374
JASPER	PRAIRIE CITY	229	\$11,349,713	\$567,494
JASPER	LYNNVILLE	125	\$2,008,987	\$100,452
JASPER	MINGO	84	\$398,225	\$19,915
JASPER	REASNOR	69	\$895,116	\$44,739
JASPER	SULLY	243	\$11,565,906	\$578,302
JASPER	NON-PERMIT	38	\$172,516	\$6,658
JASPER	OTHER	259	\$1,709,272	\$85,471
JASPER	* TOTAL COUNTY *	4,313	\$196,765,447	\$9,849,833
JEFFERSON	FAIRFIELD*	1,983	\$103,783,133	\$5,189,007
JEFFERSON	BATAVIA	107	\$17,833,028	\$891,450
JEFFERSON	LIBERTYVILLE	94	\$1,215,653	\$60,779
JEFFERSON	LOCKRIDGE	66	\$539,163	\$26,960
JEFFERSON	PACKWOOD	80	\$879,748	\$43,990
JEFFERSON	NON-PERMIT	13	\$34,333	\$1,322
JEFFERSON	OTHER	227	\$2,035,827	\$101,776
JEFFERSON	* TOTAL COUNTY *	2,570	\$126,320,885	\$6,315,284
JOHNSON	IOWA CITY*	5,735	\$701,135,582	\$35,485,193
JOHNSON	CORALVILLE	1,621	\$171,165,732	\$8,579,909
JOHNSON	LONE TREE	177	\$2,008,084	\$100,406
JOHNSON	OXFORD	273	\$3,351,970	\$167,420
JOHNSON	OLON	454	\$7,272,549	\$363,593
JOHNSON	HILLS	84	\$2,738,274	\$136,769
JOHNSON	NORTH LIBERTY	471	\$21,963,306	\$1,098,161
JOHNSON	SWISHER	238	\$6,515,968	\$325,626
JOHNSON	TIFFIN	113	\$3,342,618	\$167,134
JOHNSON	NON-PERMIT	96	\$812,186	\$24,365
JOHNSON	OTHER	406	\$11,457,450	\$572,857
JOHNSON	* TOTAL COUNTY *	9,668	\$931,763,719	\$47,021,433
JONES	ANAMOSA*	797	\$55,946,719	\$2,797,264
JONES	MONTICELLO	1,098	\$47,302,744	\$2,365,165
JONES	OLIN	175	\$2,242,438	\$112,127
JONES	OXFORD JCT	147	\$1,103,701	\$55,189
JONES	WYOMING	179	\$3,617,813	\$180,836
JONES	MARTELLE	91	\$1,376,164	\$68,813
JONES	ONslow	71	\$905,200	\$45,260
JONES	NON-PERMIT	83	\$217,792	\$7,433
JONES	OTHER	384	\$4,989,124	\$249,465
JONES	* TOTAL COUNTY *	3,025	\$117,701,695	\$5,881,552

RETAIL SALES TAX BY COUNTY AND TOWN
FISCAL YEAR 1998

COUNTY	TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
KEOKUK	KEOTA	245	\$4,383,831	\$219,196
KEOKUK	SIGOURNEY*	470	\$13,231,243	\$666,491
KEOKUK	DELTA	52	\$351,171	\$17,531
KEOKUK	HEDRICK	134	\$1,844,051	\$92,169
KEOKUK	RICHLAND	98	\$1,462,096	\$73,107
KEOKUK	WHAT CHEER	149	\$1,540,937	\$77,042
KEOKUK	KESWICK	55	\$1,502,430	\$75,121
KEOKUK	OLLIE	53	\$173,315	\$8,667
KEOKUK	SOUTH ENGLISH	63	\$1,079,849	\$53,993
KEOKUK	NON-PERMIT	54	\$706,088	\$29,893
KEOKUK	OTHER	387	\$3,798,740	\$189,936
KEOKUK	* TOTAL COUNTY *	1,760	\$30,073,751	\$1,503,146
KOSSUTH	ALGONA*	1,370	\$78,145,466	\$3,907,213
KOSSUTH	BANCROFT	236	\$6,516,921	\$325,847
KOSSUTH	BURT	117	\$2,087,468	\$104,375
KOSSUTH	LU VERNE	66	\$977,110	\$48,853
KOSSUTH	SWEA CITY	147	\$2,518,933	\$125,947
KOSSUTH	TITONKA	146	\$3,212,279	\$160,615
KOSSUTH	WESLEY	102	\$3,694,472	\$184,723
KOSSUTH	WEST BEND	65	\$2,188,375	\$109,421
KOSSUTH	WHITTEMORE	117	\$2,785,082	\$139,128
KOSSUTH	FENTON	82	\$1,537,837	\$76,785
KOSSUTH	LAKOTA	91	\$1,051,388	\$52,574
KOSSUTH	LEDYARD	62	\$629,617	\$31,480
KOSSUTH	LONE ROCK	56	\$746,789	\$37,341
KOSSUTH	NON-PERMIT	19	\$69,872	\$2,821
KOSSUTH	OTHER	192	\$1,696,232	\$84,818
KOSSUTH	* TOTAL COUNTY *	2,868	\$107,857,841	\$5,391,941
LEE	FT MADISON*	1,487	\$96,383,500	\$4,823,616
LEE	KEOKUK	1,759	\$144,938,783	\$7,256,078
LEE	DONNELSON	331	\$9,386,991	\$469,362
LEE	MONTROSE	148	\$1,620,550	\$81,029
LEE	WEST POINT	263	\$5,755,574	\$287,784
LEE	ST PAUL	48	\$3,028,518	\$151,432
LEE	HOUGHTON	65	\$3,723,578	\$186,180
LEE	NON-PERMIT	63	\$753,181	\$36,328
LEE	OTHER	479	\$8,952,698	\$447,654
LEE	* TOTAL COUNTY *	4,643	\$274,543,373	\$13,739,463
LINN	CEDAR RAPIDS*	13,980	\$2,040,590,133	\$103,368,704
LINN	MARION	2,769	\$222,700,305	\$11,145,197
LINN	CENTER POINT	357	\$10,561,878	\$527,257
LINN	CENTRAL CITY	330	\$3,658,075	\$182,923
LINN	HIAWATHA	674	\$48,913,405	\$2,445,687
LINN	LISBON	280	\$4,927,222	\$246,373
LINN	MT VERNON	611	\$26,481,385	\$1,323,406
LINN	COGON	170	\$2,534,910	\$126,748
LINN	FAIRFAX	187	\$4,856,321	\$242,818
LINN	SPRINGVILLE	248	\$5,770,350	\$288,400
LINN	WALKER	157	\$3,546,538	\$177,326
LINN	ALBURNETTE	123	\$1,921,657	\$96,055
LINN	ELY	148	\$5,269,261	\$263,376
LINN	PALO	146	\$2,608,293	\$130,420
LINN	PRAIRIEBURG	40	\$329,455	\$16,475
LINN	ROBINS	87	\$2,508,817	\$125,442
LINN	NON-PERMIT	373	\$2,465,373	\$74,053
LINN	OTHER	421	\$7,293,490	\$364,565
LINN	* TOTAL COUNTY *	21,101	\$2,396,936,868	\$121,145,225

RETAIL SALES TAX BY COUNTY AND TOWN
FISCAL YEAR 1998

COUNTY	TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
LOUISA	COLUMBUS JCT	380	\$8,286,634	\$414,247
LOUISA	WAPELLO*	388	\$7,555,952	\$377,600
LOUISA	MORNING SUN	163	\$2,921,272	\$146,046
LOUISA	GRANDVIEW	47	\$688,142	\$34,408
LOUISA	LETTS	63	\$412,814	\$20,644
LOUISA	OAKVILLE	64	\$804,455	\$40,226
LOUISA	NON-PERMIT	11	\$60,431	\$2,711
LOUISA	OTHER	183	\$6,122,516	\$306,125
LOUISA	* TOTAL COUNTY *	1,299	\$26,852,216	\$1,342,007
LUCAS	CHARITON*	771	\$34,584,052	\$1,729,131
LUCAS	RUSSELL	88	\$756,865	\$37,841
LUCAS	NON-PERMIT	16	\$20,136	\$607
LUCAS	OTHER	362	\$3,683,034	\$184,165
LUCAS	* TOTAL COUNTY *	1,237	\$39,044,087	\$1,951,744
LYON	ROCK RAPIDS*	499	\$21,782,947	\$1,089,145
LYON	GEORGE	250	\$6,713,278	\$335,669
LYON	DOON	150	\$4,055,251	\$202,771
LYON	INWOOD	234	\$4,837,219	\$241,859
LYON	LARCHWOOD	175	\$4,365,608	\$218,292
LYON	LITTLE ROCK	90	\$2,405,573	\$120,279
LYON	LESTER	80	\$1,877,330	\$93,870
LYON	NON-PERMIT	18	\$103,111	\$4,135
LYON	OTHER	212	\$2,262,934	\$113,149
LYON	* TOTAL COUNTY *	1,708	\$48,403,251	\$2,419,169
MADISON	WINTERSET*	942	\$48,189,584	\$2,443,045
MADISON	EARLHAM	214	\$6,295,387	\$314,697
MADISON	ST CHARLES	137	\$1,930,075	\$96,504
MADISON	TRURO	82	\$1,795,352	\$89,769
MADISON	NON-PERMIT	24	\$149,498	\$6,451
MADISON	OTHER	319	\$3,106,727	\$155,341
MADISON	* TOTAL COUNTY *	1,718	\$61,466,623	\$3,105,807
MAHASKA	OSKALOOSA*	1,993	\$138,160,897	\$6,915,286
MAHASKA	EDDYVILLE	67	\$2,102,556	\$105,127
MAHASKA	NEW SHARON	269	\$4,411,870	\$220,600
MAHASKA	BARNES CITY	44	\$197,868	\$9,894
MAHASKA	FREMONT	144	\$1,021,020	\$51,057
MAHASKA	LEIGHTON	64	\$1,760,682	\$88,034
MAHASKA	ROSE HILL	42	\$223,577	\$11,178
MAHASKA	NON-PERMIT	37	\$82,261	\$2,821
MAHASKA	OTHER	269	\$3,730,723	\$186,546
MAHASKA	* TOTAL COUNTY *	2,929	\$151,691,454	\$7,590,543
MARION	KNOXVILLE*	1,241	\$73,256,747	\$3,662,130
MARION	PELLA	1,534	\$104,518,728	\$5,235,014
MARION	PLEASANTVILLE	272	\$6,189,683	\$309,486
MARION	BUSSEY	71	\$400,820	\$20,043
MARION	MELCHER	124	\$1,362,734	\$68,138
MARION	DALLAS	48	\$359,542	\$17,917
MARION	NON-PERMIT	89	\$544,768	\$19,131
MARION	OTHER	419	\$5,295,772	\$264,795
MARION	* TOTAL COUNTY *	3,798	\$191,928,794	\$9,596,654
MARSHALL	MARSHALLTOWN*	3,547	\$310,141,156	\$15,643,455
MARSHALL	STATE CENTER	252	\$4,766,900	\$238,343
MARSHALL	ALBION	81	\$848,040	\$42,403
MARSHALL	GILMAN	106	\$2,848,083	\$142,407
MARSHALL	MELBOURNE	89	\$756,956	\$37,853
MARSHALL	CLEMONS	43	\$320,985	\$15,925
MARSHALL	LAUREL	64	\$751,569	\$37,575
MARSHALL	LE GRAND	99	\$1,706,042	\$85,301
MARSHALL	RHODES	51	\$152,125	\$7,610
MARSHALL	NON-PERMIT	24	\$137,619	\$4,129
MARSHALL	OTHER	249	\$5,909,326	\$295,441
MARSHALL	* TOTAL COUNTY *	4,605	\$328,338,801	\$16,550,442

RETAIL SALES TAX BY COUNTY AND TOWN
FISCAL YEAR 1998

COUNTY	TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
MILLS	GLENWOOD*	720	\$26,414,353	\$1,320,644
MILLS	MALVERN	205	\$3,516,115	\$175,814
MILLS	EMERSON	114	\$1,236,320	\$61,817
MILLS	PACIFIC JCT	60	\$1,036,683	\$51,635
MILLS	HASTINGS	47	\$171,226	\$8,560
MILLS	HENDERSON	42	\$218,462	\$10,922
MILLS	SILVER CITY	63	\$792,253	\$39,600
MILLS	NON-PERMIT	40	\$91,114	\$4,134
MILLS	OTHER	200	\$1,835,436	\$91,772
MILLS	* TOTAL COUNTY *	1,491	\$35,311,962	\$1,764,898
MITCHELL	OSAGE*	801	\$28,161,947	\$1,416,319
MITCHELL	ST ANSGAR	331	\$15,031,420	\$751,581
MITCHELL	RICEVILLE	166	\$4,386,302	\$219,325
MITCHELL	STACYVILLE	163	\$3,278,381	\$163,918
MITCHELL	MCINTIRE	54	\$1,442,539	\$72,130
MITCHELL	NON-PERMIT	17	\$63,808	\$2,002
MITCHELL	OTHER	269	\$2,394,314	\$119,728
MITCHELL	* TOTAL COUNTY *	1,801	\$54,758,711	\$2,745,003
MONONA	ONAWA*	609	\$27,663,607	\$1,388,102
MONONA	MAPLETON	338	\$10,917,318	\$545,878
MONONA	UTE	141	\$2,207,225	\$110,368
MONONA	WHITING	137	\$1,265,941	\$63,303
MONONA	BLENCOE	61	\$505,769	\$25,286
MONONA	CASTANA	47	\$203,277	\$10,167
MONONA	MOORHEAD	68	\$578,659	\$28,932
MONONA	SOLDIER	93	\$741,083	\$37,061
MONONA	NON-PERMIT	14	\$28,992	\$1,043
MONONA	OTHER	195	\$2,751,409	\$137,578
MONONA	* TOTAL COUNTY *	1,703	\$46,863,280	\$2,347,718
MONROE	ALBIA*	651	\$27,633,276	\$1,381,379
MONROE	LOVILIA	110	\$2,232,121	\$111,608
MONROE	NON-PERMIT	15	\$13,352	\$402
MONROE	OTHER	308	\$3,556,909	\$177,827
MONROE	* TOTAL COUNTY *	1,084	\$33,435,658	\$1,671,216
MONTGOMERY	RED OAK*	1,014	\$64,938,493	\$3,266,932
MONTGOMERY	VILLISCA	221	\$3,912,736	\$195,641
MONTGOMERY	STANTON	168	\$4,909,891	\$245,504
MONTGOMERY	ELLIOTT	80	\$324,551	\$16,224
MONTGOMERY	NON-PERMIT	19	\$53,696	\$2,226
MONTGOMERY	OTHER	284	\$2,634,013	\$131,705
MONTGOMERY	* TOTAL COUNTY *	1,786	\$76,773,380	\$3,858,232
MUSCATINE	MUSCATINE*	2,877	\$244,990,652	\$12,271,254
MUSCATINE	WEST LIBERTY	470	\$14,408,377	\$721,111
MUSCATINE	WILTON	469	\$42,167,536	\$2,108,386
MUSCATINE	ATALISSA	45	\$362,117	\$18,106
MUSCATINE	NICHOLS	100	\$2,415,220	\$120,760
MUSCATINE	STOCKTON	41	\$1,346,659	\$67,333
MUSCATINE	NON-PERMIT	27	\$284,722	\$9,365
MUSCATINE	OTHER	360	\$8,715,085	\$435,758
MUSCATINE	* TOTAL COUNTY *	4,389	\$314,690,368	\$15,752,073
OBRIEN	SHELDON	1,020	\$54,084,472	\$2,704,314
OBRIEN	HARTLEY	366	\$10,634,588	\$531,739
OBRIEN	PAULLINA	268	\$6,399,005	\$319,961
OBRIEN	PRIMGHAR*	188	\$4,348,181	\$217,417
OBRIEN	SANBORN	258	\$8,504,412	\$425,229
OBRIEN	SUTHERLAND	165	\$3,287,875	\$164,396
OBRIEN	ARCHER	49	\$1,003,402	\$50,173
OBRIEN	NON-PERMIT	18	\$33,106	\$1,073
OBRIEN	OTHER	215	\$2,698,638	\$134,949
OBRIEN	* TOTAL COUNTY *	2,547	\$90,993,679	\$4,549,251

RETAIL SALES TAX BY COUNTY AND TOWN
FISCAL YEAR 1998

COUNTY	TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
OSCEOLA	SIBLEY*	510	\$22,251,772	\$1,112,582
OSCEOLA	ASHTON	104	\$1,625,763	\$81,292
OSCEOLA	OCHEYEDAN	182	\$3,298,606	\$164,934
OSCEOLA	HARRIS	43	\$452,730	\$22,638
OSCEOLA	MELVIN	82	\$2,939,976	\$146,999
OSCEOLA	NON-PERMIT	10	\$4,813	\$153
OSCEOLA	OTHER	105	\$1,552,587	\$77,628
OSCEOLA	* TOTAL COUNTY *	1,036	\$32,126,247	\$1,606,226
PAGE	CLARINDA*	835	\$37,073,796	\$1,853,710
PAGE	SHENANDOAH	971	\$48,351,228	\$2,417,579
PAGE	ESSEX	127	\$2,301,201	\$115,070
PAGE	COIN	43	\$293,885	\$14,697
PAGE	NON-PERMIT	34	\$500,913	\$23,904
PAGE	OTHER	401	\$4,042,774	\$202,150
PAGE	* TOTAL COUNTY *	2,411	\$92,563,797	\$4,627,110
PALO ALTO	EMMETSBURG*	655	\$27,334,324	\$1,366,555
PALO ALTO	GRAETTINGER	171	\$15,005,017	\$750,260
PALO ALTO	RUTHVEN	153	\$3,545,902	\$177,298
PALO ALTO	WEST BEND	232	\$6,507,482	\$325,370
PALO ALTO	CYLINDER	70	\$693,654	\$34,681
PALO ALTO	MALLARD	91	\$1,260,858	\$63,047
PALO ALTO	NON-PERMIT	26	\$61,734	\$2,570
PALO ALTO	OTHER	149	\$1,943,894	\$97,204
PALO ALTO	* TOTAL COUNTY *	1,547	\$56,352,865	\$2,816,985
PLYMOUTH	LE MARS*	1,684	\$103,687,541	\$5,183,999
PLYMOUTH	AKRON	235	\$7,721,671	\$386,088
PLYMOUTH	KINGSLEY	285	\$7,491,670	\$374,567
PLYMOUTH	REMSSEN	405	\$11,938,015	\$596,709
PLYMOUTH	MERRILL	183	\$2,957,623	\$150,107
PLYMOUTH	BRUNSVILLE	40	\$448,075	\$22,337
PLYMOUTH	HINTON	152	\$2,179,741	\$108,988
PLYMOUTH	WESTFIELD	48	\$480,470	\$24,024
PLYMOUTH	NON-PERMIT	30	\$215,028	\$6,610
PLYMOUTH	OTHER	240	\$2,195,367	\$109,661
PLYMOUTH	* TOTAL COUNTY *	3,302	\$139,315,201	\$6,963,090
POCAHONTAS	FONDA	140	\$1,933,330	\$96,669
POCAHONTAS	LAURENS	405	\$10,759,503	\$537,971
POCAHONTAS	POCAHONTAS*	550	\$14,545,670	\$727,232
POCAHONTAS	GILMORE CITY	66	\$3,145,663	\$157,286
POCAHONTAS	ROLFE	171	\$4,372,995	\$218,499
POCAHONTAS	HAVELOCK	43	\$2,066,279	\$103,248
POCAHONTAS	PALMER	77	\$1,352,136	\$67,602
POCAHONTAS	NON-PERMIT	7	\$5,585	\$195
POCAHONTAS	OTHER	199	\$830,510	\$41,530
POCAHONTAS	* TOTAL COUNTY *	1,658	\$39,011,671	\$1,950,232

RETAIL SALES TAX BY COUNTY AND TOWN
FISCAL YEAR 1998

COUNTY	TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
POLK	DES MOINES*	24,610	\$3,944,053,446	\$199,144,131
POLK	WEST DES MOINES	5,097	\$704,030,575	\$36,583,159
POLK	URBANDALE	2,025	\$257,706,550	\$12,930,663
POLK	ALTOONA	992	\$86,505,686	\$4,330,899
POLK	ANKENY	2,559	\$222,064,471	\$11,184,281
POLK	WINDSOR HTS	128	\$5,845,693	\$292,279
POLK	CLIVE	911	\$181,778,664	\$9,088,479
POLK	GRIMES	482	\$24,365,422	\$1,218,272
POLK	MITCHELLVILLE	188	\$3,156,009	\$157,804
POLK	POLK CITY	244	\$4,733,059	\$236,665
POLK	BONDURANT	270	\$4,080,918	\$204,053
POLK	ELKHART	96	\$5,006,335	\$250,318
POLK	PLEASANT HILL	234	\$10,787,355	\$539,371
POLK	RUNNELLS	221	\$2,887,304	\$144,364
POLK	JOHNSTON	746	\$48,160,189	\$2,407,346
POLK	ALLEMAN	74	\$1,067,742	\$53,385
POLK	NON-PERMIT	599	\$9,585,017	\$287,788
POLK	OTHER	184	\$11,570,484	\$627,574
POLK	* TOTAL COUNTY *	39,660	\$5,527,384,919	\$279,680,831
POTTAWATTAMIE	COUNCIL BLUFFS*	5,118	\$636,076,274	\$32,060,914
POTTAWATTAMIE	AVOCA	335	\$21,421,104	\$1,073,279
POTTAWATTAMIE	CARTER LAKE	220	\$7,559,551	\$381,025
POTTAWATTAMIE	OAKLAND	265	\$7,180,189	\$361,229
POTTAWATTAMIE	CARSON	178	\$1,893,321	\$94,670
POTTAWATTAMIE	NEOLA	144	\$3,851,595	\$192,590
POTTAWATTAMIE	WALNUT	258	\$6,011,027	\$300,551
POTTAWATTAMIE	CRESCENT	150	\$5,751,157	\$287,564
POTTAWATTAMIE	HANCOCK	63	\$1,236,400	\$61,824
POTTAWATTAMIE	MACEDONIA	57	\$1,056,292	\$52,815
POTTAWATTAMIE	MCCLELLAND	43	\$532,748	\$26,638
POTTAWATTAMIE	MINDEN	111	\$1,805,515	\$90,282
POTTAWATTAMIE	TREYNOR	128	\$2,791,661	\$139,584
POTTAWATTAMIE	UNDERWOOD	150	\$2,625,966	\$131,305
POTTAWATTAMIE	NON-PERMIT	110	\$1,769,750	\$59,171
POTTAWATTAMIE	OTHER	384	\$9,278,024	\$463,909
POTTAWATTAMIE	* TOTAL COUNTY *	7,714	\$710,840,574	\$35,777,350
POWESHIEK	GRINNELL	1,258	\$64,782,648	\$3,238,866
POWESHIEK	BROOKLYN	411	\$25,855,994	\$1,292,803
POWESHIEK	MONTEZUMA*	548	\$15,264,656	\$763,079
POWESHIEK	VICTOR	59	\$1,542,598	\$77,131
POWESHIEK	DEEP RIVER	75	\$886,676	\$44,336
POWESHIEK	MALCOM	113	\$1,211,266	\$60,571
POWESHIEK	NON-PERMIT	43	\$225,026	\$10,118
POWESHIEK	OTHER	249	\$4,052,368	\$202,367
POWESHIEK	* TOTAL COUNTY *	2,756	\$113,821,232	\$5,689,271
RINGGOLD	MOUNT AYR*	391	\$16,958,302	\$847,898
RINGGOLD	DIAGONAL	70	\$865,406	\$43,268
RINGGOLD	KELLERTON	52	\$327,271	\$16,362
RINGGOLD	NON-PERMIT	15	\$24,667	\$1,034
RINGGOLD	OTHER	291	\$1,883,631	\$94,179
RINGGOLD	* TOTAL COUNTY *	819	\$20,059,277	\$1,002,741
SAC	SAC CITY*	548	\$20,460,867	\$1,023,053
SAC	LAKE VIEW	296	\$9,348,648	\$467,433
SAC	ODEBOLT	242	\$5,662,139	\$283,119
SAC	EARLY	126	\$2,408,311	\$120,424
SAC	SCHALLER	194	\$4,901,059	\$244,843
SAC	WALL LAKE	192	\$7,365,408	\$368,275
SAC	AUBURN	68	\$1,256,596	\$62,829
SAC	LYTTON	80	\$997,674	\$49,886
SAC	NEMAHA	59	\$586,285	\$29,315
SAC	NON-PERMIT	29	\$146,393	\$4,979
SAC	OTHER	194	\$3,417,825	\$170,899
SAC	* TOTAL COUNTY *	2,028	\$56,551,205	\$2,825,055

RETAIL SALES TAX BY COUNTY AND TOWN
FISCAL YEAR 1998

COUNTY	TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
SCOTT	DAVENPORT*	10,138	\$1,419,639,931	\$71,652,490
SCOTT	BETTENDORF	3,079	\$253,789,572	\$12,959,814
SCOTT	BUFFALO	118	\$12,850,294	\$642,519
SCOTT	LE CLAIRE	372	\$7,795,727	\$389,800
SCOTT	BLUE GRASS	356	\$8,176,066	\$408,808
SCOTT	ELDRIDGE	674	\$36,939,264	\$1,846,979
SCOTT	PRINCETON	145	\$2,132,240	\$106,614
SCOTT	WALCOTT	306	\$26,460,534	\$1,323,036
SCOTT	DIXON	68	\$740,265	\$37,015
SCOTT	DONAHUE	97	\$843,653	\$42,182
SCOTT	LONG GROVE	188	\$3,064,548	\$153,237
SCOTT	MCCAUSLAND	63	\$938,645	\$46,933
SCOTT	NEW LIBERTY	51	\$176,577	\$8,826
SCOTT	RIVERDALE	57	\$941,022	\$47,057
SCOTT	NON-PERMIT	110	\$3,977,221	\$119,440
SCOTT	OTHER	335	\$10,708,646	\$535,433
SCOTT	* TOTAL COUNTY *	16,157	\$1,789,174,205	\$90,320,183
SHELBY	HARLAN*	1,185	\$57,471,925	\$2,873,394
SHELBY	ELK HORN	181	\$3,535,976	\$176,740
SHELBY	SHELBY	115	\$1,019,394	\$50,966
SHELBY	DEFIANCE	105	\$1,597,262	\$79,867
SHELBY	EARLING	107	\$808,606	\$40,436
SHELBY	IRWIN	109	\$1,615,849	\$80,798
SHELBY	PANAMA	84	\$1,331,684	\$66,585
SHELBY	PORTSMOUTH	67	\$1,083,047	\$54,151
SHELBY	NON-PERMIT	25	\$233,817	\$11,121
SHELBY	OTHER	162	\$1,215,657	\$60,701
SHELBY	* TOTAL COUNTY *	2,140	\$69,913,217	\$3,494,759
SIOUX	HAWARDEN	533	\$19,742,265	\$987,124
SIOUX	ALTON	165	\$7,787,261	\$389,369
SIOUX	HULL	381	\$9,291,193	\$464,568
SIOUX	ORANGE CITY*	842	\$50,419,645	\$2,521,004
SIOUX	ROCK VALLEY	638	\$29,405,460	\$1,470,282
SIOUX	SIOUX CENTER	1,145	\$71,749,892	\$3,587,522
SIOUX	BOYDEN	186	\$2,026,719	\$101,338
SIOUX	HOSPERS	206	\$4,821,051	\$248,412
SIOUX	IRETON	164	\$5,557,820	\$277,896
SIOUX	GRANVILLE	78	\$1,197,984	\$59,902
SIOUX	MAURICE	81	\$343,521	\$17,180
SIOUX	NON-PERMIT	31	\$143,489	\$4,374
SIOUX	OTHER	318	\$3,360,001	\$168,000
SIOUX	* TOTAL COUNTY *	4,768	\$205,846,301	\$10,296,971
STORY	AMES	4,581	\$517,593,083	\$26,112,059
STORY	NEVADA*	785	\$37,805,884	\$1,901,960
STORY	STORY CITY	660	\$49,679,164	\$2,483,977
STORY	CAMBRIDGE	93	\$1,079,000	\$53,948
STORY	COLO	132	\$2,731,044	\$136,553
STORY	MAXWELL	128	\$1,467,518	\$73,377
STORY	ROLAND	161	\$2,289,611	\$114,484
STORY	SLATER	187	\$8,136,124	\$406,808
STORY	ZEARING	129	\$2,206,766	\$110,342
STORY	COLLINS	63	\$1,104,066	\$55,205
STORY	GILBERT	121	\$1,381,329	\$71,284
STORY	HUXLEY	250	\$6,411,589	\$320,583
STORY	MCCALLSBURG	47	\$541,122	\$27,058
STORY	NON-PERMIT	97	\$1,158,561	\$35,161
STORY	OTHER	463	\$7,968,849	\$398,450
STORY	* TOTAL COUNTY *	7,897	\$641,553,710	\$32,301,249

RETAIL SALES TAX BY COUNTY AND TOWN
FISCAL YEAR 1998

COUNTY	TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
TAMA	TAMA	514	\$18,965,231	\$948,264
TAMA	DYSART	257	\$6,772,057	\$338,324
TAMA	TOLEDO*	468	\$29,190,936	\$1,464,711
TAMA	TRAER	327	\$8,610,021	\$430,426
TAMA	GARWIN	96	\$811,328	\$40,532
TAMA	GLADBROOK	253	\$7,252,627	\$362,607
TAMA	CHELSEA	110	\$1,299,725	\$64,986
TAMA	CLUTIER	69	\$673,325	\$33,667
TAMA	ELBERON	58	\$442,624	\$22,132
TAMA	MONTOUR	50	\$1,202,399	\$60,123
TAMA	NON-PERMIT	45	\$142,426	\$5,455
TAMA	OTHER	235	\$8,009,272	\$400,462
TAMA	* TOTAL COUNTY *	2,482	\$83,371,971	\$4,171,689
TAYLOR	BEDFORD*	438	\$9,662,752	\$483,148
TAYLOR	LENOX	284	\$7,755,199	\$386,682
TAYLOR	CLEARFIELD	96	\$868,224	\$43,409
TAYLOR	NEW MARKET	81	\$575,113	\$28,759
TAYLOR	BLOCKTON	46	\$490,221	\$24,514
TAYLOR	NON-PERMIT	22	\$26,564	\$1,077
TAYLOR	OTHER	111	\$329,302	\$16,472
TAYLOR	* TOTAL COUNTY *	1,078	\$19,707,375	\$984,061
UNION	CRESTON*	1,268	\$116,022,228	\$5,801,013
UNION	AFTON	185	\$4,370,322	\$218,523
UNION	LORIMOR	75	\$562,310	\$28,117
UNION	NON-PERMIT	13	\$24,494	\$884
UNION	OTHER	165	\$1,823,036	\$91,153
UNION	* TOTAL COUNTY *	1,706	\$122,802,390	\$6,139,690
VAN BUREN	KEOSAUQUA*	233	\$6,134,478	\$306,723
VAN BUREN	BONAPARTE	100	\$1,390,175	\$69,510
VAN BUREN	FARMINGTON	174	\$2,547,155	\$126,748
VAN BUREN	MILTON	57	\$914,522	\$45,726
VAN BUREN	BIRMINGHAM	74	\$833,383	\$41,673
VAN BUREN	CANTRIL	64	\$1,313,350	\$65,672
VAN BUREN	STOCKPORT	78	\$2,582,712	\$129,137
VAN BUREN	NON-PERMIT	34	\$53,793	\$1,851
VAN BUREN	OTHER	446	\$5,688,427	\$284,425
VAN BUREN	* TOTAL COUNTY *	1,260	\$21,457,995	\$1,071,465
WAPELLO	OTTUMWA*	3,535	\$280,476,598	\$14,049,620
WAPELLO	ELDON	208	\$2,638,319	\$131,918
WAPELLO	EDDYVILLE	152	\$2,724,210	\$136,190
WAPELLO	AGENCY	143	\$1,984,875	\$99,249
WAPELLO	BLAKESBURG	102	\$970,934	\$48,546
WAPELLO	NON-PERMIT	126	\$2,292,777	\$108,311
WAPELLO	OTHER	254	\$4,372,939	\$218,645
WAPELLO	* TOTAL COUNTY *	4,520	\$295,460,652	\$14,792,479
WARREN	INDIANOLA*	1,824	\$94,886,810	\$4,754,293
WARREN	CARLISLE	474	\$12,054,665	\$602,609
WARREN	NORWALK	537	\$15,095,400	\$754,767
WARREN	MILO	152	\$2,094,502	\$104,724
WARREN	CUMMING	106	\$1,218,127	\$60,911
WARREN	HARTFORD	66	\$509,429	\$25,472
WARREN	LACONA	91	\$1,729,551	\$86,485
WARREN	MARTENSDALE	59	\$2,406,873	\$120,345
WARREN	NEW VIRGINIA	130	\$782,518	\$39,129
WARREN	NON-PERMIT	35	\$41,289	\$1,240
WARREN	OTHER	252	\$6,502,004	\$325,106
WARREN	* TOTAL COUNTY *	3,726	\$137,321,168	\$6,875,081

RETAIL SALES TAX BY COUNTY AND TOWN
FISCAL YEAR 1998

COUNTY	TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
WASHINGTON	WASHINGTON*	1,477	\$65,317,007	\$3,265,586
WASHINGTON	KALONA	724	\$22,616,027	\$1,130,603
WASHINGTON	BRIGHTON	181	\$1,820,012	\$91,002
WASHINGTON	RIVERSIDE	240	\$2,734,100	\$136,713
WASHINGTON	WELLMAN	328	\$10,166,447	\$508,299
WASHINGTON	AINSWORTH	125	\$1,520,401	\$76,024
WASHINGTON	CRAWFORDSVILLE	94	\$1,040,063	\$52,004
WASHINGTON	NON-PERMIT	23	\$97,132	\$2,916
WASHINGTON	OTHER	268	\$5,991,298	\$299,572
WASHINGTON	* TOTAL COUNTY *	3,460	\$111,302,487	\$5,562,719
WAYNE	CORYDON*	388	\$10,236,401	\$511,793
WAYNE	SEYMOUR	121	\$1,571,881	\$78,372
WAYNE	ALLERTON	107	\$2,978,854	\$148,948
WAYNE	HUMESTON	160	\$3,217,225	\$175,066
WAYNE	LINEVILLE	46	\$696,906	\$34,844
WAYNE	NON-PERMIT	17	\$124,777	\$3,993
WAYNE	OTHER	312	\$3,867,414	\$194,059
WAYNE	* TOTAL COUNTY *	1,151	\$22,693,458	\$1,147,075
WEBSTER	FT DODGE*	3,888	\$389,183,057	\$19,649,502
WEBSTER	GOWRIE	275	\$9,924,005	\$494,817
WEBSTER	DAYTON	205	\$2,890,953	\$144,556
WEBSTER	LEHIGH	100	\$1,795,171	\$89,576
WEBSTER	OTHO	74	\$230,330	\$11,520
WEBSTER	BADGER	89	\$533,478	\$26,675
WEBSTER	CALLENDER	77	\$557,985	\$27,901
WEBSTER	CLARE	54	\$343,118	\$17,156
WEBSTER	DUNCOMBE	84	\$783,686	\$39,183
WEBSTER	HARCOURT	75	\$2,457,178	\$122,861
WEBSTER	MOORLAND	59	\$195,850	\$9,792
WEBSTER	VINCENT	50	\$1,251,785	\$62,586
WEBSTER	NON-PERMIT	54	\$208,807	\$6,518
WEBSTER	OTHER	371	\$7,997,888	\$399,879
WEBSTER	* TOTAL COUNTY *	5,455	\$418,353,291	\$21,102,522
WINNEBAGO	FOREST CITY*	604	\$23,407,201	\$1,170,237
WINNEBAGO	BUFFALO CENTER	241	\$8,976,945	\$447,744
WINNEBAGO	LAKE MILLS	452	\$16,489,919	\$824,057
WINNEBAGO	THOMPSON	102	\$6,448,379	\$322,425
WINNEBAGO	LELAND	85	\$1,418,517	\$70,926
WINNEBAGO	RAKE	68	\$827,901	\$41,286
WINNEBAGO	NON-PERMIT	48	\$111,417	\$4,551
WINNEBAGO	OTHER	177	\$3,998,121	\$199,893
WINNEBAGO	* TOTAL COUNTY *	1,777	\$61,678,400	\$3,081,119
WINNESHIEK	DECORAH*	1,673	\$110,174,115	\$5,508,766
WINNESHIEK	CALMAR	193	\$7,449,818	\$372,491
WINNESHIEK	OSSIAN	244	\$5,101,595	\$255,085
WINNESHIEK	CASTALIA	50	\$221,898	\$11,097
WINNESHIEK	FT. ATKINSON	169	\$2,512,588	\$125,639
WINNESHIEK	RIDGEWAY	105	\$2,442,776	\$122,142
WINNESHIEK	SPELLVILLE	101	\$1,763,179	\$88,161
WINNESHIEK	NON-PERMIT	53	\$139,817	\$4,199
WINNESHIEK	OTHER	326	\$5,606,973	\$280,361
WINNESHIEK	* TOTAL COUNTY *	2,914	\$135,412,759	\$6,767,941

RETAIL SALES TAX BY COUNTY AND TOWN
FISCAL YEAR 1998

COUNTY	TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
WOODBURY	SIOUX CITY*	8,852	\$1,001,629,033	\$50,659,559
WOODBURY	MOVILLE	260	\$15,513,500	\$775,678
WOODBURY	ANTHON	188	\$2,786,580	\$139,334
WOODBURY	CORRECTIONVILLE	232	\$5,459,812	\$273,001
WOODBURY	DANBURY	120	\$2,690,397	\$134,528
WOODBURY	SERGEANT BLUFF	291	\$10,840,577	\$542,035
WOODBURY	SLOAN	148	\$3,156,419	\$157,819
WOODBURY	CUSHING	42	\$221,356	\$11,069
WOODBURY	HORNICK	97	\$1,408,586	\$70,433
WOODBURY	LAWTON	144	\$3,553,963	\$177,705
WOODBURY	OTO	48	\$474,228	\$23,712
WOODBURY	PIERSON	100	\$1,914,931	\$95,749
WOODBURY	SALIX	96	\$2,062,248	\$103,114
WOODBURY	SMITHLAND	76	\$894,435	\$44,722
WOODBURY	NON-PERMIT	207	\$2,704,898	\$81,157
WOODBURY	OTHER	251	\$3,756,762	\$187,843
WOODBURY	* TOTAL COUNTY *	11,152	\$1,059,067,725	\$53,477,458
WORTH	MANLY	181	\$2,645,472	\$132,275
WORTH	NORTHWOOD*	482	\$16,992,480	\$849,629
WORTH	FERTILE	88	\$794,352	\$39,717
WORTH	GRAFTON	77	\$1,176,260	\$58,814
WORTH	HANLONTOWN	58	\$723,233	\$36,167
WORTH	KENSETT	67	\$437,972	\$21,902
WORTH	NON-PERMIT	17	\$61,570	\$2,930
WORTH	OTHER	169	\$943,256	\$47,167
WORTH	* TOTAL COUNTY *	1,139	\$23,774,595	\$1,188,601
WRIGHT	CLARION*	580	\$22,365,515	\$1,118,185
WRIGHT	EAGLE GROVE	576	\$25,879,957	\$1,293,879
WRIGHT	BELMOND	604	\$23,742,626	\$1,187,143
WRIGHT	DOWS	148	\$2,194,122	\$109,709
WRIGHT	GOLDFIELD	168	\$3,799,049	\$189,954
WRIGHT	WOOLSTOCK	65	\$1,978,316	\$98,916
WRIGHT	NON-PERMIT	18	\$42,260	\$1,381
WRIGHT	OTHER	224	\$2,103,788	\$105,189
WRIGHT	* TOTAL COUNTY *	2,383	\$82,105,633	\$4,104,356
	* LATE FILERS *	27,584	\$328,245,135	\$16,406,939
	** GRAND TOTAL **	389,195	\$25,332,748,804	\$1,275,649,370

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
NON-RESIDENT		UTILITIES	0	\$0
NON-RESIDENT		BLDG. MTL.	0	\$0
NON-RESIDENT		GEN. MDSE.	0	\$0
NON-RESIDENT		FOOD	0	\$0
NON-RESIDENT		MOTOR VEH.	0	\$0
NON-RESIDENT		APPAREL	0	\$0
NON-RESIDENT		HOME FURN.	0	\$0
NON-RESIDENT		EAT DRINK	0	\$0
NON-RESIDENT		SPECIALTY	0	\$0
NON-RESIDENT		SERVICES	0	\$0
NON-RESIDENT		WHOLESALE	0	\$0
NON-RESIDENT		MISC.	223	\$119,784
NON-RESIDENT		* TOTAL *	223	\$119,784
ADAIR	COUNTY TOTAL	UTILITIES	60	\$453,230
ADAIR	COUNTY TOTAL	BLDG. MTL.	56	\$207,362
ADAIR	COUNTY TOTAL	GEN. MDSE.	39	\$223,522
ADAIR	COUNTY TOTAL	FOOD	22	\$122,079
ADAIR	COUNTY TOTAL	MOTOR VEH.	70	\$149,101
ADAIR	COUNTY TOTAL	APPAREL	14	\$13,047
ADAIR	COUNTY TOTAL	HOME FURN.	10	\$3,349
ADAIR	COUNTY TOTAL	EAT DRINK	100	\$334,220
ADAIR	COUNTY TOTAL	SPECIALTY	215	\$62,698
ADAIR	COUNTY TOTAL	SERVICES	426	\$256,180
ADAIR	COUNTY TOTAL	WHOLESALE	112	\$196,373
ADAIR	COUNTY TOTAL	MISC.	227	\$267,223
ADAIR	COUNTY TOTAL	* TOTAL *	1,327	\$2,271,988
ADAMS	COUNTY TOTAL	UTILITIES	24	\$217,473
ADAMS	COUNTY TOTAL	BLDG. MTL.	14	\$13,150
ADAMS	COUNTY TOTAL	GEN. MDSE.	24	\$111,904
ADAMS	COUNTY TOTAL	FOOD	18	\$47,786
ADAMS	COUNTY TOTAL	MOTOR VEH.	47	\$108,885
ADAMS	COUNTY TOTAL	APPAREL	7	\$1,015
ADAMS	COUNTY TOTAL	HOME FURN.	24	\$43,575
ADAMS	COUNTY TOTAL	EAT DRINK	72	\$84,739
ADAMS	COUNTY TOTAL	SPECIALTY	136	\$44,304
ADAMS	COUNTY TOTAL	SERVICES	222	\$123,452
ADAMS	COUNTY TOTAL	WHOLESALE	72	\$67,198
ADAMS	COUNTY TOTAL	MISC.	158	\$249,953
ADAMS	COUNTY TOTAL	* TOTAL *	779	\$1,051,483
ALLAMAKEE	WAUKON*	UTILITIES	19	\$297,967
ALLAMAKEE	WAUKON*	BLDG. MTL.	26	\$139,012
ALLAMAKEE	WAUKON*	GEN. MDSE.	18	\$199,535
ALLAMAKEE	WAUKON*	FOOD	17	\$198,070
ALLAMAKEE	WAUKON*	MOTOR VEH.	65	\$246,547
ALLAMAKEE	WAUKON*	APPAREL	16	\$55,785
ALLAMAKEE	WAUKON*	HOME FURN.	23	\$18,215
ALLAMAKEE	WAUKON*	EAT DRINK	71	\$135,154
ALLAMAKEE	WAUKON*	SPECIALTY	163	\$146,142
ALLAMAKEE	WAUKON*	SERVICES	317	\$318,847
ALLAMAKEE	WAUKON*	WHOLESALE	69	\$172,038
ALLAMAKEE	WAUKON*	MISC.	196	\$853,779
ALLAMAKEE	WAUKON*	* TOTAL *	930	\$2,029,734
ALLAMAKEE	OTHER	UTILITIES	64	\$551,982
ALLAMAKEE	OTHER	BLDG. MTL.	37	\$109,746
ALLAMAKEE	OTHER	GEN. MDSE.	44	\$159,611
ALLAMAKEE	OTHER	FOOD	23	\$51,888
ALLAMAKEE	OTHER	MOTOR VEH.	57	\$98,301
ALLAMAKEE	OTHER	APPAREL	8	\$7,592
ALLAMAKEE	OTHER	HOME FURN.	28	\$17,543
ALLAMAKEE	OTHER	EAT DRINK	114	\$152,396
ALLAMAKEE	OTHER	SPECIALTY	197	\$81,105
ALLAMAKEE	OTHER	SERVICES	411	\$193,623
ALLAMAKEE	OTHER	WHOLESALE	112	\$373,559
ALLAMAKEE	OTHER	MISC.	192	\$66,816
ALLAMAKEE	OTHER	* TOTAL *	1,279	\$1,856,570
ALLAMAKEE	COUNTY TOTAL	UTILITIES	64	\$551,982

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
ALLAMAKEE	COUNTY TOTAL	BLDG. MTL.	63	\$248,758
ALLAMAKEE	COUNTY TOTAL	GEN. MDSE.	44	\$159,611
ALLAMAKEE	COUNTY TOTAL	FOOD	23	\$51,888
ALLAMAKEE	COUNTY TOTAL	MOTOR VEH.	122	\$344,848
ALLAMAKEE	COUNTY TOTAL	APPAREL	0	\$0
ALLAMAKEE	COUNTY TOTAL	HOME FURN.	51	\$35,758
ALLAMAKEE	COUNTY TOTAL	EAT DRINK	185	\$287,550
ALLAMAKEE	COUNTY TOTAL	SPECIALTY	360	\$227,247
ALLAMAKEE	COUNTY TOTAL	SERVICES	728	\$512,470
ALLAMAKEE	COUNTY TOTAL	WHOLESALE	181	\$545,597
ALLAMAKEE	COUNTY TOTAL	MISC.	388	\$920,595
ALLAMAKEE	COUNTY TOTAL	* TOTAL *	2,209	\$3,886,304
APPANOOSE	CENTERVILLE*	UTILITIES	38	\$46,128
APPANOOSE	CENTERVILLE*	BLDG. MTL.	25	\$182,630
APPANOOSE	CENTERVILLE*	GEN. MDSE.	37	\$870,370
APPANOOSE	CENTERVILLE*	FOOD	33	\$378,449
APPANOOSE	CENTERVILLE*	MOTOR VEH.	47	\$225,614
APPANOOSE	CENTERVILLE*	APPAREL	32	\$103,197
APPANOOSE	CENTERVILLE*	HOME FURN.	50	\$159,492
APPANOOSE	CENTERVILLE*	EAT DRINK	95	\$295,284
APPANOOSE	CENTERVILLE*	SPECIALTY	228	\$259,399
APPANOOSE	CENTERVILLE*	SERVICES	404	\$314,191
APPANOOSE	CENTERVILLE*	WHOLESALE	62	\$115,858
APPANOOSE	CENTERVILLE*	MISC.	112	\$144,770
APPANOOSE	CENTERVILLE*	* TOTAL *	1,163	\$3,095,382
APPANOOSE	OTHER	UTILITIES	45	\$316,525
APPANOOSE	OTHER	BLDG. MTL.	23	\$10,980
APPANOOSE	OTHER	GEN. MDSE.	13	\$21,249
APPANOOSE	OTHER	FOOD	16	\$37,995
APPANOOSE	OTHER	MOTOR VEH.	57	\$17,407
APPANOOSE	OTHER	APPAREL	0	\$0
APPANOOSE	OTHER	HOME FURN.	9	\$3,538
APPANOOSE	OTHER	EAT DRINK	71	\$49,759
APPANOOSE	OTHER	SPECIALTY	189	\$36,731
APPANOOSE	OTHER	SERVICES	313	\$79,524
APPANOOSE	OTHER	WHOLESALE	38	\$28,076
APPANOOSE	OTHER	MISC.	145	\$86,417
APPANOOSE	OTHER	* TOTAL *	881	\$625,419
APPANOOSE	COUNTY TOTAL	UTILITIES	83	\$362,653
APPANOOSE	COUNTY TOTAL	BLDG. MTL.	48	\$193,610
APPANOOSE	COUNTY TOTAL	GEN. MDSE.	37	\$870,370
APPANOOSE	COUNTY TOTAL	FOOD	33	\$378,449
APPANOOSE	COUNTY TOTAL	MOTOR VEH.	104	\$243,021
APPANOOSE	COUNTY TOTAL	APPAREL	32	\$103,197
APPANOOSE	COUNTY TOTAL	HOME FURN.	50	\$159,492
APPANOOSE	COUNTY TOTAL	EAT DRINK	166	\$345,043
APPANOOSE	COUNTY TOTAL	SPECIALTY	417	\$296,130
APPANOOSE	COUNTY TOTAL	SERVICES	717	\$393,715
APPANOOSE	COUNTY TOTAL	WHOLESALE	100	\$143,934
APPANOOSE	COUNTY TOTAL	MISC.	257	\$231,187
APPANOOSE	COUNTY TOTAL	* TOTAL *	2,044	\$3,720,801
AUDUBON	AUDUBON*	UTILITIES	28	\$303,367
AUDUBON	AUDUBON*	BLDG. MTL.	21	\$75,294
AUDUBON	AUDUBON*	GEN. MDSE.	20	\$122,696
AUDUBON	AUDUBON*	FOOD	8	\$31,915
AUDUBON	AUDUBON*	MOTOR VEH.	28	\$76,878
AUDUBON	AUDUBON*	APPAREL	6	\$3,440
AUDUBON	AUDUBON*	HOME FURN.	20	\$96,558
AUDUBON	AUDUBON*	EAT DRINK	37	\$62,833
AUDUBON	AUDUBON*	SPECIALTY	105	\$37,683
AUDUBON	AUDUBON*	SERVICES	215	\$139,949
AUDUBON	AUDUBON*	WHOLESALE	57	\$57,017
AUDUBON	AUDUBON*	MISC.	119	\$163,733
AUDUBON	AUDUBON*	* TOTAL *	650	\$1,136,008
AUDUBON	OTHER	UTILITIES	32	\$30,821
AUDUBON	OTHER	BLDG. MTL.	9	\$14,301
AUDUBON	OTHER	GEN. MDSE.	9	\$21,202

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
AUDUBON	OTHER	FOOD	4	\$6,374
AUDUBON	OTHER	MOTOR VEH.	12	\$33,173
AUDUBON	OTHER	APPAREL	2	\$5
AUDUBON	OTHER	HOME FURN.	4	\$0
AUDUBON	OTHER	EAT DRINK	52	\$48,215
AUDUBON	OTHER	SPECIALTY	125	\$23,117
AUDUBON	OTHER	SERVICES	110	\$70,127
AUDUBON	OTHER	WHOLESALE	28	\$20,950
AUDUBON	OTHER	MISC.	106	\$112,614
AUDUBON	OTHER	* TOTAL *	453	\$305,844
AUDUBON	COUNTY TOTAL	UTILITIES	60	\$334,188
AUDUBON	COUNTY TOTAL	BLDG. MTL.	21	\$75,294
AUDUBON	COUNTY TOTAL	GEN. MDSE.	20	\$122,696
AUDUBON	COUNTY TOTAL	FOOD	0	\$0
AUDUBON	COUNTY TOTAL	MOTOR VEH.	28	\$76,878
AUDUBON	COUNTY TOTAL	APPAREL	0	\$0
AUDUBON	COUNTY TOTAL	HOME FURN.	20	\$96,558
AUDUBON	COUNTY TOTAL	EAT DRINK	89	\$111,048
AUDUBON	COUNTY TOTAL	SPECIALTY	230	\$60,800
AUDUBON	COUNTY TOTAL	SERVICES	325	\$210,076
AUDUBON	COUNTY TOTAL	WHOLESALE	85	\$77,967
AUDUBON	COUNTY TOTAL	MISC.	225	\$276,347
AUDUBON	COUNTY TOTAL	* TOTAL *	1,103	\$1,441,852
BENTON	BELLE PLAINE	UTILITIES	28	\$267,394
BENTON	BELLE PLAINE	BLDG. MTL.	8	\$42,806
BENTON	BELLE PLAINE	GEN. MDSE.	16	\$82,859
BENTON	BELLE PLAINE	FOOD	7	\$69,383
BENTON	BELLE PLAINE	MOTOR VEH.	32	\$106,711
BENTON	BELLE PLAINE	APPAREL	12	\$15,374
BENTON	BELLE PLAINE	HOME FURN.	5	\$1,238
BENTON	BELLE PLAINE	EAT DRINK	36	\$64,000
BENTON	BELLE PLAINE	SPECIALTY	63	\$21,626
BENTON	BELLE PLAINE	SERVICES	169	\$129,584
BENTON	BELLE PLAINE	WHOLESALE	22	\$16,762
BENTON	BELLE PLAINE	MISC.	117	\$308,552
BENTON	BELLE PLAINE	* TOTAL *	467	\$914,629
BENTON	VINTON*	UTILITIES	41	\$1,083,139
BENTON	VINTON*	BLDG. MTL.	16	\$83,643
BENTON	VINTON*	GEN. MDSE.	32	\$384,667
BENTON	VINTON*	FOOD	10	\$137,417
BENTON	VINTON*	MOTOR VEH.	52	\$137,994
BENTON	VINTON*	APPAREL	23	\$49,983
BENTON	VINTON*	HOME FURN.	32	\$124,904
BENTON	VINTON*	EAT DRINK	66	\$178,779
BENTON	VINTON*	SPECIALTY	202	\$103,915
BENTON	VINTON*	SERVICES	356	\$260,243
BENTON	VINTON*	WHOLESALE	56	\$68,863
BENTON	VINTON*	MISC.	207	\$322,079
BENTON	VINTON*	* TOTAL *	1,067	\$2,714,566
BENTON	OTHER	UTILITIES	119	\$327,571
BENTON	OTHER	BLDG. MTL.	38	\$143,827
BENTON	OTHER	GEN. MDSE.	24	\$107,173
BENTON	OTHER	FOOD	27	\$67,808
BENTON	OTHER	MOTOR VEH.	84	\$157,955
BENTON	OTHER	APPAREL	13	\$30,214
BENTON	OTHER	HOME FURN.	22	\$56,401
BENTON	OTHER	EAT DRINK	99	\$112,334
BENTON	OTHER	SPECIALTY	295	\$136,473
BENTON	OTHER	SERVICES	558	\$214,812
BENTON	OTHER	WHOLESALE	171	\$208,995
BENTON	OTHER	MISC.	275	\$170,037
BENTON	OTHER	* TOTAL *	1,712	\$1,703,386
BENTON	COUNTY TOTAL	UTILITIES	188	\$1,678,104
BENTON	COUNTY TOTAL	BLDG. MTL.	38	\$143,827
BENTON	COUNTY TOTAL	GEN. MDSE.	56	\$491,840
BENTON	COUNTY TOTAL	FOOD	27	\$67,808
BENTON	COUNTY TOTAL	MOTOR VEH.	168	\$402,660
BENTON	COUNTY TOTAL	APPAREL	23	\$49,983

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
BENTON	COUNTY TOTAL	HOME FURN.	54	\$181,305
BENTON	COUNTY TOTAL	EAT DRINK	201	\$355,113
BENTON	COUNTY TOTAL	SPECIALTY	560	\$262,014
BENTON	COUNTY TOTAL	SERVICES	1,083	\$604,639
BENTON	COUNTY TOTAL	WHOLESALE	249	\$294,620
BENTON	COUNTY TOTAL	MISC.	599	\$800,668
BENTON	COUNTY TOTAL	* TOTAL *	3,246	\$5,332,581
BLACK HAWK	WATERLOO*	UTILITIES	126	\$6,113,524
BLACK HAWK	WATERLOO*	BLDG. MTL.	139	\$3,887,503
BLACK HAWK	WATERLOO*	GEN. MDSE.	161	\$7,833,256
BLACK HAWK	WATERLOO*	FOOD	154	\$1,485,920
BLACK HAWK	WATERLOO*	MOTOR VEH.	386	\$1,912,644
BLACK HAWK	WATERLOO*	APPAREL	163	\$943,719
BLACK HAWK	WATERLOO*	HOME FURN.	271	\$1,656,362
BLACK HAWK	WATERLOO*	EAT DRINK	638	\$3,949,301
BLACK HAWK	WATERLOO*	SPECIALTY	1,563	\$3,309,634
BLACK HAWK	WATERLOO*	SERVICES	2,441	\$5,322,652
BLACK HAWK	WATERLOO*	WHOLESALE	560	\$5,414,594
BLACK HAWK	WATERLOO*	MISC.	992	\$3,373,475
BLACK HAWK	WATERLOO*	* TOTAL *	7,594	\$45,202,584
BLACK HAWK	CEDAR FALLS	UTILITIES	59	\$1,456,012
BLACK HAWK	CEDAR FALLS	BLDG. MTL.	67	\$921,130
BLACK HAWK	CEDAR FALLS	GEN. MDSE.	66	\$2,946,856
BLACK HAWK	CEDAR FALLS	FOOD	69	\$619,052
BLACK HAWK	CEDAR FALLS	MOTOR VEH.	162	\$951,577
BLACK HAWK	CEDAR FALLS	APPAREL	150	\$608,009
BLACK HAWK	CEDAR FALLS	HOME FURN.	163	\$441,609
BLACK HAWK	CEDAR FALLS	EAT DRINK	332	\$1,957,281
BLACK HAWK	CEDAR FALLS	SPECIALTY	920	\$2,284,439
BLACK HAWK	CEDAR FALLS	SERVICES	1,182	\$2,099,262
BLACK HAWK	CEDAR FALLS	WHOLESALE	260	\$1,419,754
BLACK HAWK	CEDAR FALLS	MISC.	435	\$1,043,982
BLACK HAWK	CEDAR FALLS	* TOTAL *	3,865	\$16,748,963
BLACK HAWK	EVANS DALE	UTILITIES	12	\$19,769
BLACK HAWK	EVANS DALE	BLDG. MTL.	10	\$27,148
BLACK HAWK	EVANS DALE	GEN. MDSE.	20	\$68,824
BLACK HAWK	EVANS DALE	FOOD	8	\$72,116
BLACK HAWK	EVANS DALE	MOTOR VEH.	12	\$18,442
BLACK HAWK	EVANS DALE	APPAREL	1	\$266
BLACK HAWK	EVANS DALE	HOME FURN.	9	\$4,718
BLACK HAWK	EVANS DALE	EAT DRINK	42	\$199,143
BLACK HAWK	EVANS DALE	SPECIALTY	100	\$37,551
BLACK HAWK	EVANS DALE	SERVICES	177	\$143,628
BLACK HAWK	EVANS DALE	WHOLESALE	16	\$6,364
BLACK HAWK	EVANS DALE	MISC.	111	\$170,059
BLACK HAWK	EVANS DALE	* TOTAL *	450	\$619,205
BLACK HAWK	OTHER	UTILITIES	72	\$255,734
BLACK HAWK	OTHER	BLDG. MTL.	41	\$134,335
BLACK HAWK	OTHER	GEN. MDSE.	27	\$150,853
BLACK HAWK	OTHER	FOOD	17	\$72,671
BLACK HAWK	OTHER	MOTOR VEH.	58	\$280,866
BLACK HAWK	OTHER	APPAREL	1	\$0
BLACK HAWK	OTHER	HOME FURN.	41	\$67,274
BLACK HAWK	OTHER	EAT DRINK	89	\$101,457
BLACK HAWK	OTHER	SPECIALTY	307	\$63,515
BLACK HAWK	OTHER	SERVICES	439	\$291,267
BLACK HAWK	OTHER	WHOLESALE	114	\$261,780
BLACK HAWK	OTHER	MISC.	307	\$226,200
BLACK HAWK	OTHER	* TOTAL *	1,495	\$1,833,281
BLACK HAWK	COUNTY TOTAL	UTILITIES	257	\$7,825,270
BLACK HAWK	COUNTY TOTAL	BLDG. MTL.	247	\$4,942,968
BLACK HAWK	COUNTY TOTAL	GEN. MDSE.	274	\$10,999,789
BLACK HAWK	COUNTY TOTAL	FOOD	223	\$2,104,972
BLACK HAWK	COUNTY TOTAL	MOTOR VEH.	606	\$3,145,087
BLACK HAWK	COUNTY TOTAL	APPAREL	313	\$1,551,728
BLACK HAWK	COUNTY TOTAL	HOME FURN.	475	\$2,165,245
BLACK HAWK	COUNTY TOTAL	EAT DRINK	1,101	\$6,207,182
BLACK HAWK	COUNTY TOTAL	SPECIALTY	2,890	\$5,695,139

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
BLACK HAWK	COUNTY TOTAL	SERVICES	4,239	\$7,856,809
BLACK HAWK	COUNTY TOTAL	WHOLESALE	934	\$7,096,128
BLACK HAWK	COUNTY TOTAL	MISC.	1,845	\$4,813,716
BLACK HAWK	COUNTY TOTAL	* TOTAL *	13,404	\$64,404,033
BOONE	BOONE*	UTILITIES	64	\$900,223
BOONE	BOONE*	BLDG. MTL.	42	\$273,340
BOONE	BOONE*	GEN. MDSE.	43	\$1,096,819
BOONE	BOONE*	FOOD	35	\$345,796
BOONE	BOONE*	MOTOR VEH.	73	\$394,551
BOONE	BOONE*	APPAREL	34	\$81,441
BOONE	BOONE*	HOME FURN.	48	\$619,640
BOONE	BOONE*	EAT DRINK	128	\$704,458
BOONE	BOONE*	SPECIALTY	368	\$305,352
BOONE	BOONE*	SERVICES	626	\$495,803
BOONE	BOONE*	WHOLESALE	121	\$264,862
BOONE	BOONE*	MISC.	259	\$472,417
BOONE	BOONE*	* TOTAL *	1,841	\$5,954,702
BOONE	OTHER	UTILITIES	65	\$406,044
BOONE	OTHER	BLDG. MTL.	41	\$68,010
BOONE	OTHER	GEN. MDSE.	25	\$98,890
BOONE	OTHER	FOOD	17	\$70,316
BOONE	OTHER	MOTOR VEH.	55	\$146,564
BOONE	OTHER	APPAREL	4	\$6,086
BOONE	OTHER	HOME FURN.	30	\$34,561
BOONE	OTHER	EAT DRINK	60	\$96,785
BOONE	OTHER	SPECIALTY	218	\$35,675
BOONE	OTHER	SERVICES	307	\$98,440
BOONE	OTHER	WHOLESALE	77	\$67,833
BOONE	OTHER	MISC.	217	\$181,972
BOONE	OTHER	* TOTAL *	1,095	\$1,234,774
BOONE	COUNTY TOTAL	UTILITIES	129	\$1,306,267
BOONE	COUNTY TOTAL	BLDG. MTL.	83	\$341,350
BOONE	COUNTY TOTAL	GEN. MDSE.	68	\$1,195,709
BOONE	COUNTY TOTAL	FOOD	35	\$345,796
BOONE	COUNTY TOTAL	MOTOR VEH.	128	\$541,115
BOONE	COUNTY TOTAL	APPAREL	34	\$81,441
BOONE	COUNTY TOTAL	HOME FURN.	78	\$654,201
BOONE	COUNTY TOTAL	EAT DRINK	188	\$801,243
BOONE	COUNTY TOTAL	SPECIALTY	586	\$341,027
BOONE	COUNTY TOTAL	SERVICES	933	\$594,243
BOONE	COUNTY TOTAL	WHOLESALE	198	\$332,695
BOONE	COUNTY TOTAL	MISC.	476	\$654,389
BOONE	COUNTY TOTAL	* TOTAL *	2,936	\$7,189,476
BREMER	WAVERLY*	UTILITIES	24	\$202,541
BREMER	WAVERLY*	BLDG. MTL.	21	\$183,267
BREMER	WAVERLY*	GEN. MDSE.	21	\$844,314
BREMER	WAVERLY*	FOOD	20	\$274,606
BREMER	WAVERLY*	MOTOR VEH.	78	\$297,938
BREMER	WAVERLY*	APPAREL	40	\$98,485
BREMER	WAVERLY*	HOME FURN.	41	\$102,152
BREMER	WAVERLY*	EAT DRINK	94	\$444,201
BREMER	WAVERLY*	SPECIALTY	329	\$1,265,864
BREMER	WAVERLY*	SERVICES	449	\$836,217
BREMER	WAVERLY*	WHOLESALE	101	\$282,170
BREMER	WAVERLY*	MISC.	171	\$227,128
BREMER	WAVERLY*	* TOTAL *	1,389	\$5,058,883
BREMER	OTHER	UTILITIES	78	\$483,891
BREMER	OTHER	BLDG. MTL.	55	\$179,269
BREMER	OTHER	GEN. MDSE.	28	\$160,537
BREMER	OTHER	FOOD	34	\$120,496
BREMER	OTHER	MOTOR VEH.	76	\$138,877
BREMER	OTHER	APPAREL	18	\$5,972
BREMER	OTHER	HOME FURN.	32	\$27,045
BREMER	OTHER	EAT DRINK	79	\$126,928
BREMER	OTHER	SPECIALTY	318	\$114,810
BREMER	OTHER	SERVICES	544	\$323,516
BREMER	OTHER	WHOLESALE	166	\$280,400

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
BREMER	OTHER	MISC.	364	\$340,633
BREMER	OTHER	* TOTAL *	1,774	\$2,296,402
BREMER	COUNTY TOTAL	UTILITIES	102	\$686,432
BREMER	COUNTY TOTAL	BLDG. MTL.	76	\$362,536
BREMER	COUNTY TOTAL	GEN. MDSE.	49	\$1,004,851
BREMER	COUNTY TOTAL	FOOD	54	\$395,102
BREMER	COUNTY TOTAL	MOTOR VEH.	154	\$436,815
BREMER	COUNTY TOTAL	APPAREL	40	\$98,485
BREMER	COUNTY TOTAL	HOME FURN.	73	\$129,197
BREMER	COUNTY TOTAL	EAT DRINK	173	\$571,129
BREMER	COUNTY TOTAL	SPECIALTY	647	\$1,380,674
BREMER	COUNTY TOTAL	SERVICES	993	\$1,159,733
BREMER	COUNTY TOTAL	WHOLESALE	267	\$562,570
BREMER	COUNTY TOTAL	MISC.	535	\$567,761
BREMER	COUNTY TOTAL	* TOTAL *	3,163	\$7,355,285
BUCHANAN	INDEPENDENCE*	UTILITIES	20	\$214,176
BUCHANAN	INDEPENDENCE*	BLDG. MTL.	46	\$206,581
BUCHANAN	INDEPENDENCE*	GEN. MDSE.	24	\$708,080
BUCHANAN	INDEPENDENCE*	FOOD	6	\$131,997
BUCHANAN	INDEPENDENCE*	MOTOR VEH.	57	\$205,165
BUCHANAN	INDEPENDENCE*	APPAREL	16	\$23,044
BUCHANAN	INDEPENDENCE*	HOME FURN.	40	\$97,065
BUCHANAN	INDEPENDENCE*	EAT DRINK	100	\$321,569
BUCHANAN	INDEPENDENCE*	SPECIALTY	229	\$184,168
BUCHANAN	INDEPENDENCE*	SERVICES	365	\$278,176
BUCHANAN	INDEPENDENCE*	WHOLESALE	71	\$168,557
BUCHANAN	INDEPENDENCE*	MISC.	198	\$283,514
BUCHANAN	INDEPENDENCE*	* TOTAL *	1,150	\$2,667,051
BUCHANAN	OTHER	UTILITIES	61	\$204,430
BUCHANAN	OTHER	BLDG. MTL.	46	\$419,821
BUCHANAN	OTHER	GEN. MDSE.	29	\$119,419
BUCHANAN	OTHER	FOOD	28	\$118,160
BUCHANAN	OTHER	MOTOR VEH.	81	\$271,742
BUCHANAN	OTHER	APPAREL	5	\$249
BUCHANAN	OTHER	HOME FURN.	55	\$53,086
BUCHANAN	OTHER	EAT DRINK	111	\$112,488
BUCHANAN	OTHER	SPECIALTY	344	\$132,756
BUCHANAN	OTHER	SERVICES	586	\$257,687
BUCHANAN	OTHER	WHOLESALE	188	\$188,803
BUCHANAN	OTHER	MISC.	253	\$186,489
BUCHANAN	OTHER	* TOTAL *	1,782	\$2,064,881
BUCHANAN	COUNTY TOTAL	UTILITIES	81	\$418,606
BUCHANAN	COUNTY TOTAL	BLDG. MTL.	92	\$626,402
BUCHANAN	COUNTY TOTAL	GEN. MDSE.	53	\$827,499
BUCHANAN	COUNTY TOTAL	FOOD	28	\$118,160
BUCHANAN	COUNTY TOTAL	MOTOR VEH.	138	\$476,907
BUCHANAN	COUNTY TOTAL	APPAREL	0	\$0
BUCHANAN	COUNTY TOTAL	HOME FURN.	95	\$150,151
BUCHANAN	COUNTY TOTAL	EAT DRINK	211	\$434,057
BUCHANAN	COUNTY TOTAL	SPECIALTY	573	\$316,924
BUCHANAN	COUNTY TOTAL	SERVICES	951	\$535,863
BUCHANAN	COUNTY TOTAL	WHOLESALE	259	\$357,360
BUCHANAN	COUNTY TOTAL	MISC.	451	\$470,003
BUCHANAN	COUNTY TOTAL	* TOTAL *	2,932	\$4,731,932
BUENA VISTA	STORM LAKE*	UTILITIES	60	\$694,591
BUENA VISTA	STORM LAKE*	BLDG. MTL.	31	\$253,059
BUENA VISTA	STORM LAKE*	GEN. MDSE.	31	\$1,128,622
BUENA VISTA	STORM LAKE*	FOOD	35	\$358,913
BUENA VISTA	STORM LAKE*	MOTOR VEH.	73	\$474,269
BUENA VISTA	STORM LAKE*	APPAREL	54	\$225,093
BUENA VISTA	STORM LAKE*	HOME FURN.	70	\$105,093
BUENA VISTA	STORM LAKE*	EAT DRINK	143	\$594,448
BUENA VISTA	STORM LAKE*	SPECIALTY	336	\$768,326
BUENA VISTA	STORM LAKE*	SERVICES	496	\$569,796
BUENA VISTA	STORM LAKE*	WHOLESALE	121	\$474,844
BUENA VISTA	STORM LAKE*	MISC.	200	\$393,396
BUENA VISTA	STORM LAKE*	* TOTAL *	1,650	\$6,040,450

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
BUENA VISTA	OTHER	UTILITIES	68	\$218,941
BUENA VISTA	OTHER	BLDG. MTL.	42	\$173,971
BUENA VISTA	OTHER	GEN. MDSE.	30	\$96,445
BUENA VISTA	OTHER	FOOD	21	\$35,984
BUENA VISTA	OTHER	MOTOR VEH.	35	\$50,268
BUENA VISTA	OTHER	APPAREL	4	\$174
BUENA VISTA	OTHER	HOME FURN.	29	\$134,602
BUENA VISTA	OTHER	EAT DRINK	92	\$74,652
BUENA VISTA	OTHER	SPECIALTY	213	\$81,623
BUENA VISTA	OTHER	SERVICES	449	\$180,602
BUENA VISTA	OTHER	WHOLESALE	112	\$178,658
BUENA VISTA	OTHER	MISC.	194	\$75,232
BUENA VISTA	OTHER	* TOTAL *	1,285	\$1,300,978
BUENA VISTA	COUNTY TOTAL	UTILITIES	128	\$913,532
BUENA VISTA	COUNTY TOTAL	BLDG. MTL.	73	\$427,030
BUENA VISTA	COUNTY TOTAL	GEN. MDSE.	61	\$1,225,067
BUENA VISTA	COUNTY TOTAL	FOOD	56	\$394,897
BUENA VISTA	COUNTY TOTAL	MOTOR VEH.	108	\$524,537
BUENA VISTA	COUNTY TOTAL	APPAREL	54	\$225,093
BUENA VISTA	COUNTY TOTAL	HOME FURN.	99	\$239,695
BUENA VISTA	COUNTY TOTAL	EAT DRINK	235	\$669,100
BUENA VISTA	COUNTY TOTAL	SPECIALTY	549	\$849,949
BUENA VISTA	COUNTY TOTAL	SERVICES	945	\$750,398
BUENA VISTA	COUNTY TOTAL	WHOLESALE	233	\$653,502
BUENA VISTA	COUNTY TOTAL	MISC.	394	\$468,628
BUENA VISTA	COUNTY TOTAL	* TOTAL *	2,935	\$7,341,428
BUTLER	COUNTY TOTAL	UTILITIES	106	\$568,002
BUTLER	COUNTY TOTAL	BLDG. MTL.	78	\$292,136
BUTLER	COUNTY TOTAL	GEN. MDSE.	56	\$302,963
BUTLER	COUNTY TOTAL	FOOD	43	\$75,075
BUTLER	COUNTY TOTAL	MOTOR VEH.	86	\$134,327
BUTLER	COUNTY TOTAL	APPAREL	17	\$12,733
BUTLER	COUNTY TOTAL	HOME FURN.	58	\$69,225
BUTLER	COUNTY TOTAL	EAT DRINK	147	\$196,415
BUTLER	COUNTY TOTAL	SPECIALTY	396	\$125,195
BUTLER	COUNTY TOTAL	SERVICES	788	\$325,572
BUTLER	COUNTY TOTAL	WHOLESALE	223	\$246,595
BUTLER	COUNTY TOTAL	MISC.	357	\$250,461
BUTLER	COUNTY TOTAL	* TOTAL *	2,338	\$2,585,966
CALHOUN	COUNTY TOTAL	UTILITIES	94	\$512,722
CALHOUN	COUNTY TOTAL	BLDG. MTL.	62	\$169,336
CALHOUN	COUNTY TOTAL	GEN. MDSE.	46	\$159,038
CALHOUN	COUNTY TOTAL	FOOD	40	\$140,406
CALHOUN	COUNTY TOTAL	MOTOR VEH.	77	\$121,536
CALHOUN	COUNTY TOTAL	APPAREL	12	\$33,000
CALHOUN	COUNTY TOTAL	HOME FURN.	51	\$50,526
CALHOUN	COUNTY TOTAL	EAT DRINK	95	\$135,155
CALHOUN	COUNTY TOTAL	SPECIALTY	357	\$103,986
CALHOUN	COUNTY TOTAL	SERVICES	610	\$363,337
CALHOUN	COUNTY TOTAL	WHOLESALE	161	\$182,672
CALHOUN	COUNTY TOTAL	MISC.	259	\$188,723
CALHOUN	COUNTY TOTAL	* TOTAL *	1,852	\$2,127,437
CARROLL	CARROLL*	UTILITIES	62	\$890,416
CARROLL	CARROLL*	BLDG. MTL.	49	\$480,213
CARROLL	CARROLL*	GEN. MDSE.	54	\$1,734,064
CARROLL	CARROLL*	FOOD	21	\$440,452
CARROLL	CARROLL*	MOTOR VEH.	83	\$366,196
CARROLL	CARROLL*	APPAREL	73	\$312,784
CARROLL	CARROLL*	HOME FURN.	61	\$313,877
CARROLL	CARROLL*	EAT DRINK	133	\$518,379
CARROLL	CARROLL*	SPECIALTY	299	\$464,052
CARROLL	CARROLL*	SERVICES	661	\$912,609
CARROLL	CARROLL*	WHOLESALE	156	\$1,042,459
CARROLL	CARROLL*	MISC.	258	\$311,123
CARROLL	CARROLL*	* TOTAL *	1,910	\$7,786,624
CARROLL	OTHER	UTILITIES	119	\$360,934

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
CARROLL	OTHER	BLDG. MTL.	57	\$289,771
CARROLL	OTHER	GEN. MDSE.	40	\$153,536
CARROLL	OTHER	FOOD	29	\$64,128
CARROLL	OTHER	MOTOR VEH.	76	\$112,093
CARROLL	OTHER	APPAREL	5	\$0
CARROLL	OTHER	HOME FURN.	42	\$28,357
CARROLL	OTHER	EAT DRINK	125	\$184,589
CARROLL	OTHER	SPECIALTY	183	\$148,332
CARROLL	OTHER	SERVICES	473	\$308,437
CARROLL	OTHER	WHOLESALE	189	\$285,953
CARROLL	OTHER	MISC.	263	\$307,845
CARROLL	OTHER	* TOTAL *	1,596	\$2,243,975
CARROLL	COUNTY TOTAL	UTILITIES	181	\$1,251,350
CARROLL	COUNTY TOTAL	BLDG. MTL.	106	\$769,984
CARROLL	COUNTY TOTAL	GEN. MDSE.	94	\$1,887,600
CARROLL	COUNTY TOTAL	FOOD	50	\$504,580
CARROLL	COUNTY TOTAL	MOTOR VEH.	159	\$478,289
CARROLL	COUNTY TOTAL	APPAREL	73	\$312,784
CARROLL	COUNTY TOTAL	HOME FURN.	103	\$342,234
CARROLL	COUNTY TOTAL	EAT DRINK	258	\$702,968
CARROLL	COUNTY TOTAL	SPECIALTY	482	\$612,384
CARROLL	COUNTY TOTAL	SERVICES	1,134	\$1,221,046
CARROLL	COUNTY TOTAL	WHOLESALE	345	\$1,328,412
CARROLL	COUNTY TOTAL	MISC.	521	\$618,968
CARROLL	COUNTY TOTAL	* TOTAL *	3,506	\$10,030,599
CASS	ATLANTIC*	UTILITIES	37	\$434,048
CASS	ATLANTIC*	BLDG. MTL.	31	\$199,291
CASS	ATLANTIC*	GEN. MDSE.	37	\$612,847
CASS	ATLANTIC*	FOOD	39	\$416,830
CASS	ATLANTIC*	MOTOR VEH.	66	\$225,292
CASS	ATLANTIC*	APPAREL	36	\$86,132
CASS	ATLANTIC*	HOME FURN.	44	\$151,996
CASS	ATLANTIC*	EAT DRINK	98	\$351,562
CASS	ATLANTIC*	SPECIALTY	219	\$325,557
CASS	ATLANTIC*	SERVICES	428	\$465,595
CASS	ATLANTIC*	WHOLESALE	110	\$293,737
CASS	ATLANTIC*	MISC.	186	\$415,898
CASS	ATLANTIC*	* TOTAL *	1,331	\$3,978,785
CASS	OTHER	UTILITIES	88	\$150,130
CASS	OTHER	BLDG. MTL.	24	\$51,842
CASS	OTHER	GEN. MDSE.	26	\$68,880
CASS	OTHER	FOOD	24	\$57,874
CASS	OTHER	MOTOR VEH.	57	\$87,394
CASS	OTHER	APPAREL	12	\$5,525
CASS	OTHER	HOME FURN.	21	\$4,194
CASS	OTHER	EAT DRINK	69	\$98,447
CASS	OTHER	SPECIALTY	172	\$25,537
CASS	OTHER	SERVICES	366	\$176,711
CASS	OTHER	WHOLESALE	122	\$75,682
CASS	OTHER	MISC.	203	\$90,132
CASS	OTHER	* TOTAL *	1,172	\$886,823
CASS	COUNTY TOTAL	UTILITIES	125	\$584,178
CASS	COUNTY TOTAL	BLDG. MTL.	55	\$251,133
CASS	COUNTY TOTAL	GEN. MDSE.	63	\$681,727
CASS	COUNTY TOTAL	FOOD	63	\$474,704
CASS	COUNTY TOTAL	MOTOR VEH.	123	\$312,686
CASS	COUNTY TOTAL	APPAREL	36	\$86,132
CASS	COUNTY TOTAL	HOME FURN.	65	\$156,190
CASS	COUNTY TOTAL	EAT DRINK	167	\$450,009
CASS	COUNTY TOTAL	SPECIALTY	391	\$351,094
CASS	COUNTY TOTAL	SERVICES	794	\$642,306
CASS	COUNTY TOTAL	WHOLESALE	232	\$369,419
CASS	COUNTY TOTAL	MISC.	389	\$506,030
CASS	COUNTY TOTAL	* TOTAL *	2,503	\$4,865,608
CEDAR	TIPTON*	UTILITIES	15	\$124,267
CEDAR	TIPTON*	BLDG. MTL.	13	\$73,963
CEDAR	TIPTON*	GEN. MDSE.	16	\$440,422

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
CEDAR	TIPTON*	FOOD	13	\$100,763
CEDAR	TIPTON*	MOTOR VEH.	46	\$96,449
CEDAR	TIPTON*	APPAREL	19	\$42,836
CEDAR	TIPTON*	HOME FURN.	19	\$64,502
CEDAR	TIPTON*	EAT DRINK	47	\$132,034
CEDAR	TIPTON*	SPECIALTY	131	\$76,619
CEDAR	TIPTON*	SERVICES	233	\$121,493
CEDAR	TIPTON*	WHOLESALE	55	\$184,422
CEDAR	TIPTON*	MISC.	238	\$966,822
CEDAR	TIPTON*	* TOTAL *	750	\$1,577,839
CEDAR	OTHER	UTILITIES	78	\$139,101
CEDAR	OTHER	BLDG. MTL.	34	\$102,731
CEDAR	OTHER	GEN. MDSE.	44	\$147,759
CEDAR	OTHER	FOOD	43	\$118,743
CEDAR	OTHER	MOTOR VEH.	92	\$131,905
CEDAR	OTHER	APPAREL	11	\$5,803
CEDAR	OTHER	HOME FURN.	50	\$111,366
CEDAR	OTHER	EAT DRINK	128	\$268,992
CEDAR	OTHER	SPECIALTY	298	\$52,288
CEDAR	OTHER	SERVICES	569	\$345,505
CEDAR	OTHER	WHOLESALE	164	\$357,218
CEDAR	OTHER	MISC.	338	\$339,100
CEDAR	OTHER	* TOTAL *	1,838	\$2,114,708
CEDAR	COUNTY TOTAL	UTILITIES	78	\$139,101
CEDAR	COUNTY TOTAL	BLDG. MTL.	34	\$102,731
CEDAR	COUNTY TOTAL	GEN. MDSE.	44	\$147,759
CEDAR	COUNTY TOTAL	FOOD	43	\$118,743
CEDAR	COUNTY TOTAL	MOTOR VEH.	138	\$228,354
CEDAR	COUNTY TOTAL	APPAREL	0	\$0
CEDAR	COUNTY TOTAL	HOME FURN.	50	\$111,366
CEDAR	COUNTY TOTAL	EAT DRINK	175	\$401,026
CEDAR	COUNTY TOTAL	SPECIALTY	429	\$128,907
CEDAR	COUNTY TOTAL	SERVICES	802	\$466,998
CEDAR	COUNTY TOTAL	WHOLESALE	219	\$541,640
CEDAR	COUNTY TOTAL	MISC.	576	\$1,305,922
CEDAR	COUNTY TOTAL	* TOTAL *	2,588	\$3,692,547
CERRO GORDO	MASON CITY*	UTILITIES	77	\$2,474,886
CERRO GORDO	MASON CITY*	BLDG. MTL.	77	\$2,215,448
CERRO GORDO	MASON CITY*	GEN. MDSE.	82	\$5,597,992
CERRO GORDO	MASON CITY*	FOOD	77	\$1,061,100
CERRO GORDO	MASON CITY*	MOTOR VEH.	221	\$1,050,519
CERRO GORDO	MASON CITY*	APPAREL	112	\$452,918
CERRO GORDO	MASON CITY*	HOME FURN.	129	\$824,639
CERRO GORDO	MASON CITY*	EAT DRINK	335	\$1,704,737
CERRO GORDO	MASON CITY*	SPECIALTY	803	\$1,517,618
CERRO GORDO	MASON CITY*	SERVICES	1,364	\$2,235,530
CERRO GORDO	MASON CITY*	WHOLESALE	352	\$2,686,052
CERRO GORDO	MASON CITY*	MISC.	548	\$986,704
CERRO GORDO	MASON CITY*	* TOTAL *	4,177	\$22,808,143
CERRO GORDO	CLEAR LAKE	UTILITIES	58	\$490,333
CERRO GORDO	CLEAR LAKE	BLDG. MTL.	30	\$155,754
CERRO GORDO	CLEAR LAKE	GEN. MDSE.	38	\$132,450
CERRO GORDO	CLEAR LAKE	FOOD	19	\$218,261
CERRO GORDO	CLEAR LAKE	MOTOR VEH.	85	\$329,532
CERRO GORDO	CLEAR LAKE	APPAREL	24	\$23,720
CERRO GORDO	CLEAR LAKE	HOME FURN.	52	\$97,341
CERRO GORDO	CLEAR LAKE	EAT DRINK	135	\$613,770
CERRO GORDO	CLEAR LAKE	SPECIALTY	327	\$220,704
CERRO GORDO	CLEAR LAKE	SERVICES	440	\$575,971
CERRO GORDO	CLEAR LAKE	WHOLESALE	108	\$345,313
CERRO GORDO	CLEAR LAKE	MISC.	186	\$598,646
CERRO GORDO	CLEAR LAKE	* TOTAL *	1,483	\$3,583,534
CERRO GORDO	OTHER	UTILITIES	52	\$44,634
CERRO GORDO	OTHER	BLDG. MTL.	17	\$38,749
CERRO GORDO	OTHER	GEN. MDSE.	10	\$24,173
CERRO GORDO	OTHER	FOOD	4	\$12,452
CERRO GORDO	OTHER	MOTOR VEH.	24	\$75,814
CERRO GORDO	OTHER	APPAREL	0	\$0

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
CERRO GORDO	OTHER	HOME FURN.	7	\$483
CERRO GORDO	OTHER	EAT DRINK	62	\$76,051
CERRO GORDO	OTHER	SPECIALTY	221	\$58,069
CERRO GORDO	OTHER	SERVICES	269	\$143,545
CERRO GORDO	OTHER	WHOLESALE	92	\$67,832
CERRO GORDO	OTHER	MISC.	358	\$177,736
CERRO GORDO	OTHER	* TOTAL *	1,078	\$643,681
CERRO GORDO	COUNTY TOTAL	UTILITIES	187	\$3,009,853
CERRO GORDO	COUNTY TOTAL	BLDG. MTL.	107	\$2,371,202
CERRO GORDO	COUNTY TOTAL	GEN. MDSE.	120	\$5,730,442
CERRO GORDO	COUNTY TOTAL	FOOD	77	\$1,061,100
CERRO GORDO	COUNTY TOTAL	MOTOR VEH.	330	\$1,455,865
CERRO GORDO	COUNTY TOTAL	APPAREL	136	\$476,638
CERRO GORDO	COUNTY TOTAL	HOME FURN.	181	\$921,980
CERRO GORDO	COUNTY TOTAL	EAT DRINK	532	\$2,394,558
CERRO GORDO	COUNTY TOTAL	SPECIALTY	1,351	\$1,796,391
CERRO GORDO	COUNTY TOTAL	SERVICES	2,073	\$2,955,046
CERRO GORDO	COUNTY TOTAL	WHOLESALE	552	\$3,099,197
CERRO GORDO	COUNTY TOTAL	MISC.	1,092	\$1,763,086
CERRO GORDO	COUNTY TOTAL	* TOTAL *	6,738	\$27,035,358
CHEROKEE	CHEROKEE*	UTILITIES	32	\$542,544
CHEROKEE	CHEROKEE*	BLDG. MTL.	24	\$55,894
CHEROKEE	CHEROKEE*	GEN. MDSE.	36	\$420,124
CHEROKEE	CHEROKEE*	FOOD	16	\$300,456
CHEROKEE	CHEROKEE*	MOTOR VEH.	84	\$257,357
CHEROKEE	CHEROKEE*	APPAREL	23	\$71,271
CHEROKEE	CHEROKEE*	HOME FURN.	35	\$76,252
CHEROKEE	CHEROKEE*	EAT DRINK	96	\$309,986
CHEROKEE	CHEROKEE*	SPECIALTY	256	\$270,789
CHEROKEE	CHEROKEE*	SERVICES	446	\$347,213
CHEROKEE	CHEROKEE*	WHOLESALE	79	\$282,562
CHEROKEE	CHEROKEE*	MISC.	211	\$562,660
CHEROKEE	CHEROKEE*	* TOTAL *	1,322	\$3,196,652
CHEROKEE	OTHER	UTILITIES	63	\$130,039
CHEROKEE	OTHER	BLDG. MTL.	16	\$480,757
CHEROKEE	OTHER	GEN. MDSE.	23	\$63,472
CHEROKEE	OTHER	FOOD	13	\$16,379
CHEROKEE	OTHER	MOTOR VEH.	34	\$59,139
CHEROKEE	OTHER	APPAREL	4	\$4,546
CHEROKEE	OTHER	HOME FURN.	12	\$896
CHEROKEE	OTHER	EAT DRINK	51	\$41,471
CHEROKEE	OTHER	SPECIALTY	178	\$85,763
CHEROKEE	OTHER	SERVICES	289	\$142,248
CHEROKEE	OTHER	WHOLESALE	84	\$127,446
CHEROKEE	OTHER	MISC.	201	\$564,882
CHEROKEE	OTHER	* TOTAL *	923	\$1,214,460
CHEROKEE	COUNTY TOTAL	UTILITIES	95	\$672,583
CHEROKEE	COUNTY TOTAL	BLDG. MTL.	24	\$55,894
CHEROKEE	COUNTY TOTAL	GEN. MDSE.	59	\$483,596
CHEROKEE	COUNTY TOTAL	FOOD	0	\$0
CHEROKEE	COUNTY TOTAL	MOTOR VEH.	118	\$316,496
CHEROKEE	COUNTY TOTAL	APPAREL	23	\$71,271
CHEROKEE	COUNTY TOTAL	HOME FURN.	35	\$76,252
CHEROKEE	COUNTY TOTAL	EAT DRINK	147	\$351,457
CHEROKEE	COUNTY TOTAL	SPECIALTY	434	\$356,552
CHEROKEE	COUNTY TOTAL	SERVICES	735	\$489,461
CHEROKEE	COUNTY TOTAL	WHOLESALE	163	\$410,008
CHEROKEE	COUNTY TOTAL	MISC.	412	\$1,127,542
CHEROKEE	COUNTY TOTAL	* TOTAL *	2,245	\$4,411,112
CHICKASAW	NEW HAMPTON*	UTILITIES	21	\$192,519
CHICKASAW	NEW HAMPTON*	BLDG. MTL.	27	\$185,890
CHICKASAW	NEW HAMPTON*	GEN. MDSE.	18	\$252,497
CHICKASAW	NEW HAMPTON*	FOOD	9	\$191,765
CHICKASAW	NEW HAMPTON*	MOTOR VEH.	79	\$183,537
CHICKASAW	NEW HAMPTON*	APPAREL	23	\$54,032
CHICKASAW	NEW HAMPTON*	HOME FURN.	19	\$90,152
CHICKASAW	NEW HAMPTON*	EAT DRINK	64	\$177,230

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
CHICKASAW	NEW HAMPTON*	SPECIALTY	224	\$117,976
CHICKASAW	NEW HAMPTON*	SERVICES	297	\$354,496
CHICKASAW	NEW HAMPTON*	WHOLESALE	82	\$211,938
CHICKASAW	NEW HAMPTON*	MISC.	183	\$681,110
CHICKASAW	NEW HAMPTON*	* TOTAL *	1,000	\$2,158,728
CHICKASAW	OTHER	UTILITIES	54	\$113,411
CHICKASAW	OTHER	BLDG. MTL.	43	\$74,810
CHICKASAW	OTHER	GEN. MDSE.	24	\$110,781
CHICKASAW	OTHER	FOOD	13	\$25,646
CHICKASAW	OTHER	MOTOR VEH.	56	\$55,037
CHICKASAW	OTHER	APPAREL	1	\$18
CHICKASAW	OTHER	HOME FURN.	14	\$9,660
CHICKASAW	OTHER	EAT DRINK	79	\$99,816
CHICKASAW	OTHER	SPECIALTY	234	\$69,495
CHICKASAW	OTHER	SERVICES	382	\$189,188
CHICKASAW	OTHER	WHOLESALE	103	\$104,196
CHICKASAW	OTHER	MISC.	216	\$169,386
CHICKASAW	OTHER	* TOTAL *	1,191	\$986,120
CHICKASAW	COUNTY TOTAL	UTILITIES	75	\$305,930
CHICKASAW	COUNTY TOTAL	BLDG. MTL.	70	\$260,700
CHICKASAW	COUNTY TOTAL	GEN. MDSE.	24	\$110,781
CHICKASAW	COUNTY TOTAL	FOOD	0	\$0
CHICKASAW	COUNTY TOTAL	MOTOR VEH.	135	\$238,574
CHICKASAW	COUNTY TOTAL	APPAREL	23	\$54,032
CHICKASAW	COUNTY TOTAL	HOME FURN.	0	\$0
CHICKASAW	COUNTY TOTAL	EAT DRINK	143	\$277,046
CHICKASAW	COUNTY TOTAL	SPECIALTY	458	\$187,471
CHICKASAW	COUNTY TOTAL	SERVICES	679	\$543,684
CHICKASAW	COUNTY TOTAL	WHOLESALE	185	\$316,134
CHICKASAW	COUNTY TOTAL	MISC.	399	\$850,496
CHICKASAW	COUNTY TOTAL	* TOTAL *	2,191	\$3,144,848
CLARKE	OSCEOLA*	UTILITIES	32	\$60,210
CLARKE	OSCEOLA*	BLDG. MTL.	16	\$255,431
CLARKE	OSCEOLA*	GEN. MDSE.	32	\$318,995
CLARKE	OSCEOLA*	FOOD	12	\$237,442
CLARKE	OSCEOLA*	MOTOR VEH.	51	\$134,549
CLARKE	OSCEOLA*	APPAREL	14	\$12,545
CLARKE	OSCEOLA*	HOME FURN.	39	\$41,975
CLARKE	OSCEOLA*	EAT DRINK	63	\$235,529
CLARKE	OSCEOLA*	SPECIALTY	141	\$105,298
CLARKE	OSCEOLA*	SERVICES	346	\$305,249
CLARKE	OSCEOLA*	WHOLESALE	59	\$31,593
CLARKE	OSCEOLA*	MISC.	155	\$619,364
CLARKE	OSCEOLA*	* TOTAL *	918	\$1,852,762
CLARKE	OTHER	UTILITIES	19	\$283,547
CLARKE	OTHER	BLDG. MTL.	0	\$0
CLARKE	OTHER	GEN. MDSE.	5	\$18,866
CLARKE	OTHER	FOOD	8	\$3,402
CLARKE	OTHER	MOTOR VEH.	20	\$3,572
CLARKE	OTHER	APPAREL	0	\$0
CLARKE	OTHER	HOME FURN.	8	\$0
CLARKE	OTHER	EAT DRINK	24	\$13,652
CLARKE	OTHER	SPECIALTY	43	\$26,485
CLARKE	OTHER	SERVICES	44	\$8,278
CLARKE	OTHER	WHOLESALE	31	\$73,383
CLARKE	OTHER	MISC.	101	\$315,412
CLARKE	OTHER	* TOTAL *	263	\$440,782
CLARKE	COUNTY TOTAL	UTILITIES	32	\$60,210
CLARKE	COUNTY TOTAL	BLDG. MTL.	0	\$0
CLARKE	COUNTY TOTAL	GEN. MDSE.	32	\$318,995
CLARKE	COUNTY TOTAL	FOOD	0	\$0
CLARKE	COUNTY TOTAL	MOTOR VEH.	71	\$138,121
CLARKE	COUNTY TOTAL	APPAREL	0	\$0
CLARKE	COUNTY TOTAL	HOME FURN.	39	\$41,975
CLARKE	COUNTY TOTAL	EAT DRINK	87	\$249,181
CLARKE	COUNTY TOTAL	SPECIALTY	184	\$131,783
CLARKE	COUNTY TOTAL	SERVICES	390	\$313,527
CLARKE	COUNTY TOTAL	WHOLESALE	90	\$104,976

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
CLARKE	COUNTY TOTAL	MISC.	256	\$934,776
CLARKE	COUNTY TOTAL	* TOTAL *	1,181	\$2,293,544
CLAY	SPENCER*	UTILITIES	47	\$695,437
CLAY	SPENCER*	BLDG. MTL.	61	\$365,474
CLAY	SPENCER*	GEN. MDSE.	39	\$1,408,203
CLAY	SPENCER*	FOOD	44	\$528,642
CLAY	SPENCER*	MOTOR VEH.	99	\$925,240
CLAY	SPENCER*	APPAREL	74	\$331,625
CLAY	SPENCER*	HOME FURN.	95	\$523,269
CLAY	SPENCER*	EAT DRINK	180	\$702,142
CLAY	SPENCER*	SPECIALTY	386	\$600,663
CLAY	SPENCER*	SERVICES	713	\$988,888
CLAY	SPENCER*	WHOLESALE	169	\$517,133
CLAY	SPENCER*	MISC.	225	\$419,538
CLAY	SPENCER*	* TOTAL *	2,132	\$8,006,254
CLAY	OTHER	UTILITIES	96	\$110,726
CLAY	OTHER	BLDG. MTL.	16	\$35,457
CLAY	OTHER	GEN. MDSE.	17	\$23,861
CLAY	OTHER	FOOD	9	\$6,965
CLAY	OTHER	MOTOR VEH.	31	\$30,369
CLAY	OTHER	APPAREL	0	\$0
CLAY	OTHER	HOME FURN.	7	\$43,312
CLAY	OTHER	EAT DRINK	35	\$33,970
CLAY	OTHER	SPECIALTY	152	\$44,993
CLAY	OTHER	SERVICES	166	\$65,945
CLAY	OTHER	WHOLESALE	100	\$114,877
CLAY	OTHER	MISC.	202	\$207,297
CLAY	OTHER	* TOTAL *	782	\$608,177
CLAY	COUNTY TOTAL	UTILITIES	143	\$806,163
CLAY	COUNTY TOTAL	BLDG. MTL.	61	\$365,474
CLAY	COUNTY TOTAL	GEN. MDSE.	39	\$1,408,203
CLAY	COUNTY TOTAL	FOOD	44	\$528,642
CLAY	COUNTY TOTAL	MOTOR VEH.	130	\$955,609
CLAY	COUNTY TOTAL	APPAREL	74	\$331,625
CLAY	COUNTY TOTAL	HOME FURN.	95	\$523,269
CLAY	COUNTY TOTAL	EAT DRINK	215	\$736,112
CLAY	COUNTY TOTAL	SPECIALTY	538	\$645,656
CLAY	COUNTY TOTAL	SERVICES	879	\$1,054,833
CLAY	COUNTY TOTAL	WHOLESALE	269	\$632,010
CLAY	COUNTY TOTAL	MISC.	427	\$626,835
CLAY	COUNTY TOTAL	* TOTAL *	2,914	\$8,614,431
CLAYTON	COUNTY TOTAL	UTILITIES	156	\$581,877
CLAYTON	COUNTY TOTAL	BLDG. MTL.	77	\$432,323
CLAYTON	COUNTY TOTAL	GEN. MDSE.	79	\$240,546
CLAYTON	COUNTY TOTAL	FOOD	54	\$191,641
CLAYTON	COUNTY TOTAL	MOTOR VEH.	163	\$347,090
CLAYTON	COUNTY TOTAL	APPAREL	22	\$33,156
CLAYTON	COUNTY TOTAL	HOME FURN.	73	\$73,500
CLAYTON	COUNTY TOTAL	EAT DRINK	259	\$474,585
CLAYTON	COUNTY TOTAL	SPECIALTY	619	\$265,922
CLAYTON	COUNTY TOTAL	SERVICES	934	\$413,213
CLAYTON	COUNTY TOTAL	WHOLESALE	337	\$479,031
CLAYTON	COUNTY TOTAL	MISC.	405	\$276,527
CLAYTON	COUNTY TOTAL	* TOTAL *	3,178	\$3,809,411
CLINTON	CLINTON*	UTILITIES	74	\$2,233,991
CLINTON	CLINTON*	BLDG. MTL.	48	\$344,338
CLINTON	CLINTON*	GEN. MDSE.	67	\$2,635,029
CLINTON	CLINTON*	FOOD	73	\$838,577
CLINTON	CLINTON*	MOTOR VEH.	141	\$591,563
CLINTON	CLINTON*	APPAREL	71	\$170,016
CLINTON	CLINTON*	HOME FURN.	97	\$438,677
CLINTON	CLINTON*	EAT DRINK	354	\$1,274,849
CLINTON	CLINTON*	SPECIALTY	533	\$919,915
CLINTON	CLINTON*	SERVICES	1,207	\$1,926,653
CLINTON	CLINTON*	WHOLESALE	202	\$1,415,416
CLINTON	CLINTON*	MISC.	348	\$662,698
CLINTON	CLINTON*	* TOTAL *	3,215	\$13,451,722

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
CLINTON	DE WITT	UTILITIES	23	\$625,159
CLINTON	DE WITT	BLDG. MTL.	16	\$55,671
CLINTON	DE WITT	GEN. MDSE.	29	\$195,361
CLINTON	DE WITT	FOOD	15	\$135,206
CLINTON	DE WITT	MOTOR VEH.	54	\$164,758
CLINTON	DE WITT	APPAREL	22	\$65,117
CLINTON	DE WITT	HOME FURN.	26	\$86,098
CLINTON	DE WITT	EAT DRINK	65	\$235,217
CLINTON	DE WITT	SPECIALTY	143	\$172,036
CLINTON	DE WITT	SERVICES	219	\$174,410
CLINTON	DE WITT	WHOLESALE	60	\$177,515
CLINTON	DE WITT	MISC.	138	\$295,640
CLINTON	DE WITT	* TOTAL *	779	\$2,191,311
CLINTON	CAMANCHE	UTILITIES	14	\$15,977
CLINTON	CAMANCHE	BLDG. MTL.	8	\$32,331
CLINTON	CAMANCHE	GEN. MDSE.	16	\$59,527
CLINTON	CAMANCHE	FOOD	4	\$24,432
CLINTON	CAMANCHE	MOTOR VEH.	1	\$0
CLINTON	CAMANCHE	APPAREL	0	\$0
CLINTON	CAMANCHE	HOME FURN.	5	\$0
CLINTON	CAMANCHE	EAT DRINK	26	\$28,032
CLINTON	CAMANCHE	SPECIALTY	66	\$46,684
CLINTON	CAMANCHE	SERVICES	140	\$74,202
CLINTON	CAMANCHE	WHOLESALE	22	\$44,400
CLINTON	CAMANCHE	MISC.	98	\$248,170
CLINTON	CAMANCHE	* TOTAL *	352	\$441,488
CLINTON	OTHER	UTILITIES	62	\$117,277
CLINTON	OTHER	BLDG. MTL.	38	\$101,949
CLINTON	OTHER	GEN. MDSE.	34	\$81,565
CLINTON	OTHER	FOOD	12	\$5,240
CLINTON	OTHER	MOTOR VEH.	49	\$60,024
CLINTON	OTHER	APPAREL	1	\$0
CLINTON	OTHER	HOME FURN.	10	\$4,916
CLINTON	OTHER	EAT DRINK	113	\$126,089
CLINTON	OTHER	SPECIALTY	222	\$110,681
CLINTON	OTHER	SERVICES	387	\$158,851
CLINTON	OTHER	WHOLESALE	100	\$102,300
CLINTON	OTHER	MISC.	216	\$169,918
CLINTON	OTHER	* TOTAL *	1,221	\$1,028,654
CLINTON	COUNTY TOTAL	UTILITIES	159	\$2,976,427
CLINTON	COUNTY TOTAL	BLDG. MTL.	86	\$446,287
CLINTON	COUNTY TOTAL	GEN. MDSE.	130	\$2,911,955
CLINTON	COUNTY TOTAL	FOOD	73	\$838,577
CLINTON	COUNTY TOTAL	MOTOR VEH.	244	\$816,345
CLINTON	COUNTY TOTAL	APPAREL	93	\$235,133
CLINTON	COUNTY TOTAL	HOME FURN.	123	\$524,775
CLINTON	COUNTY TOTAL	EAT DRINK	558	\$1,664,187
CLINTON	COUNTY TOTAL	SPECIALTY	964	\$1,249,316
CLINTON	COUNTY TOTAL	SERVICES	1,953	\$2,334,116
CLINTON	COUNTY TOTAL	WHOLESALE	384	\$1,739,631
CLINTON	COUNTY TOTAL	MISC.	800	\$1,376,426
CLINTON	COUNTY TOTAL	* TOTAL *	5,567	\$17,113,175
CRAWFORD	DENISON*	UTILITIES	49	\$585,896
CRAWFORD	DENISON*	BLDG. MTL.	35	\$131,794
CRAWFORD	DENISON*	GEN. MDSE.	19	\$793,827
CRAWFORD	DENISON*	FOOD	15	\$290,639
CRAWFORD	DENISON*	MOTOR VEH.	68	\$340,686
CRAWFORD	DENISON*	APPAREL	33	\$84,694
CRAWFORD	DENISON*	HOME FURN.	44	\$33,865
CRAWFORD	DENISON*	EAT DRINK	121	\$349,631
CRAWFORD	DENISON*	SPECIALTY	208	\$347,214
CRAWFORD	DENISON*	SERVICES	468	\$322,812
CRAWFORD	DENISON*	WHOLESALE	83	\$263,510
CRAWFORD	DENISON*	MISC.	173	\$1,349,602
CRAWFORD	DENISON*	* TOTAL *	1,282	\$3,809,704
CRAWFORD	OTHER	UTILITIES	82	\$184,197
CRAWFORD	OTHER	BLDG. MTL.	34	\$105,812
CRAWFORD	OTHER	GEN. MDSE.	26	\$77,761

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
CRAWFORD	OTHER	FOOD	9	\$8,616
CRAWFORD	OTHER	MOTOR VEH.	43	\$30,553
CRAWFORD	OTHER	APPAREL	3	\$617
CRAWFORD	OTHER	HOME FURN.	22	\$2,533
CRAWFORD	OTHER	EAT DRINK	64	\$116,857
CRAWFORD	OTHER	SPECIALTY	173	\$39,598
CRAWFORD	OTHER	SERVICES	400	\$175,631
CRAWFORD	OTHER	WHOLESALE	122	\$66,489
CRAWFORD	OTHER	MISC.	186	\$67,677
CRAWFORD	OTHER	* TOTAL *	1,152	\$867,108
CRAWFORD	COUNTY TOTAL	UTILITIES	131	\$770,093
CRAWFORD	COUNTY TOTAL	BLDG. MTL.	69	\$237,606
CRAWFORD	COUNTY TOTAL	GEN. MDSE.	26	\$77,761
CRAWFORD	COUNTY TOTAL	FOOD	0	\$0
CRAWFORD	COUNTY TOTAL	MOTOR VEH.	111	\$371,239
CRAWFORD	COUNTY TOTAL	APPAREL	33	\$84,694
CRAWFORD	COUNTY TOTAL	HOME FURN.	66	\$36,398
CRAWFORD	COUNTY TOTAL	EAT DRINK	185	\$466,488
CRAWFORD	COUNTY TOTAL	SPECIALTY	381	\$386,812
CRAWFORD	COUNTY TOTAL	SERVICES	868	\$498,443
CRAWFORD	COUNTY TOTAL	WHOLESALE	205	\$329,999
CRAWFORD	COUNTY TOTAL	MISC.	359	\$1,417,279
CRAWFORD	COUNTY TOTAL	* TOTAL *	2,434	\$4,676,812
DALLAS	PERRY	UTILITIES	21	\$567,516
DALLAS	PERRY	BLDG. MTL.	20	\$144,338
DALLAS	PERRY	GEN. MDSE.	28	\$304,953
DALLAS	PERRY	FOOD	12	\$371,816
DALLAS	PERRY	MOTOR VEH.	48	\$95,675
DALLAS	PERRY	APPAREL	24	\$78,925
DALLAS	PERRY	HOME FURN.	33	\$139,694
DALLAS	PERRY	EAT DRINK	62	\$211,504
DALLAS	PERRY	SPECIALTY	185	\$116,317
DALLAS	PERRY	SERVICES	396	\$420,241
DALLAS	PERRY	WHOLESALE	75	\$222,202
DALLAS	PERRY	MISC.	131	\$556,100
DALLAS	PERRY	* TOTAL *	1,023	\$2,857,465
DALLAS	ADEL*	UTILITIES	16	\$62,085
DALLAS	ADEL*	BLDG. MTL.	11	\$47,929
DALLAS	ADEL*	GEN. MDSE.	17	\$116,181
DALLAS	ADEL*	FOOD	9	\$126,725
DALLAS	ADEL*	MOTOR VEH.	52	\$121,649
DALLAS	ADEL*	APPAREL	9	\$3,264
DALLAS	ADEL*	HOME FURN.	26	\$166,838
DALLAS	ADEL*	EAT DRINK	40	\$153,821
DALLAS	ADEL*	SPECIALTY	132	\$65,522
DALLAS	ADEL*	SERVICES	276	\$179,283
DALLAS	ADEL*	WHOLESALE	52	\$143,043
DALLAS	ADEL*	MISC.	223	\$500,726
DALLAS	ADEL*	* TOTAL *	801	\$1,330,882
DALLAS	OTHER	UTILITIES	136	\$373,019
DALLAS	OTHER	BLDG. MTL.	44	\$83,119
DALLAS	OTHER	GEN. MDSE.	69	\$394,123
DALLAS	OTHER	FOOD	32	\$15,522
DALLAS	OTHER	MOTOR VEH.	87	\$189,448
DALLAS	OTHER	APPAREL	41	\$5,674
DALLAS	OTHER	HOME FURN.	30	\$72,252
DALLAS	OTHER	EAT DRINK	123	\$256,197
DALLAS	OTHER	SPECIALTY	471	\$107,491
DALLAS	OTHER	SERVICES	676	\$928,087
DALLAS	OTHER	WHOLESALE	183	\$185,908
DALLAS	OTHER	MISC.	425	\$886,209
DALLAS	OTHER	* TOTAL *	2,317	\$3,497,049
DALLAS	COUNTY TOTAL	UTILITIES	157	\$940,535
DALLAS	COUNTY TOTAL	BLDG. MTL.	64	\$227,457
DALLAS	COUNTY TOTAL	GEN. MDSE.	97	\$699,076
DALLAS	COUNTY TOTAL	FOOD	32	\$15,522
DALLAS	COUNTY TOTAL	MOTOR VEH.	187	\$406,772
DALLAS	COUNTY TOTAL	APPAREL	65	\$84,599
DALLAS	COUNTY TOTAL	HOME FURN.	89	\$378,784

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
DALLAS	COUNTY TOTAL	EAT DRINK	225	\$621,522
DALLAS	COUNTY TOTAL	SPECIALTY	788	\$289,330
DALLAS	COUNTY TOTAL	SERVICES	1,348	\$1,527,611
DALLAS	COUNTY TOTAL	WHOLESALE	310	\$551,153
DALLAS	COUNTY TOTAL	MISC.	779	\$1,943,035
DALLAS	COUNTY TOTAL	* TOTAL *	4,141	\$7,685,396
DAVIS	BLOOMFIELD*	UTILITIES	23	\$424,130
DAVIS	BLOOMFIELD*	BLDG. MTL.	13	\$27,175
DAVIS	BLOOMFIELD*	GEN. MDSE.	13	\$126,620
DAVIS	BLOOMFIELD*	FOOD	10	\$70,486
DAVIS	BLOOMFIELD*	MOTOR VEH.	47	\$137,130
DAVIS	BLOOMFIELD*	APPAREL	3	\$2,028
DAVIS	BLOOMFIELD*	HOME FURN.	21	\$14,639
DAVIS	BLOOMFIELD*	EAT DRINK	37	\$91,887
DAVIS	BLOOMFIELD*	SPECIALTY	118	\$99,839
DAVIS	BLOOMFIELD*	SERVICES	199	\$131,415
DAVIS	BLOOMFIELD*	WHOLESALE	41	\$215,668
DAVIS	BLOOMFIELD*	MISC.	124	\$354,564
DAVIS	BLOOMFIELD*	* TOTAL *	610	\$1,469,272
DAVIS	OTHER	UTILITIES	12	\$5,666
DAVIS	OTHER	BLDG. MTL.	30	\$77,446
DAVIS	OTHER	GEN. MDSE.	20	\$20,939
DAVIS	OTHER	FOOD	13	\$2,767
DAVIS	OTHER	MOTOR VEH.	35	\$22,191
DAVIS	OTHER	APPAREL	0	\$0
DAVIS	OTHER	HOME FURN.	18	\$27,293
DAVIS	OTHER	EAT DRINK	27	\$20,919
DAVIS	OTHER	SPECIALTY	124	\$45,654
DAVIS	OTHER	SERVICES	194	\$69,244
DAVIS	OTHER	WHOLESALE	57	\$14,513
DAVIS	OTHER	MISC.	166	\$60,376
DAVIS	OTHER	* TOTAL *	653	\$331,282
DAVIS	COUNTY TOTAL	UTILITIES	23	\$424,130
DAVIS	COUNTY TOTAL	BLDG. MTL.	30	\$77,446
DAVIS	COUNTY TOTAL	GEN. MDSE.	20	\$20,939
DAVIS	COUNTY TOTAL	FOOD	0	\$0
DAVIS	COUNTY TOTAL	MOTOR VEH.	82	\$159,321
DAVIS	COUNTY TOTAL	APPAREL	0	\$0
DAVIS	COUNTY TOTAL	HOME FURN.	21	\$14,639
DAVIS	COUNTY TOTAL	EAT DRINK	64	\$112,806
DAVIS	COUNTY TOTAL	SPECIALTY	242	\$145,493
DAVIS	COUNTY TOTAL	SERVICES	393	\$200,659
DAVIS	COUNTY TOTAL	WHOLESALE	98	\$230,181
DAVIS	COUNTY TOTAL	MISC.	290	\$414,940
DAVIS	COUNTY TOTAL	* TOTAL *	1,263	\$1,800,554
DECATUR	LAMONI	UTILITIES	16	\$102,492
DECATUR	LAMONI	BLDG. MTL.	10	\$32,084
DECATUR	LAMONI	GEN. MDSE.	20	\$81,546
DECATUR	LAMONI	FOOD	4	\$37,427
DECATUR	LAMONI	MOTOR VEH.	4	\$3,943
DECATUR	LAMONI	APPAREL	5	\$8,083
DECATUR	LAMONI	HOME FURN.	8	\$497
DECATUR	LAMONI	EAT DRINK	34	\$66,686
DECATUR	LAMONI	SPECIALTY	56	\$33,925
DECATUR	LAMONI	SERVICES	81	\$58,452
DECATUR	LAMONI	WHOLESALE	13	\$27,825
DECATUR	LAMONI	MISC.	100	\$236,549
DECATUR	LAMONI	* TOTAL *	291	\$477,158
DECATUR	OTHER	UTILITIES	53	\$116,568
DECATUR	OTHER	BLDG. MTL.	23	\$58,284
DECATUR	OTHER	GEN. MDSE.	19	\$105,947
DECATUR	OTHER	FOOD	8	\$57,915
DECATUR	OTHER	MOTOR VEH.	30	\$18,123
DECATUR	OTHER	APPAREL	18	\$15,069
DECATUR	OTHER	HOME FURN.	17	\$41,410
DECATUR	OTHER	EAT DRINK	65	\$88,754
DECATUR	OTHER	SPECIALTY	213	\$35,561

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
DECATUR	OTHER	SERVICES	228	\$91,711
DECATUR	OTHER	WHOLESALE	55	\$78,774
DECATUR	OTHER	MISC.	173	\$290,768
DECATUR	OTHER	* TOTAL *	840	\$778,543
DECATUR	COUNTY TOTAL	UTILITIES	53	\$116,568
DECATUR	COUNTY TOTAL	BLDG. MTL.	23	\$58,284
DECATUR	COUNTY TOTAL	GEN. MDSE.	20	\$81,546
DECATUR	COUNTY TOTAL	FOOD	0	\$0
DECATUR	COUNTY TOTAL	MOTOR VEH.	30	\$18,123
DECATUR	COUNTY TOTAL	APPAREL	0	\$0
DECATUR	COUNTY TOTAL	HOME FURN.	0	\$0
DECATUR	COUNTY TOTAL	EAT DRINK	99	\$155,440
DECATUR	COUNTY TOTAL	SPECIALTY	269	\$69,486
DECATUR	COUNTY TOTAL	SERVICES	309	\$150,163
DECATUR	COUNTY TOTAL	WHOLESALE	55	\$78,774
DECATUR	COUNTY TOTAL	MISC.	273	\$527,317
DECATUR	COUNTY TOTAL	* TOTAL *	1,131	\$1,255,701
DELAWARE	MANCHESTER*	UTILITIES	36	\$536,480
DELAWARE	MANCHESTER*	BLDG. MTL.	25	\$341,815
DELAWARE	MANCHESTER*	GEN. MDSE.	25	\$636,461
DELAWARE	MANCHESTER*	FOOD	13	\$123,541
DELAWARE	MANCHESTER*	MOTOR VEH.	59	\$195,237
DELAWARE	MANCHESTER*	APPAREL	30	\$85,583
DELAWARE	MANCHESTER*	HOME FURN.	37	\$41,974
DELAWARE	MANCHESTER*	EAT DRINK	72	\$232,035
DELAWARE	MANCHESTER*	SPECIALTY	173	\$190,834
DELAWARE	MANCHESTER*	SERVICES	403	\$264,666
DELAWARE	MANCHESTER*	WHOLESALE	85	\$381,132
DELAWARE	MANCHESTER*	MISC.	134	\$301,260
DELAWARE	MANCHESTER*	* TOTAL *	1,079	\$3,207,477
DELAWARE	OTHER	UTILITIES	67	\$101,617
DELAWARE	OTHER	BLDG. MTL.	52	\$93,788
DELAWARE	OTHER	GEN. MDSE.	35	\$106,469
DELAWARE	OTHER	FOOD	24	\$51,866
DELAWARE	OTHER	MOTOR VEH.	36	\$56,760
DELAWARE	OTHER	APPAREL	9	\$15,181
DELAWARE	OTHER	HOME FURN.	25	\$38,898
DELAWARE	OTHER	EAT DRINK	97	\$102,413
DELAWARE	OTHER	SPECIALTY	233	\$216,289
DELAWARE	OTHER	SERVICES	469	\$227,648
DELAWARE	OTHER	WHOLESALE	157	\$56,585
DELAWARE	OTHER	MISC.	239	\$290,633
DELAWARE	OTHER	* TOTAL *	1,434	\$1,342,966
DELAWARE	COUNTY TOTAL	UTILITIES	103	\$638,097
DELAWARE	COUNTY TOTAL	BLDG. MTL.	77	\$435,603
DELAWARE	COUNTY TOTAL	GEN. MDSE.	60	\$742,930
DELAWARE	COUNTY TOTAL	FOOD	24	\$51,866
DELAWARE	COUNTY TOTAL	MOTOR VEH.	95	\$251,997
DELAWARE	COUNTY TOTAL	APPAREL	30	\$85,583
DELAWARE	COUNTY TOTAL	HOME FURN.	62	\$80,872
DELAWARE	COUNTY TOTAL	EAT DRINK	169	\$334,448
DELAWARE	COUNTY TOTAL	SPECIALTY	406	\$407,123
DELAWARE	COUNTY TOTAL	SERVICES	872	\$492,314
DELAWARE	COUNTY TOTAL	WHOLESALE	242	\$437,717
DELAWARE	COUNTY TOTAL	MISC.	373	\$591,893
DELAWARE	COUNTY TOTAL	* TOTAL *	2,513	\$4,550,443
DES MOINES	BURLINGTON*	UTILITIES	62	\$785,537
DES MOINES	BURLINGTON*	BLDG. MTL.	51	\$2,099,544
DES MOINES	BURLINGTON*	GEN. MDSE.	77	\$1,835,107
DES MOINES	BURLINGTON*	FOOD	59	\$758,610
DES MOINES	BURLINGTON*	MOTOR VEH.	134	\$540,729
DES MOINES	BURLINGTON*	APPAREL	72	\$201,527
DES MOINES	BURLINGTON*	HOME FURN.	129	\$632,056
DES MOINES	BURLINGTON*	EAT DRINK	369	\$1,752,582
DES MOINES	BURLINGTON*	SPECIALTY	728	\$967,328
DES MOINES	BURLINGTON*	SERVICES	1,092	\$1,592,143
DES MOINES	BURLINGTON*	WHOLESALE	191	\$1,185,499

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
DES MOINES	BURLINGTON*	MISC.	406	\$647,059
DES MOINES	BURLINGTON*	* TOTAL *	3,370	\$12,997,721
DES MOINES	WEST BURLINGTON	UTILITIES	23	\$49,475
DES MOINES	WEST BURLINGTON	BLDG. MTL.	27	\$237,199
DES MOINES	WEST BURLINGTON	GEN. MDSE.	27	\$2,593,160
DES MOINES	WEST BURLINGTON	FOOD	9	\$24,755
DES MOINES	WEST BURLINGTON	MOTOR VEH.	35	\$332,353
DES MOINES	WEST BURLINGTON	APPAREL	54	\$319,484
DES MOINES	WEST BURLINGTON	HOME FURN.	34	\$433,848
DES MOINES	WEST BURLINGTON	EAT DRINK	51	\$128,047
DES MOINES	WEST BURLINGTON	SPECIALTY	137	\$687,259
DES MOINES	WEST BURLINGTON	SERVICES	218	\$317,315
DES MOINES	WEST BURLINGTON	WHOLESALE	47	\$387,977
DES MOINES	WEST BURLINGTON	MISC.	92	\$881,428
DES MOINES	WEST BURLINGTON	* TOTAL *	745	\$6,367,545
DES MOINES	OTHER	UTILITIES	44	\$121,286
DES MOINES	OTHER	BLDG. MTL.	18	\$170,487
DES MOINES	OTHER	GEN. MDSE.	9	\$31,181
DES MOINES	OTHER	FOOD	16	\$37,689
DES MOINES	OTHER	MOTOR VEH.	34	\$121,283
DES MOINES	OTHER	APPAREL	0	\$0
DES MOINES	OTHER	HOME FURN.	14	\$7,648
DES MOINES	OTHER	EAT DRINK	47	\$35,754
DES MOINES	OTHER	SPECIALTY	203	\$64,872
DES MOINES	OTHER	SERVICES	296	\$113,346
DES MOINES	OTHER	WHOLESALE	112	\$432,502
DES MOINES	OTHER	MISC.	231	\$397,987
DES MOINES	OTHER	* TOTAL *	967	\$1,287,030
DES MOINES	COUNTY TOTAL	UTILITIES	129	\$956,298
DES MOINES	COUNTY TOTAL	BLDG. MTL.	78	\$2,336,743
DES MOINES	COUNTY TOTAL	GEN. MDSE.	104	\$4,428,267
DES MOINES	COUNTY TOTAL	FOOD	59	\$758,610
DES MOINES	COUNTY TOTAL	MOTOR VEH.	203	\$994,365
DES MOINES	COUNTY TOTAL	APPAREL	126	\$521,011
DES MOINES	COUNTY TOTAL	HOME FURN.	163	\$1,065,904
DES MOINES	COUNTY TOTAL	EAT DRINK	467	\$1,916,383
DES MOINES	COUNTY TOTAL	SPECIALTY	1,068	\$1,719,459
DES MOINES	COUNTY TOTAL	SERVICES	1,606	\$2,022,804
DES MOINES	COUNTY TOTAL	WHOLESALE	350	\$2,005,978
DES MOINES	COUNTY TOTAL	MISC.	729	\$1,926,474
DES MOINES	COUNTY TOTAL	* TOTAL *	5,082	\$20,652,296
DICKINSON	SPIRIT LAKE*	UTILITIES	46	\$738,041
DICKINSON	SPIRIT LAKE*	BLDG. MTL.	34	\$316,004
DICKINSON	SPIRIT LAKE*	GEN. MDSE.	30	\$1,137,431
DICKINSON	SPIRIT LAKE*	FOOD	16	\$254,012
DICKINSON	SPIRIT LAKE*	MOTOR VEH.	47	\$493,084
DICKINSON	SPIRIT LAKE*	APPAREL	9	\$44,054
DICKINSON	SPIRIT LAKE*	HOME FURN.	62	\$195,220
DICKINSON	SPIRIT LAKE*	EAT DRINK	94	\$356,725
DICKINSON	SPIRIT LAKE*	SPECIALTY	353	\$577,408
DICKINSON	SPIRIT LAKE*	SERVICES	454	\$424,118
DICKINSON	SPIRIT LAKE*	WHOLESALE	53	\$105,446
DICKINSON	SPIRIT LAKE*	MISC.	261	\$593,003
DICKINSON	SPIRIT LAKE*	* TOTAL *	1,434	\$4,936,480
DICKINSON	OTHER	UTILITIES	166	\$445,138
DICKINSON	OTHER	BLDG. MTL.	45	\$73,455
DICKINSON	OTHER	GEN. MDSE.	26	\$158,676
DICKINSON	OTHER	FOOD	14	\$75,347
DICKINSON	OTHER	MOTOR VEH.	77	\$613,757
DICKINSON	OTHER	APPAREL	81	\$201,188
DICKINSON	OTHER	HOME FURN.	48	\$83,368
DICKINSON	OTHER	EAT DRINK	268	\$818,895
DICKINSON	OTHER	SPECIALTY	493	\$288,227
DICKINSON	OTHER	SERVICES	548	\$809,337
DICKINSON	OTHER	WHOLESALE	108	\$151,711
DICKINSON	OTHER	MISC.	394	\$461,670
DICKINSON	OTHER	* TOTAL *	2,254	\$4,105,422
DICKINSON	COUNTY TOTAL	UTILITIES	212	\$1,183,179

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
DICKINSON	COUNTY TOTAL	BLDG. MTL.	79	\$389,459
DICKINSON	COUNTY TOTAL	GEN. MDSE.	56	\$1,296,107
DICKINSON	COUNTY TOTAL	FOOD	0	\$0
DICKINSON	COUNTY TOTAL	MOTOR VEH.	124	\$1,106,841
DICKINSON	COUNTY TOTAL	APPAREL	81	\$201,188
DICKINSON	COUNTY TOTAL	HOME FURN.	110	\$278,588
DICKINSON	COUNTY TOTAL	EAT DRINK	362	\$1,175,620
DICKINSON	COUNTY TOTAL	SPECIALTY	846	\$865,635
DICKINSON	COUNTY TOTAL	SERVICES	1,002	\$1,233,455
DICKINSON	COUNTY TOTAL	WHOLESALE	161	\$257,157
DICKINSON	COUNTY TOTAL	MISC.	655	\$1,054,673
DICKINSON	COUNTY TOTAL	* TOTAL *	3,688	\$9,041,902
DUBUQUE	DUBUQUE*	UTILITIES	134	\$4,374,112
DUBUQUE	DUBUQUE*	BLDG. MTL.	185	\$3,726,412
DUBUQUE	DUBUQUE*	GEN. MDSE.	154	\$6,751,414
DUBUQUE	DUBUQUE*	FOOD	172	\$1,611,403
DUBUQUE	DUBUQUE*	MOTOR VEH.	279	\$1,657,478
DUBUQUE	DUBUQUE*	APPAREL	233	\$959,757
DUBUQUE	DUBUQUE*	HOME FURN.	316	\$1,467,451
DUBUQUE	DUBUQUE*	EAT DRINK	749	\$3,230,793
DUBUQUE	DUBUQUE*	SPECIALTY	1,494	\$3,202,151
DUBUQUE	DUBUQUE*	SERVICES	2,493	\$4,819,962
DUBUQUE	DUBUQUE*	WHOLESALE	535	\$3,100,139
DUBUQUE	DUBUQUE*	MISC.	815	\$1,399,449
DUBUQUE	DUBUQUE*	* TOTAL *	7,559	\$36,300,521
DUBUQUE	DYERSVILLE	UTILITIES	32	\$448,108
DUBUQUE	DYERSVILLE	BLDG. MTL.	8	\$192,296
DUBUQUE	DYERSVILLE	GEN. MDSE.	25	\$201,244
DUBUQUE	DYERSVILLE	FOOD	12	\$118,919
DUBUQUE	DYERSVILLE	MOTOR VEH.	19	\$100,224
DUBUQUE	DYERSVILLE	APPAREL	20	\$23,158
DUBUQUE	DYERSVILLE	HOME FURN.	24	\$80,276
DUBUQUE	DYERSVILLE	EAT DRINK	70	\$264,138
DUBUQUE	DYERSVILLE	SPECIALTY	153	\$222,018
DUBUQUE	DYERSVILLE	SERVICES	240	\$337,648
DUBUQUE	DYERSVILLE	WHOLESALE	50	\$172,470
DUBUQUE	DYERSVILLE	MISC.	152	\$984,847
DUBUQUE	DYERSVILLE	* TOTAL *	766	\$2,733,907
DUBUQUE	OTHER	UTILITIES	128	\$253,781
DUBUQUE	OTHER	BLDG. MTL.	50	\$344,094
DUBUQUE	OTHER	GEN. MDSE.	41	\$141,615
DUBUQUE	OTHER	FOOD	33	\$46,064
DUBUQUE	OTHER	MOTOR VEH.	93	\$604,844
DUBUQUE	OTHER	APPAREL	5	\$17
DUBUQUE	OTHER	HOME FURN.	48	\$97,167
DUBUQUE	OTHER	EAT DRINK	185	\$248,338
DUBUQUE	OTHER	SPECIALTY	292	\$115,957
DUBUQUE	OTHER	SERVICES	619	\$430,513
DUBUQUE	OTHER	WHOLESALE	256	\$362,434
DUBUQUE	OTHER	MISC.	480	\$331,136
DUBUQUE	OTHER	* TOTAL *	2,225	\$2,975,943
DUBUQUE	COUNTY TOTAL	UTILITIES	294	\$5,076,001
DUBUQUE	COUNTY TOTAL	BLDG. MTL.	235	\$4,070,506
DUBUQUE	COUNTY TOTAL	GEN. MDSE.	220	\$7,094,273
DUBUQUE	COUNTY TOTAL	FOOD	205	\$1,657,467
DUBUQUE	COUNTY TOTAL	MOTOR VEH.	372	\$2,262,322
DUBUQUE	COUNTY TOTAL	APPAREL	253	\$982,915
DUBUQUE	COUNTY TOTAL	HOME FURN.	388	\$1,644,894
DUBUQUE	COUNTY TOTAL	EAT DRINK	1,004	\$3,743,269
DUBUQUE	COUNTY TOTAL	SPECIALTY	1,939	\$3,540,126
DUBUQUE	COUNTY TOTAL	SERVICES	3,352	\$5,588,123
DUBUQUE	COUNTY TOTAL	WHOLESALE	841	\$3,635,043
DUBUQUE	COUNTY TOTAL	MISC.	1,447	\$2,715,432
DUBUQUE	COUNTY TOTAL	* TOTAL *	10,550	\$42,010,371
EMMET	ESTHERVILLE*	UTILITIES	36	\$1,226,494
EMMET	ESTHERVILLE*	BLDG. MTL.	21	\$147,630
EMMET	ESTHERVILLE*	GEN. MDSE.	34	\$302,570

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
EMMET	ESTHERVILLE*	FOOD	22	\$242,907
EMMET	ESTHERVILLE*	MOTOR VEH.	58	\$250,138
EMMET	ESTHERVILLE*	APPAREL	19	\$93,681
EMMET	ESTHERVILLE*	HOME FURN.	27	\$91,763
EMMET	ESTHERVILLE*	EAT DRINK	73	\$242,178
EMMET	ESTHERVILLE*	SPECIALTY	234	\$238,499
EMMET	ESTHERVILLE*	SERVICES	312	\$260,137
EMMET	ESTHERVILLE*	WHOLESALE	81	\$208,528
EMMET	ESTHERVILLE*	MISC.	160	\$263,193
EMMET	ESTHERVILLE*	* TOTAL *	1,058	\$3,474,037
EMMET	OTHER	UTILITIES	35	\$172,694
EMMET	OTHER	BLDG. MTL.	17	\$48,269
EMMET	OTHER	GEN. MDSE.	8	\$15,606
EMMET	OTHER	FOOD	18	\$34,747
EMMET	OTHER	MOTOR VEH.	37	\$33,974
EMMET	OTHER	APPAREL	0	\$0
EMMET	OTHER	HOME FURN.	17	\$10,762
EMMET	OTHER	EAT DRINK	54	\$43,663
EMMET	OTHER	SPECIALTY	96	\$24,891
EMMET	OTHER	SERVICES	123	\$66,999
EMMET	OTHER	WHOLESALE	62	\$40,821
EMMET	OTHER	MISC.	171	\$205,390
EMMET	OTHER	* TOTAL *	578	\$588,432
EMMET	COUNTY TOTAL	UTILITIES	71	\$1,399,188
EMMET	COUNTY TOTAL	BLDG. MTL.	21	\$147,630
EMMET	COUNTY TOTAL	GEN. MDSE.	34	\$302,570
EMMET	COUNTY TOTAL	FOOD	22	\$242,907
EMMET	COUNTY TOTAL	MOTOR VEH.	95	\$284,112
EMMET	COUNTY TOTAL	APPAREL	0	\$0
EMMET	COUNTY TOTAL	HOME FURN.	27	\$91,763
EMMET	COUNTY TOTAL	EAT DRINK	127	\$285,841
EMMET	COUNTY TOTAL	SPECIALTY	330	\$263,390
EMMET	COUNTY TOTAL	SERVICES	435	\$327,136
EMMET	COUNTY TOTAL	WHOLESALE	143	\$249,349
EMMET	COUNTY TOTAL	MISC.	331	\$468,583
EMMET	COUNTY TOTAL	* TOTAL *	1,636	\$4,062,469
FAYETTE	OELWEIN	UTILITIES	16	\$519,410
FAYETTE	OELWEIN	BLDG. MTL.	19	\$123,287
FAYETTE	OELWEIN	GEN. MDSE.	23	\$250,683
FAYETTE	OELWEIN	FOOD	16	\$182,843
FAYETTE	OELWEIN	MOTOR VEH.	55	\$160,044
FAYETTE	OELWEIN	APPAREL	35	\$70,494
FAYETTE	OELWEIN	HOME FURN.	40	\$116,761
FAYETTE	OELWEIN	EAT DRINK	102	\$333,669
FAYETTE	OELWEIN	SPECIALTY	250	\$165,965
FAYETTE	OELWEIN	SERVICES	326	\$468,225
FAYETTE	OELWEIN	WHOLESALE	53	\$182,469
FAYETTE	OELWEIN	MISC.	180	\$929,613
FAYETTE	OELWEIN	* TOTAL *	1,064	\$2,677,923
FAYETTE	WEST UNION*	UTILITIES	23	\$339,000
FAYETTE	WEST UNION*	BLDG. MTL.	21	\$218,458
FAYETTE	WEST UNION*	GEN. MDSE.	13	\$87,089
FAYETTE	WEST UNION*	FOOD	16	\$189,553
FAYETTE	WEST UNION*	MOTOR VEH.	44	\$137,114
FAYETTE	WEST UNION*	APPAREL	3	\$50,616
FAYETTE	WEST UNION*	HOME FURN.	25	\$103,642
FAYETTE	WEST UNION*	EAT DRINK	55	\$123,735
FAYETTE	WEST UNION*	SPECIALTY	98	\$69,685
FAYETTE	WEST UNION*	SERVICES	183	\$113,031
FAYETTE	WEST UNION*	WHOLESALE	52	\$129,576
FAYETTE	WEST UNION*	MISC.	110	\$421,394
FAYETTE	WEST UNION*	* TOTAL *	611	\$1,655,635
FAYETTE	OTHER	UTILITIES	83	\$64,777
FAYETTE	OTHER	BLDG. MTL.	59	\$127,256
FAYETTE	OTHER	GEN. MDSE.	42	\$405,103
FAYETTE	OTHER	FOOD	32	\$63,634
FAYETTE	OTHER	MOTOR VEH.	64	\$116,902
FAYETTE	OTHER	APPAREL	5	\$606

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
FAYETTE	OTHER	HOME FURN.	16	\$4,681
FAYETTE	OTHER	EAT DRINK	128	\$130,505
FAYETTE	OTHER	SPECIALTY	261	\$72,020
FAYETTE	OTHER	SERVICES	558	\$290,102
FAYETTE	OTHER	WHOLESALE	158	\$315,207
FAYETTE	OTHER	MISC.	264	\$150,556
FAYETTE	OTHER	* TOTAL *	1,649	\$1,736,062
FAYETTE	COUNTY TOTAL	UTILITIES	106	\$403,777
FAYETTE	COUNTY TOTAL	BLDG. MTL.	80	\$345,714
FAYETTE	COUNTY TOTAL	GEN. MDSE.	65	\$655,786
FAYETTE	COUNTY TOTAL	FOOD	32	\$63,634
FAYETTE	COUNTY TOTAL	MOTOR VEH.	163	\$414,060
FAYETTE	COUNTY TOTAL	APPAREL	35	\$70,494
FAYETTE	COUNTY TOTAL	HOME FURN.	65	\$220,403
FAYETTE	COUNTY TOTAL	EAT DRINK	285	\$587,909
FAYETTE	COUNTY TOTAL	SPECIALTY	609	\$307,670
FAYETTE	COUNTY TOTAL	SERVICES	1,067	\$871,358
FAYETTE	COUNTY TOTAL	WHOLESALE	263	\$627,252
FAYETTE	COUNTY TOTAL	MISC.	554	\$1,501,563
FAYETTE	COUNTY TOTAL	* TOTAL *	3,324	\$6,069,620
FLOYD	CHARLES CITY*	UTILITIES	46	\$837,836
FLOYD	CHARLES CITY*	BLDG. MTL.	37	\$178,270
FLOYD	CHARLES CITY*	GEN. MDSE.	32	\$767,012
FLOYD	CHARLES CITY*	FOOD	22	\$390,508
FLOYD	CHARLES CITY*	MOTOR VEH.	81	\$236,775
FLOYD	CHARLES CITY*	APPAREL	41	\$96,181
FLOYD	CHARLES CITY*	HOME FURN.	48	\$122,347
FLOYD	CHARLES CITY*	EAT DRINK	94	\$345,403
FLOYD	CHARLES CITY*	SPECIALTY	275	\$381,340
FLOYD	CHARLES CITY*	SERVICES	466	\$464,345
FLOYD	CHARLES CITY*	WHOLESALE	119	\$302,174
FLOYD	CHARLES CITY*	MISC.	159	\$203,496
FLOYD	CHARLES CITY*	* TOTAL *	1,420	\$4,325,687
FLOYD	OTHER	UTILITIES	45	\$56,823
FLOYD	OTHER	BLDG. MTL.	16	\$54,699
FLOYD	OTHER	GEN. MDSE.	26	\$73,851
FLOYD	OTHER	FOOD	9	\$3,153
FLOYD	OTHER	MOTOR VEH.	41	\$62,459
FLOYD	OTHER	APPAREL	0	\$0
FLOYD	OTHER	HOME FURN.	10	\$21,556
FLOYD	OTHER	EAT DRINK	61	\$71,688
FLOYD	OTHER	SPECIALTY	213	\$25,633
FLOYD	OTHER	SERVICES	347	\$173,565
FLOYD	OTHER	WHOLESALE	93	\$46,658
FLOYD	OTHER	MISC.	256	\$206,377
FLOYD	OTHER	* TOTAL *	1,082	\$717,054
FLOYD	COUNTY TOTAL	UTILITIES	91	\$894,659
FLOYD	COUNTY TOTAL	BLDG. MTL.	37	\$178,270
FLOYD	COUNTY TOTAL	GEN. MDSE.	58	\$840,863
FLOYD	COUNTY TOTAL	FOOD	22	\$390,508
FLOYD	COUNTY TOTAL	MOTOR VEH.	122	\$299,234
FLOYD	COUNTY TOTAL	APPAREL	41	\$96,181
FLOYD	COUNTY TOTAL	HOME FURN.	48	\$122,347
FLOYD	COUNTY TOTAL	EAT DRINK	155	\$417,091
FLOYD	COUNTY TOTAL	SPECIALTY	488	\$406,973
FLOYD	COUNTY TOTAL	SERVICES	813	\$637,910
FLOYD	COUNTY TOTAL	WHOLESALE	212	\$348,832
FLOYD	COUNTY TOTAL	MISC.	415	\$409,873
FLOYD	COUNTY TOTAL	* TOTAL *	2,502	\$5,042,741
FRANKLIN	HAMPTON*	UTILITIES	29	\$728,688
FRANKLIN	HAMPTON*	BLDG. MTL.	8	\$123,005
FRANKLIN	HAMPTON*	GEN. MDSE.	23	\$173,926
FRANKLIN	HAMPTON*	FOOD	24	\$125,350
FRANKLIN	HAMPTON*	MOTOR VEH.	49	\$87,273
FRANKLIN	HAMPTON*	APPAREL	16	\$5,679
FRANKLIN	HAMPTON*	HOME FURN.	24	\$15,141
FRANKLIN	HAMPTON*	EAT DRINK	48	\$138,046

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
FRANKLIN	HAMPTON*	SPECIALTY	168	\$107,752
FRANKLIN	HAMPTON*	SERVICES	280	\$254,772
FRANKLIN	HAMPTON*	WHOLESALE	64	\$203,032
FRANKLIN	HAMPTON*	MISC.	202	\$318,090
FRANKLIN	HAMPTON*	* TOTAL *	911	\$2,152,070
FRANKLIN	OTHER	UTILITIES	63	\$46,969
FRANKLIN	OTHER	BLDG. MTL.	22	\$12,207
FRANKLIN	OTHER	GEN. MDSE.	16	\$33,833
FRANKLIN	OTHER	FOOD	16	\$24,355
FRANKLIN	OTHER	MOTOR VEH.	32	\$60,205
FRANKLIN	OTHER	APPAREL	5	\$550
FRANKLIN	OTHER	HOME FURN.	1	\$0
FRANKLIN	OTHER	EAT DRINK	40	\$31,903
FRANKLIN	OTHER	SPECIALTY	175	\$53,700
FRANKLIN	OTHER	SERVICES	229	\$113,074
FRANKLIN	OTHER	WHOLESALE	114	\$81,701
FRANKLIN	OTHER	MISC.	217	\$243,463
FRANKLIN	OTHER	* TOTAL *	892	\$643,222
FRANKLIN	COUNTY TOTAL	UTILITIES	92	\$775,657
FRANKLIN	COUNTY TOTAL	BLDG. MTL.	22	\$12,207
FRANKLIN	COUNTY TOTAL	GEN. MDSE.	23	\$173,926
FRANKLIN	COUNTY TOTAL	FOOD	24	\$125,350
FRANKLIN	COUNTY TOTAL	MOTOR VEH.	81	\$147,478
FRANKLIN	COUNTY TOTAL	APPAREL	0	\$0
FRANKLIN	COUNTY TOTAL	HOME FURN.	24	\$15,141
FRANKLIN	COUNTY TOTAL	EAT DRINK	88	\$169,949
FRANKLIN	COUNTY TOTAL	SPECIALTY	343	\$161,452
FRANKLIN	COUNTY TOTAL	SERVICES	509	\$367,846
FRANKLIN	COUNTY TOTAL	WHOLESALE	178	\$284,733
FRANKLIN	COUNTY TOTAL	MISC.	419	\$561,553
FRANKLIN	COUNTY TOTAL	* TOTAL *	1,803	\$2,795,292
FREMONT	COUNTY TOTAL	UTILITIES	69	\$115,202
FREMONT	COUNTY TOTAL	BLDG. MTL.	38	\$130,009
FREMONT	COUNTY TOTAL	GEN. MDSE.	21	\$832,321
FREMONT	COUNTY TOTAL	FOOD	21	\$205,231
FREMONT	COUNTY TOTAL	MOTOR VEH.	59	\$116,866
FREMONT	COUNTY TOTAL	APPAREL	21	\$76,153
FREMONT	COUNTY TOTAL	HOME FURN.	8	\$12,887
FREMONT	COUNTY TOTAL	EAT DRINK	78	\$104,767
FREMONT	COUNTY TOTAL	SPECIALTY	195	\$74,525
FREMONT	COUNTY TOTAL	SERVICES	386	\$209,452
FREMONT	COUNTY TOTAL	WHOLESALE	88	\$78,231
FREMONT	COUNTY TOTAL	MISC.	168	\$97,845
FREMONT	COUNTY TOTAL	* TOTAL *	1,144	\$2,040,602
GREENE	JEFFERSON*	UTILITIES	20	\$1,017,263
GREENE	JEFFERSON*	BLDG. MTL.	24	\$164,132
GREENE	JEFFERSON*	GEN. MDSE.	28	\$213,713
GREENE	JEFFERSON*	FOOD	16	\$158,717
GREENE	JEFFERSON*	MOTOR VEH.	16	\$102,935
GREENE	JEFFERSON*	APPAREL	16	\$33,519
GREENE	JEFFERSON*	HOME FURN.	25	\$30,825
GREENE	JEFFERSON*	EAT DRINK	62	\$146,119
GREENE	JEFFERSON*	SPECIALTY	158	\$113,379
GREENE	JEFFERSON*	SERVICES	282	\$205,231
GREENE	JEFFERSON*	WHOLESALE	51	\$139,186
GREENE	JEFFERSON*	MISC.	165	\$391,345
GREENE	JEFFERSON*	* TOTAL *	815	\$2,421,193
GREENE	OTHER	UTILITIES	52	\$102,135
GREENE	OTHER	BLDG. MTL.	12	\$19,748
GREENE	OTHER	GEN. MDSE.	20	\$70,114
GREENE	OTHER	FOOD	7	\$8,371
GREENE	OTHER	MOTOR VEH.	19	\$7,630
GREENE	OTHER	APPAREL	0	\$0
GREENE	OTHER	HOME FURN.	11	\$19
GREENE	OTHER	EAT DRINK	27	\$18,482
GREENE	OTHER	SPECIALTY	107	\$9,570
GREENE	OTHER	SERVICES	246	\$112,158

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
GREENE	OTHER	WHOLESALE	103	\$144,291
GREENE	OTHER	MISC.	128	\$114,131
GREENE	OTHER	* TOTAL *	683	\$570,881
GREENE	COUNTY TOTAL	UTILITIES	72	\$1,119,398
GREENE	COUNTY TOTAL	BLDG. MTL.	24	\$164,132
GREENE	COUNTY TOTAL	GEN. MDSE.	48	\$283,827
GREENE	COUNTY TOTAL	FOOD	0	\$0
GREENE	COUNTY TOTAL	MOTOR VEH.	0	\$0
GREENE	COUNTY TOTAL	APPAREL	0	\$0
GREENE	COUNTY TOTAL	HOME FURN.	25	\$30,825
GREENE	COUNTY TOTAL	EAT DRINK	89	\$164,601
GREENE	COUNTY TOTAL	SPECIALTY	265	\$122,949
GREENE	COUNTY TOTAL	SERVICES	528	\$317,389
GREENE	COUNTY TOTAL	WHOLESALE	154	\$283,477
GREENE	COUNTY TOTAL	MISC.	293	\$505,476
GREENE	COUNTY TOTAL	* TOTAL *	1,498	\$2,992,074
GRUNDY	GRUNDY CENTER*	UTILITIES	26	\$324,483
GRUNDY	GRUNDY CENTER*	BLDG. MTL.	9	\$50,451
GRUNDY	GRUNDY CENTER*	GEN. MDSE.	4	\$18,359
GRUNDY	GRUNDY CENTER*	FOOD	9	\$42,243
GRUNDY	GRUNDY CENTER*	MOTOR VEH.	41	\$113,784
GRUNDY	GRUNDY CENTER*	APPAREL	24	\$34,425
GRUNDY	GRUNDY CENTER*	HOME FURN.	18	\$109,862
GRUNDY	GRUNDY CENTER*	EAT DRINK	31	\$47,135
GRUNDY	GRUNDY CENTER*	SPECIALTY	123	\$75,131
GRUNDY	GRUNDY CENTER*	SERVICES	164	\$108,623
GRUNDY	GRUNDY CENTER*	WHOLESALE	29	\$121,023
GRUNDY	GRUNDY CENTER*	MISC.	100	\$255,806
GRUNDY	GRUNDY CENTER*	* TOTAL *	538	\$1,080,410
GRUNDY	OTHER	UTILITIES	82	\$197,306
GRUNDY	OTHER	BLDG. MTL.	35	\$204,274
GRUNDY	OTHER	GEN. MDSE.	38	\$114,549
GRUNDY	OTHER	FOOD	21	\$49,022
GRUNDY	OTHER	MOTOR VEH.	61	\$58,901
GRUNDY	OTHER	APPAREL	22	\$5,059
GRUNDY	OTHER	HOME FURN.	23	\$7,104
GRUNDY	OTHER	EAT DRINK	82	\$130,348
GRUNDY	OTHER	SPECIALTY	256	\$57,098
GRUNDY	OTHER	SERVICES	358	\$194,460
GRUNDY	OTHER	WHOLESALE	102	\$177,462
GRUNDY	OTHER	MISC.	182	\$115,926
GRUNDY	OTHER	* TOTAL *	1,262	\$1,311,509
GRUNDY	COUNTY TOTAL	UTILITIES	108	\$521,789
GRUNDY	COUNTY TOTAL	BLDG. MTL.	35	\$204,274
GRUNDY	COUNTY TOTAL	GEN. MDSE.	38	\$114,549
GRUNDY	COUNTY TOTAL	FOOD	21	\$49,022
GRUNDY	COUNTY TOTAL	MOTOR VEH.	102	\$172,685
GRUNDY	COUNTY TOTAL	APPAREL	46	\$39,484
GRUNDY	COUNTY TOTAL	HOME FURN.	23	\$7,104
GRUNDY	COUNTY TOTAL	EAT DRINK	113	\$177,483
GRUNDY	COUNTY TOTAL	SPECIALTY	379	\$132,229
GRUNDY	COUNTY TOTAL	SERVICES	522	\$303,083
GRUNDY	COUNTY TOTAL	WHOLESALE	131	\$298,485
GRUNDY	COUNTY TOTAL	MISC.	282	\$371,732
GRUNDY	COUNTY TOTAL	* TOTAL *	1,800	\$2,391,919
GUTHRIE	COUNTY TOTAL	UTILITIES	123	\$752,454
GUTHRIE	COUNTY TOTAL	BLDG. MTL.	43	\$194,663
GUTHRIE	COUNTY TOTAL	GEN. MDSE.	37	\$136,588
GUTHRIE	COUNTY TOTAL	FOOD	33	\$189,655
GUTHRIE	COUNTY TOTAL	MOTOR VEH.	68	\$118,792
GUTHRIE	COUNTY TOTAL	APPAREL	19	\$18,993
GUTHRIE	COUNTY TOTAL	HOME FURN.	29	\$58,962
GUTHRIE	COUNTY TOTAL	EAT DRINK	129	\$217,789
GUTHRIE	COUNTY TOTAL	SPECIALTY	326	\$239,668
GUTHRIE	COUNTY TOTAL	SERVICES	466	\$221,502
GUTHRIE	COUNTY TOTAL	WHOLESALE	117	\$158,150
GUTHRIE	COUNTY TOTAL	MISC.	294	\$171,856

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
GUTHRIE	COUNTY TOTAL	* TOTAL *	1,665	\$2,460,079
HAMILTON	WEBSTER CITY*	UTILITIES	37	\$514,064
HAMILTON	WEBSTER CITY*	BLDG. MTL.	36	\$266,424
HAMILTON	WEBSTER CITY*	GEN. MDSE.	46	\$405,754
HAMILTON	WEBSTER CITY*	FOOD	16	\$217,785
HAMILTON	WEBSTER CITY*	MOTOR VEH.	67	\$232,301
HAMILTON	WEBSTER CITY*	APPAREL	18	\$23,824
HAMILTON	WEBSTER CITY*	HOME FURN.	31	\$78,168
HAMILTON	WEBSTER CITY*	EAT DRINK	78	\$304,378
HAMILTON	WEBSTER CITY*	SPECIALTY	287	\$229,385
HAMILTON	WEBSTER CITY*	SERVICES	414	\$349,611
HAMILTON	WEBSTER CITY*	WHOLESALE	79	\$145,771
HAMILTON	WEBSTER CITY*	MISC.	199	\$438,344
HAMILTON	WEBSTER CITY*	* TOTAL *	1,274	\$2,964,200
HAMILTON	OTHER	UTILITIES	78	\$278,877
HAMILTON	OTHER	BLDG. MTL.	32	\$105,208
HAMILTON	OTHER	GEN. MDSE.	24	\$81,525
HAMILTON	OTHER	FOOD	17	\$29,809
HAMILTON	OTHER	MOTOR VEH.	33	\$152,938
HAMILTON	OTHER	APPAREL	8	\$1,230
HAMILTON	OTHER	HOME FURN.	15	\$6,433
HAMILTON	OTHER	EAT DRINK	57	\$97,729
HAMILTON	OTHER	SPECIALTY	186	\$58,239
HAMILTON	OTHER	SERVICES	321	\$241,422
HAMILTON	OTHER	WHOLESALE	119	\$184,891
HAMILTON	OTHER	MISC.	192	\$121,192
HAMILTON	OTHER	* TOTAL *	1,042	\$1,322,021
HAMILTON	COUNTY TOTAL	UTILITIES	115	\$792,941
HAMILTON	COUNTY TOTAL	BLDG. MTL.	68	\$371,632
HAMILTON	COUNTY TOTAL	GEN. MDSE.	70	\$487,279
HAMILTON	COUNTY TOTAL	FOOD	0	\$0
HAMILTON	COUNTY TOTAL	MOTOR VEH.	100	\$385,239
HAMILTON	COUNTY TOTAL	APPAREL	0	\$0
HAMILTON	COUNTY TOTAL	HOME FURN.	31	\$78,168
HAMILTON	COUNTY TOTAL	EAT DRINK	135	\$402,107
HAMILTON	COUNTY TOTAL	SPECIALTY	473	\$287,624
HAMILTON	COUNTY TOTAL	SERVICES	735	\$591,033
HAMILTON	COUNTY TOTAL	WHOLESALE	198	\$330,662
HAMILTON	COUNTY TOTAL	MISC.	391	\$559,536
HAMILTON	COUNTY TOTAL	* TOTAL *	2,316	\$4,286,221
HANCOCK	GARNER*	UTILITIES	32	\$408,831
HANCOCK	GARNER*	BLDG. MTL.	12	\$32,154
HANCOCK	GARNER*	GEN. MDSE.	12	\$92,012
HANCOCK	GARNER*	FOOD	10	\$83,547
HANCOCK	GARNER*	MOTOR VEH.	21	\$30,567
HANCOCK	GARNER*	APPAREL	22	\$154,693
HANCOCK	GARNER*	HOME FURN.	4	\$344
HANCOCK	GARNER*	EAT DRINK	28	\$76,136
HANCOCK	GARNER*	SPECIALTY	117	\$118,756
HANCOCK	GARNER*	SERVICES	185	\$137,078
HANCOCK	GARNER*	WHOLESALE	54	\$141,370
HANCOCK	GARNER*	MISC.	98	\$260,497
HANCOCK	GARNER*	* TOTAL *	557	\$1,327,928
HANCOCK	OTHER	UTILITIES	57	\$269,009
HANCOCK	OTHER	BLDG. MTL.	42	\$149,636
HANCOCK	OTHER	GEN. MDSE.	16	\$62,826
HANCOCK	OTHER	FOOD	24	\$68,292
HANCOCK	OTHER	MOTOR VEH.	54	\$66,777
HANCOCK	OTHER	APPAREL	10	\$10,068
HANCOCK	OTHER	HOME FURN.	27	\$38,628
HANCOCK	OTHER	EAT DRINK	72	\$133,826
HANCOCK	OTHER	SPECIALTY	216	\$94,894
HANCOCK	OTHER	SERVICES	408	\$199,746
HANCOCK	OTHER	WHOLESALE	142	\$116,205
HANCOCK	OTHER	MISC.	269	\$160,053
HANCOCK	OTHER	* TOTAL *	1,311	\$1,297,066
HANCOCK	COUNTY TOTAL	UTILITIES	89	\$677,840

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
HANCOCK	COUNTY TOTAL	BLDG. MTL.	42	\$149,636
HANCOCK	COUNTY TOTAL	GEN. MDSE.	0	\$0
HANCOCK	COUNTY TOTAL	FOOD	24	\$68,292
HANCOCK	COUNTY TOTAL	MOTOR VEH.	75	\$97,344
HANCOCK	COUNTY TOTAL	APPAREL	22	\$154,693
HANCOCK	COUNTY TOTAL	HOME FURN.	27	\$38,628
HANCOCK	COUNTY TOTAL	EAT DRINK	100	\$209,962
HANCOCK	COUNTY TOTAL	SPECIALTY	333	\$213,650
HANCOCK	COUNTY TOTAL	SERVICES	593	\$336,824
HANCOCK	COUNTY TOTAL	WHOLESALE	196	\$257,575
HANCOCK	COUNTY TOTAL	MISC.	367	\$420,550
HANCOCK	COUNTY TOTAL	* TOTAL *	1,868	\$2,624,994
HARDIN	IOWA FALLS	UTILITIES	24	\$519,703
HARDIN	IOWA FALLS	BLDG. MTL.	24	\$446,430
HARDIN	IOWA FALLS	GEN. MDSE.	27	\$880,471
HARDIN	IOWA FALLS	FOOD	20	\$278,848
HARDIN	IOWA FALLS	MOTOR VEH.	54	\$174,791
HARDIN	IOWA FALLS	APPAREL	21	\$62,397
HARDIN	IOWA FALLS	HOME FURN.	32	\$119,104
HARDIN	IOWA FALLS	EAT DRINK	73	\$294,731
HARDIN	IOWA FALLS	SPECIALTY	257	\$235,290
HARDIN	IOWA FALLS	SERVICES	372	\$384,382
HARDIN	IOWA FALLS	WHOLESALE	114	\$281,906
HARDIN	IOWA FALLS	MISC.	185	\$1,035,799
HARDIN	IOWA FALLS	* TOTAL *	1,203	\$4,713,852
HARDIN	ELDORA*	UTILITIES	12	\$346,779
HARDIN	ELDORA*	BLDG. MTL.	16	\$48,237
HARDIN	ELDORA*	GEN. MDSE.	19	\$85,669
HARDIN	ELDORA*	FOOD	13	\$123,182
HARDIN	ELDORA*	MOTOR VEH.	19	\$35,899
HARDIN	ELDORA*	APPAREL	7	\$5,111
HARDIN	ELDORA*	HOME FURN.	20	\$13,905
HARDIN	ELDORA*	EAT DRINK	25	\$54,862
HARDIN	ELDORA*	SPECIALTY	130	\$72,703
HARDIN	ELDORA*	SERVICES	181	\$87,694
HARDIN	ELDORA*	WHOLESALE	38	\$116,347
HARDIN	ELDORA*	MISC.	213	\$687,355
HARDIN	ELDORA*	* TOTAL *	607	\$1,032,866
HARDIN	OTHER	UTILITIES	90	\$202,767
HARDIN	OTHER	BLDG. MTL.	24	\$24,942
HARDIN	OTHER	GEN. MDSE.	24	\$99,164
HARDIN	OTHER	FOOD	10	\$45,160
HARDIN	OTHER	MOTOR VEH.	48	\$106,616
HARDIN	OTHER	APPAREL	8	\$894
HARDIN	OTHER	HOME FURN.	39	\$52,312
HARDIN	OTHER	EAT DRINK	57	\$65,741
HARDIN	OTHER	SPECIALTY	289	\$125,871
HARDIN	OTHER	SERVICES	405	\$219,841
HARDIN	OTHER	WHOLESALE	105	\$247,498
HARDIN	OTHER	MISC.	267	\$321,844
HARDIN	OTHER	* TOTAL *	1,348	\$1,466,596
HARDIN	COUNTY TOTAL	UTILITIES	114	\$722,470
HARDIN	COUNTY TOTAL	BLDG. MTL.	48	\$471,372
HARDIN	COUNTY TOTAL	GEN. MDSE.	51	\$979,635
HARDIN	COUNTY TOTAL	FOOD	20	\$278,848
HARDIN	COUNTY TOTAL	MOTOR VEH.	102	\$281,407
HARDIN	COUNTY TOTAL	APPAREL	21	\$62,397
HARDIN	COUNTY TOTAL	HOME FURN.	91	\$185,321
HARDIN	COUNTY TOTAL	EAT DRINK	155	\$415,334
HARDIN	COUNTY TOTAL	SPECIALTY	676	\$433,864
HARDIN	COUNTY TOTAL	SERVICES	958	\$691,917
HARDIN	COUNTY TOTAL	WHOLESALE	257	\$645,751
HARDIN	COUNTY TOTAL	MISC.	665	\$2,044,998
HARDIN	COUNTY TOTAL	* TOTAL *	3,158	\$7,213,314
HARRISON	MISSOURI VALLEY	UTILITIES	18	\$57,537
HARRISON	MISSOURI VALLEY	BLDG. MTL.	8	\$31,717
HARRISON	MISSOURI VALLEY	GEN. MDSE.	24	\$122,079

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
HARRISON	MISSOURI VALLEY	FOOD	10	\$28,947
HARRISON	MISSOURI VALLEY	MOTOR VEH.	45	\$142,539
HARRISON	MISSOURI VALLEY	APPAREL	8	\$6,490
HARRISON	MISSOURI VALLEY	HOME FURN.	5	\$34,235
HARRISON	MISSOURI VALLEY	EAT DRINK	59	\$330,896
HARRISON	MISSOURI VALLEY	SPECIALTY	72	\$55,202
HARRISON	MISSOURI VALLEY	SERVICES	177	\$155,097
HARRISON	MISSOURI VALLEY	WHOLESALE	37	\$254,433
HARRISON	MISSOURI VALLEY	MISC.	119	\$244,045
HARRISON	MISSOURI VALLEY	* TOTAL *	533	\$1,304,291
HARRISON	OTHER	UTILITIES	65	\$264,465
HARRISON	OTHER	BLDG. MTL.	34	\$175,460
HARRISON	OTHER	GEN. MDSE.	27	\$78,690
HARRISON	OTHER	FOOD	21	\$73,281
HARRISON	OTHER	MOTOR VEH.	55	\$61,690
HARRISON	OTHER	APPAREL	14	\$11,628
HARRISON	OTHER	HOME FURN.	16	\$91,960
HARRISON	OTHER	EAT DRINK	100	\$102,242
HARRISON	OTHER	SPECIALTY	216	\$121,380
HARRISON	OTHER	SERVICES	382	\$173,310
HARRISON	OTHER	WHOLESALE	137	\$128,415
HARRISON	OTHER	MISC.	166	\$339,691
HARRISON	OTHER	* TOTAL *	1,203	\$1,518,624
HARRISON	COUNTY TOTAL	UTILITIES	65	\$264,465
HARRISON	COUNTY TOTAL	BLDG. MTL.	34	\$175,460
HARRISON	COUNTY TOTAL	GEN. MDSE.	51	\$200,769
HARRISON	COUNTY TOTAL	FOOD	21	\$73,281
HARRISON	COUNTY TOTAL	MOTOR VEH.	100	\$204,229
HARRISON	COUNTY TOTAL	APPAREL	0	\$0
HARRISON	COUNTY TOTAL	HOME FURN.	0	\$0
HARRISON	COUNTY TOTAL	EAT DRINK	159	\$433,138
HARRISON	COUNTY TOTAL	SPECIALTY	288	\$176,582
HARRISON	COUNTY TOTAL	SERVICES	559	\$328,407
HARRISON	COUNTY TOTAL	WHOLESALE	174	\$382,848
HARRISON	COUNTY TOTAL	MISC.	285	\$583,736
HARRISON	COUNTY TOTAL	* TOTAL *	1,736	\$2,822,915
HENRY	MT PLEASANT*	UTILITIES	38	\$756,003
HENRY	MT PLEASANT*	BLDG. MTL.	18	\$124,315
HENRY	MT PLEASANT*	GEN. MDSE.	16	\$688,365
HENRY	MT PLEASANT*	FOOD	36	\$295,616
HENRY	MT PLEASANT*	MOTOR VEH.	73	\$223,927
HENRY	MT PLEASANT*	APPAREL	22	\$68,791
HENRY	MT PLEASANT*	HOME FURN.	48	\$103,456
HENRY	MT PLEASANT*	EAT DRINK	89	\$477,187
HENRY	MT PLEASANT*	SPECIALTY	215	\$231,753
HENRY	MT PLEASANT*	SERVICES	394	\$412,451
HENRY	MT PLEASANT*	WHOLESALE	102	\$226,110
HENRY	MT PLEASANT*	MISC.	272	\$1,648,928
HENRY	MT PLEASANT*	* TOTAL *	1,289	\$4,444,222
HENRY	OTHER	UTILITIES	48	\$165,135
HENRY	OTHER	BLDG. MTL.	33	\$102,166
HENRY	OTHER	GEN. MDSE.	16	\$104,373
HENRY	OTHER	FOOD	26	\$46,851
HENRY	OTHER	MOTOR VEH.	73	\$102,778
HENRY	OTHER	APPAREL	0	\$0
HENRY	OTHER	HOME FURN.	30	\$114,057
HENRY	OTHER	EAT DRINK	68	\$135,464
HENRY	OTHER	SPECIALTY	244	\$79,415
HENRY	OTHER	SERVICES	420	\$262,990
HENRY	OTHER	WHOLESALE	116	\$100,570
HENRY	OTHER	MISC.	267	\$258,764
HENRY	OTHER	* TOTAL *	1,325	\$1,368,190
HENRY	COUNTY TOTAL	UTILITIES	86	\$921,138
HENRY	COUNTY TOTAL	BLDG. MTL.	33	\$102,166
HENRY	COUNTY TOTAL	GEN. MDSE.	0	\$0
HENRY	COUNTY TOTAL	FOOD	62	\$342,467
HENRY	COUNTY TOTAL	MOTOR VEH.	146	\$326,705
HENRY	COUNTY TOTAL	APPAREL	22	\$68,791

RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
HENRY	COUNTY TOTAL	HOME FURN.	78	\$217,513
HENRY	COUNTY TOTAL	EAT DRINK	157	\$612,651
HENRY	COUNTY TOTAL	SPECIALTY	459	\$311,168
HENRY	COUNTY TOTAL	SERVICES	814	\$675,441
HENRY	COUNTY TOTAL	WHOLESALE	218	\$326,680
HENRY	COUNTY TOTAL	MISC.	539	\$1,907,692
HENRY	COUNTY TOTAL	* TOTAL *	2,614	\$5,812,412
HOWARD	CRESO*	UTILITIES	31	\$642,622
HOWARD	CRESO*	BLDG. MTL.	23	\$199,913
HOWARD	CRESO*	GEN. MDSE.	14	\$118,185
HOWARD	CRESO*	FOOD	22	\$136,292
HOWARD	CRESO*	MOTOR VEH.	49	\$124,035
HOWARD	CRESO*	APPAREL	16	\$27,381
HOWARD	CRESO*	HOME FURN.	17	\$44,485
HOWARD	CRESO*	EAT DRINK	70	\$147,291
HOWARD	CRESO*	SPECIALTY	129	\$76,491
HOWARD	CRESO*	SERVICES	275	\$203,885
HOWARD	CRESO*	WHOLESALE	64	\$143,073
HOWARD	CRESO*	MISC.	163	\$291,605
HOWARD	CRESO*	* TOTAL *	826	\$1,965,207
HOWARD	OTHER	UTILITIES	14	\$9,102
HOWARD	OTHER	BLDG. MTL.	25	\$45,452
HOWARD	OTHER	GEN. MDSE.	27	\$36,405
HOWARD	OTHER	FOOD	12	\$6,270
HOWARD	OTHER	MOTOR VEH.	59	\$29,748
HOWARD	OTHER	APPAREL	1	\$0
HOWARD	OTHER	HOME FURN.	23	\$6,361
HOWARD	OTHER	EAT DRINK	49	\$62,190
HOWARD	OTHER	SPECIALTY	127	\$97,311
HOWARD	OTHER	SERVICES	231	\$56,323
HOWARD	OTHER	WHOLESALE	91	\$120,963
HOWARD	OTHER	MISC.	120	\$92,346
HOWARD	OTHER	* TOTAL *	752	\$547,099
HOWARD	COUNTY TOTAL	UTILITIES	31	\$642,622
HOWARD	COUNTY TOTAL	BLDG. MTL.	48	\$245,365
HOWARD	COUNTY TOTAL	GEN. MDSE.	27	\$36,405
HOWARD	COUNTY TOTAL	FOOD	22	\$136,292
HOWARD	COUNTY TOTAL	MOTOR VEH.	108	\$153,783
HOWARD	COUNTY TOTAL	APPAREL	0	\$0
HOWARD	COUNTY TOTAL	HOME FURN.	23	\$6,361
HOWARD	COUNTY TOTAL	EAT DRINK	119	\$209,481
HOWARD	COUNTY TOTAL	SPECIALTY	256	\$173,802
HOWARD	COUNTY TOTAL	SERVICES	506	\$260,208
HOWARD	COUNTY TOTAL	WHOLESALE	155	\$264,036
HOWARD	COUNTY TOTAL	MISC.	283	\$383,951
HOWARD	COUNTY TOTAL	* TOTAL *	1,578	\$2,512,306
HUMBOLDT	HUMBOLDT	UTILITIES	22	\$550,086
HUMBOLDT	HUMBOLDT	BLDG. MTL.	26	\$91,818
HUMBOLDT	HUMBOLDT	GEN. MDSE.	23	\$216,122
HUMBOLDT	HUMBOLDT	FOOD	8	\$257,312
HUMBOLDT	HUMBOLDT	MOTOR VEH.	48	\$214,643
HUMBOLDT	HUMBOLDT	APPAREL	44	\$62,473
HUMBOLDT	HUMBOLDT	HOME FURN.	26	\$58,112
HUMBOLDT	HUMBOLDT	EAT DRINK	73	\$194,700
HUMBOLDT	HUMBOLDT	SPECIALTY	215	\$123,223
HUMBOLDT	HUMBOLDT	SERVICES	274	\$297,720
HUMBOLDT	HUMBOLDT	WHOLESALE	76	\$276,958
HUMBOLDT	HUMBOLDT	MISC.	163	\$576,394
HUMBOLDT	HUMBOLDT	* TOTAL *	990	\$2,662,249
HUMBOLDT	OTHER	UTILITIES	60	\$81,582
HUMBOLDT	OTHER	BLDG. MTL.	12	\$18,224
HUMBOLDT	OTHER	GEN. MDSE.	15	\$44,942
HUMBOLDT	OTHER	FOOD	2	\$2,255
HUMBOLDT	OTHER	MOTOR VEH.	30	\$40,757
HUMBOLDT	OTHER	APPAREL	5	\$1,111
HUMBOLDT	OTHER	HOME FURN.	3	\$22
HUMBOLDT	OTHER	EAT DRINK	38	\$42,634

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
HUMBOLDT	OTHER	SPECIALTY	159	\$84,503
HUMBOLDT	OTHER	SERVICES	237	\$76,944
HUMBOLDT	OTHER	WHOLESALE	61	\$67,421
HUMBOLDT	OTHER	MISC.	144	\$128,099
HUMBOLDT	OTHER	* TOTAL *	729	\$521,940
HUMBOLDT	COUNTY TOTAL	UTILITIES	82	\$631,668
HUMBOLDT	COUNTY TOTAL	BLDG. MTL.	26	\$91,818
HUMBOLDT	COUNTY TOTAL	GEN. MDSE.	23	\$216,122
HUMBOLDT	COUNTY TOTAL	FOOD	0	\$0
HUMBOLDT	COUNTY TOTAL	MOTOR VEH.	78	\$255,400
HUMBOLDT	COUNTY TOTAL	APPAREL	44	\$62,473
HUMBOLDT	COUNTY TOTAL	HOME FURN.	26	\$58,112
HUMBOLDT	COUNTY TOTAL	EAT DRINK	111	\$237,334
HUMBOLDT	COUNTY TOTAL	SPECIALTY	374	\$207,726
HUMBOLDT	COUNTY TOTAL	SERVICES	511	\$374,664
HUMBOLDT	COUNTY TOTAL	WHOLESALE	137	\$344,379
HUMBOLDT	COUNTY TOTAL	MISC.	307	\$704,493
HUMBOLDT	COUNTY TOTAL	* TOTAL *	1,719	\$3,184,189
IDA	COUNTY TOTAL	UTILITIES	71	\$594,747
IDA	COUNTY TOTAL	BLDG. MTL.	34	\$227,168
IDA	COUNTY TOTAL	GEN. MDSE.	36	\$230,977
IDA	COUNTY TOTAL	FOOD	27	\$139,070
IDA	COUNTY TOTAL	MOTOR VEH.	88	\$292,496
IDA	COUNTY TOTAL	APPAREL	23	\$32,290
IDA	COUNTY TOTAL	HOME FURN.	24	\$21,615
IDA	COUNTY TOTAL	EAT DRINK	80	\$126,725
IDA	COUNTY TOTAL	SPECIALTY	253	\$99,080
IDA	COUNTY TOTAL	SERVICES	414	\$214,392
IDA	COUNTY TOTAL	WHOLESALE	109	\$235,439
IDA	COUNTY TOTAL	MISC.	223	\$202,166
IDA	COUNTY TOTAL	* TOTAL *	1,382	\$2,416,165
IOWA	COUNTY TOTAL	UTILITIES	84	\$1,466,787
IOWA	COUNTY TOTAL	BLDG. MTL.	48	\$301,955
IOWA	COUNTY TOTAL	GEN. MDSE.	44	\$237,454
IOWA	COUNTY TOTAL	FOOD	54	\$396,021
IOWA	COUNTY TOTAL	MOTOR VEH.	116	\$248,170
IOWA	COUNTY TOTAL	APPAREL	159	\$2,792,845
IOWA	COUNTY TOTAL	HOME FURN.	101	\$434,294
IOWA	COUNTY TOTAL	EAT DRINK	181	\$1,050,608
IOWA	COUNTY TOTAL	SPECIALTY	545	\$766,075
IOWA	COUNTY TOTAL	SERVICES	843	\$858,822
IOWA	COUNTY TOTAL	WHOLESALE	157	\$274,698
IOWA	COUNTY TOTAL	MISC.	399	\$824,212
IOWA	COUNTY TOTAL	* TOTAL *	2,731	\$9,651,941
JACKSON	MAQUOKETA*	UTILITIES	38	\$512,807
JACKSON	MAQUOKETA*	BLDG. MTL.	23	\$104,283
JACKSON	MAQUOKETA*	GEN. MDSE.	24	\$790,495
JACKSON	MAQUOKETA*	FOOD	36	\$226,586
JACKSON	MAQUOKETA*	MOTOR VEH.	71	\$159,536
JACKSON	MAQUOKETA*	APPAREL	27	\$42,543
JACKSON	MAQUOKETA*	HOME FURN.	45	\$102,986
JACKSON	MAQUOKETA*	EAT DRINK	102	\$339,335
JACKSON	MAQUOKETA*	SPECIALTY	218	\$196,950
JACKSON	MAQUOKETA*	SERVICES	480	\$261,369
JACKSON	MAQUOKETA*	WHOLESALE	76	\$154,040
JACKSON	MAQUOKETA*	MISC.	212	\$171,056
JACKSON	MAQUOKETA*	* TOTAL *	1,352	\$3,061,986
JACKSON	OTHER	UTILITIES	89	\$272,186
JACKSON	OTHER	BLDG. MTL.	51	\$136,363
JACKSON	OTHER	GEN. MDSE.	22	\$49,534
JACKSON	OTHER	FOOD	32	\$84,691
JACKSON	OTHER	MOTOR VEH.	72	\$98,876
JACKSON	OTHER	APPAREL	12	\$18,539
JACKSON	OTHER	HOME FURN.	19	\$13,177
JACKSON	OTHER	EAT DRINK	187	\$287,209
JACKSON	OTHER	SPECIALTY	296	\$112,076

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
JACKSON	OTHER	SERVICES	563	\$285,022
JACKSON	OTHER	WHOLESALE	115	\$150,514
JACKSON	OTHER	MISC.	315	\$169,320
JACKSON	OTHER	* TOTAL *	1,742	\$1,645,791
JACKSON	COUNTY TOTAL	UTILITIES	127	\$784,993
JACKSON	COUNTY TOTAL	BLDG. MTL.	74	\$240,646
JACKSON	COUNTY TOTAL	GEN. MDSE.	46	\$840,029
JACKSON	COUNTY TOTAL	FOOD	68	\$311,277
JACKSON	COUNTY TOTAL	MOTOR VEH.	143	\$258,412
JACKSON	COUNTY TOTAL	APPAREL	27	\$42,543
JACKSON	COUNTY TOTAL	HOME FURN.	45	\$102,986
JACKSON	COUNTY TOTAL	EAT DRINK	289	\$626,544
JACKSON	COUNTY TOTAL	SPECIALTY	514	\$309,026
JACKSON	COUNTY TOTAL	SERVICES	1,043	\$546,391
JACKSON	COUNTY TOTAL	WHOLESALE	191	\$304,554
JACKSON	COUNTY TOTAL	MISC.	527	\$340,376
JACKSON	COUNTY TOTAL	* TOTAL *	3,094	\$4,707,777
JASPER	NEWTON*	UTILITIES	73	\$485,951
JASPER	NEWTON*	BLDG. MTL.	55	\$349,009
JASPER	NEWTON*	GEN. MDSE.	57	\$1,139,821
JASPER	NEWTON*	FOOD	54	\$650,218
JASPER	NEWTON*	MOTOR VEH.	103	\$333,029
JASPER	NEWTON*	APPAREL	54	\$122,667
JASPER	NEWTON*	HOME FURN.	120	\$435,668
JASPER	NEWTON*	EAT DRINK	169	\$802,973
JASPER	NEWTON*	SPECIALTY	437	\$651,404
JASPER	NEWTON*	SERVICES	745	\$1,391,386
JASPER	NEWTON*	WHOLESALE	122	\$354,396
JASPER	NEWTON*	MISC.	291	\$458,013
JASPER	NEWTON*	* TOTAL *	2,280	\$7,174,535
JASPER	OTHER	UTILITIES	76	\$146,887
JASPER	OTHER	BLDG. MTL.	47	\$268,519
JASPER	OTHER	GEN. MDSE.	36	\$207,456
JASPER	OTHER	FOOD	24	\$76,164
JASPER	OTHER	MOTOR VEH.	131	\$245,102
JASPER	OTHER	APPAREL	4	\$68
JASPER	OTHER	HOME FURN.	27	\$17,306
JASPER	OTHER	EAT DRINK	83	\$109,895
JASPER	OTHER	SPECIALTY	449	\$145,780
JASPER	OTHER	SERVICES	587	\$345,322
JASPER	OTHER	WHOLESALE	202	\$688,205
JASPER	OTHER	MISC.	371	\$424,662
JASPER	OTHER	* TOTAL *	2,033	\$2,675,298
JASPER	COUNTY TOTAL	UTILITIES	149	\$632,838
JASPER	COUNTY TOTAL	BLDG. MTL.	102	\$617,528
JASPER	COUNTY TOTAL	GEN. MDSE.	93	\$1,347,277
JASPER	COUNTY TOTAL	FOOD	78	\$726,382
JASPER	COUNTY TOTAL	MOTOR VEH.	234	\$578,131
JASPER	COUNTY TOTAL	APPAREL	54	\$122,667
JASPER	COUNTY TOTAL	HOME FURN.	147	\$452,974
JASPER	COUNTY TOTAL	EAT DRINK	252	\$912,868
JASPER	COUNTY TOTAL	SPECIALTY	886	\$797,184
JASPER	COUNTY TOTAL	SERVICES	1,332	\$1,736,708
JASPER	COUNTY TOTAL	WHOLESALE	324	\$1,042,601
JASPER	COUNTY TOTAL	MISC.	662	\$882,675
JASPER	COUNTY TOTAL	* TOTAL *	4,313	\$9,849,833
JEFFERSON	FAIRFIELD*	UTILITIES	60	\$980,857
JEFFERSON	FAIRFIELD*	BLDG. MTL.	40	\$172,071
JEFFERSON	FAIRFIELD*	GEN. MDSE.	39	\$730,371
JEFFERSON	FAIRFIELD*	FOOD	55	\$516,330
JEFFERSON	FAIRFIELD*	MOTOR VEH.	80	\$365,316
JEFFERSON	FAIRFIELD*	APPAREL	33	\$63,099
JEFFERSON	FAIRFIELD*	HOME FURN.	53	\$93,264
JEFFERSON	FAIRFIELD*	EAT DRINK	117	\$387,344
JEFFERSON	FAIRFIELD*	SPECIALTY	471	\$584,369
JEFFERSON	FAIRFIELD*	SERVICES	632	\$610,018
JEFFERSON	FAIRFIELD*	WHOLESALE	186	\$279,425

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
JEFFERSON	FAIRFIELD*	MISC.	217	\$406,543
JEFFERSON	FAIRFIELD*	* TOTAL *	1,983	\$5,189,007
JEFFERSON	OTHER	UTILITIES	39	\$804,751
JEFFERSON	OTHER	BLDG. MTL.	25	\$61,873
JEFFERSON	OTHER	GEN. MDSE.	4	\$18,282
JEFFERSON	OTHER	FOOD	0	\$0
JEFFERSON	OTHER	MOTOR VEH.	10	\$1,179
JEFFERSON	OTHER	APPAREL	0	\$0
JEFFERSON	OTHER	HOME FURN.	9	\$1,879
JEFFERSON	OTHER	EAT DRINK	33	\$33,061
JEFFERSON	OTHER	SPECIALTY	108	\$17,459
JEFFERSON	OTHER	SERVICES	200	\$58,791
JEFFERSON	OTHER	WHOLESALE	43	\$70,374
JEFFERSON	OTHER	MISC.	139	\$79,968
JEFFERSON	OTHER	* TOTAL *	587	\$1,126,277
JEFFERSON	COUNTY TOTAL	UTILITIES	99	\$1,785,608
JEFFERSON	COUNTY TOTAL	BLDG. MTL.	65	\$233,944
JEFFERSON	COUNTY TOTAL	GEN. MDSE.	39	\$730,371
JEFFERSON	COUNTY TOTAL	FOOD	55	\$516,330
JEFFERSON	COUNTY TOTAL	MOTOR VEH.	80	\$365,316
JEFFERSON	COUNTY TOTAL	APPAREL	33	\$63,099
JEFFERSON	COUNTY TOTAL	HOME FURN.	53	\$93,264
JEFFERSON	COUNTY TOTAL	EAT DRINK	150	\$420,405
JEFFERSON	COUNTY TOTAL	SPECIALTY	579	\$601,828
JEFFERSON	COUNTY TOTAL	SERVICES	832	\$668,809
JEFFERSON	COUNTY TOTAL	WHOLESALE	229	\$349,799
JEFFERSON	COUNTY TOTAL	MISC.	356	\$486,511
JEFFERSON	COUNTY TOTAL	* TOTAL *	2,570	\$6,315,284
JOHNSON	IOWA CITY*	UTILITIES	75	\$4,161,726
JOHNSON	IOWA CITY*	BLDG. MTL.	128	\$2,349,867
JOHNSON	IOWA CITY*	GEN. MDSE.	114	\$5,541,775
JOHNSON	IOWA CITY*	FOOD	125	\$2,265,238
JOHNSON	IOWA CITY*	MOTOR VEH.	217	\$1,319,733
JOHNSON	IOWA CITY*	APPAREL	227	\$1,164,800
JOHNSON	IOWA CITY*	HOME FURN.	262	\$3,710,186
JOHNSON	IOWA CITY*	EAT DRINK	528	\$4,165,104
JOHNSON	IOWA CITY*	SPECIALTY	1,226	\$3,315,445
JOHNSON	IOWA CITY*	SERVICES	1,889	\$4,373,135
JOHNSON	IOWA CITY*	WHOLESALE	295	\$1,362,935
JOHNSON	IOWA CITY*	MISC.	649	\$1,755,249
JOHNSON	IOWA CITY*	* TOTAL *	5,735	\$35,485,193
JOHNSON	CORALVILLE	UTILITIES	30	\$201,811
JOHNSON	CORALVILLE	BLDG. MTL.	21	\$685,572
JOHNSON	CORALVILLE	GEN. MDSE.	24	\$218,262
JOHNSON	CORALVILLE	FOOD	26	\$698,794
JOHNSON	CORALVILLE	MOTOR VEH.	71	\$320,720
JOHNSON	CORALVILLE	APPAREL	17	\$48,843
JOHNSON	CORALVILLE	HOME FURN.	98	\$897,880
JOHNSON	CORALVILLE	EAT DRINK	165	\$1,605,665
JOHNSON	CORALVILLE	SPECIALTY	271	\$1,304,049
JOHNSON	CORALVILLE	SERVICES	591	\$1,490,589
JOHNSON	CORALVILLE	WHOLESALE	126	\$674,419
JOHNSON	CORALVILLE	MISC.	198	\$482,148
JOHNSON	CORALVILLE	* TOTAL *	1,621	\$8,579,909
JOHNSON	OTHER	UTILITIES	78	\$100,890
JOHNSON	OTHER	BLDG. MTL.	58	\$514,255
JOHNSON	OTHER	GEN. MDSE.	45	\$166,108
JOHNSON	OTHER	FOOD	38	\$127,441
JOHNSON	OTHER	MOTOR VEH.	60	\$93,040
JOHNSON	OTHER	APPAREL	20	\$4,114
JOHNSON	OTHER	HOME FURN.	54	\$50,660
JOHNSON	OTHER	EAT DRINK	163	\$342,779
JOHNSON	OTHER	SPECIALTY	462	\$143,915
JOHNSON	OTHER	SERVICES	693	\$449,752
JOHNSON	OTHER	WHOLESALE	142	\$257,507
JOHNSON	OTHER	MISC.	499	\$705,870
JOHNSON	OTHER	* TOTAL *	2,312	\$2,956,331
JOHNSON	COUNTY TOTAL	UTILITIES	183	\$4,464,427

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
JOHNSON	COUNTY TOTAL	BLDG. MTL.	207	\$3,549,694
JOHNSON	COUNTY TOTAL	GEN. MDSE.	183	\$5,926,145
JOHNSON	COUNTY TOTAL	FOOD	189	\$3,091,473
JOHNSON	COUNTY TOTAL	MOTOR VEH.	348	\$1,733,493
JOHNSON	COUNTY TOTAL	APPAREL	247	\$1,168,914
JOHNSON	COUNTY TOTAL	HOME FURN.	414	\$4,658,726
JOHNSON	COUNTY TOTAL	EAT DRINK	856	\$6,113,548
JOHNSON	COUNTY TOTAL	SPECIALTY	1,959	\$4,763,409
JOHNSON	COUNTY TOTAL	SERVICES	3,173	\$6,313,476
JOHNSON	COUNTY TOTAL	WHOLESALE	563	\$2,294,861
JOHNSON	COUNTY TOTAL	MISC.	1,346	\$2,943,267
JOHNSON	COUNTY TOTAL	* TOTAL *	9,668	\$47,021,433
JONES	ANAMOSA*	UTILITIES	37	\$1,180,465
JONES	ANAMOSA*	BLDG. MTL.	19	\$98,008
JONES	ANAMOSA*	GEN. MDSE.	29	\$659,564
JONES	ANAMOSA*	FOOD	15	\$72,067
JONES	ANAMOSA*	MOTOR VEH.	55	\$98,765
JONES	ANAMOSA*	APPAREL	16	\$5,710
JONES	ANAMOSA*	HOME FURN.	29	\$97,604
JONES	ANAMOSA*	EAT DRINK	51	\$144,214
JONES	ANAMOSA*	SPECIALTY	138	\$37,731
JONES	ANAMOSA*	SERVICES	265	\$210,174
JONES	ANAMOSA*	WHOLESALE	31	\$24,443
JONES	ANAMOSA*	MISC.	162	\$344,304
JONES	ANAMOSA*	* TOTAL *	797	\$2,797,264
JONES	MONTICELLO	UTILITIES	28	\$361,557
JONES	MONTICELLO	BLDG. MTL.	14	\$142,407
JONES	MONTICELLO	GEN. MDSE.	33	\$190,940
JONES	MONTICELLO	FOOD	21	\$151,334
JONES	MONTICELLO	MOTOR VEH.	60	\$165,269
JONES	MONTICELLO	APPAREL	9	\$9,061
JONES	MONTICELLO	HOME FURN.	48	\$79,379
JONES	MONTICELLO	EAT DRINK	65	\$187,220
JONES	MONTICELLO	SPECIALTY	199	\$189,463
JONES	MONTICELLO	SERVICES	343	\$165,980
JONES	MONTICELLO	WHOLESALE	106	\$458,807
JONES	MONTICELLO	MISC.	195	\$415,216
JONES	MONTICELLO	* TOTAL *	1,098	\$2,365,165
JONES	OTHER	UTILITIES	68	\$66,384
JONES	OTHER	BLDG. MTL.	20	\$47,994
JONES	OTHER	GEN. MDSE.	11	\$38,592
JONES	OTHER	FOOD	14	\$12,646
JONES	OTHER	MOTOR VEH.	34	\$68,306
JONES	OTHER	APPAREL	6	\$32,315
JONES	OTHER	HOME FURN.	5	\$24
JONES	OTHER	EAT DRINK	53	\$58,274
JONES	OTHER	SPECIALTY	194	\$18,246
JONES	OTHER	SERVICES	386	\$116,173
JONES	OTHER	WHOLESALE	103	\$172,823
JONES	OTHER	MISC.	272	\$170,923
JONES	OTHER	* TOTAL *	1,130	\$719,123
JONES	COUNTY TOTAL	UTILITIES	133	\$1,608,406
JONES	COUNTY TOTAL	BLDG. MTL.	20	\$47,994
JONES	COUNTY TOTAL	GEN. MDSE.	62	\$850,504
JONES	COUNTY TOTAL	FOOD	21	\$151,334
JONES	COUNTY TOTAL	MOTOR VEH.	149	\$332,340
JONES	COUNTY TOTAL	APPAREL	0	\$0
JONES	COUNTY TOTAL	HOME FURN.	77	\$176,983
JONES	COUNTY TOTAL	EAT DRINK	169	\$389,708
JONES	COUNTY TOTAL	SPECIALTY	531	\$245,440
JONES	COUNTY TOTAL	SERVICES	994	\$492,327
JONES	COUNTY TOTAL	WHOLESALE	240	\$656,073
JONES	COUNTY TOTAL	MISC.	629	\$930,443
JONES	COUNTY TOTAL	* TOTAL *	3,025	\$5,881,552
KEOKUK	COUNTY TOTAL	UTILITIES	73	\$41,412
KEOKUK	COUNTY TOTAL	BLDG. MTL.	55	\$134,323
KEOKUK	COUNTY TOTAL	GEN. MDSE.	37	\$165,760

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
KEOKUK	COUNTY TOTAL	FOOD	36	\$52,740
KEOKUK	COUNTY TOTAL	MOTOR VEH.	105	\$199,583
KEOKUK	COUNTY TOTAL	APPAREL	9	\$6,892
KEOKUK	COUNTY TOTAL	HOME FURN.	25	\$32,584
KEOKUK	COUNTY TOTAL	EAT DRINK	116	\$107,855
KEOKUK	COUNTY TOTAL	SPECIALTY	277	\$53,010
KEOKUK	COUNTY TOTAL	SERVICES	538	\$237,341
KEOKUK	COUNTY TOTAL	WHOLESALE	195	\$255,239
KEOKUK	COUNTY TOTAL	MISC.	303	\$223,299
KEOKUK	COUNTY TOTAL	* TOTAL *	1,760	\$1,503,146
KOSSUTH	ALGONA*	UTILITIES	51	\$412,413
KOSSUTH	ALGONA*	BLDG. MTL.	42	\$328,531
KOSSUTH	ALGONA*	GEN. MDSE.	24	\$585,343
KOSSUTH	ALGONA*	FOOD	19	\$297,030
KOSSUTH	ALGONA*	MOTOR VEH.	90	\$422,578
KOSSUTH	ALGONA*	APPAREL	36	\$101,905
KOSSUTH	ALGONA*	HOME FURN.	45	\$202,195
KOSSUTH	ALGONA*	EAT DRINK	122	\$398,333
KOSSUTH	ALGONA*	SPECIALTY	266	\$233,121
KOSSUTH	ALGONA*	SERVICES	380	\$380,265
KOSSUTH	ALGONA*	WHOLESALE	123	\$315,474
KOSSUTH	ALGONA*	MISC.	191	\$527,055
KOSSUTH	ALGONA*	* TOTAL *	1,370	\$3,907,213
KOSSUTH	OTHER	UTILITIES	96	\$161,258
KOSSUTH	OTHER	BLDG. MTL.	32	\$119,804
KOSSUTH	OTHER	GEN. MDSE.	19	\$56,933
KOSSUTH	OTHER	FOOD	24	\$42,372
KOSSUTH	OTHER	MOTOR VEH.	99	\$219,974
KOSSUTH	OTHER	APPAREL	0	\$0
KOSSUTH	OTHER	HOME FURN.	31	\$32,797
KOSSUTH	OTHER	EAT DRINK	96	\$85,937
KOSSUTH	OTHER	SPECIALTY	274	\$84,623
KOSSUTH	OTHER	SERVICES	433	\$241,125
KOSSUTH	OTHER	WHOLESALE	184	\$250,936
KOSSUTH	OTHER	MISC.	229	\$245,902
KOSSUTH	OTHER	* TOTAL *	1,498	\$1,484,728
KOSSUTH	COUNTY TOTAL	UTILITIES	147	\$573,671
KOSSUTH	COUNTY TOTAL	BLDG. MTL.	74	\$448,335
KOSSUTH	COUNTY TOTAL	GEN. MDSE.	24	\$585,343
KOSSUTH	COUNTY TOTAL	FOOD	24	\$42,372
KOSSUTH	COUNTY TOTAL	MOTOR VEH.	189	\$642,552
KOSSUTH	COUNTY TOTAL	APPAREL	36	\$101,905
KOSSUTH	COUNTY TOTAL	HOME FURN.	76	\$234,992
KOSSUTH	COUNTY TOTAL	EAT DRINK	218	\$484,270
KOSSUTH	COUNTY TOTAL	SPECIALTY	540	\$317,744
KOSSUTH	COUNTY TOTAL	SERVICES	813	\$621,390
KOSSUTH	COUNTY TOTAL	WHOLESALE	307	\$566,410
KOSSUTH	COUNTY TOTAL	MISC.	420	\$772,957
KOSSUTH	COUNTY TOTAL	* TOTAL *	2,868	\$5,391,941
LEE	FT MADISON*	UTILITIES	45	\$1,006,444
LEE	FT MADISON*	BLDG. MTL.	20	\$246,021
LEE	FT MADISON*	GEN. MDSE.	36	\$688,954
LEE	FT MADISON*	FOOD	25	\$333,874
LEE	FT MADISON*	MOTOR VEH.	84	\$470,694
LEE	FT MADISON*	APPAREL	45	\$104,707
LEE	FT MADISON*	HOME FURN.	57	\$197,489
LEE	FT MADISON*	EAT DRINK	152	\$512,662
LEE	FT MADISON*	SPECIALTY	289	\$245,027
LEE	FT MADISON*	SERVICES	521	\$602,441
LEE	FT MADISON*	WHOLESALE	72	\$179,219
LEE	FT MADISON*	MISC.	141	\$236,084
LEE	FT MADISON*	* TOTAL *	1,487	\$4,823,616
LEE	KEOKUK	UTILITIES	61	\$519,624
LEE	KEOKUK	BLDG. MTL.	32	\$212,858
LEE	KEOKUK	GEN. MDSE.	51	\$1,469,095
LEE	KEOKUK	FOOD	25	\$355,098
LEE	KEOKUK	MOTOR VEH.	77	\$436,496

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
LEE	KEOKUK	APPAREL	51	\$177,913
LEE	KEOKUK	HOME FURN.	72	\$139,638
LEE	KEOKUK	EAT DRINK	168	\$747,071
LEE	KEOKUK	SPECIALTY	335	\$1,367,268
LEE	KEOKUK	SERVICES	552	\$718,777
LEE	KEOKUK	WHOLESALE	83	\$613,639
LEE	KEOKUK	MISC.	252	\$498,601
LEE	KEOKUK	* TOTAL *	1,759	\$7,256,078
LEE	OTHER	UTILITIES	47	\$50,935
LEE	OTHER	BLDG. MTL.	43	\$66,756
LEE	OTHER	GEN. MDSE.	33	\$112,776
LEE	OTHER	FOOD	19	\$26,223
LEE	OTHER	MOTOR VEH.	66	\$99,355
LEE	OTHER	APPAREL	4	\$40,044
LEE	OTHER	HOME FURN.	23	\$119,156
LEE	OTHER	EAT DRINK	105	\$126,326
LEE	OTHER	SPECIALTY	281	\$94,730
LEE	OTHER	SERVICES	449	\$293,089
LEE	OTHER	WHOLESALE	141	\$329,757
LEE	OTHER	MISC.	209	\$366,889
LEE	OTHER	* TOTAL *	1,397	\$1,659,769
LEE	COUNTY TOTAL	UTILITIES	153	\$1,577,003
LEE	COUNTY TOTAL	BLDG. MTL.	95	\$525,635
LEE	COUNTY TOTAL	GEN. MDSE.	120	\$2,270,825
LEE	COUNTY TOTAL	FOOD	50	\$688,972
LEE	COUNTY TOTAL	MOTOR VEH.	227	\$1,006,545
LEE	COUNTY TOTAL	APPAREL	96	\$282,620
LEE	COUNTY TOTAL	HOME FURN.	152	\$456,283
LEE	COUNTY TOTAL	EAT DRINK	425	\$1,386,059
LEE	COUNTY TOTAL	SPECIALTY	905	\$1,707,025
LEE	COUNTY TOTAL	SERVICES	1,522	\$1,614,307
LEE	COUNTY TOTAL	WHOLESALE	296	\$1,122,615
LEE	COUNTY TOTAL	MISC.	602	\$1,101,574
LEE	COUNTY TOTAL	* TOTAL *	4,643	\$13,739,463
LINN	CEDAR RAPIDS*	UTILITIES	250	\$17,679,321
LINN	CEDAR RAPIDS*	BLDG. MTL.	222	\$5,104,513
LINN	CEDAR RAPIDS*	GEN. MDSE.	212	\$14,907,369
LINN	CEDAR RAPIDS*	FOOD	218	\$3,543,895
LINN	CEDAR RAPIDS*	MOTOR VEH.	450	\$3,691,587
LINN	CEDAR RAPIDS*	APPAREL	391	\$2,623,116
LINN	CEDAR RAPIDS*	HOME FURN.	506	\$2,690,153
LINN	CEDAR RAPIDS*	EAT DRINK	1,281	\$7,805,622
LINN	CEDAR RAPIDS*	SPECIALTY	2,815	\$9,880,720
LINN	CEDAR RAPIDS*	SERVICES	4,871	\$15,293,425
LINN	CEDAR RAPIDS*	WHOLESALE	1,092	\$12,118,466
LINN	CEDAR RAPIDS*	MISC.	1,672	\$8,030,517
LINN	CEDAR RAPIDS*	* TOTAL *	13,980	\$103,368,704
LINN	MARION	UTILITIES	72	\$1,571,102
LINN	MARION	BLDG. MTL.	43	\$622,596
LINN	MARION	GEN. MDSE.	25	\$74,562
LINN	MARION	FOOD	74	\$870,670
LINN	MARION	MOTOR VEH.	116	\$442,935
LINN	MARION	APPAREL	43	\$82,624
LINN	MARION	HOME FURN.	73	\$2,317,962
LINN	MARION	EAT DRINK	171	\$897,648
LINN	MARION	SPECIALTY	659	\$1,292,595
LINN	MARION	SERVICES	858	\$1,169,364
LINN	MARION	WHOLESALE	213	\$661,271
LINN	MARION	MISC.	422	\$1,141,868
LINN	MARION	* TOTAL *	2,769	\$11,145,197
LINN	HIAWATHA	UTILITIES	21	\$100,093
LINN	HIAWATHA	BLDG. MTL.	4	\$0
LINN	HIAWATHA	GEN. MDSE.	19	\$116,242
LINN	HIAWATHA	FOOD	4	\$782
LINN	HIAWATHA	MOTOR VEH.	37	\$69,880
LINN	HIAWATHA	APPAREL	2	\$84
LINN	HIAWATHA	HOME FURN.	31	\$80,436
LINN	HIAWATHA	EAT DRINK	17	\$86,708

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
LINN	HIAWATHA	SPECIALTY	135	\$118,183
LINN	HIAWATHA	SERVICES	235	\$381,178
LINN	HIAWATHA	WHOLESALE	48	\$428,967
LINN	HIAWATHA	MISC.	167	\$1,266,950
LINN	HIAWATHA	* TOTAL *	674	\$2,445,687
LINN	MT VERNON	UTILITIES	13	\$556,149
LINN	MT VERNON	BLDG. MTL.	13	\$54,002
LINN	MT VERNON	GEN. MDSE.	12	\$51,657
LINN	MT VERNON	FOOD	10	\$87,384
LINN	MT VERNON	MOTOR VEH.	23	\$52,872
LINN	MT VERNON	APPAREL	11	\$22,933
LINN	MT VERNON	HOME FURN.	25	\$18,012
LINN	MT VERNON	EAT DRINK	43	\$128,532
LINN	MT VERNON	SPECIALTY	171	\$68,872
LINN	MT VERNON	SERVICES	174	\$118,415
LINN	MT VERNON	WHOLESALE	28	\$93,395
LINN	MT VERNON	MISC.	147	\$843,308
LINN	MT VERNON	* TOTAL *	611	\$1,323,406
LINN	OTHER	UTILITIES	138	\$211,556
LINN	OTHER	BLDG. MTL.	79	\$179,736
LINN	OTHER	GEN. MDSE.	57	\$209,927
LINN	OTHER	FOOD	28	\$72,123
LINN	OTHER	MOTOR VEH.	115	\$320,221
LINN	OTHER	APPAREL	16	\$2,515
LINN	OTHER	HOME FURN.	22	\$6,734
LINN	OTHER	EAT DRINK	144	\$241,691
LINN	OTHER	SPECIALTY	521	\$224,274
LINN	OTHER	SERVICES	856	\$429,585
LINN	OTHER	WHOLESALE	195	\$158,248
LINN	OTHER	MISC.	912	\$808,136
LINN	OTHER	* TOTAL *	3,067	\$2,862,231
LINN	COUNTY TOTAL	UTILITIES	481	\$19,562,072
LINN	COUNTY TOTAL	BLDG. MTL.	344	\$5,906,845
LINN	COUNTY TOTAL	GEN. MDSE.	294	\$15,191,858
LINN	COUNTY TOTAL	FOOD	320	\$4,486,688
LINN	COUNTY TOTAL	MOTOR VEH.	741	\$4,577,495
LINN	COUNTY TOTAL	APPAREL	434	\$2,705,740
LINN	COUNTY TOTAL	HOME FURN.	657	\$5,113,297
LINN	COUNTY TOTAL	EAT DRINK	1,639	\$9,073,493
LINN	COUNTY TOTAL	SPECIALTY	4,301	\$11,584,644
LINN	COUNTY TOTAL	SERVICES	6,994	\$17,391,967
LINN	COUNTY TOTAL	WHOLESALE	1,576	\$13,460,347
LINN	COUNTY TOTAL	MISC.	3,320	\$12,090,779
LINN	COUNTY TOTAL	* TOTAL *	21,101	\$121,145,225
LOUISA	COUNTY TOTAL	UTILITIES	47	\$56,287
LOUISA	COUNTY TOTAL	BLDG. MTL.	20	\$51,903
LOUISA	COUNTY TOTAL	GEN. MDSE.	39	\$132,301
LOUISA	COUNTY TOTAL	FOOD	33	\$132,556
LOUISA	COUNTY TOTAL	MOTOR VEH.	88	\$185,532
LOUISA	COUNTY TOTAL	APPAREL	11	\$10,609
LOUISA	COUNTY TOTAL	HOME FURN.	35	\$57,426
LOUISA	COUNTY TOTAL	EAT DRINK	115	\$187,084
LOUISA	COUNTY TOTAL	SPECIALTY	242	\$57,639
LOUISA	COUNTY TOTAL	SERVICES	429	\$127,801
LOUISA	COUNTY TOTAL	WHOLESALE	85	\$145,039
LOUISA	COUNTY TOTAL	MISC.	166	\$208,439
LOUISA	COUNTY TOTAL	* TOTAL *	1,299	\$1,342,007
LUCAS	CHARITON*	UTILITIES	21	\$40,516
LUCAS	CHARITON*	BLDG. MTL.	14	\$42,535
LUCAS	CHARITON*	GEN. MDSE.	21	\$237,798
LUCAS	CHARITON*	FOOD	20	\$206,995
LUCAS	CHARITON*	MOTOR VEH.	53	\$243,699
LUCAS	CHARITON*	APPAREL	16	\$24,915
LUCAS	CHARITON*	HOME FURN.	15	\$19,504
LUCAS	CHARITON*	EAT DRINK	72	\$207,064
LUCAS	CHARITON*	SPECIALTY	131	\$94,636
LUCAS	CHARITON*	SERVICES	311	\$461,362

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
LUCAS	CHARITON*	WHOLESALE	30	\$95,588
LUCAS	CHARITON*	MISC.	112	\$141,473
LUCAS	CHARITON*	* TOTAL *	771	\$1,729,131
LUCAS	OTHER	UTILITIES	18	\$7,639
LUCAS	OTHER	BLDG. MTL.	10	\$8,567
LUCAS	OTHER	GEN. MDSE.	7	\$14,976
LUCAS	OTHER	FOOD	1	\$581
LUCAS	OTHER	MOTOR VEH.	23	\$19,820
LUCAS	OTHER	APPAREL	4	\$0
LUCAS	OTHER	HOME FURN.	9	\$1,542
LUCAS	OTHER	EAT DRINK	39	\$28,515
LUCAS	OTHER	SPECIALTY	130	\$23,265
LUCAS	OTHER	SERVICES	111	\$26,677
LUCAS	OTHER	WHOLESALE	43	\$70,871
LUCAS	OTHER	MISC.	120	\$53,465
LUCAS	OTHER	* TOTAL *	466	\$222,613
LUCAS	COUNTY TOTAL	UTILITIES	21	\$40,516
LUCAS	COUNTY TOTAL	BLDG. MTL.	0	\$0
LUCAS	COUNTY TOTAL	GEN. MDSE.	21	\$237,798
LUCAS	COUNTY TOTAL	FOOD	20	\$206,995
LUCAS	COUNTY TOTAL	MOTOR VEH.	76	\$263,519
LUCAS	COUNTY TOTAL	APPAREL	0	\$0
LUCAS	COUNTY TOTAL	HOME FURN.	0	\$0
LUCAS	COUNTY TOTAL	EAT DRINK	111	\$235,579
LUCAS	COUNTY TOTAL	SPECIALTY	261	\$117,901
LUCAS	COUNTY TOTAL	SERVICES	422	\$488,039
LUCAS	COUNTY TOTAL	WHOLESALE	73	\$166,459
LUCAS	COUNTY TOTAL	MISC.	232	\$194,938
LUCAS	COUNTY TOTAL	* TOTAL *	1,237	\$1,951,744
LYON	ROCK RAPIDS*	UTILITIES	22	\$281,181
LYON	ROCK RAPIDS*	BLDG. MTL.	17	\$49,075
LYON	ROCK RAPIDS*	GEN. MDSE.	18	\$55,793
LYON	ROCK RAPIDS*	FOOD	9	\$80,305
LYON	ROCK RAPIDS*	MOTOR VEH.	25	\$61,047
LYON	ROCK RAPIDS*	APPAREL	12	\$56,665
LYON	ROCK RAPIDS*	HOME FURN.	27	\$46,858
LYON	ROCK RAPIDS*	EAT DRINK	33	\$101,479
LYON	ROCK RAPIDS*	SPECIALTY	75	\$106,688
LYON	ROCK RAPIDS*	SERVICES	157	\$133,361
LYON	ROCK RAPIDS*	WHOLESALE	26	\$74,711
LYON	ROCK RAPIDS*	MISC.	134	\$283,820
LYON	ROCK RAPIDS*	* TOTAL *	499	\$1,089,145
LYON	OTHER	UTILITIES	47	\$62,231
LYON	OTHER	BLDG. MTL.	44	\$231,220
LYON	OTHER	GEN. MDSE.	17	\$44,354
LYON	OTHER	FOOD	31	\$39,022
LYON	OTHER	MOTOR VEH.	40	\$42,254
LYON	OTHER	APPAREL	20	\$11,957
LYON	OTHER	HOME FURN.	34	\$70,101
LYON	OTHER	EAT DRINK	77	\$103,743
LYON	OTHER	SPECIALTY	169	\$38,744
LYON	OTHER	SERVICES	376	\$191,550
LYON	OTHER	WHOLESALE	177	\$218,028
LYON	OTHER	MISC.	194	\$321,174
LYON	OTHER	* TOTAL *	1,209	\$1,330,024
LYON	COUNTY TOTAL	UTILITIES	69	\$343,412
LYON	COUNTY TOTAL	BLDG. MTL.	44	\$231,220
LYON	COUNTY TOTAL	GEN. MDSE.	0	\$0
LYON	COUNTY TOTAL	FOOD	31	\$39,022
LYON	COUNTY TOTAL	MOTOR VEH.	65	\$103,301
LYON	COUNTY TOTAL	APPAREL	20	\$11,957
LYON	COUNTY TOTAL	HOME FURN.	61	\$116,959
LYON	COUNTY TOTAL	EAT DRINK	110	\$205,222
LYON	COUNTY TOTAL	SPECIALTY	244	\$145,432
LYON	COUNTY TOTAL	SERVICES	533	\$324,911
LYON	COUNTY TOTAL	WHOLESALE	203	\$292,739
LYON	COUNTY TOTAL	MISC.	328	\$604,994
LYON	COUNTY TOTAL	* TOTAL *	1,708	\$2,419,169

RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
MADISON	WINTERSET*	UTILITIES	30	\$493,050
MADISON	WINTERSET*	BLDG. MTL.	19	\$151,568
MADISON	WINTERSET*	GEN. MDSE.	32	\$299,044
MADISON	WINTERSET*	FOOD	20	\$203,027
MADISON	WINTERSET*	MOTOR VEH.	52	\$143,559
MADISON	WINTERSET*	APPAREL	20	\$24,353
MADISON	WINTERSET*	HOME FURN.	25	\$25,822
MADISON	WINTERSET*	EAT DRINK	61	\$219,200
MADISON	WINTERSET*	SPECIALTY	214	\$128,587
MADISON	WINTERSET*	SERVICES	290	\$336,441
MADISON	WINTERSET*	WHOLESALE	68	\$207,681
MADISON	WINTERSET*	MISC.	130	\$362,281
MADISON	WINTERSET*	* TOTAL *	942	\$2,443,045
MADISON	OTHER	UTILITIES	33	\$75,286
MADISON	OTHER	BLDG. MTL.	20	\$71,009
MADISON	OTHER	GEN. MDSE.	13	\$75,957
MADISON	OTHER	FOOD	4	\$10,749
MADISON	OTHER	MOTOR VEH.	37	\$27,184
MADISON	OTHER	APPAREL	0	\$0
MADISON	OTHER	HOME FURN.	5	\$1,243
MADISON	OTHER	EAT DRINK	30	\$25,589
MADISON	OTHER	SPECIALTY	151	\$65,439
MADISON	OTHER	SERVICES	231	\$87,489
MADISON	OTHER	WHOLESALE	66	\$46,054
MADISON	OTHER	MISC.	208	\$264,712
MADISON	OTHER	* TOTAL *	776	\$662,762
MADISON	COUNTY TOTAL	UTILITIES	63	\$568,336
MADISON	COUNTY TOTAL	BLDG. MTL.	20	\$71,009
MADISON	COUNTY TOTAL	GEN. MDSE.	32	\$299,044
MADISON	COUNTY TOTAL	FOOD	20	\$203,027
MADISON	COUNTY TOTAL	MOTOR VEH.	89	\$170,743
MADISON	COUNTY TOTAL	APPAREL	20	\$24,353
MADISON	COUNTY TOTAL	HOME FURN.	25	\$25,822
MADISON	COUNTY TOTAL	EAT DRINK	91	\$244,789
MADISON	COUNTY TOTAL	SPECIALTY	365	\$194,026
MADISON	COUNTY TOTAL	SERVICES	521	\$423,930
MADISON	COUNTY TOTAL	WHOLESALE	134	\$253,735
MADISON	COUNTY TOTAL	MISC.	338	\$626,993
MADISON	COUNTY TOTAL	* TOTAL *	1,718	\$3,105,807
MAHASKA	OSKALOOSA*	UTILITIES	61	\$1,114,695
MAHASKA	OSKALOOSA*	BLDG. MTL.	37	\$216,286
MAHASKA	OSKALOOSA*	GEN. MDSE.	49	\$1,519,881
MAHASKA	OSKALOOSA*	FOOD	37	\$524,411
MAHASKA	OSKALOOSA*	MOTOR VEH.	93	\$296,705
MAHASKA	OSKALOOSA*	APPAREL	50	\$160,646
MAHASKA	OSKALOOSA*	HOME FURN.	80	\$381,387
MAHASKA	OSKALOOSA*	EAT DRINK	132	\$679,096
MAHASKA	OSKALOOSA*	SPECIALTY	443	\$341,438
MAHASKA	OSKALOOSA*	SERVICES	619	\$654,233
MAHASKA	OSKALOOSA*	WHOLESALE	154	\$477,780
MAHASKA	OSKALOOSA*	MISC.	238	\$548,728
MAHASKA	OSKALOOSA*	* TOTAL *	1,993	\$6,915,286
MAHASKA	OTHER	UTILITIES	49	\$23,657
MAHASKA	OTHER	BLDG. MTL.	21	\$107,763
MAHASKA	OTHER	GEN. MDSE.	16	\$58,307
MAHASKA	OTHER	FOOD	9	\$11,384
MAHASKA	OTHER	MOTOR VEH.	36	\$18,168
MAHASKA	OTHER	APPAREL	5	\$264
MAHASKA	OTHER	HOME FURN.	9	\$1,607
MAHASKA	OTHER	EAT DRINK	49	\$56,204
MAHASKA	OTHER	SPECIALTY	155	\$27,177
MAHASKA	OTHER	SERVICES	333	\$203,766
MAHASKA	OTHER	WHOLESALE	81	\$90,670
MAHASKA	OTHER	MISC.	212	\$147,852
MAHASKA	OTHER	* TOTAL *	936	\$675,257
MAHASKA	COUNTY TOTAL	UTILITIES	110	\$1,138,352
MAHASKA	COUNTY TOTAL	BLDG. MTL.	58	\$324,049

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
MAHASKA	COUNTY TOTAL	GEN. MDSE.	49	\$1,519,881
MAHASKA	COUNTY TOTAL	FOOD	37	\$524,411
MAHASKA	COUNTY TOTAL	MOTOR VEH.	129	\$314,873
MAHASKA	COUNTY TOTAL	APPAREL	50	\$160,646
MAHASKA	COUNTY TOTAL	HOME FURN.	80	\$381,387
MAHASKA	COUNTY TOTAL	EAT DRINK	181	\$735,300
MAHASKA	COUNTY TOTAL	SPECIALTY	598	\$368,615
MAHASKA	COUNTY TOTAL	SERVICES	952	\$857,999
MAHASKA	COUNTY TOTAL	WHOLESALE	235	\$568,450
MAHASKA	COUNTY TOTAL	MISC.	450	\$696,580
MAHASKA	COUNTY TOTAL	* TOTAL *	2,929	\$7,590,543
MARION	KNOXVILLE*	UTILITIES	48	\$1,090,904
MARION	KNOXVILLE*	BLDG. MTL.	19	\$78,541
MARION	KNOXVILLE*	GEN. MDSE.	32	\$429,465
MARION	KNOXVILLE*	FOOD	27	\$300,352
MARION	KNOXVILLE*	MOTOR VEH.	74	\$165,222
MARION	KNOXVILLE*	APPAREL	14	\$20,907
MARION	KNOXVILLE*	HOME FURN.	46	\$77,510
MARION	KNOXVILLE*	EAT DRINK	76	\$335,905
MARION	KNOXVILLE*	SPECIALTY	248	\$192,108
MARION	KNOXVILLE*	SERVICES	476	\$585,345
MARION	KNOXVILLE*	WHOLESALE	68	\$210,766
MARION	KNOXVILLE*	MISC.	146	\$274,553
MARION	KNOXVILLE*	* TOTAL *	1,241	\$3,662,130
MARION	PELLA	UTILITIES	43	\$735,528
MARION	PELLA	BLDG. MTL.	29	\$480,279
MARION	PELLA	GEN. MDSE.	29	\$637,460
MARION	PELLA	FOOD	21	\$233,697
MARION	PELLA	MOTOR VEH.	86	\$218,072
MARION	PELLA	APPAREL	49	\$166,089
MARION	PELLA	HOME FURN.	32	\$225,054
MARION	PELLA	EAT DRINK	97	\$451,076
MARION	PELLA	SPECIALTY	352	\$604,101
MARION	PELLA	SERVICES	424	\$671,079
MARION	PELLA	WHOLESALE	120	\$285,920
MARION	PELLA	MISC.	252	\$526,659
MARION	PELLA	* TOTAL *	1,534	\$5,235,014
MARION	OTHER	UTILITIES	60	\$46,225
MARION	OTHER	BLDG. MTL.	28	\$70,536
MARION	OTHER	GEN. MDSE.	13	\$62,351
MARION	OTHER	FOOD	22	\$49,887
MARION	OTHER	MOTOR VEH.	44	\$23,370
MARION	OTHER	APPAREL	5	\$880
MARION	OTHER	HOME FURN.	7	\$3,564
MARION	OTHER	EAT DRINK	42	\$66,246
MARION	OTHER	SPECIALTY	201	\$32,132
MARION	OTHER	SERVICES	354	\$184,699
MARION	OTHER	WHOLESALE	67	\$102,627
MARION	OTHER	MISC.	205	\$123,788
MARION	OTHER	* TOTAL *	1,023	\$699,510
MARION	COUNTY TOTAL	UTILITIES	151	\$1,872,657
MARION	COUNTY TOTAL	BLDG. MTL.	57	\$550,815
MARION	COUNTY TOTAL	GEN. MDSE.	61	\$1,066,925
MARION	COUNTY TOTAL	FOOD	70	\$583,936
MARION	COUNTY TOTAL	MOTOR VEH.	204	\$406,664
MARION	COUNTY TOTAL	APPAREL	49	\$166,089
MARION	COUNTY TOTAL	HOME FURN.	78	\$302,564
MARION	COUNTY TOTAL	EAT DRINK	215	\$853,227
MARION	COUNTY TOTAL	SPECIALTY	801	\$828,341
MARION	COUNTY TOTAL	SERVICES	1,254	\$1,441,123
MARION	COUNTY TOTAL	WHOLESALE	255	\$599,313
MARION	COUNTY TOTAL	MISC.	603	\$925,000
MARION	COUNTY TOTAL	* TOTAL *	3,798	\$9,596,654
MARSHALL	MARSHALLTOWN*	UTILITIES	129	\$2,631,805
MARSHALL	MARSHALLTOWN*	BLDG. MTL.	90	\$1,138,326
MARSHALL	MARSHALLTOWN*	GEN. MDSE.	87	\$2,958,983
MARSHALL	MARSHALLTOWN*	FOOD	49	\$847,850

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
MARSHALL	MARSHALLTOWN*	MOTOR VEH.	165	\$676,004
MARSHALL	MARSHALLTOWN*	APPAREL	94	\$242,402
MARSHALL	MARSHALLTOWN*	HOME FURN.	137	\$654,741
MARSHALL	MARSHALLTOWN*	EAT DRINK	293	\$1,325,717
MARSHALL	MARSHALLTOWN*	SPECIALTY	674	\$1,120,268
MARSHALL	MARSHALLTOWN*	SERVICES	1,202	\$1,603,625
MARSHALL	MARSHALLTOWN*	WHOLESALE	197	\$968,984
MARSHALL	MARSHALLTOWN*	MISC.	430	\$1,474,750
MARSHALL	MARSHALLTOWN*	* TOTAL *	3,547	\$15,643,455
MARSHALL	OTHER	UTILITIES	76	\$134,205
MARSHALL	OTHER	BLDG. MTL.	17	\$5,180
MARSHALL	OTHER	GEN. MDSE.	37	\$118,353
MARSHALL	OTHER	FOOD	21	\$14,272
MARSHALL	OTHER	MOTOR VEH.	31	\$55,777
MARSHALL	OTHER	APPAREL	0	\$0
MARSHALL	OTHER	HOME FURN.	14	\$3,898
MARSHALL	OTHER	EAT DRINK	67	\$91,688
MARSHALL	OTHER	SPECIALTY	241	\$37,134
MARSHALL	OTHER	SERVICES	289	\$253,595
MARSHALL	OTHER	WHOLESALE	70	\$44,289
MARSHALL	OTHER	MISC.	226	\$157,674
MARSHALL	OTHER	* TOTAL *	1,058	\$906,987
MARSHALL	COUNTY TOTAL	UTILITIES	205	\$2,766,010
MARSHALL	COUNTY TOTAL	BLDG. MTL.	90	\$1,138,326
MARSHALL	COUNTY TOTAL	GEN. MDSE.	124	\$3,077,336
MARSHALL	COUNTY TOTAL	FOOD	70	\$862,122
MARSHALL	COUNTY TOTAL	MOTOR VEH.	196	\$731,781
MARSHALL	COUNTY TOTAL	APPAREL	94	\$242,402
MARSHALL	COUNTY TOTAL	HOME FURN.	137	\$654,741
MARSHALL	COUNTY TOTAL	EAT DRINK	360	\$1,417,405
MARSHALL	COUNTY TOTAL	SPECIALTY	915	\$1,157,402
MARSHALL	COUNTY TOTAL	SERVICES	1,491	\$1,857,220
MARSHALL	COUNTY TOTAL	WHOLESALE	267	\$1,013,273
MARSHALL	COUNTY TOTAL	MISC.	656	\$1,632,424
MARSHALL	COUNTY TOTAL	* TOTAL *	4,605	\$16,550,442
MILLS	GLENWOOD*	UTILITIES	26	\$151,067
MILLS	GLENWOOD*	BLDG. MTL.	11	\$22,637
MILLS	GLENWOOD*	GEN. MDSE.	19	\$180,685
MILLS	GLENWOOD*	FOOD	19	\$165,105
MILLS	GLENWOOD*	MOTOR VEH.	42	\$132,376
MILLS	GLENWOOD*	APPAREL	12	\$78,298
MILLS	GLENWOOD*	HOME FURN.	16	\$35,654
MILLS	GLENWOOD*	EAT DRINK	45	\$154,770
MILLS	GLENWOOD*	SPECIALTY	156	\$63,309
MILLS	GLENWOOD*	SERVICES	247	\$151,886
MILLS	GLENWOOD*	WHOLESALE	41	\$63,330
MILLS	GLENWOOD*	MISC.	163	\$603,906
MILLS	GLENWOOD*	* TOTAL *	720	\$1,320,644
MILLS	OTHER	UTILITIES	58	\$60,161
MILLS	OTHER	BLDG. MTL.	36	\$17,860
MILLS	OTHER	GEN. MDSE.	5	\$30,497
MILLS	OTHER	FOOD	8	\$10,616
MILLS	OTHER	MOTOR VEH.	31	\$49,314
MILLS	OTHER	APPAREL	3	\$2,384
MILLS	OTHER	HOME FURN.	5	\$7,075
MILLS	OTHER	EAT DRINK	56	\$65,969
MILLS	OTHER	SPECIALTY	156	\$38,616
MILLS	OTHER	SERVICES	237	\$100,412
MILLS	OTHER	WHOLESALE	47	\$33,999
MILLS	OTHER	MISC.	150	\$77,923
MILLS	OTHER	* TOTAL *	771	\$444,254
MILLS	COUNTY TOTAL	UTILITIES	84	\$211,228
MILLS	COUNTY TOTAL	BLDG. MTL.	36	\$17,860
MILLS	COUNTY TOTAL	GEN. MDSE.	0	\$0
MILLS	COUNTY TOTAL	FOOD	0	\$0
MILLS	COUNTY TOTAL	MOTOR VEH.	73	\$181,690
MILLS	COUNTY TOTAL	APPAREL	0	\$0
MILLS	COUNTY TOTAL	HOME FURN.	0	\$0

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
MILLS	COUNTY TOTAL	EAT DRINK	101	\$220,739
MILLS	COUNTY TOTAL	SPECIALTY	312	\$101,925
MILLS	COUNTY TOTAL	SERVICES	484	\$252,298
MILLS	COUNTY TOTAL	WHOLESALE	88	\$97,329
MILLS	COUNTY TOTAL	MISC.	313	\$681,829
MILLS	COUNTY TOTAL	* TOTAL *	1,491	\$1,764,898
MITCHELL	OSAGE*	UTILITIES	31	\$220,257
MITCHELL	OSAGE*	BLDG. MTL.	43	\$191,225
MITCHELL	OSAGE*	GEN. MDSE.	19	\$104,564
MITCHELL	OSAGE*	FOOD	8	\$77,082
MITCHELL	OSAGE*	MOTOR VEH.	34	\$102,589
MITCHELL	OSAGE*	APPAREL	11	\$25,647
MITCHELL	OSAGE*	HOME FURN.	26	\$50,170
MITCHELL	OSAGE*	EAT DRINK	58	\$149,579
MITCHELL	OSAGE*	SPECIALTY	163	\$87,035
MITCHELL	OSAGE*	SERVICES	240	\$158,749
MITCHELL	OSAGE*	WHOLESALE	57	\$90,908
MITCHELL	OSAGE*	MISC.	149	\$365,807
MITCHELL	OSAGE*	* TOTAL *	801	\$1,416,319
MITCHELL	OTHER	UTILITIES	39	\$365,743
MITCHELL	OTHER	BLDG. MTL.	25	\$31,710
MITCHELL	OTHER	GEN. MDSE.	14	\$35,703
MITCHELL	OTHER	FOOD	17	\$47,827
MITCHELL	OTHER	MOTOR VEH.	70	\$178,491
MITCHELL	OTHER	APPAREL	19	\$18,819
MITCHELL	OTHER	HOME FURN.	18	\$33,802
MITCHELL	OTHER	EAT DRINK	72	\$66,017
MITCHELL	OTHER	SPECIALTY	188	\$130,047
MITCHELL	OTHER	SERVICES	305	\$148,410
MITCHELL	OTHER	WHOLESALE	104	\$61,203
MITCHELL	OTHER	MISC.	197	\$347,063
MITCHELL	OTHER	* TOTAL *	1,000	\$1,328,684
MITCHELL	COUNTY TOTAL	UTILITIES	70	\$586,000
MITCHELL	COUNTY TOTAL	BLDG. MTL.	68	\$222,935
MITCHELL	COUNTY TOTAL	GEN. MDSE.	0	\$0
MITCHELL	COUNTY TOTAL	FOOD	0	\$0
MITCHELL	COUNTY TOTAL	MOTOR VEH.	104	\$281,080
MITCHELL	COUNTY TOTAL	APPAREL	0	\$0
MITCHELL	COUNTY TOTAL	HOME FURN.	26	\$50,170
MITCHELL	COUNTY TOTAL	EAT DRINK	130	\$215,596
MITCHELL	COUNTY TOTAL	SPECIALTY	351	\$217,082
MITCHELL	COUNTY TOTAL	SERVICES	545	\$307,159
MITCHELL	COUNTY TOTAL	WHOLESALE	161	\$152,111
MITCHELL	COUNTY TOTAL	MISC.	346	\$712,870
MITCHELL	COUNTY TOTAL	* TOTAL *	1,801	\$2,745,003
MONONA	ONAWA*	UTILITIES	32	\$267,548
MONONA	ONAWA*	BLDG. MTL.	12	\$60,238
MONONA	ONAWA*	GEN. MDSE.	30	\$277,479
MONONA	ONAWA*	FOOD	15	\$70,418
MONONA	ONAWA*	MOTOR VEH.	47	\$99,763
MONONA	ONAWA*	APPAREL	4	\$4,181
MONONA	ONAWA*	HOME FURN.	12	\$8,358
MONONA	ONAWA*	EAT DRINK	64	\$225,531
MONONA	ONAWA*	SPECIALTY	101	\$82,663
MONONA	ONAWA*	SERVICES	199	\$116,483
MONONA	ONAWA*	WHOLESALE	35	\$75,363
MONONA	ONAWA*	MISC.	101	\$243,272
MONONA	ONAWA*	* TOTAL *	609	\$1,388,102
MONONA	OTHER	UTILITIES	52	\$106,242
MONONA	OTHER	BLDG. MTL.	27	\$65,376
MONONA	OTHER	GEN. MDSE.	18	\$59,216
MONONA	OTHER	FOOD	27	\$76,455
MONONA	OTHER	MOTOR VEH.	28	\$45,468
MONONA	OTHER	APPAREL	8	\$12,869
MONONA	OTHER	HOME FURN.	40	\$23,839
MONONA	OTHER	EAT DRINK	122	\$115,777
MONONA	OTHER	SPECIALTY	195	\$170,550

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
MONONA	OTHER	SERVICES	342	\$148,800
MONONA	OTHER	WHOLESALE	129	\$74,667
MONONA	OTHER	MISC.	132	\$132,442
MONONA	OTHER	* TOTAL *	1,094	\$959,616
MONONA	COUNTY TOTAL	UTILITIES	84	\$373,790
MONONA	COUNTY TOTAL	BLDG. MTL.	27	\$65,376
MONONA	COUNTY TOTAL	GEN. MDSE.	30	\$277,479
MONONA	COUNTY TOTAL	FOOD	27	\$76,455
MONONA	COUNTY TOTAL	MOTOR VEH.	75	\$145,231
MONONA	COUNTY TOTAL	APPAREL	0	\$0
MONONA	COUNTY TOTAL	HOME FURN.	40	\$23,839
MONONA	COUNTY TOTAL	EAT DRINK	186	\$341,308
MONONA	COUNTY TOTAL	SPECIALTY	296	\$253,213
MONONA	COUNTY TOTAL	SERVICES	541	\$265,283
MONONA	COUNTY TOTAL	WHOLESALE	164	\$150,030
MONONA	COUNTY TOTAL	MISC.	233	\$375,714
MONONA	COUNTY TOTAL	* TOTAL *	1,703	\$2,347,718
MONROE	ALBIA*	UTILITIES	17	\$254,346
MONROE	ALBIA*	BLDG. MTL.	16	\$105,076
MONROE	ALBIA*	GEN. MDSE.	24	\$190,118
MONROE	ALBIA*	FOOD	8	\$135,154
MONROE	ALBIA*	MOTOR VEH.	44	\$99,806
MONROE	ALBIA*	APPAREL	14	\$5,012
MONROE	ALBIA*	HOME FURN.	14	\$69,414
MONROE	ALBIA*	EAT DRINK	67	\$173,752
MONROE	ALBIA*	SPECIALTY	123	\$115,279
MONROE	ALBIA*	SERVICES	206	\$147,352
MONROE	ALBIA*	WHOLESALE	48	\$44,833
MONROE	ALBIA*	MISC.	139	\$610,239
MONROE	ALBIA*	* TOTAL *	651	\$1,381,379
MONROE	OTHER	UTILITIES	6	\$4,326
MONROE	OTHER	BLDG. MTL.	13	\$7,477
MONROE	OTHER	GEN. MDSE.	8	\$32,341
MONROE	OTHER	FOOD	5	\$1,618
MONROE	OTHER	MOTOR VEH.	10	\$2,776
MONROE	OTHER	APPAREL	3	\$754
MONROE	OTHER	HOME FURN.	4	\$1,332
MONROE	OTHER	EAT DRINK	20	\$29,349
MONROE	OTHER	SPECIALTY	86	\$29,569
MONROE	OTHER	SERVICES	165	\$141,592
MONROE	OTHER	WHOLESALE	37	\$14,540
MONROE	OTHER	MISC.	125	\$74,787
MONROE	OTHER	* TOTAL *	433	\$289,837
MONROE	COUNTY TOTAL	UTILITIES	0	\$0
MONROE	COUNTY TOTAL	BLDG. MTL.	0	\$0
MONROE	COUNTY TOTAL	GEN. MDSE.	24	\$190,118
MONROE	COUNTY TOTAL	FOOD	0	\$0
MONROE	COUNTY TOTAL	MOTOR VEH.	44	\$99,806
MONROE	COUNTY TOTAL	APPAREL	0	\$0
MONROE	COUNTY TOTAL	HOME FURN.	0	\$0
MONROE	COUNTY TOTAL	EAT DRINK	87	\$203,101
MONROE	COUNTY TOTAL	SPECIALTY	209	\$144,848
MONROE	COUNTY TOTAL	SERVICES	371	\$288,944
MONROE	COUNTY TOTAL	WHOLESALE	85	\$59,373
MONROE	COUNTY TOTAL	MISC.	264	\$685,026
MONROE	COUNTY TOTAL	* TOTAL *	1,084	\$1,671,216
MONTGOMERY	RED OAK*	UTILITIES	28	\$890,426
MONTGOMERY	RED OAK*	BLDG. MTL.	23	\$70,370
MONTGOMERY	RED OAK*	GEN. MDSE.	23	\$421,753
MONTGOMERY	RED OAK*	FOOD	19	\$316,818
MONTGOMERY	RED OAK*	MOTOR VEH.	55	\$182,380
MONTGOMERY	RED OAK*	APPAREL	16	\$44,218
MONTGOMERY	RED OAK*	HOME FURN.	19	\$49,448
MONTGOMERY	RED OAK*	EAT DRINK	86	\$274,904
MONTGOMERY	RED OAK*	SPECIALTY	156	\$132,042
MONTGOMERY	RED OAK*	SERVICES	337	\$378,287
MONTGOMERY	RED OAK*	WHOLESALE	81	\$267,421

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
MONTGOMERY	RED OAK*	MISC.	225	\$649,349
MONTGOMERY	RED OAK*	* TOTAL *	1,014	\$3,266,932
MONTGOMERY	OTHER	UTILITIES	35	\$204,917
MONTGOMERY	OTHER	BLDG. MTL.	8	\$514
MONTGOMERY	OTHER	GEN. MDSE.	7	\$29,197
MONTGOMERY	OTHER	FOOD	15	\$38,628
MONTGOMERY	OTHER	MOTOR VEH.	33	\$24,326
MONTGOMERY	OTHER	APPAREL	0	\$0
MONTGOMERY	OTHER	HOME FURN.	31	\$1,934
MONTGOMERY	OTHER	EAT DRINK	38	\$34,285
MONTGOMERY	OTHER	SPECIALTY	161	\$55,263
MONTGOMERY	OTHER	SERVICES	227	\$81,500
MONTGOMERY	OTHER	WHOLESALE	88	\$84,682
MONTGOMERY	OTHER	MISC.	159	\$104,393
MONTGOMERY	OTHER	* TOTAL *	772	\$591,300
MONTGOMERY	COUNTY TOTAL	UTILITIES	63	\$1,095,343
MONTGOMERY	COUNTY TOTAL	BLDG. MTL.	23	\$70,370
MONTGOMERY	COUNTY TOTAL	GEN. MDSE.	23	\$421,753
MONTGOMERY	COUNTY TOTAL	FOOD	0	\$0
MONTGOMERY	COUNTY TOTAL	MOTOR VEH.	88	\$206,706
MONTGOMERY	COUNTY TOTAL	APPAREL	0	\$0
MONTGOMERY	COUNTY TOTAL	HOME FURN.	31	\$1,934
MONTGOMERY	COUNTY TOTAL	EAT DRINK	124	\$309,189
MONTGOMERY	COUNTY TOTAL	SPECIALTY	317	\$187,305
MONTGOMERY	COUNTY TOTAL	SERVICES	564	\$459,787
MONTGOMERY	COUNTY TOTAL	WHOLESALE	169	\$352,103
MONTGOMERY	COUNTY TOTAL	MISC.	384	\$753,742
MONTGOMERY	COUNTY TOTAL	* TOTAL *	1,786	\$3,858,232
MUSCATINE	MUSCATINE*	UTILITIES	75	\$2,391,130
MUSCATINE	MUSCATINE*	BLDG. MTL.	63	\$547,840
MUSCATINE	MUSCATINE*	GEN. MDSE.	76	\$2,658,284
MUSCATINE	MUSCATINE*	FOOD	43	\$763,571
MUSCATINE	MUSCATINE*	MOTOR VEH.	127	\$428,347
MUSCATINE	MUSCATINE*	APPAREL	94	\$160,810
MUSCATINE	MUSCATINE*	HOME FURN.	105	\$279,660
MUSCATINE	MUSCATINE*	EAT DRINK	267	\$1,283,782
MUSCATINE	MUSCATINE*	SPECIALTY	600	\$850,674
MUSCATINE	MUSCATINE*	SERVICES	907	\$1,695,982
MUSCATINE	MUSCATINE*	WHOLESALE	152	\$686,629
MUSCATINE	MUSCATINE*	MISC.	368	\$524,545
MUSCATINE	MUSCATINE*	* TOTAL *	2,877	\$12,271,254
MUSCATINE	WEST LIBERTY	UTILITIES	16	\$166,132
MUSCATINE	WEST LIBERTY	BLDG. MTL.	12	\$43,802
MUSCATINE	WEST LIBERTY	GEN. MDSE.	8	\$42,892
MUSCATINE	WEST LIBERTY	FOOD	17	\$31,108
MUSCATINE	WEST LIBERTY	MOTOR VEH.	14	\$67,698
MUSCATINE	WEST LIBERTY	APPAREL	0	\$0
MUSCATINE	WEST LIBERTY	HOME FURN.	8	\$4,991
MUSCATINE	WEST LIBERTY	EAT DRINK	37	\$35,992
MUSCATINE	WEST LIBERTY	SPECIALTY	90	\$36,369
MUSCATINE	WEST LIBERTY	SERVICES	152	\$115,376
MUSCATINE	WEST LIBERTY	WHOLESALE	48	\$125,609
MUSCATINE	WEST LIBERTY	MISC.	143	\$407,765
MUSCATINE	WEST LIBERTY	* TOTAL *	470	\$721,111
MUSCATINE	WILTON	UTILITIES	36	\$1,667,927
MUSCATINE	WILTON	BLDG. MTL.	4	\$5,976
MUSCATINE	WILTON	GEN. MDSE.	9	\$45,410
MUSCATINE	WILTON	FOOD	7	\$5,403
MUSCATINE	WILTON	MOTOR VEH.	24	\$30,573
MUSCATINE	WILTON	APPAREL	8	\$2,102
MUSCATINE	WILTON	HOME FURN.	16	\$9,729
MUSCATINE	WILTON	EAT DRINK	17	\$22,575
MUSCATINE	WILTON	SPECIALTY	76	\$8,548
MUSCATINE	WILTON	SERVICES	153	\$160,693
MUSCATINE	WILTON	WHOLESALE	40	\$81,160
MUSCATINE	WILTON	MISC.	140	\$159,485
MUSCATINE	WILTON	* TOTAL *	469	\$2,108,386
MUSCATINE	OTHER	UTILITIES	5	\$1,545

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
MUSCATINE	OTHER	BLDG. MTL.	16	\$9,231
MUSCATINE	OTHER	GEN. MDSE.	18	\$43,864
MUSCATINE	OTHER	FOOD	5	\$697
MUSCATINE	OTHER	MOTOR VEH.	29	\$117,942
MUSCATINE	OTHER	APPAREL	5	\$362
MUSCATINE	OTHER	HOME FURN.	12	\$46,706
MUSCATINE	OTHER	EAT DRINK	42	\$93,827
MUSCATINE	OTHER	SPECIALTY	104	\$10,271
MUSCATINE	OTHER	SERVICES	138	\$98,351
MUSCATINE	OTHER	WHOLESALE	74	\$70,288
MUSCATINE	OTHER	MISC.	186	\$260,643
MUSCATINE	OTHER	* TOTAL *	573	\$651,322
MUSCATINE	COUNTY TOTAL	UTILITIES	111	\$4,059,057
MUSCATINE	COUNTY TOTAL	BLDG. MTL.	63	\$547,840
MUSCATINE	COUNTY TOTAL	GEN. MDSE.	76	\$2,658,284
MUSCATINE	COUNTY TOTAL	FOOD	43	\$763,571
MUSCATINE	COUNTY TOTAL	MOTOR VEH.	180	\$576,862
MUSCATINE	COUNTY TOTAL	APPAREL	94	\$160,810
MUSCATINE	COUNTY TOTAL	HOME FURN.	105	\$279,660
MUSCATINE	COUNTY TOTAL	EAT DRINK	346	\$1,413,601
MUSCATINE	COUNTY TOTAL	SPECIALTY	870	\$905,862
MUSCATINE	COUNTY TOTAL	SERVICES	1,350	\$2,070,402
MUSCATINE	COUNTY TOTAL	WHOLESALE	314	\$963,686
MUSCATINE	COUNTY TOTAL	MISC.	837	\$1,352,438
MUSCATINE	COUNTY TOTAL	* TOTAL *	4,389	\$15,752,073
OBRIEN	SHELDON	UTILITIES	34	\$411,085
OBRIEN	SHELDON	BLDG. MTL.	18	\$258,271
OBRIEN	SHELDON	GEN. MDSE.	28	\$345,111
OBRIEN	SHELDON	FOOD	13	\$240,388
OBRIEN	SHELDON	MOTOR VEH.	46	\$133,075
OBRIEN	SHELDON	APPAREL	44	\$121,118
OBRIEN	SHELDON	HOME FURN.	44	\$71,883
OBRIEN	SHELDON	EAT DRINK	68	\$203,126
OBRIEN	SHELDON	SPECIALTY	193	\$272,606
OBRIEN	SHELDON	SERVICES	325	\$308,099
OBRIEN	SHELDON	WHOLESALE	86	\$254,556
OBRIEN	SHELDON	MISC.	152	\$583,655
OBRIEN	SHELDON	* TOTAL *	1,020	\$2,704,314
OBRIEN	OTHER	UTILITIES	58	\$246,222
OBRIEN	OTHER	BLDG. MTL.	20	\$171,705
OBRIEN	OTHER	GEN. MDSE.	25	\$73,073
OBRIEN	OTHER	FOOD	30	\$90,776
OBRIEN	OTHER	MOTOR VEH.	74	\$88,267
OBRIEN	OTHER	APPAREL	11	\$4,366
OBRIEN	OTHER	HOME FURN.	25	\$48,914
OBRIEN	OTHER	EAT DRINK	117	\$157,536
OBRIEN	OTHER	SPECIALTY	266	\$93,929
OBRIEN	OTHER	SERVICES	511	\$298,925
OBRIEN	OTHER	WHOLESALE	172	\$351,722
OBRIEN	OTHER	MISC.	229	\$223,868
OBRIEN	OTHER	* TOTAL *	1,527	\$1,844,937
OBRIEN	COUNTY TOTAL	UTILITIES	92	\$657,307
OBRIEN	COUNTY TOTAL	BLDG. MTL.	20	\$171,705
OBRIEN	COUNTY TOTAL	GEN. MDSE.	53	\$418,184
OBRIEN	COUNTY TOTAL	FOOD	30	\$90,776
OBRIEN	COUNTY TOTAL	MOTOR VEH.	120	\$221,342
OBRIEN	COUNTY TOTAL	APPAREL	44	\$121,118
OBRIEN	COUNTY TOTAL	HOME FURN.	69	\$120,797
OBRIEN	COUNTY TOTAL	EAT DRINK	185	\$360,662
OBRIEN	COUNTY TOTAL	SPECIALTY	459	\$366,535
OBRIEN	COUNTY TOTAL	SERVICES	836	\$607,024
OBRIEN	COUNTY TOTAL	WHOLESALE	258	\$606,278
OBRIEN	COUNTY TOTAL	MISC.	381	\$807,523
OBRIEN	COUNTY TOTAL	* TOTAL *	2,547	\$4,549,251
OSCEOLA	SIBLEY*	UTILITIES	13	\$358,101
OSCEOLA	SIBLEY*	BLDG. MTL.	19	\$104,987
OSCEOLA	SIBLEY*	GEN. MDSE.	13	\$62,122

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
OSCEOLA	SIBLEY*	FOOD	8	\$37,014
OSCEOLA	SIBLEY*	MOTOR VEH.	29	\$41,471
OSCEOLA	SIBLEY*	APPAREL	19	\$24,067
OSCEOLA	SIBLEY*	HOME FURN.	25	\$3,780
OSCEOLA	SIBLEY*	EAT DRINK	21	\$56,370
OSCEOLA	SIBLEY*	SPECIALTY	71	\$72,040
OSCEOLA	SIBLEY*	SERVICES	174	\$117,349
OSCEOLA	SIBLEY*	WHOLESALE	36	\$186,479
OSCEOLA	SIBLEY*	MISC.	154	\$635,093
OSCEOLA	SIBLEY*	* TOTAL *	510	\$1,112,582
OSCEOLA	OTHER	UTILITIES	26	\$51,485
OSCEOLA	OTHER	BLDG. MTL.	11	\$5,978
OSCEOLA	OTHER	GEN. MDSE.	0	\$0
OSCEOLA	OTHER	FOOD	12	\$10,033
OSCEOLA	OTHER	MOTOR VEH.	17	\$13,582
OSCEOLA	OTHER	APPAREL	1	\$0
OSCEOLA	OTHER	HOME FURN.	6	\$25,706
OSCEOLA	OTHER	EAT DRINK	33	\$33,029
OSCEOLA	OTHER	SPECIALTY	102	\$75,823
OSCEOLA	OTHER	SERVICES	157	\$71,536
OSCEOLA	OTHER	WHOLESALE	56	\$98,892
OSCEOLA	OTHER	MISC.	152	\$162,879
OSCEOLA	OTHER	* TOTAL *	526	\$493,644
OSCEOLA	COUNTY TOTAL	UTILITIES	26	\$51,485
OSCEOLA	COUNTY TOTAL	BLDG. MTL.	0	\$0
OSCEOLA	COUNTY TOTAL	GEN. MDSE.	0	\$0
OSCEOLA	COUNTY TOTAL	FOOD	0	\$0
OSCEOLA	COUNTY TOTAL	MOTOR VEH.	29	\$41,471
OSCEOLA	COUNTY TOTAL	APPAREL	0	\$0
OSCEOLA	COUNTY TOTAL	HOME FURN.	25	\$3,780
OSCEOLA	COUNTY TOTAL	EAT DRINK	54	\$89,399
OSCEOLA	COUNTY TOTAL	SPECIALTY	173	\$147,863
OSCEOLA	COUNTY TOTAL	SERVICES	331	\$188,885
OSCEOLA	COUNTY TOTAL	WHOLESALE	92	\$285,371
OSCEOLA	COUNTY TOTAL	MISC.	306	\$797,972
OSCEOLA	COUNTY TOTAL	* TOTAL *	1,036	\$1,606,226
PAGE	CLARINDA*	UTILITIES	22	\$147,481
PAGE	CLARINDA*	BLDG. MTL.	12	\$224,466
PAGE	CLARINDA*	GEN. MDSE.	26	\$251,179
PAGE	CLARINDA*	FOOD	15	\$226,644
PAGE	CLARINDA*	MOTOR VEH.	26	\$57,547
PAGE	CLARINDA*	APPAREL	15	\$24,879
PAGE	CLARINDA*	HOME FURN.	27	\$106,733
PAGE	CLARINDA*	EAT DRINK	69	\$250,132
PAGE	CLARINDA*	SPECIALTY	161	\$91,164
PAGE	CLARINDA*	SERVICES	305	\$198,350
PAGE	CLARINDA*	WHOLESALE	62	\$143,417
PAGE	CLARINDA*	MISC.	137	\$607,707
PAGE	CLARINDA*	* TOTAL *	835	\$1,853,710
PAGE	SHENANDOAH	UTILITIES	20	\$925,518
PAGE	SHENANDOAH	BLDG. MTL.	29	\$124,861
PAGE	SHENANDOAH	GEN. MDSE.	20	\$84,748
PAGE	SHENANDOAH	FOOD	21	\$186,361
PAGE	SHENANDOAH	MOTOR VEH.	56	\$132,895
PAGE	SHENANDOAH	APPAREL	38	\$93,338
PAGE	SHENANDOAH	HOME FURN.	16	\$39,577
PAGE	SHENANDOAH	EAT DRINK	57	\$196,525
PAGE	SHENANDOAH	SPECIALTY	187	\$154,132
PAGE	SHENANDOAH	SERVICES	306	\$209,012
PAGE	SHENANDOAH	WHOLESALE	65	\$130,896
PAGE	SHENANDOAH	MISC.	172	\$179,293
PAGE	SHENANDOAH	* TOTAL *	971	\$2,417,579
PAGE	OTHER	UTILITIES	39	\$39,117
PAGE	OTHER	BLDG. MTL.	8	\$3,373
PAGE	OTHER	GEN. MDSE.	2	\$251
PAGE	OTHER	FOOD	3	\$0
PAGE	OTHER	MOTOR VEH.	32	\$41,222
PAGE	OTHER	APPAREL	0	\$0

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
PAGE	OTHER	HOME FURN.	9	\$13,797
PAGE	OTHER	EAT DRINK	27	\$18,285
PAGE	OTHER	SPECIALTY	114	\$23,199
PAGE	OTHER	SERVICES	207	\$126,226
PAGE	OTHER	WHOLESALE	49	\$33,426
PAGE	OTHER	MISC.	137	\$74,346
PAGE	OTHER	* TOTAL *	605	\$355,821
PAGE	COUNTY TOTAL	UTILITIES	81	\$1,112,116
PAGE	COUNTY TOTAL	BLDG. MTL.	29	\$124,861
PAGE	COUNTY TOTAL	GEN. MDSE.	46	\$335,927
PAGE	COUNTY TOTAL	FOOD	21	\$186,361
PAGE	COUNTY TOTAL	MOTOR VEH.	114	\$231,664
PAGE	COUNTY TOTAL	APPAREL	38	\$93,338
PAGE	COUNTY TOTAL	HOME FURN.	27	\$106,733
PAGE	COUNTY TOTAL	EAT DRINK	153	\$464,942
PAGE	COUNTY TOTAL	SPECIALTY	462	\$268,495
PAGE	COUNTY TOTAL	SERVICES	818	\$533,588
PAGE	COUNTY TOTAL	WHOLESALE	176	\$307,739
PAGE	COUNTY TOTAL	MISC.	446	\$861,346
PAGE	COUNTY TOTAL	* TOTAL *	2,411	\$4,627,110
PALO ALTO	EMMETSBURG*	UTILITIES	8	\$138,476
PALO ALTO	EMMETSBURG*	BLDG. MTL.	21	\$153,764
PALO ALTO	EMMETSBURG*	GEN. MDSE.	25	\$123,174
PALO ALTO	EMMETSBURG*	FOOD	15	\$182,156
PALO ALTO	EMMETSBURG*	MOTOR VEH.	30	\$71,239
PALO ALTO	EMMETSBURG*	APPAREL	10	\$9,922
PALO ALTO	EMMETSBURG*	HOME FURN.	15	\$63,169
PALO ALTO	EMMETSBURG*	EAT DRINK	54	\$161,600
PALO ALTO	EMMETSBURG*	SPECIALTY	119	\$102,644
PALO ALTO	EMMETSBURG*	SERVICES	231	\$224,931
PALO ALTO	EMMETSBURG*	WHOLESALE	47	\$106,441
PALO ALTO	EMMETSBURG*	MISC.	128	\$422,762
PALO ALTO	EMMETSBURG*	* TOTAL *	655	\$1,366,555
PALO ALTO	OTHER	UTILITIES	98	\$246,611
PALO ALTO	OTHER	BLDG. MTL.	25	\$151,261
PALO ALTO	OTHER	GEN. MDSE.	20	\$65,905
PALO ALTO	OTHER	FOOD	6	\$11,796
PALO ALTO	OTHER	MOTOR VEH.	32	\$49,296
PALO ALTO	OTHER	APPAREL	7	\$0
PALO ALTO	OTHER	HOME FURN.	12	\$45,396
PALO ALTO	OTHER	EAT DRINK	67	\$75,195
PALO ALTO	OTHER	SPECIALTY	155	\$29,196
PALO ALTO	OTHER	SERVICES	291	\$135,282
PALO ALTO	OTHER	WHOLESALE	46	\$15,471
PALO ALTO	OTHER	MISC.	158	\$682,213
PALO ALTO	OTHER	* TOTAL *	892	\$1,450,430
PALO ALTO	COUNTY TOTAL	UTILITIES	98	\$246,611
PALO ALTO	COUNTY TOTAL	BLDG. MTL.	46	\$305,025
PALO ALTO	COUNTY TOTAL	GEN. MDSE.	45	\$189,079
PALO ALTO	COUNTY TOTAL	FOOD	0	\$0
PALO ALTO	COUNTY TOTAL	MOTOR VEH.	62	\$120,535
PALO ALTO	COUNTY TOTAL	APPAREL	0	\$0
PALO ALTO	COUNTY TOTAL	HOME FURN.	0	\$0
PALO ALTO	COUNTY TOTAL	EAT DRINK	121	\$236,795
PALO ALTO	COUNTY TOTAL	SPECIALTY	274	\$131,840
PALO ALTO	COUNTY TOTAL	SERVICES	522	\$360,213
PALO ALTO	COUNTY TOTAL	WHOLESALE	93	\$121,912
PALO ALTO	COUNTY TOTAL	MISC.	286	\$1,104,975
PALO ALTO	COUNTY TOTAL	* TOTAL *	1,547	\$2,816,985
PLYMOUTH	LE MARS*	UTILITIES	39	\$817,037
PLYMOUTH	LE MARS*	BLDG. MTL.	32	\$232,861
PLYMOUTH	LE MARS*	GEN. MDSE.	39	\$846,735
PLYMOUTH	LE MARS*	FOOD	17	\$286,291
PLYMOUTH	LE MARS*	MOTOR VEH.	52	\$194,417
PLYMOUTH	LE MARS*	APPAREL	51	\$133,591
PLYMOUTH	LE MARS*	HOME FURN.	45	\$38,122
PLYMOUTH	LE MARS*	EAT DRINK	141	\$534,516

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
PLYMOUTH	LE MARS*	SPECIALTY	301	\$308,385
PLYMOUTH	LE MARS*	SERVICES	550	\$633,588
PLYMOUTH	LE MARS*	WHOLESALE	156	\$829,799
PLYMOUTH	LE MARS*	MISC.	278	\$614,948
PLYMOUTH	LE MARS*	* TOTAL *	1,684	\$5,183,999
PLYMOUTH	OTHER	UTILITIES	58	\$185,097
PLYMOUTH	OTHER	BLDG. MTL.	50	\$293,907
PLYMOUTH	OTHER	GEN. MDSE.	41	\$127,831
PLYMOUTH	OTHER	FOOD	22	\$69,207
PLYMOUTH	OTHER	MOTOR VEH.	85	\$114,129
PLYMOUTH	OTHER	APPAREL	12	\$9,403
PLYMOUTH	OTHER	HOME FURN.	33	\$100,346
PLYMOUTH	OTHER	EAT DRINK	134	\$159,610
PLYMOUTH	OTHER	SPECIALTY	243	\$78,399
PLYMOUTH	OTHER	SERVICES	543	\$305,955
PLYMOUTH	OTHER	WHOLESALE	133	\$158,801
PLYMOUTH	OTHER	MISC.	276	\$185,809
PLYMOUTH	OTHER	* TOTAL *	1,618	\$1,779,091
PLYMOUTH	COUNTY TOTAL	UTILITIES	97	\$1,002,134
PLYMOUTH	COUNTY TOTAL	BLDG. MTL.	82	\$526,768
PLYMOUTH	COUNTY TOTAL	GEN. MDSE.	80	\$974,566
PLYMOUTH	COUNTY TOTAL	FOOD	22	\$69,207
PLYMOUTH	COUNTY TOTAL	MOTOR VEH.	137	\$308,546
PLYMOUTH	COUNTY TOTAL	APPAREL	51	\$133,591
PLYMOUTH	COUNTY TOTAL	HOME FURN.	78	\$138,468
PLYMOUTH	COUNTY TOTAL	EAT DRINK	275	\$694,126
PLYMOUTH	COUNTY TOTAL	SPECIALTY	544	\$386,784
PLYMOUTH	COUNTY TOTAL	SERVICES	1,093	\$939,543
PLYMOUTH	COUNTY TOTAL	WHOLESALE	289	\$988,600
PLYMOUTH	COUNTY TOTAL	MISC.	554	\$800,757
PLYMOUTH	COUNTY TOTAL	* TOTAL *	3,302	\$6,963,090
POCAHONTAS	COUNTY TOTAL	UTILITIES	102	\$439,532
POCAHONTAS	COUNTY TOTAL	BLDG. MTL.	38	\$152,723
POCAHONTAS	COUNTY TOTAL	GEN. MDSE.	27	\$97,432
POCAHONTAS	COUNTY TOTAL	FOOD	34	\$149,357
POCAHONTAS	COUNTY TOTAL	MOTOR VEH.	70	\$87,116
POCAHONTAS	COUNTY TOTAL	APPAREL	26	\$18,865
POCAHONTAS	COUNTY TOTAL	HOME FURN.	36	\$37,622
POCAHONTAS	COUNTY TOTAL	EAT DRINK	105	\$132,402
POCAHONTAS	COUNTY TOTAL	SPECIALTY	299	\$78,868
POCAHONTAS	COUNTY TOTAL	SERVICES	488	\$204,580
POCAHONTAS	COUNTY TOTAL	WHOLESALE	181	\$332,063
POCAHONTAS	COUNTY TOTAL	MISC.	252	\$219,672
POCAHONTAS	COUNTY TOTAL	* TOTAL *	1,658	\$1,950,232
POLK	DES MOINES*	UTILITIES	365	\$33,385,900
POLK	DES MOINES*	BLDG. MTL.	410	\$10,486,468
POLK	DES MOINES*	GEN. MDSE.	469	\$20,989,676
POLK	DES MOINES*	FOOD	424	\$6,454,247
POLK	DES MOINES*	MOTOR VEH.	969	\$8,333,840
POLK	DES MOINES*	APPAREL	614	\$4,313,037
POLK	DES MOINES*	HOME FURN.	889	\$10,614,964
POLK	DES MOINES*	EAT DRINK	2,238	\$12,664,061
POLK	DES MOINES*	SPECIALTY	4,802	\$14,359,567
POLK	DES MOINES*	SERVICES	8,381	\$34,917,795
POLK	DES MOINES*	WHOLESALE	2,050	\$27,430,533
POLK	DES MOINES*	MISC.	2,999	\$15,194,043
POLK	DES MOINES*	* TOTAL *	24,610	\$199,144,131
POLK	WEST DES MOINES	UTILITIES	89	\$1,291,949
POLK	WEST DES MOINES	BLDG. MTL.	69	\$1,075,848
POLK	WEST DES MOINES	GEN. MDSE.	70	\$7,441,574
POLK	WEST DES MOINES	FOOD	78	\$1,756,499
POLK	WEST DES MOINES	MOTOR VEH.	91	\$710,115
POLK	WEST DES MOINES	APPAREL	269	\$3,094,608
POLK	WEST DES MOINES	HOME FURN.	153	\$766,747
POLK	WEST DES MOINES	EAT DRINK	471	\$4,298,073
POLK	WEST DES MOINES	SPECIALTY	1,295	\$5,527,019
POLK	WEST DES MOINES	SERVICES	1,657	\$4,926,824

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
POLK	WEST DES MOINES	WHOLESALE	361	\$3,387,109
POLK	WEST DES MOINES	MISC.	494	\$2,306,794
POLK	WEST DES MOINES	* TOTAL *	5,097	\$36,583,159
POLK	URBANDALE	UTILITIES	41	\$2,081,670
POLK	URBANDALE	BLDG. MTL.	25	\$1,786,771
POLK	URBANDALE	GEN. MDSE.	26	\$199,415
POLK	URBANDALE	FOOD	47	\$1,003,485
POLK	URBANDALE	MOTOR VEH.	24	\$216,209
POLK	URBANDALE	APPAREL	36	\$39,178
POLK	URBANDALE	HOME FURN.	97	\$714,660
POLK	URBANDALE	EAT DRINK	168	\$1,213,273
POLK	URBANDALE	SPECIALTY	430	\$1,315,183
POLK	URBANDALE	SERVICES	751	\$1,517,551
POLK	URBANDALE	WHOLESALE	187	\$2,265,117
POLK	URBANDALE	MISC.	193	\$578,151
POLK	URBANDALE	* TOTAL *	2,025	\$12,930,663
POLK	ALTOONA	UTILITIES	20	\$221,503
POLK	ALTOONA	BLDG. MTL.	16	\$640,050
POLK	ALTOONA	GEN. MDSE.	32	\$165,108
POLK	ALTOONA	FOOD	6	\$317,518
POLK	ALTOONA	MOTOR VEH.	24	\$317,425
POLK	ALTOONA	APPAREL	4	\$499
POLK	ALTOONA	HOME FURN.	26	\$20,210
POLK	ALTOONA	EAT DRINK	64	\$420,114
POLK	ALTOONA	SPECIALTY	245	\$213,941
POLK	ALTOONA	SERVICES	322	\$1,607,258
POLK	ALTOONA	WHOLESALE	64	\$280,631
POLK	ALTOONA	MISC.	195	\$1,084,709
POLK	ALTOONA	* TOTAL *	992	\$4,330,899
POLK	ANKENY	UTILITIES	50	\$395,831
POLK	ANKENY	BLDG. MTL.	61	\$2,124,358
POLK	ANKENY	GEN. MDSE.	54	\$1,670,523
POLK	ANKENY	FOOD	34	\$792,707
POLK	ANKENY	MOTOR VEH.	79	\$507,350
POLK	ANKENY	APPAREL	30	\$55,923
POLK	ANKENY	HOME FURN.	78	\$281,095
POLK	ANKENY	EAT DRINK	175	\$1,130,160
POLK	ANKENY	SPECIALTY	594	\$756,351
POLK	ANKENY	SERVICES	825	\$1,148,915
POLK	ANKENY	WHOLESALE	220	\$1,131,640
POLK	ANKENY	MISC.	359	\$1,189,428
POLK	ANKENY	* TOTAL *	2,559	\$11,184,281
POLK	CLIVE	UTILITIES	17	\$89,408
POLK	CLIVE	BLDG. MTL.	20	\$117,642
POLK	CLIVE	GEN. MDSE.	14	\$1,580,375
POLK	CLIVE	FOOD	10	\$482
POLK	CLIVE	MOTOR VEH.	44	\$431,934
POLK	CLIVE	APPAREL	21	\$276,037
POLK	CLIVE	HOME FURN.	35	\$681,012
POLK	CLIVE	EAT DRINK	141	\$1,652,632
POLK	CLIVE	SPECIALTY	188	\$401,712
POLK	CLIVE	SERVICES	276	\$1,290,245
POLK	CLIVE	WHOLESALE	54	\$1,884,474
POLK	CLIVE	MISC.	132	\$2,352,791
POLK	CLIVE	* TOTAL *	911	\$9,088,479
POLK	PLEASANT HILL	UTILITIES	4	\$0
POLK	PLEASANT HILL	BLDG. MTL.	9	\$15,544
POLK	PLEASANT HILL	GEN. MDSE.	8	\$41,495
POLK	PLEASANT HILL	FOOD	8	\$194,675
POLK	PLEASANT HILL	MOTOR VEH.	8	\$59,616
POLK	PLEASANT HILL	APPAREL	2	\$0
POLK	PLEASANT HILL	HOME FURN.	4	\$11,432
POLK	PLEASANT HILL	EAT DRINK	22	\$134,792
POLK	PLEASANT HILL	SPECIALTY	65	\$14,376
POLK	PLEASANT HILL	SERVICES	60	\$63,034
POLK	PLEASANT HILL	WHOLESALE	8	\$785
POLK	PLEASANT HILL	MISC.	87	\$327,169
POLK	PLEASANT HILL	* TOTAL *	234	\$539,371
POLK	JOHNSTON	UTILITIES	23	\$155,004

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
POLK	JOHNSTON	BLDG. MTL.	18	\$68,561
POLK	JOHNSTON	GEN. MDSE.	4	\$32,043
POLK	JOHNSTON	FOOD	20	\$249,912
POLK	JOHNSTON	MOTOR VEH.	28	\$239,081
POLK	JOHNSTON	APPAREL	4	\$0
POLK	JOHNSTON	HOME FURN.	25	\$7,750
POLK	JOHNSTON	EAT DRINK	57	\$222,302
POLK	JOHNSTON	SPECIALTY	109	\$38,639
POLK	JOHNSTON	SERVICES	247	\$530,382
POLK	JOHNSTON	WHOLESALE	57	\$190,765
POLK	JOHNSTON	MISC.	180	\$773,511
POLK	JOHNSTON	* TOTAL *	746	\$2,407,346
POLK	OTHER	UTILITIES	114	\$290,965
POLK	OTHER	BLDG. MTL.	18	\$980
POLK	OTHER	GEN. MDSE.	53	\$283,859
POLK	OTHER	FOOD	19	\$81,559
POLK	OTHER	MOTOR VEH.	54	\$55,312
POLK	OTHER	APPAREL	18	\$813
POLK	OTHER	HOME FURN.	26	\$6,529
POLK	OTHER	EAT DRINK	133	\$356,021
POLK	OTHER	SPECIALTY	456	\$307,550
POLK	OTHER	SERVICES	550	\$847,845
POLK	OTHER	WHOLESALE	120	\$305,444
POLK	OTHER	MISC.	980	\$1,018,977
POLK	OTHER	* TOTAL *	2,486	\$3,472,502
POLK	COUNTY TOTAL	UTILITIES	702	\$37,822,822
POLK	COUNTY TOTAL	BLDG. MTL.	585	\$15,591,087
POLK	COUNTY TOTAL	GEN. MDSE.	704	\$30,750,155
POLK	COUNTY TOTAL	FOOD	603	\$10,256,850
POLK	COUNTY TOTAL	MOTOR VEH.	1,313	\$10,811,266
POLK	COUNTY TOTAL	APPAREL	970	\$7,778,783
POLK	COUNTY TOTAL	HOME FURN.	1,329	\$13,092,967
POLK	COUNTY TOTAL	EAT DRINK	3,469	\$22,091,428
POLK	COUNTY TOTAL	SPECIALTY	8,184	\$22,934,338
POLK	COUNTY TOTAL	SERVICES	13,069	\$46,849,849
POLK	COUNTY TOTAL	WHOLESALE	3,113	\$36,875,713
POLK	COUNTY TOTAL	MISC.	5,619	\$24,825,573
POLK	COUNTY TOTAL	* TOTAL *	39,660	\$279,680,831
POTTAWATTAMIE	COUNCIL BLUFFS*	UTILITIES	83	\$5,409,353
POTTAWATTAMIE	COUNCIL BLUFFS*	BLDG. MTL.	86	\$2,259,693
POTTAWATTAMIE	COUNCIL BLUFFS*	GEN. MDSE.	156	\$6,351,151
POTTAWATTAMIE	COUNCIL BLUFFS*	FOOD	82	\$1,711,149
POTTAWATTAMIE	COUNCIL BLUFFS*	MOTOR VEH.	269	\$1,933,582
POTTAWATTAMIE	COUNCIL BLUFFS*	APPAREL	135	\$878,260
POTTAWATTAMIE	COUNCIL BLUFFS*	HOME FURN.	140	\$465,361
POTTAWATTAMIE	COUNCIL BLUFFS*	EAT DRINK	553	\$4,054,965
POTTAWATTAMIE	COUNCIL BLUFFS*	SPECIALTY	947	\$2,385,758
POTTAWATTAMIE	COUNCIL BLUFFS*	SERVICES	1,723	\$3,973,339
POTTAWATTAMIE	COUNCIL BLUFFS*	WHOLESALE	279	\$1,094,019
POTTAWATTAMIE	COUNCIL BLUFFS*	MISC.	665	\$1,544,284
POTTAWATTAMIE	COUNCIL BLUFFS*	* TOTAL *	5,118	\$32,060,914
POTTAWATTAMIE	CARTER LAKE	UTILITIES	12	\$50,429
POTTAWATTAMIE	CARTER LAKE	BLDG. MTL.	9	\$8,173
POTTAWATTAMIE	CARTER LAKE	GEN. MDSE.	8	\$31,195
POTTAWATTAMIE	CARTER LAKE	FOOD	5	\$32,834
POTTAWATTAMIE	CARTER LAKE	MOTOR VEH.	33	\$40,366
POTTAWATTAMIE	CARTER LAKE	APPAREL	1	\$0
POTTAWATTAMIE	CARTER LAKE	HOME FURN.	0	\$0
POTTAWATTAMIE	CARTER LAKE	EAT DRINK	28	\$57,818
POTTAWATTAMIE	CARTER LAKE	SPECIALTY	27	\$17,854
POTTAWATTAMIE	CARTER LAKE	SERVICES	67	\$114,869
POTTAWATTAMIE	CARTER LAKE	WHOLESALE	11	\$6,550
POTTAWATTAMIE	CARTER LAKE	MISC.	65	\$150,118
POTTAWATTAMIE	CARTER LAKE	* TOTAL *	220	\$381,025
POTTAWATTAMIE	OTHER	UTILITIES	116	\$905,189
POTTAWATTAMIE	OTHER	BLDG. MTL.	48	\$258,672
POTTAWATTAMIE	OTHER	GEN. MDSE.	57	\$219,298
POTTAWATTAMIE	OTHER	FOOD	39	\$83,048

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
POTTAWATTAMIE	OTHER	MOTOR VEH.	121	\$201,824
POTTAWATTAMIE	OTHER	APPAREL	17	\$1,403
POTTAWATTAMIE	OTHER	HOME FURN.	34	\$14,185
POTTAWATTAMIE	OTHER	EAT DRINK	190	\$410,755
POTTAWATTAMIE	OTHER	SPECIALTY	467	\$204,711
POTTAWATTAMIE	OTHER	SERVICES	710	\$444,104
POTTAWATTAMIE	OTHER	WHOLESALE	167	\$231,826
POTTAWATTAMIE	OTHER	MISC.	427	\$361,799
POTTAWATTAMIE	OTHER	* TOTAL *	2,376	\$3,335,411
POTTAWATTAMIE	COUNTY TOTAL	UTILITIES	199	\$6,314,542
POTTAWATTAMIE	COUNTY TOTAL	BLDG. MTL.	134	\$2,518,365
POTTAWATTAMIE	COUNTY TOTAL	GEN. MDSE.	213	\$6,570,449
POTTAWATTAMIE	COUNTY TOTAL	FOOD	121	\$1,794,197
POTTAWATTAMIE	COUNTY TOTAL	MOTOR VEH.	423	\$2,175,772
POTTAWATTAMIE	COUNTY TOTAL	APPAREL	135	\$878,260
POTTAWATTAMIE	COUNTY TOTAL	HOME FURN.	174	\$479,546
POTTAWATTAMIE	COUNTY TOTAL	EAT DRINK	771	\$4,523,538
POTTAWATTAMIE	COUNTY TOTAL	SPECIALTY	1,441	\$2,608,323
POTTAWATTAMIE	COUNTY TOTAL	SERVICES	2,500	\$4,532,312
POTTAWATTAMIE	COUNTY TOTAL	WHOLESALE	446	\$1,325,845
POTTAWATTAMIE	COUNTY TOTAL	MISC.	1,157	\$2,056,201
POTTAWATTAMIE	COUNTY TOTAL	* TOTAL *	7,714	\$35,777,350
POWESHIEK	GRINNELL	UTILITIES	34	\$61,265
POWESHIEK	GRINNELL	BLDG. MTL.	17	\$138,605
POWESHIEK	GRINNELL	GEN. MDSE.	30	\$728,039
POWESHIEK	GRINNELL	FOOD	22	\$355,216
POWESHIEK	GRINNELL	MOTOR VEH.	47	\$142,931
POWESHIEK	GRINNELL	APPAREL	26	\$86,295
POWESHIEK	GRINNELL	HOME FURN.	45	\$133,384
POWESHIEK	GRINNELL	EAT DRINK	98	\$345,248
POWESHIEK	GRINNELL	SPECIALTY	243	\$251,663
POWESHIEK	GRINNELL	SERVICES	385	\$454,380
POWESHIEK	GRINNELL	WHOLESALE	108	\$210,790
POWESHIEK	GRINNELL	MISC.	220	\$469,655
POWESHIEK	GRINNELL	* TOTAL *	1,258	\$3,238,866
POWESHIEK	OTHER	UTILITIES	105	\$708,392
POWESHIEK	OTHER	BLDG. MTL.	36	\$219,241
POWESHIEK	OTHER	GEN. MDSE.	45	\$245,221
POWESHIEK	OTHER	FOOD	12	\$60,634
POWESHIEK	OTHER	MOTOR VEH.	102	\$164,074
POWESHIEK	OTHER	APPAREL	7	\$466
POWESHIEK	OTHER	HOME FURN.	34	\$20,885
POWESHIEK	OTHER	EAT DRINK	94	\$231,145
POWESHIEK	OTHER	SPECIALTY	259	\$79,059
POWESHIEK	OTHER	SERVICES	436	\$231,454
POWESHIEK	OTHER	WHOLESALE	113	\$122,787
POWESHIEK	OTHER	MISC.	274	\$428,147
POWESHIEK	OTHER	* TOTAL *	1,498	\$2,450,405
POWESHIEK	COUNTY TOTAL	UTILITIES	139	\$769,657
POWESHIEK	COUNTY TOTAL	BLDG. MTL.	36	\$219,241
POWESHIEK	COUNTY TOTAL	GEN. MDSE.	75	\$973,260
POWESHIEK	COUNTY TOTAL	FOOD	22	\$355,216
POWESHIEK	COUNTY TOTAL	MOTOR VEH.	149	\$307,005
POWESHIEK	COUNTY TOTAL	APPAREL	26	\$86,295
POWESHIEK	COUNTY TOTAL	HOME FURN.	79	\$154,269
POWESHIEK	COUNTY TOTAL	EAT DRINK	192	\$576,393
POWESHIEK	COUNTY TOTAL	SPECIALTY	502	\$330,722
POWESHIEK	COUNTY TOTAL	SERVICES	821	\$685,834
POWESHIEK	COUNTY TOTAL	WHOLESALE	221	\$333,577
POWESHIEK	COUNTY TOTAL	MISC.	494	\$897,802
POWESHIEK	COUNTY TOTAL	* TOTAL *	2,756	\$5,689,271
RINGGOLD	COUNTY TOTAL	UTILITIES	49	\$179,937
RINGGOLD	COUNTY TOTAL	BLDG. MTL.	28	\$140,073
RINGGOLD	COUNTY TOTAL	GEN. MDSE.	20	\$115,052
RINGGOLD	COUNTY TOTAL	FOOD	16	\$45,179
RINGGOLD	COUNTY TOTAL	MOTOR VEH.	51	\$94,712
RINGGOLD	COUNTY TOTAL	APPAREL	8	\$3,788

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
RINGGOLD	COUNTY TOTAL	HOME FURN.	19	\$31,842
RINGGOLD	COUNTY TOTAL	EAT DRINK	66	\$70,514
RINGGOLD	COUNTY TOTAL	SPECIALTY	167	\$51,932
RINGGOLD	COUNTY TOTAL	SERVICES	255	\$119,469
RINGGOLD	COUNTY TOTAL	WHOLESALE	43	\$56,766
RINGGOLD	COUNTY TOTAL	MISC.	140	\$174,286
RINGGOLD	COUNTY TOTAL	* TOTAL *	819	\$1,002,741
SAC	SAC CITY*	UTILITIES	29	\$172,430
SAC	SAC CITY*	BLDG. MTL.	5	\$18,847
SAC	SAC CITY*	GEN. MDSE.	13	\$47,547
SAC	SAC CITY*	FOOD	12	\$101,972
SAC	SAC CITY*	MOTOR VEH.	35	\$90,720
SAC	SAC CITY*	APPAREL	18	\$27,696
SAC	SAC CITY*	HOME FURN.	16	\$21,318
SAC	SAC CITY*	EAT DRINK	31	\$55,838
SAC	SAC CITY*	SPECIALTY	110	\$66,097
SAC	SAC CITY*	SERVICES	163	\$88,942
SAC	SAC CITY*	WHOLESALE	39	\$152,888
SAC	SAC CITY*	MISC.	141	\$396,138
SAC	SAC CITY*	* TOTAL *	548	\$1,023,053
SAC	OTHER	UTILITIES	77	\$282,219
SAC	OTHER	BLDG. MTL.	61	\$179,431
SAC	OTHER	GEN. MDSE.	41	\$139,909
SAC	OTHER	FOOD	41	\$56,447
SAC	OTHER	MOTOR VEH.	60	\$103,012
SAC	OTHER	APPAREL	1	\$0
SAC	OTHER	HOME FURN.	26	\$36,763
SAC	OTHER	EAT DRINK	97	\$137,998
SAC	OTHER	SPECIALTY	244	\$79,679
SAC	OTHER	SERVICES	410	\$287,262
SAC	OTHER	WHOLESALE	180	\$305,297
SAC	OTHER	MISC.	243	\$193,985
SAC	OTHER	* TOTAL *	1,480	\$1,802,002
SAC	COUNTY TOTAL	UTILITIES	106	\$454,649
SAC	COUNTY TOTAL	BLDG. MTL.	61	\$179,431
SAC	COUNTY TOTAL	GEN. MDSE.	41	\$139,909
SAC	COUNTY TOTAL	FOOD	41	\$56,447
SAC	COUNTY TOTAL	MOTOR VEH.	95	\$193,732
SAC	COUNTY TOTAL	APPAREL	0	\$0
SAC	COUNTY TOTAL	HOME FURN.	26	\$36,763
SAC	COUNTY TOTAL	EAT DRINK	128	\$193,836
SAC	COUNTY TOTAL	SPECIALTY	354	\$145,776
SAC	COUNTY TOTAL	SERVICES	573	\$376,204
SAC	COUNTY TOTAL	WHOLESALE	219	\$458,185
SAC	COUNTY TOTAL	MISC.	384	\$590,123
SAC	COUNTY TOTAL	* TOTAL *	2,028	\$2,825,055
SCOTT	DAVENPORT*	UTILITIES	160	\$9,665,021
SCOTT	DAVENPORT*	BLDG. MTL.	121	\$3,735,207
SCOTT	DAVENPORT*	GEN. MDSE.	249	\$11,677,791
SCOTT	DAVENPORT*	FOOD	176	\$2,091,056
SCOTT	DAVENPORT*	MOTOR VEH.	422	\$3,159,825
SCOTT	DAVENPORT*	APPAREL	300	\$2,103,733
SCOTT	DAVENPORT*	HOME FURN.	425	\$3,987,360
SCOTT	DAVENPORT*	EAT DRINK	925	\$7,056,335
SCOTT	DAVENPORT*	SPECIALTY	1,946	\$6,610,644
SCOTT	DAVENPORT*	SERVICES	3,328	\$9,061,235
SCOTT	DAVENPORT*	WHOLESALE	785	\$6,869,648
SCOTT	DAVENPORT*	MISC.	1,301	\$5,634,635
SCOTT	DAVENPORT*	* TOTAL *	10,138	\$71,652,490
SCOTT	BETTENDORF	UTILITIES	40	\$146,417
SCOTT	BETTENDORF	BLDG. MTL.	68	\$1,045,931
SCOTT	BETTENDORF	GEN. MDSE.	59	\$1,207,893
SCOTT	BETTENDORF	FOOD	62	\$860,821
SCOTT	BETTENDORF	MOTOR VEH.	92	\$461,272
SCOTT	BETTENDORF	APPAREL	56	\$399,696
SCOTT	BETTENDORF	HOME FURN.	111	\$304,242
SCOTT	BETTENDORF	EAT DRINK	250	\$1,799,036

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
SCOTT	BETTENDORF	SPECIALTY	576	\$855,878
SCOTT	BETTENDORF	SERVICES	1,078	\$3,240,083
SCOTT	BETTENDORF	WHOLESALE	220	\$1,218,154
SCOTT	BETTENDORF	MISC.	467	\$1,420,391
SCOTT	BETTENDORF	* TOTAL *	3,079	\$12,959,814
SCOTT	LE CLAIRE	UTILITIES	9	\$10,610
SCOTT	LE CLAIRE	BLDG. MTL.	3	\$741
SCOTT	LE CLAIRE	GEN. MDSE.	15	\$60,786
SCOTT	LE CLAIRE	FOOD	4	\$56,405
SCOTT	LE CLAIRE	MOTOR VEH.	15	\$20,936
SCOTT	LE CLAIRE	APPAREL	0	\$0
SCOTT	LE CLAIRE	HOME FURN.	12	\$3,368
SCOTT	LE CLAIRE	EAT DRINK	33	\$123,828
SCOTT	LE CLAIRE	SPECIALTY	100	\$45,475
SCOTT	LE CLAIRE	SERVICES	131	\$57,333
SCOTT	LE CLAIRE	WHOLESALE	20	\$5,461
SCOTT	LE CLAIRE	MISC.	88	\$157,703
SCOTT	LE CLAIRE	* TOTAL *	372	\$389,800
SCOTT	ELDRIDGE	UTILITIES	35	\$184,498
SCOTT	ELDRIDGE	BLDG. MTL.	7	\$27,427
SCOTT	ELDRIDGE	GEN. MDSE.	16	\$99,733
SCOTT	ELDRIDGE	FOOD	12	\$104,685
SCOTT	ELDRIDGE	MOTOR VEH.	20	\$39,580
SCOTT	ELDRIDGE	APPAREL	2	\$26
SCOTT	ELDRIDGE	HOME FURN.	22	\$17,661
SCOTT	ELDRIDGE	EAT DRINK	45	\$146,009
SCOTT	ELDRIDGE	SPECIALTY	111	\$157,023
SCOTT	ELDRIDGE	SERVICES	231	\$198,607
SCOTT	ELDRIDGE	WHOLESALE	59	\$513,426
SCOTT	ELDRIDGE	MISC.	151	\$590,175
SCOTT	ELDRIDGE	* TOTAL *	674	\$1,846,979
SCOTT	OTHER	UTILITIES	92	\$102,556
SCOTT	OTHER	BLDG. MTL.	46	\$248,475
SCOTT	OTHER	GEN. MDSE.	44	\$156,388
SCOTT	OTHER	FOOD	20	\$41,992
SCOTT	OTHER	MOTOR VEH.	82	\$660,742
SCOTT	OTHER	APPAREL	16	\$12,849
SCOTT	OTHER	HOME FURN.	17	\$1,715
SCOTT	OTHER	EAT DRINK	113	\$534,358
SCOTT	OTHER	SPECIALTY	339	\$177,989
SCOTT	OTHER	SERVICES	547	\$430,274
SCOTT	OTHER	WHOLESALE	154	\$228,553
SCOTT	OTHER	MISC.	457	\$889,773
SCOTT	OTHER	* TOTAL *	1,894	\$3,471,100
SCOTT	COUNTY TOTAL	UTILITIES	327	\$10,098,492
SCOTT	COUNTY TOTAL	BLDG. MTL.	235	\$5,029,613
SCOTT	COUNTY TOTAL	GEN. MDSE.	352	\$13,042,072
SCOTT	COUNTY TOTAL	FOOD	258	\$2,993,869
SCOTT	COUNTY TOTAL	MOTOR VEH.	616	\$4,321,419
SCOTT	COUNTY TOTAL	APPAREL	356	\$2,503,429
SCOTT	COUNTY TOTAL	HOME FURN.	558	\$4,309,263
SCOTT	COUNTY TOTAL	EAT DRINK	1,366	\$9,659,566
SCOTT	COUNTY TOTAL	SPECIALTY	3,072	\$7,847,009
SCOTT	COUNTY TOTAL	SERVICES	5,315	\$12,987,532
SCOTT	COUNTY TOTAL	WHOLESALE	1,238	\$8,835,242
SCOTT	COUNTY TOTAL	MISC.	2,464	\$8,692,677
SCOTT	COUNTY TOTAL	* TOTAL *	16,157	\$90,320,183
SHELBY	HARLAN*	UTILITIES	35	\$589,849
SHELBY	HARLAN*	BLDG. MTL.	51	\$203,145
SHELBY	HARLAN*	GEN. MDSE.	25	\$210,038
SHELBY	HARLAN*	FOOD	17	\$237,267
SHELBY	HARLAN*	MOTOR VEH.	69	\$185,001
SHELBY	HARLAN*	APPAREL	26	\$63,152
SHELBY	HARLAN*	HOME FURN.	48	\$76,150
SHELBY	HARLAN*	EAT DRINK	79	\$299,342
SHELBY	HARLAN*	SPECIALTY	220	\$251,469
SHELBY	HARLAN*	SERVICES	336	\$301,839
SHELBY	HARLAN*	WHOLESALE	111	\$289,627

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
SHELBY	HARLAN*	MISC.	185	\$403,782
SHELBY	HARLAN*	* TOTAL *	1,185	\$2,873,394
SHELBY	OTHER	UTILITIES	67	\$73,145
SHELBY	OTHER	BLDG. MTL.	28	\$60,426
SHELBY	OTHER	GEN. MDSE.	20	\$44,126
SHELBY	OTHER	FOOD	22	\$14,367
SHELBY	OTHER	MOTOR VEH.	28	\$22,151
SHELBY	OTHER	APPAREL	7	\$38
SHELBY	OTHER	HOME FURN.	21	\$14,967
SHELBY	OTHER	EAT DRINK	53	\$85,235
SHELBY	OTHER	SPECIALTY	127	\$34,143
SHELBY	OTHER	SERVICES	322	\$148,183
SHELBY	OTHER	WHOLESALE	98	\$50,528
SHELBY	OTHER	MISC.	169	\$74,094
SHELBY	OTHER	* TOTAL *	955	\$621,365
SHELBY	COUNTY TOTAL	UTILITIES	102	\$662,994
SHELBY	COUNTY TOTAL	BLDG. MTL.	79	\$263,571
SHELBY	COUNTY TOTAL	GEN. MDSE.	45	\$254,164
SHELBY	COUNTY TOTAL	FOOD	22	\$14,367
SHELBY	COUNTY TOTAL	MOTOR VEH.	97	\$207,152
SHELBY	COUNTY TOTAL	APPAREL	26	\$63,152
SHELBY	COUNTY TOTAL	HOME FURN.	69	\$91,117
SHELBY	COUNTY TOTAL	EAT DRINK	132	\$384,577
SHELBY	COUNTY TOTAL	SPECIALTY	347	\$285,612
SHELBY	COUNTY TOTAL	SERVICES	658	\$450,022
SHELBY	COUNTY TOTAL	WHOLESALE	209	\$340,155
SHELBY	COUNTY TOTAL	MISC.	354	\$477,876
SHELBY	COUNTY TOTAL	* TOTAL *	2,140	\$3,494,759
SIOUX	HAWARDEN	UTILITIES	14	\$110,289
SIOUX	HAWARDEN	BLDG. MTL.	12	\$136,619
SIOUX	HAWARDEN	GEN. MDSE.	9	\$50,899
SIOUX	HAWARDEN	FOOD	12	\$71,823
SIOUX	HAWARDEN	MOTOR VEH.	27	\$78,327
SIOUX	HAWARDEN	APPAREL	8	\$15,659
SIOUX	HAWARDEN	HOME FURN.	14	\$21,239
SIOUX	HAWARDEN	EAT DRINK	55	\$88,797
SIOUX	HAWARDEN	SPECIALTY	79	\$43,662
SIOUX	HAWARDEN	SERVICES	182	\$143,508
SIOUX	HAWARDEN	WHOLESALE	55	\$99,819
SIOUX	HAWARDEN	MISC.	135	\$533,011
SIOUX	HAWARDEN	* TOTAL *	533	\$987,124
SIOUX	ORANGE CITY*	UTILITIES	33	\$561,214
SIOUX	ORANGE CITY*	BLDG. MTL.	21	\$36,315
SIOUX	ORANGE CITY*	GEN. MDSE.	17	\$65,273
SIOUX	ORANGE CITY*	FOOD	14	\$83,274
SIOUX	ORANGE CITY*	MOTOR VEH.	36	\$212,973
SIOUX	ORANGE CITY*	APPAREL	20	\$40,102
SIOUX	ORANGE CITY*	HOME FURN.	49	\$173,836
SIOUX	ORANGE CITY*	EAT DRINK	48	\$191,242
SIOUX	ORANGE CITY*	SPECIALTY	182	\$134,993
SIOUX	ORANGE CITY*	SERVICES	239	\$154,870
SIOUX	ORANGE CITY*	WHOLESALE	73	\$420,762
SIOUX	ORANGE CITY*	MISC.	141	\$594,697
SIOUX	ORANGE CITY*	* TOTAL *	842	\$2,521,004
SIOUX	ROCK VALLEY	UTILITIES	31	\$430,909
SIOUX	ROCK VALLEY	BLDG. MTL.	14	\$175,281
SIOUX	ROCK VALLEY	GEN. MDSE.	13	\$62,307
SIOUX	ROCK VALLEY	FOOD	12	\$32,561
SIOUX	ROCK VALLEY	MOTOR VEH.	33	\$97,338
SIOUX	ROCK VALLEY	APPAREL	13	\$5,462
SIOUX	ROCK VALLEY	HOME FURN.	19	\$44,985
SIOUX	ROCK VALLEY	EAT DRINK	34	\$85,671
SIOUX	ROCK VALLEY	SPECIALTY	106	\$64,716
SIOUX	ROCK VALLEY	SERVICES	208	\$146,862
SIOUX	ROCK VALLEY	WHOLESALE	53	\$231,102
SIOUX	ROCK VALLEY	MISC.	173	\$413,684
SIOUX	ROCK VALLEY	* TOTAL *	638	\$1,470,282
SIOUX	SIOUX CENTER	UTILITIES	25	\$266,129

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
SIoux	SIoux CENTER	BLDG. MTL.	19	\$11,921
SIoux	SIoux CENTER	GEN. MDSE.	24	\$664,433
SIoux	SIoux CENTER	FOOD	21	\$226,719
SIoux	SIoux CENTER	MOTOR VEH.	42	\$214,262
SIoux	SIoux CENTER	APPAREL	23	\$40,586
SIoux	SIoux CENTER	HOME FURN.	36	\$154,419
SIoux	SIoux CENTER	EAT DRINK	62	\$277,450
SIoux	SIoux CENTER	SPECIALTY	258	\$291,250
SIoux	SIoux CENTER	SERVICES	315	\$259,166
SIoux	SIoux CENTER	WHOLESALE	72	\$470,242
SIoux	SIoux CENTER	MISC.	267	\$722,866
SIoux	SIoux CENTER	* TOTAL *	1,145	\$3,587,522
SIoux	OTHER	UTILITIES	83	\$188,059
SIoux	OTHER	BLDG. MTL.	42	\$65,309
SIoux	OTHER	GEN. MDSE.	24	\$50,376
SIoux	OTHER	FOOD	24	\$19,708
SIoux	OTHER	MOTOR VEH.	96	\$187,226
SIoux	OTHER	APPAREL	13	\$9,502
SIoux	OTHER	HOME FURN.	34	\$185,837
SIoux	OTHER	EAT DRINK	54	\$92,013
SIoux	OTHER	SPECIALTY	288	\$64,961
SIoux	OTHER	SERVICES	452	\$212,283
SIoux	OTHER	WHOLESALE	207	\$518,160
SIoux	OTHER	MISC.	306	\$147,107
SIoux	OTHER	* TOTAL *	1,610	\$1,731,039
SIoux	COUNTY TOTAL	UTILITIES	172	\$1,446,311
SIoux	COUNTY TOTAL	BLDG. MTL.	63	\$101,624
SIoux	COUNTY TOTAL	GEN. MDSE.	48	\$714,809
SIoux	COUNTY TOTAL	FOOD	45	\$246,427
SIoux	COUNTY TOTAL	MOTOR VEH.	234	\$790,126
SIoux	COUNTY TOTAL	APPAREL	43	\$80,688
SIoux	COUNTY TOTAL	HOME FURN.	119	\$514,092
SIoux	COUNTY TOTAL	EAT DRINK	253	\$735,173
SIoux	COUNTY TOTAL	SPECIALTY	913	\$599,582
SIoux	COUNTY TOTAL	SERVICES	1,396	\$916,689
SIoux	COUNTY TOTAL	WHOLESALE	460	\$1,740,085
SIoux	COUNTY TOTAL	MISC.	1,022	\$2,411,365
SIoux	COUNTY TOTAL	* TOTAL *	4,768	\$10,296,971
STORY	AMES	UTILITIES	70	\$2,426,228
STORY	AMES	BLDG. MTL.	89	\$1,403,120
STORY	AMES	GEN. MDSE.	106	\$5,587,780
STORY	AMES	FOOD	105	\$1,456,346
STORY	AMES	MOTOR VEH.	164	\$943,430
STORY	AMES	APPAREL	185	\$868,007
STORY	AMES	HOME FURN.	176	\$835,935
STORY	AMES	EAT DRINK	510	\$3,214,057
STORY	AMES	SPECIALTY	999	\$2,871,425
STORY	AMES	SERVICES	1,294	\$3,895,695
STORY	AMES	WHOLESALE	323	\$1,163,744
STORY	AMES	MISC.	560	\$1,446,292
STORY	AMES	* TOTAL *	4,581	\$26,112,059
STORY	NEVADA*	UTILITIES	40	\$558,669
STORY	NEVADA*	BLDG. MTL.	16	\$137,829
STORY	NEVADA*	GEN. MDSE.	18	\$99,402
STORY	NEVADA*	FOOD	18	\$145,439
STORY	NEVADA*	MOTOR VEH.	35	\$93,193
STORY	NEVADA*	APPAREL	2	\$655
STORY	NEVADA*	HOME FURN.	23	\$36,508
STORY	NEVADA*	EAT DRINK	43	\$111,480
STORY	NEVADA*	SPECIALTY	161	\$84,199
STORY	NEVADA*	SERVICES	261	\$265,139
STORY	NEVADA*	WHOLESALE	75	\$338,970
STORY	NEVADA*	MISC.	147	\$413,802
STORY	NEVADA*	* TOTAL *	785	\$1,901,960
STORY	STORY CITY	UTILITIES	27	\$192,557
STORY	STORY CITY	BLDG. MTL.	20	\$129,269
STORY	STORY CITY	GEN. MDSE.	12	\$50,032
STORY	STORY CITY	FOOD	0	\$0

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
STORY	STORY CITY	MOTOR VEH.	49	\$89,653
STORY	STORY CITY	APPAREL	44	\$956,349
STORY	STORY CITY	HOME FURN.	25	\$63,059
STORY	STORY CITY	EAT DRINK	45	\$307,926
STORY	STORY CITY	SPECIALTY	146	\$231,276
STORY	STORY CITY	SERVICES	177	\$165,324
STORY	STORY CITY	WHOLESALE	35	\$175,083
STORY	STORY CITY	MISC.	92	\$173,481
STORY	STORY CITY	* TOTAL *	660	\$2,483,977
STORY	OTHER	UTILITIES	140	\$159,613
STORY	OTHER	BLDG. MTL.	36	\$84,651
STORY	OTHER	GEN. MDSE.	40	\$147,770
STORY	OTHER	FOOD	35	\$78,009
STORY	OTHER	MOTOR VEH.	53	\$82,171
STORY	OTHER	APPAREL	16	\$45,155
STORY	OTHER	HOME FURN.	38	\$21,090
STORY	OTHER	EAT DRINK	59	\$75,644
STORY	OTHER	SPECIALTY	326	\$249,170
STORY	OTHER	SERVICES	590	\$320,166
STORY	OTHER	WHOLESALE	153	\$162,459
STORY	OTHER	MISC.	401	\$422,510
STORY	OTHER	* TOTAL *	1,871	\$1,803,253
STORY	COUNTY TOTAL	UTILITIES	277	\$3,337,067
STORY	COUNTY TOTAL	BLDG. MTL.	145	\$1,617,040
STORY	COUNTY TOTAL	GEN. MDSE.	146	\$5,735,550
STORY	COUNTY TOTAL	FOOD	140	\$1,534,355
STORY	COUNTY TOTAL	MOTOR VEH.	301	\$1,208,447
STORY	COUNTY TOTAL	APPAREL	229	\$1,824,356
STORY	COUNTY TOTAL	HOME FURN.	262	\$956,592
STORY	COUNTY TOTAL	EAT DRINK	657	\$3,709,107
STORY	COUNTY TOTAL	SPECIALTY	1,632	\$3,436,070
STORY	COUNTY TOTAL	SERVICES	2,322	\$4,646,324
STORY	COUNTY TOTAL	WHOLESALE	586	\$1,840,256
STORY	COUNTY TOTAL	MISC.	1,200	\$2,456,085
STORY	COUNTY TOTAL	* TOTAL *	7,897	\$32,301,249
TAMA	TAMA	UTILITIES	25	\$17,464
TAMA	TAMA	BLDG. MTL.	7	\$61,224
TAMA	TAMA	GEN. MDSE.	19	\$65,479
TAMA	TAMA	FOOD	10	\$65,746
TAMA	TAMA	MOTOR VEH.	26	\$113,186
TAMA	TAMA	APPAREL	8	\$3,083
TAMA	TAMA	HOME FURN.	12	\$41,359
TAMA	TAMA	EAT DRINK	26	\$24,525
TAMA	TAMA	SPECIALTY	89	\$31,046
TAMA	TAMA	SERVICES	182	\$106,362
TAMA	TAMA	WHOLESALE	35	\$45,616
TAMA	TAMA	MISC.	131	\$610,065
TAMA	TAMA	* TOTAL *	514	\$948,264
TAMA	OTHER	UTILITIES	61	\$610,816
TAMA	OTHER	BLDG. MTL.	71	\$183,666
TAMA	OTHER	GEN. MDSE.	36	\$302,958
TAMA	OTHER	FOOD	45	\$180,668
TAMA	OTHER	MOTOR VEH.	93	\$137,603
TAMA	OTHER	APPAREL	20	\$16,103
TAMA	OTHER	HOME FURN.	42	\$54,116
TAMA	OTHER	EAT DRINK	141	\$354,180
TAMA	OTHER	SPECIALTY	345	\$82,678
TAMA	OTHER	SERVICES	637	\$410,112
TAMA	OTHER	WHOLESALE	211	\$391,198
TAMA	OTHER	MISC.	266	\$499,327
TAMA	OTHER	* TOTAL *	1,968	\$3,223,425
TAMA	COUNTY TOTAL	UTILITIES	86	\$628,280
TAMA	COUNTY TOTAL	BLDG. MTL.	71	\$183,666
TAMA	COUNTY TOTAL	GEN. MDSE.	36	\$302,958
TAMA	COUNTY TOTAL	FOOD	45	\$180,668
TAMA	COUNTY TOTAL	MOTOR VEH.	119	\$250,789
TAMA	COUNTY TOTAL	APPAREL	20	\$16,103
TAMA	COUNTY TOTAL	HOME FURN.	42	\$54,116

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
TAMA	COUNTY TOTAL	EAT DRINK	167	\$378,705
TAMA	COUNTY TOTAL	SPECIALTY	434	\$113,724
TAMA	COUNTY TOTAL	SERVICES	819	\$516,474
TAMA	COUNTY TOTAL	WHOLESALE	246	\$436,814
TAMA	COUNTY TOTAL	MISC.	397	\$1,109,392
TAMA	COUNTY TOTAL	* TOTAL *	2,482	\$4,171,689
TAYLOR	COUNTY TOTAL	UTILITIES	78	\$151,291
TAYLOR	COUNTY TOTAL	BLDG. MTL.	24	\$58,426
TAYLOR	COUNTY TOTAL	GEN. MDSE.	24	\$141,216
TAYLOR	COUNTY TOTAL	FOOD	23	\$58,993
TAYLOR	COUNTY TOTAL	MOTOR VEH.	63	\$151,767
TAYLOR	COUNTY TOTAL	APPAREL	24	\$20,379
TAYLOR	COUNTY TOTAL	HOME FURN.	20	\$3,320
TAYLOR	COUNTY TOTAL	EAT DRINK	68	\$76,240
TAYLOR	COUNTY TOTAL	SPECIALTY	232	\$94,132
TAYLOR	COUNTY TOTAL	SERVICES	316	\$104,148
TAYLOR	COUNTY TOTAL	WHOLESALE	64	\$65,309
TAYLOR	COUNTY TOTAL	MISC.	142	\$58,840
TAYLOR	COUNTY TOTAL	* TOTAL *	1,078	\$984,061
UNION	CRESTON*	UTILITIES	23	\$1,913,517
UNION	CRESTON*	BLDG. MTL.	8	\$22,271
UNION	CRESTON*	GEN. MDSE.	36	\$1,124,939
UNION	CRESTON*	FOOD	32	\$529,108
UNION	CRESTON*	MOTOR VEH.	65	\$208,614
UNION	CRESTON*	APPAREL	33	\$82,068
UNION	CRESTON*	HOME FURN.	45	\$146,871
UNION	CRESTON*	EAT DRINK	92	\$429,559
UNION	CRESTON*	SPECIALTY	311	\$345,715
UNION	CRESTON*	SERVICES	387	\$375,057
UNION	CRESTON*	WHOLESALE	104	\$488,219
UNION	CRESTON*	MISC.	140	\$157,346
UNION	CRESTON*	* TOTAL *	1,268	\$5,801,013
UNION	OTHER	UTILITIES	17	\$32,700
UNION	OTHER	BLDG. MTL.	12	\$41,951
UNION	OTHER	GEN. MDSE.	13	\$47,649
UNION	OTHER	FOOD	0	\$0
UNION	OTHER	MOTOR VEH.	22	\$14,736
UNION	OTHER	APPAREL	9	\$2,085
UNION	OTHER	HOME FURN.	11	\$1,306
UNION	OTHER	EAT DRINK	21	\$33,985
UNION	OTHER	SPECIALTY	111	\$8,347
UNION	OTHER	SERVICES	128	\$68,126
UNION	OTHER	WHOLESALE	23	\$16,664
UNION	OTHER	MISC.	133	\$196,819
UNION	OTHER	* TOTAL *	438	\$338,677
UNION	COUNTY TOTAL	UTILITIES	23	\$1,913,517
UNION	COUNTY TOTAL	BLDG. MTL.	0	\$0
UNION	COUNTY TOTAL	GEN. MDSE.	36	\$1,124,939
UNION	COUNTY TOTAL	FOOD	32	\$529,108
UNION	COUNTY TOTAL	MOTOR VEH.	87	\$223,350
UNION	COUNTY TOTAL	APPAREL	33	\$82,068
UNION	COUNTY TOTAL	HOME FURN.	45	\$146,871
UNION	COUNTY TOTAL	EAT DRINK	113	\$463,544
UNION	COUNTY TOTAL	SPECIALTY	422	\$354,062
UNION	COUNTY TOTAL	SERVICES	515	\$443,183
UNION	COUNTY TOTAL	WHOLESALE	127	\$504,883
UNION	COUNTY TOTAL	MISC.	273	\$354,165
UNION	COUNTY TOTAL	* TOTAL *	1,706	\$6,139,690
VAN BUREN	COUNTY TOTAL	UTILITIES	58	\$118,023
VAN BUREN	COUNTY TOTAL	BLDG. MTL.	45	\$168,794
VAN BUREN	COUNTY TOTAL	GEN. MDSE.	32	\$59,170
VAN BUREN	COUNTY TOTAL	FOOD	36	\$83,683
VAN BUREN	COUNTY TOTAL	MOTOR VEH.	49	\$52,673
VAN BUREN	COUNTY TOTAL	APPAREL	7	\$2,343
VAN BUREN	COUNTY TOTAL	HOME FURN.	26	\$15,668
VAN BUREN	COUNTY TOTAL	EAT DRINK	87	\$126,926

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
VAN BUREN	COUNTY TOTAL	SPECIALTY	275	\$50,272
VAN BUREN	COUNTY TOTAL	SERVICES	374	\$129,747
VAN BUREN	COUNTY TOTAL	WHOLESALE	80	\$55,792
VAN BUREN	COUNTY TOTAL	MISC.	198	\$210,717
VAN BUREN	COUNTY TOTAL	* TOTAL *	1,260	\$1,071,465
WAPELLO	OTTUMWA*	UTILITIES	78	\$1,342,272
WAPELLO	OTTUMWA*	BLDG. MTL.	82	\$835,141
WAPELLO	OTTUMWA*	GEN. MDSE.	53	\$3,057,752
WAPELLO	OTTUMWA*	FOOD	53	\$865,218
WAPELLO	OTTUMWA*	MOTOR VEH.	187	\$750,026
WAPELLO	OTTUMWA*	APPAREL	93	\$282,630
WAPELLO	OTTUMWA*	HOME FURN.	109	\$402,098
WAPELLO	OTTUMWA*	EAT DRINK	302	\$1,396,958
WAPELLO	OTTUMWA*	SPECIALTY	807	\$1,419,605
WAPELLO	OTTUMWA*	SERVICES	1,166	\$1,428,384
WAPELLO	OTTUMWA*	WHOLESALE	245	\$1,308,826
WAPELLO	OTTUMWA*	MISC.	360	\$960,710
WAPELLO	OTTUMWA*	* TOTAL *	3,535	\$14,049,620
WAPELLO	OTHER	UTILITIES	35	\$73,906
WAPELLO	OTHER	BLDG. MTL.	28	\$62,837
WAPELLO	OTHER	GEN. MDSE.	22	\$85,822
WAPELLO	OTHER	FOOD	13	\$6,845
WAPELLO	OTHER	MOTOR VEH.	40	\$138,848
WAPELLO	OTHER	APPAREL	9	\$2,794
WAPELLO	OTHER	HOME FURN.	4	\$7
WAPELLO	OTHER	EAT DRINK	64	\$59,428
WAPELLO	OTHER	SPECIALTY	219	\$42,833
WAPELLO	OTHER	SERVICES	276	\$104,519
WAPELLO	OTHER	WHOLESALE	48	\$80,645
WAPELLO	OTHER	MISC.	253	\$94,021
WAPELLO	OTHER	* TOTAL *	985	\$742,859
WAPELLO	COUNTY TOTAL	UTILITIES	113	\$1,416,178
WAPELLO	COUNTY TOTAL	BLDG. MTL.	110	\$897,978
WAPELLO	COUNTY TOTAL	GEN. MDSE.	75	\$3,143,574
WAPELLO	COUNTY TOTAL	FOOD	53	\$865,218
WAPELLO	COUNTY TOTAL	MOTOR VEH.	227	\$888,874
WAPELLO	COUNTY TOTAL	APPAREL	93	\$282,630
WAPELLO	COUNTY TOTAL	HOME FURN.	109	\$402,098
WAPELLO	COUNTY TOTAL	EAT DRINK	366	\$1,456,386
WAPELLO	COUNTY TOTAL	SPECIALTY	1,026	\$1,462,438
WAPELLO	COUNTY TOTAL	SERVICES	1,442	\$1,532,903
WAPELLO	COUNTY TOTAL	WHOLESALE	293	\$1,389,471
WAPELLO	COUNTY TOTAL	MISC.	613	\$1,054,731
WAPELLO	COUNTY TOTAL	* TOTAL *	4,520	\$14,792,479
WARREN	INDIANOLA*	UTILITIES	22	\$484,623
WARREN	INDIANOLA*	BLDG. MTL.	26	\$204,582
WARREN	INDIANOLA*	GEN. MDSE.	51	\$1,198,294
WARREN	INDIANOLA*	FOOD	36	\$458,776
WARREN	INDIANOLA*	MOTOR VEH.	88	\$501,831
WARREN	INDIANOLA*	APPAREL	30	\$47,628
WARREN	INDIANOLA*	HOME FURN.	55	\$142,145
WARREN	INDIANOLA*	EAT DRINK	129	\$463,172
WARREN	INDIANOLA*	SPECIALTY	393	\$180,672
WARREN	INDIANOLA*	SERVICES	649	\$555,708
WARREN	INDIANOLA*	WHOLESALE	122	\$267,991
WARREN	INDIANOLA*	MISC.	223	\$248,871
WARREN	INDIANOLA*	* TOTAL *	1,824	\$4,754,293
WARREN	CARLISLE	UTILITIES	18	\$107,327
WARREN	CARLISLE	BLDG. MTL.	8	\$20,975
WARREN	CARLISLE	GEN. MDSE.	8	\$64,683
WARREN	CARLISLE	FOOD	9	\$32,656
WARREN	CARLISLE	MOTOR VEH.	34	\$122,233
WARREN	CARLISLE	APPAREL	8	\$760
WARREN	CARLISLE	HOME FURN.	12	\$7,727
WARREN	CARLISLE	EAT DRINK	26	\$39,783
WARREN	CARLISLE	SPECIALTY	108	\$28,966
WARREN	CARLISLE	SERVICES	156	\$82,280

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
WARREN	CARLISLE	WHOLESALE	22	\$53,875
WARREN	CARLISLE	MISC.	128	\$275,472
WARREN	CARLISLE	* TOTAL *	474	\$602,609
WARREN	NORWALK	UTILITIES	12	\$69,742
WARREN	NORWALK	BLDG. MTL.	8	\$16,103
WARREN	NORWALK	GEN. MDSE.	12	\$63,250
WARREN	NORWALK	FOOD	4	\$94,512
WARREN	NORWALK	MOTOR VEH.	12	\$13,068
WARREN	NORWALK	APPAREL	0	\$0
WARREN	NORWALK	HOME FURN.	1	\$0
WARREN	NORWALK	EAT DRINK	28	\$42,697
WARREN	NORWALK	SPECIALTY	139	\$18,815
WARREN	NORWALK	SERVICES	188	\$102,368
WARREN	NORWALK	WHOLESALE	49	\$304,421
WARREN	NORWALK	MISC.	133	\$286,466
WARREN	NORWALK	* TOTAL *	537	\$754,767
WARREN	OTHER	UTILITIES	45	\$30,242
WARREN	OTHER	BLDG. MTL.	21	\$17,328
WARREN	OTHER	GEN. MDSE.	18	\$66,679
WARREN	OTHER	FOOD	17	\$16,506
WARREN	OTHER	MOTOR VEH.	28	\$30,539
WARREN	OTHER	APPAREL	9	\$1,306
WARREN	OTHER	HOME FURN.	9	\$11,751
WARREN	OTHER	EAT DRINK	43	\$61,438
WARREN	OTHER	SPECIALTY	222	\$59,253
WARREN	OTHER	SERVICES	259	\$192,385
WARREN	OTHER	WHOLESALE	58	\$75,971
WARREN	OTHER	MISC.	215	\$296,256
WARREN	OTHER	* TOTAL *	891	\$763,412
WARREN	COUNTY TOTAL	UTILITIES	67	\$514,865
WARREN	COUNTY TOTAL	BLDG. MTL.	47	\$221,910
WARREN	COUNTY TOTAL	GEN. MDSE.	51	\$1,198,294
WARREN	COUNTY TOTAL	FOOD	36	\$458,776
WARREN	COUNTY TOTAL	MOTOR VEH.	150	\$654,603
WARREN	COUNTY TOTAL	APPAREL	30	\$47,628
WARREN	COUNTY TOTAL	HOME FURN.	55	\$142,145
WARREN	COUNTY TOTAL	EAT DRINK	226	\$607,090
WARREN	COUNTY TOTAL	SPECIALTY	862	\$287,706
WARREN	COUNTY TOTAL	SERVICES	1,252	\$932,741
WARREN	COUNTY TOTAL	WHOLESALE	251	\$702,258
WARREN	COUNTY TOTAL	MISC.	699	\$1,107,065
WARREN	COUNTY TOTAL	* TOTAL *	3,726	\$6,875,081
WASHINGTON	WASHINGTON*	UTILITIES	20	\$20,477
WASHINGTON	WASHINGTON*	BLDG. MTL.	26	\$94,392
WASHINGTON	WASHINGTON*	GEN. MDSE.	35	\$670,709
WASHINGTON	WASHINGTON*	FOOD	33	\$355,731
WASHINGTON	WASHINGTON*	MOTOR VEH.	57	\$183,229
WASHINGTON	WASHINGTON*	APPAREL	22	\$66,912
WASHINGTON	WASHINGTON*	HOME FURN.	50	\$153,982
WASHINGTON	WASHINGTON*	EAT DRINK	102	\$345,574
WASHINGTON	WASHINGTON*	SPECIALTY	337	\$208,352
WASHINGTON	WASHINGTON*	SERVICES	445	\$360,923
WASHINGTON	WASHINGTON*	WHOLESALE	154	\$618,357
WASHINGTON	WASHINGTON*	MISC.	196	\$186,948
WASHINGTON	WASHINGTON*	* TOTAL *	1,477	\$3,265,586
WASHINGTON	OTHER	UTILITIES	78	\$202,582
WASHINGTON	OTHER	BLDG. MTL.	35	\$233,056
WASHINGTON	OTHER	GEN. MDSE.	55	\$156,887
WASHINGTON	OTHER	FOOD	30	\$63,180
WASHINGTON	OTHER	MOTOR VEH.	82	\$104,416
WASHINGTON	OTHER	APPAREL	12	\$7,907
WASHINGTON	OTHER	HOME FURN.	46	\$73,290
WASHINGTON	OTHER	EAT DRINK	97	\$172,488
WASHINGTON	OTHER	SPECIALTY	383	\$285,130
WASHINGTON	OTHER	SERVICES	657	\$317,314
WASHINGTON	OTHER	WHOLESALE	177	\$280,773
WASHINGTON	OTHER	MISC.	343	\$408,017
WASHINGTON	OTHER	* TOTAL *	1,983	\$2,297,133

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
WASHINGTON	COUNTY TOTAL	UTILITIES	98	\$223,059
WASHINGTON	COUNTY TOTAL	BLDG. MTL.	61	\$327,448
WASHINGTON	COUNTY TOTAL	GEN. MDSE.	90	\$827,596
WASHINGTON	COUNTY TOTAL	FOOD	63	\$418,911
WASHINGTON	COUNTY TOTAL	MOTOR VEH.	139	\$287,645
WASHINGTON	COUNTY TOTAL	APPAREL	22	\$66,912
WASHINGTON	COUNTY TOTAL	HOME FURN.	96	\$227,272
WASHINGTON	COUNTY TOTAL	EAT DRINK	199	\$518,062
WASHINGTON	COUNTY TOTAL	SPECIALTY	720	\$493,482
WASHINGTON	COUNTY TOTAL	SERVICES	1,102	\$678,237
WASHINGTON	COUNTY TOTAL	WHOLESALE	331	\$899,130
WASHINGTON	COUNTY TOTAL	MISC.	539	\$594,965
WASHINGTON	COUNTY TOTAL	* TOTAL *	3,460	\$5,562,719
WAYNE	COUNTY TOTAL	UTILITIES	43	\$77,300
WAYNE	COUNTY TOTAL	BLDG. MTL.	20	\$151,581
WAYNE	COUNTY TOTAL	GEN. MDSE.	28	\$148,868
WAYNE	COUNTY TOTAL	FOOD	21	\$137,954
WAYNE	COUNTY TOTAL	MOTOR VEH.	53	\$118,594
WAYNE	COUNTY TOTAL	APPAREL	10	\$27,021
WAYNE	COUNTY TOTAL	HOME FURN.	16	\$24,258
WAYNE	COUNTY TOTAL	EAT DRINK	92	\$75,234
WAYNE	COUNTY TOTAL	SPECIALTY	239	\$78,084
WAYNE	COUNTY TOTAL	SERVICES	343	\$139,216
WAYNE	COUNTY TOTAL	WHOLESALE	111	\$102,253
WAYNE	COUNTY TOTAL	MISC.	201	\$117,991
WAYNE	COUNTY TOTAL	* TOTAL *	1,151	\$1,147,075
WEBSTER	FT DODGE*	UTILITIES	101	\$2,739,193
WEBSTER	FT DODGE*	BLDG. MTL.	88	\$1,182,884
WEBSTER	FT DODGE*	GEN. MDSE.	89	\$3,375,165
WEBSTER	FT DODGE*	FOOD	44	\$830,025
WEBSTER	FT DODGE*	MOTOR VEH.	199	\$756,415
WEBSTER	FT DODGE*	APPAREL	123	\$496,401
WEBSTER	FT DODGE*	HOME FURN.	136	\$781,576
WEBSTER	FT DODGE*	EAT DRINK	312	\$1,448,350
WEBSTER	FT DODGE*	SPECIALTY	781	\$1,627,456
WEBSTER	FT DODGE*	SERVICES	1,238	\$1,968,700
WEBSTER	FT DODGE*	WHOLESALE	310	\$2,044,707
WEBSTER	FT DODGE*	MISC.	467	\$2,398,630
WEBSTER	FT DODGE*	* TOTAL *	3,888	\$19,649,502
WEBSTER	OTHER	UTILITIES	106	\$289,546
WEBSTER	OTHER	BLDG. MTL.	39	\$78,934
WEBSTER	OTHER	GEN. MDSE.	25	\$77,838
WEBSTER	OTHER	FOOD	28	\$54,134
WEBSTER	OTHER	MOTOR VEH.	58	\$77,300
WEBSTER	OTHER	APPAREL	4	\$208
WEBSTER	OTHER	HOME FURN.	16	\$2,999
WEBSTER	OTHER	EAT DRINK	74	\$65,111
WEBSTER	OTHER	SPECIALTY	310	\$112,544
WEBSTER	OTHER	SERVICES	487	\$198,394
WEBSTER	OTHER	WHOLESALE	149	\$275,730
WEBSTER	OTHER	MISC.	291	\$223,489
WEBSTER	OTHER	* TOTAL *	1,567	\$1,453,020
WEBSTER	COUNTY TOTAL	UTILITIES	207	\$3,028,739
WEBSTER	COUNTY TOTAL	BLDG. MTL.	127	\$1,261,818
WEBSTER	COUNTY TOTAL	GEN. MDSE.	114	\$3,453,003
WEBSTER	COUNTY TOTAL	FOOD	72	\$884,159
WEBSTER	COUNTY TOTAL	MOTOR VEH.	257	\$833,715
WEBSTER	COUNTY TOTAL	APPAREL	123	\$496,401
WEBSTER	COUNTY TOTAL	HOME FURN.	136	\$781,576
WEBSTER	COUNTY TOTAL	EAT DRINK	386	\$1,513,461
WEBSTER	COUNTY TOTAL	SPECIALTY	1,091	\$1,740,000
WEBSTER	COUNTY TOTAL	SERVICES	1,725	\$2,167,094
WEBSTER	COUNTY TOTAL	WHOLESALE	459	\$2,320,437
WEBSTER	COUNTY TOTAL	MISC.	758	\$2,622,119
WEBSTER	COUNTY TOTAL	* TOTAL *	5,455	\$21,102,522
WINNEBAGO	FOREST CITY*	UTILITIES	9	\$177,212

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
WINNEBAGO	FOREST CITY*	BLDG. MTL.	12	\$47,026
WINNEBAGO	FOREST CITY*	GEN. MDSE.	24	\$101,365
WINNEBAGO	FOREST CITY*	FOOD	14	\$130,180
WINNEBAGO	FOREST CITY*	MOTOR VEH.	48	\$102,043
WINNEBAGO	FOREST CITY*	APPAREL	1	\$697
WINNEBAGO	FOREST CITY*	HOME FURN.	18	\$14,130
WINNEBAGO	FOREST CITY*	EAT DRINK	41	\$109,807
WINNEBAGO	FOREST CITY*	SPECIALTY	123	\$78,832
WINNEBAGO	FOREST CITY*	SERVICES	187	\$117,935
WINNEBAGO	FOREST CITY*	WHOLESALE	38	\$55,410
WINNEBAGO	FOREST CITY*	MISC.	143	\$604,845
WINNEBAGO	FOREST CITY*	* TOTAL *	604	\$1,170,237
WINNEBAGO	OTHER	UTILITIES	55	\$398,524
WINNEBAGO	OTHER	BLDG. MTL.	41	\$128,339
WINNEBAGO	OTHER	GEN. MDSE.	24	\$197,119
WINNEBAGO	OTHER	FOOD	17	\$60,875
WINNEBAGO	OTHER	MOTOR VEH.	49	\$105,992
WINNEBAGO	OTHER	APPAREL	18	\$7,838
WINNEBAGO	OTHER	HOME FURN.	41	\$43,210
WINNEBAGO	OTHER	EAT DRINK	89	\$130,189
WINNEBAGO	OTHER	SPECIALTY	175	\$120,759
WINNEBAGO	OTHER	SERVICES	350	\$372,920
WINNEBAGO	OTHER	WHOLESALE	125	\$136,636
WINNEBAGO	OTHER	MISC.	224	\$277,194
WINNEBAGO	OTHER	* TOTAL *	1,173	\$1,910,882
WINNEBAGO	COUNTY TOTAL	UTILITIES	55	\$398,524
WINNEBAGO	COUNTY TOTAL	BLDG. MTL.	41	\$128,339
WINNEBAGO	COUNTY TOTAL	GEN. MDSE.	48	\$298,484
WINNEBAGO	COUNTY TOTAL	FOOD	0	\$0
WINNEBAGO	COUNTY TOTAL	MOTOR VEH.	97	\$208,035
WINNEBAGO	COUNTY TOTAL	APPAREL	0	\$0
WINNEBAGO	COUNTY TOTAL	HOME FURN.	41	\$43,210
WINNEBAGO	COUNTY TOTAL	EAT DRINK	130	\$239,996
WINNEBAGO	COUNTY TOTAL	SPECIALTY	298	\$199,591
WINNEBAGO	COUNTY TOTAL	SERVICES	537	\$490,855
WINNEBAGO	COUNTY TOTAL	WHOLESALE	163	\$192,046
WINNEBAGO	COUNTY TOTAL	MISC.	367	\$882,039
WINNEBAGO	COUNTY TOTAL	* TOTAL *	1,777	\$3,081,119
WINNESHIEK	DECORAH*	UTILITIES	51	\$576,702
WINNESHIEK	DECORAH*	BLDG. MTL.	44	\$290,847
WINNESHIEK	DECORAH*	GEN. MDSE.	25	\$1,437,875
WINNESHIEK	DECORAH*	FOOD	41	\$252,092
WINNESHIEK	DECORAH*	MOTOR VEH.	76	\$258,186
WINNESHIEK	DECORAH*	APPAREL	60	\$205,138
WINNESHIEK	DECORAH*	HOME FURN.	49	\$358,457
WINNESHIEK	DECORAH*	EAT DRINK	160	\$521,336
WINNESHIEK	DECORAH*	SPECIALTY	396	\$465,451
WINNESHIEK	DECORAH*	SERVICES	463	\$556,254
WINNESHIEK	DECORAH*	WHOLESALE	89	\$212,973
WINNESHIEK	DECORAH*	MISC.	219	\$373,455
WINNESHIEK	DECORAH*	* TOTAL *	1,673	\$5,508,766
WINNESHIEK	OTHER	UTILITIES	80	\$107,564
WINNESHIEK	OTHER	BLDG. MTL.	26	\$133,034
WINNESHIEK	OTHER	GEN. MDSE.	27	\$73,267
WINNESHIEK	OTHER	FOOD	15	\$39,382
WINNESHIEK	OTHER	MOTOR VEH.	53	\$72,643
WINNESHIEK	OTHER	APPAREL	5	\$185
WINNESHIEK	OTHER	HOME FURN.	22	\$30,257
WINNESHIEK	OTHER	EAT DRINK	88	\$132,159
WINNESHIEK	OTHER	SPECIALTY	190	\$74,111
WINNESHIEK	OTHER	SERVICES	399	\$169,020
WINNESHIEK	OTHER	WHOLESALE	120	\$192,831
WINNESHIEK	OTHER	MISC.	236	\$274,289
WINNESHIEK	OTHER	* TOTAL *	1,241	\$1,259,175
WINNESHIEK	COUNTY TOTAL	UTILITIES	131	\$684,266
WINNESHIEK	COUNTY TOTAL	BLDG. MTL.	70	\$423,881
WINNESHIEK	COUNTY TOTAL	GEN. MDSE.	52	\$1,511,142
WINNESHIEK	COUNTY TOTAL	FOOD	41	\$252,092

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
WINNESHIEK	COUNTY TOTAL	MOTOR VEH.	129	\$330,829
WINNESHIEK	COUNTY TOTAL	APPAREL	60	\$205,138
WINNESHIEK	COUNTY TOTAL	HOME FURN.	71	\$388,714
WINNESHIEK	COUNTY TOTAL	EAT DRINK	248	\$653,495
WINNESHIEK	COUNTY TOTAL	SPECIALTY	586	\$539,562
WINNESHIEK	COUNTY TOTAL	SERVICES	862	\$725,274
WINNESHIEK	COUNTY TOTAL	WHOLESALE	209	\$405,804
WINNESHIEK	COUNTY TOTAL	MISC.	455	\$647,744
WINNESHIEK	COUNTY TOTAL	* TOTAL *	2,914	\$6,767,941
WOODBURY	SIOUX CITY*	UTILITIES	121	\$4,541,621
WOODBURY	SIOUX CITY*	BLDG. MTL.	149	\$4,003,971
WOODBURY	SIOUX CITY*	GEN. MDSE.	203	\$9,115,686
WOODBURY	SIOUX CITY*	FOOD	187	\$2,347,432
WOODBURY	SIOUX CITY*	MOTOR VEH.	307	\$2,504,072
WOODBURY	SIOUX CITY*	APPAREL	306	\$2,161,472
WOODBURY	SIOUX CITY*	HOME FURN.	309	\$2,689,297
WOODBURY	SIOUX CITY*	EAT DRINK	816	\$4,529,056
WOODBURY	SIOUX CITY*	SPECIALTY	1,648	\$4,531,465
WOODBURY	SIOUX CITY*	SERVICES	2,906	\$5,735,564
WOODBURY	SIOUX CITY*	WHOLESALE	830	\$5,381,144
WOODBURY	SIOUX CITY*	MISC.	1,070	\$3,118,779
WOODBURY	SIOUX CITY*	* TOTAL *	8,852	\$50,659,559
WOODBURY	OTHER	UTILITIES	119	\$743,728
WOODBURY	OTHER	BLDG. MTL.	55	\$162,270
WOODBURY	OTHER	GEN. MDSE.	62	\$226,777
WOODBURY	OTHER	FOOD	29	\$53,964
WOODBURY	OTHER	MOTOR VEH.	101	\$121,821
WOODBURY	OTHER	APPAREL	17	\$33,786
WOODBURY	OTHER	HOME FURN.	33	\$70,115
WOODBURY	OTHER	EAT DRINK	169	\$313,323
WOODBURY	OTHER	SPECIALTY	365	\$95,813
WOODBURY	OTHER	SERVICES	665	\$529,545
WOODBURY	OTHER	WHOLESALE	183	\$170,093
WOODBURY	OTHER	MISC.	519	\$330,450
WOODBURY	OTHER	* TOTAL *	2,300	\$2,817,899
WOODBURY	COUNTY TOTAL	UTILITIES	240	\$5,285,349
WOODBURY	COUNTY TOTAL	BLDG. MTL.	204	\$4,166,241
WOODBURY	COUNTY TOTAL	GEN. MDSE.	265	\$9,342,463
WOODBURY	COUNTY TOTAL	FOOD	216	\$2,401,396
WOODBURY	COUNTY TOTAL	MOTOR VEH.	408	\$2,625,893
WOODBURY	COUNTY TOTAL	APPAREL	306	\$2,161,472
WOODBURY	COUNTY TOTAL	HOME FURN.	342	\$2,759,412
WOODBURY	COUNTY TOTAL	EAT DRINK	985	\$4,842,379
WOODBURY	COUNTY TOTAL	SPECIALTY	2,013	\$4,627,278
WOODBURY	COUNTY TOTAL	SERVICES	3,571	\$6,265,109
WOODBURY	COUNTY TOTAL	WHOLESALE	1,013	\$5,551,237
WOODBURY	COUNTY TOTAL	MISC.	1,589	\$3,449,229
WOODBURY	COUNTY TOTAL	* TOTAL *	11,152	\$53,477,458
WORTH	COUNTY TOTAL	UTILITIES	55	\$292,086
WORTH	COUNTY TOTAL	BLDG. MTL.	33	\$96,987
WORTH	COUNTY TOTAL	GEN. MDSE.	29	\$102,965
WORTH	COUNTY TOTAL	FOOD	24	\$56,664
WORTH	COUNTY TOTAL	MOTOR VEH.	45	\$61,510
WORTH	COUNTY TOTAL	APPAREL	13	\$12,327
WORTH	COUNTY TOTAL	HOME FURN.	34	\$32,566
WORTH	COUNTY TOTAL	EAT DRINK	61	\$49,138
WORTH	COUNTY TOTAL	SPECIALTY	260	\$48,774
WORTH	COUNTY TOTAL	SERVICES	330	\$197,653
WORTH	COUNTY TOTAL	WHOLESALE	94	\$152,010
WORTH	COUNTY TOTAL	MISC.	174	\$98,248
WORTH	COUNTY TOTAL	* TOTAL *	1,139	\$1,188,601
WRIGHT	CLARION*	UTILITIES	17	\$232,482
WRIGHT	CLARION*	BLDG. MTL.	20	\$81,604
WRIGHT	CLARION*	GEN. MDSE.	21	\$68,498
WRIGHT	CLARION*	FOOD	9	\$82,308
WRIGHT	CLARION*	MOTOR VEH.	24	\$60,331

**RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1998**

COUNTY	CITY	BUSINESS CLASS	# OF BUS	COMPUTED TAX
WRIGHT	CLARION*	APPAREL	16	\$22,932
WRIGHT	CLARION*	HOME FURN.	17	\$50,860
WRIGHT	CLARION*	EAT DRINK	43	\$92,951
WRIGHT	CLARION*	SPECIALTY	103	\$123,847
WRIGHT	CLARION*	SERVICES	219	\$136,311
WRIGHT	CLARION*	WHOLESALE	31	\$97,905
WRIGHT	CLARION*	MISC.	119	\$456,738
WRIGHT	CLARION*	* TOTAL *	580	\$1,118,185
WRIGHT	EAGLE GROVE	UTILITIES	25	\$383,876
WRIGHT	EAGLE GROVE	BLDG. MTL.	22	\$60,668
WRIGHT	EAGLE GROVE	GEN. MDSE.	16	\$86,908
WRIGHT	EAGLE GROVE	FOOD	5	\$86,888
WRIGHT	EAGLE GROVE	MOTOR VEH.	30	\$67,848
WRIGHT	EAGLE GROVE	APPAREL	4	\$3,796
WRIGHT	EAGLE GROVE	HOME FURN.	12	\$65,896
WRIGHT	EAGLE GROVE	EAT DRINK	44	\$77,438
WRIGHT	EAGLE GROVE	SPECIALTY	113	\$43,987
WRIGHT	EAGLE GROVE	SERVICES	185	\$152,029
WRIGHT	EAGLE GROVE	WHOLESALE	40	\$90,231
WRIGHT	EAGLE GROVE	MISC.	117	\$417,802
WRIGHT	EAGLE GROVE	* TOTAL *	576	\$1,293,879
WRIGHT	BELMOND	UTILITIES	17	\$222,348
WRIGHT	BELMOND	BLDG. MTL.	8	\$42,483
WRIGHT	BELMOND	GEN. MDSE.	6	\$31,174
WRIGHT	BELMOND	FOOD	12	\$121,426
WRIGHT	BELMOND	MOTOR VEH.	27	\$73,721
WRIGHT	BELMOND	APPAREL	6	\$10,069
WRIGHT	BELMOND	HOME FURN.	10	\$38,372
WRIGHT	BELMOND	EAT DRINK	45	\$91,563
WRIGHT	BELMOND	SPECIALTY	105	\$119,400
WRIGHT	BELMOND	SERVICES	220	\$152,661
WRIGHT	BELMOND	WHOLESALE	49	\$79,575
WRIGHT	BELMOND	MISC.	158	\$670,223
WRIGHT	BELMOND	* TOTAL *	604	\$1,187,143
WRIGHT	OTHER	UTILITIES	46	\$44,973
WRIGHT	OTHER	BLDG. MTL.	19	\$33,839
WRIGHT	OTHER	GEN. MDSE.	8	\$43,566
WRIGHT	OTHER	FOOD	10	\$7,032
WRIGHT	OTHER	MOTOR VEH.	42	\$44,529
WRIGHT	OTHER	APPAREL	0	\$0
WRIGHT	OTHER	HOME FURN.	9	\$5,329
WRIGHT	OTHER	EAT DRINK	40	\$37,091
WRIGHT	OTHER	SPECIALTY	123	\$24,783
WRIGHT	OTHER	SERVICES	171	\$58,225
WRIGHT	OTHER	WHOLESALE	66	\$113,847
WRIGHT	OTHER	MISC.	135	\$181,701
WRIGHT	OTHER	* TOTAL *	623	\$505,149
WRIGHT	COUNTY TOTAL	UTILITIES	71	\$428,849
WRIGHT	COUNTY TOTAL	BLDG. MTL.	42	\$142,272
WRIGHT	COUNTY TOTAL	GEN. MDSE.	21	\$68,498
WRIGHT	COUNTY TOTAL	FOOD	0	\$0
WRIGHT	COUNTY TOTAL	MOTOR VEH.	123	\$246,429
WRIGHT	COUNTY TOTAL	APPAREL	0	\$0
WRIGHT	COUNTY TOTAL	HOME FURN.	0	\$0
WRIGHT	COUNTY TOTAL	EAT DRINK	172	\$299,043
WRIGHT	COUNTY TOTAL	SPECIALTY	444	\$312,017
WRIGHT	COUNTY TOTAL	SERVICES	795	\$499,226
WRIGHT	COUNTY TOTAL	WHOLESALE	186	\$381,558
WRIGHT	COUNTY TOTAL	MISC.	529	\$1,726,464
WRIGHT	COUNTY TOTAL	* TOTAL *	2,383	\$4,104,356
		*LT FILERS	27,584	\$16,406,939
		*GRAND TOTAL *	389,195	\$1,275,649,370

RETAIL SALES BY BUSINESS CLASSIFICATION
FISCAL YEAR 98

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	223	\$3,991,75	\$119,784	0.10%
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	2,821	\$961,500,534	\$48,075,147	3.77%
ELECTRIC AND GAS UTILITIES	2,103	\$2,188,152,260	\$109,406,284	8.58%
WATER AND SANITATION UTILITIES	3,790	\$310,919,444	\$15,545,979	1.22%
TRANSPORTATION COMPANIES	3,406	\$86,439,565	\$4,321,685	.34%
* GROUP TOTALS *	12,120	\$3,547,011,803	\$177,349,095	13.90%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	3,202	\$1,208,880,373	\$60,444,374	4.74%
PAINT AND GLASS STORES	670	\$65,114,064	\$3,255,602	.26%
HARDWARE STORES	2,018	\$260,720,193	\$13,045,714	1.02%
GARDEN SUPPLY STORES	1,741	\$62,032,704	\$3,101,677	.24%
MOBILE HOME DEALERS	197	\$3,969,913	\$198,503	.02%
* GROUP TOTALS *	7,828	\$1,600,717,247	\$80,045,870	6.27%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	850	\$2,217,078,587	\$117,392,747	9.20%
VARIETY STORES	680	\$463,617,705	\$23,598,764	1.85%
MISCELLANEOUS GENERAL MERCHANDISE STORES	6,283	\$764,572,707	\$38,237,598	3.00%
* GROUP TOTALS *	7,813	\$3,445,268,999	\$179,229,109	14.05%
FOOD DEALERS GROUP				
GROCERY STORES	3,794	\$1,158,090,790	\$57,903,911	4.54%
MEAT AND FISH MARKETS	159	\$675,176	\$33,768	.00%
FRUIT AND VEGETABLE MARKETS	109	\$422,618	\$21,129	.00%
CONFECTIONERY STORES	374	\$9,589,738	\$479,482	.04%
DAIRY PRODUCT STORES	269	\$11,771,992	\$588,607	.05%
BAKERIES	815	\$7,272,862	\$363,643	.03%
MISCELLANEOUS FOOD STORES	694	\$24,776,784	\$1,238,798	.10%
* GROUP TOTALS *	6,214	\$1,212,599,960	\$60,629,338	4.75%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	3,402	\$383,010,276	\$19,204,316	1.51%
AUTOMOTIVE PARTS	5,441	\$435,520,094	\$21,807,103	1.71%
GAS STATIONS	5,358	\$335,867,862	\$16,883,192	1.32%
RECREATIONAL VEHICLES	1,625	\$107,306,009	\$5,365,282	.42%
* GROUP TOTALS *	15,826	\$1,261,704,241	\$63,259,893	4.96%

RETAIL SALES BY BUSINESS CLASSIFICATION
FISCAL YEAR 98

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	413	\$45,714,148	\$2,285,713	.18%
WOMEN'S APPAREL STORES	2,062	\$208,860,269	\$10,442,859	.82%
FAMILY AND CHILDREN'S APPAREL STORES	1,888	\$226,817,050	\$11,339,961	.89%
SHOE STORES	1,110	\$118,717,050	\$6,305,253	.49%
OTHER APPAREL STORES	1,560	\$49,153,733	\$2,457,692	.19%
* GROUP TOTALS *	7,033	\$649,262,250	\$32,831,478	2.57%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	2,435	\$335,465,542	\$16,838,349	1.32%
HOME FURNISHING STORES	2,276	\$152,490,852	\$7,740,317	.61%
APPLIANCE, ENTERTAINMENT, EQUIPMENT STORES	5,712	\$529,684,407	\$27,051,350	2.12%
* GROUP TOTALS *	10,423	\$1,017,640,801	\$51,630,016	4.05%
EATING AND DRINKING PLACES GROUP				
RESTAURANTS, TAVERNS AND BARS	27,872	\$2,279,937,981	\$114,010,199	8.94%
* GROUP TOTALS *	27,872	\$2,279,937,981	\$114,010,199	8.94%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	2,185	\$241,709,077	\$12,085,465	.95%
LIQUOR STORES	398	\$33,156,297	\$1,657,823	.13%
USED MERCHANDISE STORES	9,865	\$87,218,780	\$4,360,972	.34%
SPORTING GOODS STORES	6,805	\$208,420,588	\$10,420,771	.82%
BOOKS AND STATIONERY STORES	2,333	\$144,303,780	\$7,307,487	.57%
JEWELRY STORES	1,992	\$155,822,921	\$7,790,662	.61%
HOBBY AND TOY STORES	16,137	\$169,112,362	\$8,472,653	.66%
GIFT AND NOVELTY SHOPS	4,036	\$284,651,791	\$14,232,244	1.3,2%
MAIL ORDER STORES	623	\$21,178,635	\$1,058,956	.08%
VENDING MACHINES	1,657	\$62,834,777	\$3,141,679	.25%
DIRECT SELLING	5,897	\$67,949,665	\$3,397,547	.27%
FUEL AND ICE DEALERS	926	\$59,575,781	\$2,978,763	.23%
FLORISTS	2,376	\$70,723,152	\$3,535,751	.28%
OTHER SPECIALTY SHOPS	15,065	\$434,251,902	\$21,932,453	1.72%
* GROUP TOTALS *	70,295	\$2,040,909,508	\$102,373,226	8.03%
SERVICES GROUP				
FINANCE, INSURANCE AND REAL ESTATE	3,598	\$116,778,616	\$6,149,439	.48%
HOTELS AND OTHER LODGING PLACES	3,835	\$439,712,746	\$21,985,042	1.72%
LAUNDRY AND CLEANING	41152	\$124,367,821	\$6,217,641	.49%
PHOTOGRAPHIC STUDIOS	2,938	\$56,260,956	\$2,812,608	.22%
BEAUTY SHOPS	20,605	\$192,043,004	\$9,600,184	.75%
BARBER SHOPS	3,176	\$24,744,462	\$1,237,012	.10%
SHOE REPAIR SHOPS	332	\$3,651,907	\$182,606	.01%
FUNERAL HOMES	1,760	\$82,722,134	\$4,135,950	.32%
OTHER PERSONAL SERVICES	5,419	\$71,507,765	\$3,574,161	.28%
BUILDING MAINTENANCE	4,466	\$94,967,505	\$4,748,182	.37%
EMPLOYMENT AGENCIES	445	\$41,213,942	\$2,092,541	.16%
OTHER BUSINESS SERVICES	11,260	\$497,976,443	\$24,904,687	1.95%

RETAIL SALES BY BUSINESS CLASSIFICATION
FISCAL YEAR 98

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AUTOMOBILE RENTAL AND STORAGE	1,107	\$76,841,454	\$3,842,090	.30%
AUTOMOBILE REPAIR AND SERVICES	19,064	\$578,182,894	\$28,905,939	2.27%
ELECTRICAL REPAIR	3,234	\$85,491,923	\$4,274,377	.34%
WATCH, JEWELRY REPAIR	214	\$2,964,694	\$148,240	.01%
FURNITURE REPAIR	2,427	\$11,948,110	\$597,409	.05%
MISCELLANEOUS REPAIR	12,326	\$242,882,491	\$12,252,716	.96%
MOTION PICTURE THEATRES	622	\$56,138,036	\$2,806,912	.22%
AMUSEMENT PARKS AND SERVICES	7,898	\$310,872,547	\$15,539,785	1.22%
EDUCATION INSTITUTIONS	644	\$34,003,460	\$1,697,752	.13%
OTHER SERVICES	5,898	\$274,509,606	\$13,723,940	1.08%
* GROUP TOTALS *	115,420	\$3,419,782,516	\$171,429,213	13.44%

WHOLESALE GOODS GROUP

MOTOR VEHICLE	1,016	\$80,844,451	\$4,042,159	.32%
FURNITURE AND HOME FURNISHINGS	101	\$6,577,616	\$328,880	.03%
CONSTRUCTION MATERIALS	5,461	\$770,484,118	\$38,951,407	3.05%
FARM AND CONSTRUCTION MACHINERY	11,371	\$1,092,921,539	\$54,767,915	4.29%
MISCELLANEOUS DURABLE GOODS	921	\$49,350,666	\$2,467,552	.19%
APPAREL, PIECE GOODS	87	\$1,998,236	\$109,439	.01%
GROCERIES AND FARM PRODUCTS	865	\$64,119,951	\$3,227,568	.25%
MISCELLANEOUS NONDURABLE GOODS	8,630	\$424,984,811	\$21,313,780	1.67%
* GROUP TOTALS *	28,452	\$2,491,281,388	\$125,208,700	9.82%

MISCELLANEOUS GROUP

AGRICULTURE PRODUCTION AND SERVICES	9,228	\$173,238,706	\$8,663,582	.68%
MINING	777	\$72,269,331	\$3,613,487	.28%
GENERAL CONTRACTORS	6,479	\$214,020,268	410.-1709,842	.84%
PLUMBING AND HEATING CONTRACTORS	6,012	\$250,553,738	\$12,527,552	.98%
PAINTING CONTRACTORS	2,694	\$29,145,814	\$1,457,320	.11%
ELECTRICAL CONTRACTORS	3,741	\$153,788,814	\$7,689,476	.60%
CARPENTRY CONTRACTORS	2,552	\$57,210,513	\$2,860,543	.22%
OTHER SPECIAL TRADE CONTRACTORS	4,743	\$246,557,145	\$12,332,496	.97%
FOOD MANUFACTURERS	803	\$37,172,092	\$1,858,631	.15%
APPAREL AND TEXTILE MANUFACTURERS	170	\$9,395,395	\$469,769	.04%
FURNITURE, WOOD AND PAPER MANUFACTURERS	1,614	\$103,962,327	\$5,197,919	.41%
PUBLISHERS OF BOOKS AND NEWSPAPERS	906	\$22,032,496	\$1,101,640	.09%
COMMERCIAL PRINTERS	2,397	\$144,785,500	\$7,243,310	.57%
NONMETALLIC PRODUCT MANUFACTURERS	1,504	\$176,265,907	\$8,914,395	.70%
INDUSTRIAL EQUIPMENT MANUFACTURERS	3,414	\$254,368,755	\$12,718,260	1.00%
MISCELLANEOUS MANUFACTURERS	1,159	\$53,150,588	\$2,657,557	.21%
TEMPORARY RETAILERS	3,899	\$36,477,835	\$1,110,731	.09%
* GROUP TOTALS *	52,092	\$2,034,395,224	\$101,126,510	7.93%
LATE FILERS	27,584	\$328,245,135	\$16,406,939	1.29%
GRAND TOTAL	389,195	\$25,332,748,804	\$1,275,649,370	100.00%*

*PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

COUNTY TREASURER USE TAX REPORT
YEAR ENDING MARCH 31, 1998

County	Unit	Amount	County	Unit	Amount
1 Adair	2,171	688,297.62	51 Jefferson	4,064	1,169,675.82
2 Adams	1,233	307,783.66	52 Johnson	18,452	7,791,298.55
3 Allamakee	3,783	978,950.50	53 Jones	5,222	1,419,794.31
4 Appanoose	4,064	923,937.50	54 Keokuk	3,267	897,883.03
5 Audubon	1,736	587,404.81	55 Kossuth	4,495	1,461,185.53
6 Benton	6,450	1,992,376.54	56 Lee	9,488	2,530,218.61
7 Black Hawk	31,132	9,276,788.75	57 Linn	44,764	15,845,745.04
8 Boone	6,445	1,947,307.12	58 Louisa	3,647	891,530.71
9 Bremer	5,023	1,849,579.32	59 Lucas	2,642	646,020.70
10 Buchanan	5,282	1,645,635.56	60 Lyon	3,121	903,142.33
11 Buena Vista	5,016	1,439,430.23	61 Madison	3,785	1,097,881.49
12 Butler	4,436	1,225,304.33	62 Mahaska	5,702	1,544,207.99
13 Calhoun	2,552	782,961.50	63 Marion	7,832	2,287,952.23
14 Carroll	5,222	2,011,496.56	64 Marshall	9,580	2,890,842.07
15 Cass	3,889	1,233,136.06	65 Mills	3,775	1,170,027.20
16 Cedar	4,992	1,526,743.87	66 Mitchell	2,949	795,326.63
17 Cerro Gordo	11,931	3,466,351.80	67 Monona	2,873	794,439.61
18 Cherokee	3,593	1,125,186.45	68 Monroe	2,382	629,897.58
19 Chickasaw	3,658	1,010,614.60	69 Montgomery	3,122	921,574.54
20 Clarke	2,436	576,140.82	70 Muscatine	11,588	3,140,105.92
21 Clay	4,667	1,415,388.48	71 O'Brien	4,209	1,249,092.53
22 Clayton	5,149	1,501,703.40	72 Osceola	1,902	537,515.54
23 Clinton	13,245	3,797,077.81	73 Page	4,573	1,261,056.14
24 Crawford	4,651	1,199,774.12	74 Palo Alto	2,634	765,049.67
25 Dallas	9,155	3,107,274.97	75 Plymouth	6,431	2,175,869.49
26 Davis	2,290	593,335.64	76 Pocahaontas	2,272	701,086.12
27 Decatur	2,208	572,491.37	77 Polk	90,068	32,177,657.18
28 Delaware	4,708	1,417,771.38	78 Pottawattamie	24,657	6,982,829.05
29 Des Moines	10,346	3,078,382.76	79 Poweshiek	4,882	1,672,909.91
30 Dickinson	4,473	1,456,199.17	80 Ringgold	1,471	391,739.37
31 Dubuque	17,492	6,098,971.11	81 Sac	3,359	1,029,522.64
32 Emmet	3,126	863,253.68	82 Scott	39,625	12,916,816.44
33 Fayette	5,330	1,543,648.52	83 Shelby	3,180	1,043,113.40
34 Floyd	4,582	1,238,165.35	84 Sioux	7,794	2,495,828.49
35 Franklin	3,186	922,224.30	85 Story	13,700	5,111,760.65
36 Fremont	2,413	716,323.19	86 Tama	4,465	1,250,082.18
37 Greene	2,937	823,860.17	87 Taylor	1,924	495,827.12
38 Grundy	2,858	1,115,317.56	88 Union	3,650	889,604.12
39 Guthrie	3,154	895,050.29	89 Van Buren	2,247	559,827.73
40 Hamilton	4,351	1,287,876.80	90 Wapello	10,358	2,375,714.77
41 Hancock	3,382	946,304.28	91 Warren	9,608	3,036,944.65
42 Hardin	5,176	1,619,183.27	92 Washington	5,546	1,667,891.01
43 Harrison	4,351	1,329,655.04	93 Wayne	1,883	455,996.62
44 Henry	5,051	1,450,809.36	94 Webster	10,074	2,748,099.14
45 Howard	2,823	730,092.69	95 Winnebago	3,233	943,085.66
46 Humboldt	3,002	961,899.06	96 Winneshiek	4,776	1,467,630.39
47 Ida	2,195	719,159.95	97 Woodbury	28,621	7,561,194.33
48 Iowa	4,360	1,467,643.66	98 Worth	2,192	575,644.36
49 Jackson	5,324	1,521,696.85	99 Wright	3,958	1,242,610.22
50 Jasper	9,481	2,903,990.74	TOTALS	726,552	226,500,701.38

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1998

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
UTILITIES AND TRANSPORTATION GROUP			
COMMUNICATION UTILITIES	1,182	\$315,355,367	\$15,769,505
ELECTRIC AND GAS UTILITIES	126	\$37,247,835	\$1,862,396
WATER AND SANITATION UTILITIES	81	\$9,303,404	\$465,172
TRANSPORTATION COMPANIES	206	\$62,364,985	\$3,118,251
* GROUP TOTALS *	1,595	\$424,271,591	\$21,215,324
BUILDING MATERIALS GROUP			
BUILDING MATERIAL DEALERS	707	\$51,777,157	\$2,588,876
PAINT AND GLASS STORES	57	\$948,091	\$47,408
HARDWARE STORES	152	\$5,993,587	\$299,680
GARDEN SUPPLY STORES	67	\$835,530	\$41,776
MOBILE HOME DEALERS	10	\$19,040	\$953
* GROUP TOTALS *	993	\$59,573,405	\$2,978,693
GENERAL MERCHANDISE GROUP			
DEPARTMENT STORES	26	\$52,386,956	\$2,619,350
VARIETY STORES	8	\$1,726,838	\$86,343
MISCELLANEOUS GENERAL MERCHANDISE STORES	86	\$2,176,808	\$108,844
* GROUP TOTALS *	120	\$56,290,602	\$2,814,537
FOOD DEALERS GROUP			
GROCERY STORES	51	\$2,797,477	\$139,878
MEAT AND FISH MARKETS	7	\$11,935,265	\$596,764
FRUIT AND VEGETABLE MARKETS	9	\$4,711	\$234
CONFECTIONERY STORES	34	\$321,531	\$16,079
DAIRY PRODUCT STORES	2	\$136,622	\$6,831
BAKERIES	0	\$0	\$0
MISCELLANEOUS FOOD STORES	73	\$14,175,820	\$708,789
* GROUP TOTALS *	176	\$29,371,426	\$1,468,575
MOTOR VEHICLE GROUP			
AUTOMOBILE DEALERS	73	\$2,824,722	\$141,237
AUTOMOTIVE PARTS	390	\$21,483,420	\$1,074,166
GAS STATIONS	82	\$7,484,370	\$374,218
RECREATIONAL VEHICLES	94	\$1,623,244	\$81,164
* GROUP TOTALS *	639	\$33,415,756	\$1,670,785
APPAREL GROUP			
MEN'S AND BOY'S APPAREL STORES	7	\$242,776	\$12,139
WOMEN'S APPAREL STORES	76	\$5,592,627	\$279,628
FAMILY AND CHILDREN'S APPAREL STORES	120	\$6,501,938	\$325,097
SHOE STORES	33	\$2,053,691	\$102,684
OTHER APPAREL STORES	126	\$2,717,638	\$135,886
* GROUP TOTALS *	362	\$17,108,670	\$855,434

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1998

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
HOME FURNISHINGS AND APPLIANCES GROUP			
FURNITURE STORES	478	\$17,530,046	\$876,484
HOME FURNISHING STORES	356	\$45,457,867	\$2,272,898
APPLIANCE ENTERTAINMENT EQUIPMENT STORES	623	\$24,456,444	\$1,222,837
* GROUP TOTALS *	1,457	\$87,444,357	\$4,372,219
EATING AND DRINKING PLACES GROUP			
RESTAURANTS TAVERNS AND BARS	239	\$6,946,223	\$347,311
* GROUP TOTALS *	239	\$6,946,223	\$347,311
SPECIALTY RETAIL STORES GROUP			
DRUG STORES	47	\$1,530,708	\$76,536
LIQUOR STORES	5	\$61,100	\$3,054
USED MERCHANDISE STORES	446	\$8,140,152	\$407,020
SPORTING GOODS STORES	236	\$6,047,988	\$302,398
BOOKS AND STATIONERY STORES	282	\$34,302,673	\$1,715,136
JEWELRY STORES	102	\$2,077,432	\$103,868
HOBBY AND TOY STORES	1,135	\$4,608,266	\$230,444
GIFT AND NOVELTY SHOPS	118	\$8,538,621	\$426,937
MAIL ORDER STORES	227	\$41,652,870	\$2,082,644
VENDING MACHINES	208	\$7,397,432	\$369,876
DIRECT SELLING	1,092	\$104,541,129	\$5,227,008
FUEL AND ICE DEALERS	184	\$4,080,699	\$203,982
FLORISTS	42	\$206,415	\$10,324
OTHER SPECIALTY SHOPS	1,532	\$90,578,506	\$4,528,966
* GROUP TOTALS *	5,656	\$313,763,991	\$15,688,193
SERVICES GROUP			
FINANCE INSURANCE AND REAL ESTATE	520	\$32,079,180	\$1,603,960
HOTELS AND OTHER LODGING PLACES	21	\$362,300	\$18,116
LAUNDRY AND CLEANING	223	\$14,339,586	\$716,988
PHOTOGRAPHIC STUDIOS	178	\$10,387,519	\$519,378
BEAUTY SHOPS	45	\$891,369	\$44,570
BARBER SHOPS	0	\$0	\$0
SHOE REPAIR SHOPS	0	\$0	\$0
FUNERAL HOMES	14	\$31,643	\$1,583
OTHER PERSONAL SERVICES	148	\$8,651,697	\$432,589
BUILDING MAINTENANCE	481	\$15,471,756	\$773,609
EMPLOYMENT AGENCIES	33	\$3,852,722	\$192,638
OTHER BUSINESS SERVICES	4,275	\$313,689,447	\$15,684,549
AUTOMOBILE RENTAL AND STORAGE	204	\$3,685,249	\$184,262
AUTOMOBILE REPAIR AND SERVICES	207	\$4,994,840	\$249,751
ELECTRICAL REPAIR	301	\$11,897,437	\$594,882
WATCH JEWELRY REPAIR	4	\$66,401	\$3,320
FURNITURE REPAIR	30	\$76,105	\$3,806
MISCELLANEOUS REPAIR	724	\$24,380,376	\$1,219,026
MOTION PICTURE THEATRES	45	\$1,960,392	\$98,021
AMUSEMENT PARKS AND SERVICES	181	\$4,974,641	\$248,734
EDUCATION INSTITUTIONS	36	\$312,247	\$15,614
OTHER SERVICES	358	\$27,846,913	\$1,392,358
* GROUP TOTALS *	8,028	\$479,951,820	\$23,997,754

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1998

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX
WHOLESALE GOODS GROUP			
MOTOR VEHICLE	238	\$13,974,423	\$698,728
FURNITURE AND HOME FURNISHINGS	87	\$5,575,009	\$278,751
CONSTRUCTION MATERIALS	2,327	\$164,341,831	\$8,217,138
FARM AND CONSTRUCTION MACHINERY	7,870	\$669,562,793	\$33,482,864
MISCELLANEOUS DURABLE GOODS	370	\$20,010,320	\$1,000,524
APPAREL PIECE GOODS	69	\$2,550,895	\$127,548
GROCERIES AND FARM PRODUCTS	235	\$14,216,345	\$710,819
MISCELLANEOUS NONDURABLE GOODS	1,418	\$57,798,789	\$2,890,013
* GROUP TOTALS *	12,614	\$948,030,405	\$47,406,385
MISCELLANEOUS GROUP			
AGRICULTURE PRODUCTION AND SERVICES	418	\$13,167,835	\$658,403
MINING	56	\$751,355	\$37,568
GENERAL CONTRACTORS	1,235	\$53,695,262	\$2,684,777
PLUMBING AND HEATING CONTRACTORS	450	\$11,256,799	\$562,848
PAINTING CONTRACTORS	144	\$2,714,876	\$135,743
ELECTRICAL CONTRACTORS	298	\$12,650,620	\$632,527
CARPENTRY CONTRACTORS	155	\$3,139,938	\$157,002
OTHER SPECIAL TRADE CONTRACTORS	1,196	\$46,642,388	\$2,332,144
FOOD MANUFACTURERS	225	\$59,556,152	\$2,977,815
APPAREL AND TEXTILE MANUFACTURERS	172	\$13,224,151	\$661,210
FURNITURE WOOD AND PAPER MANUFACTURERS	684	\$46,611,148	\$2,330,541
PUBLISHERS OF BOOKS AND NEWSPAPERS	159	\$18,887,716	\$944,387
COMMERCIAL PRINTERS	438	\$54,260,963	\$2,713,060
NONMETALLIC PRODUCT MANUF.	1,276	\$108,865,613	\$5,443,305
INDUSTRIAL EQUIPMENT MANUF.	3,872	\$345,313,906	\$17,265,673
MISCELLANEOUS MANUFACTURERS	1,190	\$111,074,686	\$5,553,762
TEMPORARY RETAILERS	371	\$15,046,991	\$115,752
* GROUP TOTALS *	12,339	\$916,860,399	\$45,206,517
* LATE FILERS *	1,993	\$37,103,606	\$1,812,993
** GRAND TOTAL **	46,211	\$3,410,132,251	\$169,834,720

CONSUMERS USE TAX BY BUSINESS CLASSIFICATION
FISCAL YEAR 98

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	919	\$52,246,069	\$2,612,313	5.98%*
ELECTRIC AND GAS UTILITIES	630	\$52,504,180	\$2,625,200	6.01%*
WATER AND SANITATION UTILITIES	88	\$1,159,455	\$57,974	.13%*
TRANSPORTATION COMPANIES	521	\$15,283,700	\$764,187	1.75%*
GROUP TOTALS	2,158	\$121,193,404	\$6,059,674	13.86%*
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	203	\$3,593,210	\$179,665	.41%*
PAINT AND GLASS STORES	38	\$164,703	\$8,234	.02%*
HARDWARE STORES	25	\$1,157,067	\$57,853	.13%*
GARDEN SUPPLY STORES	62	\$658,349	\$32,920	.08%*
MOBILE HOME DEALERS	4	\$0	\$0	.00%*
GROUP TOTALS	332	\$5,573,329	\$278,672	.64%*
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	37	\$9,108,226	\$455,411	1.04%*
VARIETY STORES	8	\$1,611	\$80	.00%*
MISCELLANEOUS GENERAL MERCHANDISE STORES	156	\$9,009,708	\$450,483	1.03%*
GROUP TOTALS	201	\$18,119,545	\$905,974	2.07%*
FOOD DEALERS GROUP				
GROCERY STORES	64	\$5,422,813	\$271,138	.62%*
MEAT AND FISH MARKETS	11	\$222,742	\$11,138	.03%*
FRUIT AND VEGETABLE MARKETS	2	\$0	\$0	.00%*
CONFECTIONERY STORES	11	\$155,940	\$7,798	.02%*
DAIRY PRODUCT STORES	3	\$2,154	\$108	.00%*
BAKERIES	23	\$498,789	\$24,939	.06%*
MISCELLANEOUS FOOD STORES	30	\$481,691	\$24,087	.06%*
GROUP TOTALS	144	\$6,784,129	\$339,208	.78%*
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	208	\$2,118,441	\$105,924	.24%*
AUTOMOTIVE PARTS	304	\$4,942,613	\$247,136	.5.7%*
GAS STATIONS	90	\$869,299	\$43,468	.10%*
RECREATIONAL VEHICLES	42	\$778,609	\$38,930	.09%*
GROUP TOTALS	644	\$8,708,962	\$435,458	1.00%*
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	29	\$15,783	\$789	.00%*
WOMEN'S APPAREL STORES	89	\$445,432	\$22,273	.05%*
FAMILY AND CHILDREN'S APPAREL STORES	74	\$909,411	\$45,471	.10%*
SHOE STORES	28	\$417,030	\$20,853	.05%*
OTHER APPAREL STORES	43	\$36,419	\$1,822	.00
GROUP TOTALS	263	\$1,824,075	\$91,208	.21%*
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	57	\$494,581	\$24,730	.06%*
HOME FURNISHING STORES	101	\$2,983,179	\$149,162	.34%*
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	255	\$6,094,753	\$304,744	.70%*
GROUP TOTALS	413	\$9,572,513	\$478,636	1.09%*

CONSUMERS USE TAX BY BUSINESS CLASSIFICATION
FISCAL YEAR 98

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
EATING AND DRINKING PLACES GROUP				
RESTAURANTS, TAVERNS AND BARS	783	\$7,596,010	\$379,811	.87%*
GROUP TOTALS	783	\$7,596,010	\$379,811	.87%*
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	14	\$9,763	\$488	.00%*
LIQUOR STORES	6	\$0	\$0	.00%*
USED MERCHANDISE STORES	106	\$26,433	\$1,320	.00%*
SPORTING GOODS STORES	142	\$1,469,488	\$73,479	.17%*
BOOKS AND STATIONERY STORES	97	\$2,739,118	\$136,957	.31%*
JEWELRY STORES	77	\$145,570	\$7,278	.02%*
HOBBY AND TOY STORES	305	\$539,411	\$26,970	.06%*
GIFT AND NOVELTY SHOPS	81	\$466,957	\$23,346	.05%*
MAIL ORDER STORES	32	\$214,435	\$10,723	.02%*
VENDING MACHINES	161	\$1,266,306	\$63,325	.14%*
DIRECT SELLING	155	\$1,876,368	\$93,820	.21%*
FUEL AND ICE DEALERS	73	\$682,527	\$34,127	.08%*
FLORISTS	35	\$2,388	\$119	.00%*
OTHER SPECIALTY SHOPS	521	\$7,364,007	\$368,208	.84%*
GROUP TOTALS	1,805	\$16,802,771	\$840,160	1.92%*
SERVICES GROUP				
FINANCE, INSURANCE AND REAL ESTATE	1,764	\$45,142,925	\$2,257,184	5.16%*
HOTELS AND OTHER LODGING PLACES	611	\$11,211,224	\$560,583	1.28%*
LAUNDRY AND CLEANING	77	\$2,793,217	\$139,663	.32%*
PHOTOGRAPHIC STUDIOS	76	\$618,451	\$30,926	.07%*
BEAUTY SHOPS	97	\$36,838	\$1,842	.00%*
BARBER SHOPS	5	\$0	\$0	.00%*
SHOE REPAIR SHOPS	3	\$283	\$14	.00%*
FUNERAL HOMES	97	\$983,328	\$49,165	.11%*
OTHER PERSONAL SERVICES	170	\$3,747,007	\$187,336	.43%*
BUILDING MAINTENANCE	61	\$74,629	\$3,733	.01%*
EMPLOYMENT AGENCIES	90	\$272,273	\$13,615	.03%*
OTHER BUSINESS SERVICES	1,199	\$29,699,545	\$1,484,999	3.40%*
AUTOMOBILE RENTAL AND STORAGE	94	\$1,497,276	\$74,869	.17%*
AUTOMOBILE REPAIR AND SERVICES	288	\$687,493	\$34,377	.08%*
ELECTRICAL REPAIR	49	\$267,500	\$13,378	.03%*
WATCH, JEWELRY REPAIR	10	\$2,297	\$115	.007%*
FURNITURE REPAIR	29	\$53,290	\$2,664	.01%*
MISCELLANEOUS REPAIR	329	\$6,155,947	\$307,793	.70%*
MOTION PICTURE THEATRES	42	\$380,411	\$19,024	.04%*
AMUSEMENT PARKS AND SERVICES	223	\$2,882,780	\$144,136	.33%*
EDUCATION INSTITUTIONS	25	\$104,923	\$5,246	.01%*
OTHER SERVICES	4,963	\$51,839,917	\$2,592,097	5.93%*
GROUP TOTALS	10,302	\$158,451,554	\$7,922,759	18.12%*
WHOLESALE GOODS GROUP				
MOTOR VEHICLE	48	\$1,406,227	\$70,310	.16%*
FURNITURE AND HOME FURNISHINGS	4	\$177,140	\$8,857	.02%*
CONSTRUCTION MATERIALS	296	\$4,366,987	\$218,353	.50%*
FARM AND CONSTRUCTION MACHINERY	893	\$13,606,187	\$680,320	1.56%*
MISCELLANEOUS DURABLE GOODS	85	\$14,266,971	\$713,351	1.63%*
APPAREL, PIECE GOODS	0	\$0	\$0	.00%*
GROCERIES AND FARM PRODUCTS	202	\$5,547,118	\$277,362	.63%*
MISCELLANEOUS NONDURABLE GOODS	777	\$21,224,508	\$1,061,227	2.43%*
GROUP TOTALS	2,305	\$60,595,138	\$3,029,780	6.93%*

CONSUMERS USE TAX BY BUSINESS CLASSIFICATION
FISCAL YEAR 98

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MISCELLANEOUS GROUP				
AGRICULTURE PRODUCTION AND SERVICES	454	\$17,154,289	\$857,724	1.96%*
MINING	56	\$1,595,804	\$79,794	.18%*
GENERAL CONTRACTORS	1,048	\$31,829,859	\$1,591,501	3.64%*
PLUMBING AND HEATING CONTRACTORS	366	\$3,462,700	\$173,129	.40%*
PAINTING CONTRACTORS	45	\$2,152,588	\$107,629	.25%*
ELECTRICAL CONTRACTORS	208	\$6,178,769	\$308,938	.71%*
CARPENTRY CONTRACTORS	79	\$1,896,298	\$94,821	.22%*
OTHER SPECIAL TRADE CONTRACTORS	688	\$15,217,649	\$760,891	1.74%*
FOOD MANUFACTURERS	447	\$54,727,632	\$2,736,388	6.26%*
APPAREL AND TEXTILE MANUFACTURERS	95	\$5,811,576	\$290,580	.66%*
FURNITURE, WOOD AND PAPER MANUFACTURERS	278	\$16,382,817	\$819,153	1.87%*
PUBLISHERS OF BOOKS AND NEWSPAPERS	207	\$2,591,739	\$129,583	.30%*
COMMERCIAL PRINTERS	275	\$8,662,278	\$433,142	.99%*
NONMETALLIC PRODUCT MANUFACTURERS	575	\$28,833,875	\$1,441,697	3.30%*
INDUSTRIAL EQUIPMENT MANUFACTURERS	1,529	\$229,198,749	\$11,459,956	26.22%*
MISCELLANEOUS MANUFACTURERS	293	\$16,586,201	\$829,316	1.90%*
TEMPORARY RETAILERS	221	\$3,346,607	\$11,921	.03%*
* GROUP TOTALS *	6,864	\$445,629,430	\$22,126,163	50.62%*
* LATE FILERS *	1,064	\$16,684,172	\$826,606	1.89%*
** GRAND TOTAL **	27,278	\$877,535,032	\$43,714,109	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMER USE TAX BY COUNTY
FISCAL YEAR 1998

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	98	\$67,495	JONES	152	\$84,834
ADAMS	35	\$4,880	KEOKUK	76	\$7,570
ALLAMAKEE	155	\$32,096	KOSSUTH	13	\$23,674
APPANOOSE	94	\$15,196	LEE	361	\$1,010,021
AUDUBON	36	\$2,186	LINN	1,882	\$6,921,518
BENTON	174	\$61,911	LOUISA	61	\$22,071
BLACK HAW	1,254	\$4,348,346	LUCAS	65	\$183,465
BOONE	175	\$76,458	LYON	122	\$45,068
BREMER	215	\$146,266	MADISON	58	\$32,909
BUCHANAN	166	\$87,200	MAHASKA	175	\$337,094
BUENA VISTA	142	\$41,602	MARION	208	\$292,000
BUTLER	117	\$14,822	MARSHALL	356	\$328,166
CALHOUN	80	\$41,181	MILLS	91	\$83,724
CARROLL	222	\$160,601	MITCHELL	151	\$35,926
CASS	153	\$124,324	MONONA	80	\$10,965
CEDAR	110	\$27,089	MONROE	73	\$169,658
CERRO GORDO	601	\$445,591	MONTGOMERY	126	\$38,713
CHEROKEE	107	\$43,019	MUSCATINE	406	\$1,241,807
CHICKASAW	142	\$169,163	OBRIEN	159	\$44,554
CLARKE	44	\$24,295	OSCEOLA	71	\$15,605
CLAY	244	\$90,357	PAGE	128	\$108,795
CLAYTON	172	\$166,472	PALO ALTO	115	\$36,984
CLINTON	442	\$922,062	PLYMOUTH	174	\$216,854
CRAWFORD	111	\$523,884	POCAHONTAS	121	\$67,741
DALLAS	243	\$141,007	POLK	3,956	\$10,208,230
DAVIS	89	\$14,119	POTTAWATTAMIE	789	\$786,378
DECATUR	41	\$3,928	POWESHIEK	210	\$133,178
DELAWARE	133	\$33,803.	RINGGOLD	28	\$2,785
DES MOINES	486	\$575,131	SAC	119	\$729,195
DICKINSON	183	\$120,108	SCOTT	1,652	\$2,419,067
DUBUQUE	1,082	\$1,464,879	SHELBY	171	\$180,793
EMMET	122	\$192,831	SIoux	274	\$247,172
FAYETTE	155	\$44,212	STORY	787	\$527,863
FLOYD	214	\$61,302	TAMA	120	\$80,988
FRANKLIN	112	\$60,145	TAYLOR	38	\$6,143
FREMONT	65	\$29,816	UNION	92	\$35,798
GREENE	104	\$43,468	VAN BUREN	56	\$24,797
GRUNDY	129	\$114,678	WAPELLO	320	\$236,818
GUTHRIE	71	\$10,438	WARREN	165	\$46,250
HAMILTON	222	\$217,830	WASHINGTON	175	\$54,212
HANCOCK	91	\$196,233	WAYNE	79	\$20,927
HARDIN	303	\$282,579	WEBSTER	386	\$661,476
HARRISON	87	\$13,817	WINNEBAGO	132	\$318,178
HENRY	160	\$273,041	WINNESHIEK	190	\$381,758
HOWARD	106	\$79,078	WOODBURY	972	\$972,957
HUMBOLDT	99	\$299,875	WORTH	99	\$40,190
IDA	79	\$52,580	WRIGHT	145	\$118,842
IOWA	187	\$292,738			
JACKSON	139	\$26,540	OUT OF STATE	1	\$0
JASPER	246	\$638,928			
JEFFERSON	247	\$320,294			
JOHNSON	691	\$880,504	GRAND TOTAL	27,278	\$43,714,109