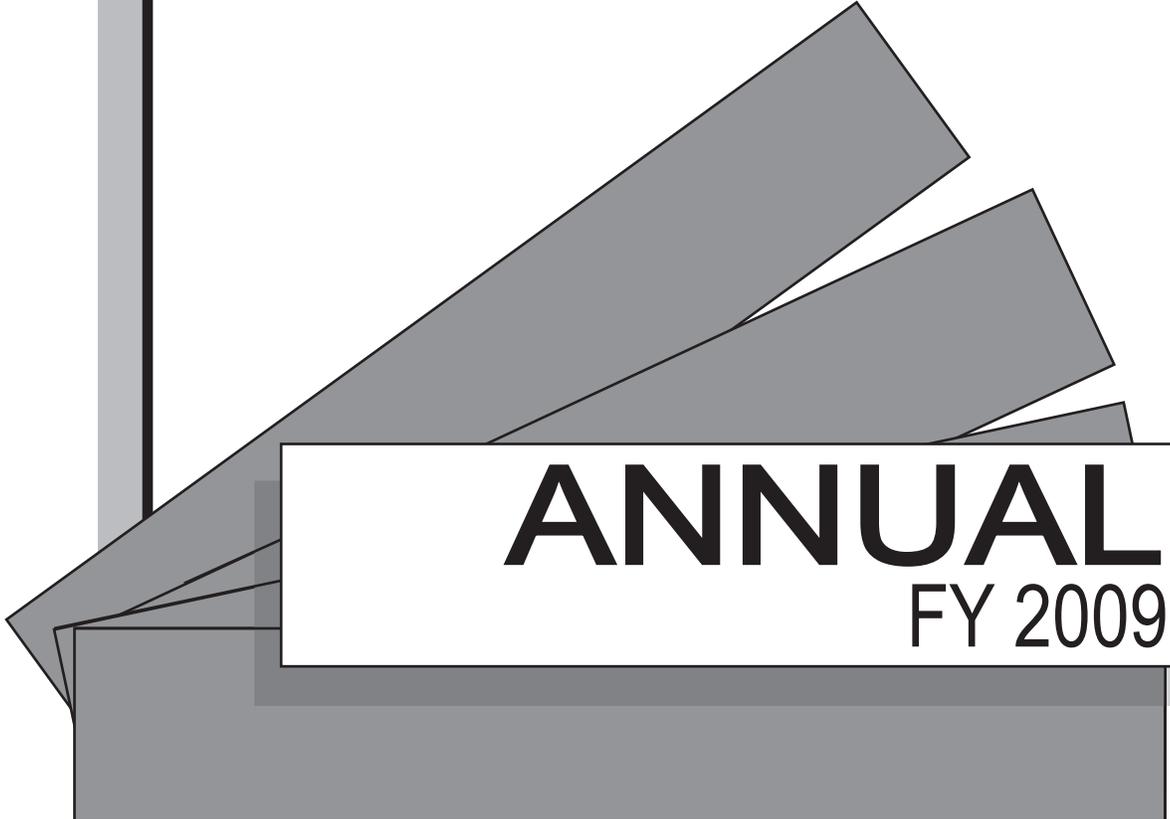


# IOWA RETAIL SALES & USE TAX REPORT

A decorative graphic consisting of several overlapping, tilted gray rectangular shapes that create a sense of depth and movement, positioned behind the central text box.

**ANNUAL**  
FY 2009

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**IOWA DEPARTMENT OF REVENUE  
RETAIL SALES AND USE TAX REPORT  
FISCAL YEAR 2009  
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## FOREWORD

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

The report utilizes the 1997 North American Industry Code Classification System (NAICS). In 1999, the Department of Revenue converted many of the 1987 Standard Industrial Classification (S.I.C.) codes to the appropriate 4-digit 1997 NAICS codes. Where an exact match was not possible, the Department of Revenue attempted to match as closely as possible with NAICS codes. The NAICS codes were used to develop the business groups.

The retail sales tax section of the report consists of three subsections. (A) "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 (40 returns for a fiscal year). The "Other" category presents data for cities not satisfying the minimum requirements. (B) "Retail Sales Tax by Business Group by County" provides data by 12 business groups for each county. Breakdowns are provided for each business group for each county where a minimum of 20 or more returns were filed in a fiscal year. An "S" representing "Suppressed" is placed in any business group that does not have the minimum of 20 returns filed. If more detailed information for a particular city is desired, contact the Department of Revenue and every effort will be made to accommodate the request. (C) "Retail Sales Tax by Business Classification" provides a breakdown of statewide sales tax according to the 12 business groups with 82 subcategories. In order to protect the confidentiality of individual businesses, information for any business classification with less than 20 returns filed for the annual report are aggregated and put in the "Non Classified" category in the "Miscellaneous" group.

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

<b>TAXABLE SALES</b>	<p>Gross receipts plus the value of goods and services that have been purchased tax-exempt, minus the amount of exemptions. Below is a partial list of exemptions, for a more complete list go the Department's Web site</p> <p><a href="http://www.state.ia.us/tax/educate/79120.pdf">http://www.state.ia.us/tax/educate/79120.pdf</a></p> <ul style="list-style-type: none"><li>a) Sales in interstate commerce</li><li>b) Sales to government units</li><li>c) Sales for resale or processing</li><li>d) Sales of gasoline or diesel fuel</li><li>e) Sales of vehicles subject to registration</li><li>f) Sales of food for home consumption, prescription drugs, medical devices and medically prescribed oxygen</li></ul>
<b>COMPUTED TAX</b>	<p>The amount of tax computed on taxable sales</p>
<b>OTHER</b>	<p>County and City Section: Businesses located in rural portion of county and those cities with less than 10 businesses filing a quarterly return (40 returns for the annual report).</p>
<b>NON CLASSIFIED</b>	<p>The minimum number of returns were not filed in a business classification. These were aggregated and placed in the "Miscellaneous" business group.</p>
<b>BUSINESS CLASSIFICATION</b>	<p>Retailers business classifications are based on the major type of business activity performed. As a result, business classifications may include sales other than normally suggested by the class title. Classifications are based on the 1997 North American Industry Classification System (NAICS).</p>
<b>BUSINESS GROUP</b>	<p>Consolidation of related business classes into 12 business groups.</p>
<b>NUMBER OF RETURNS</b>	<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, 2008, a 6 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 3-year period at the rate of 2 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 31 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.

Effective in 1971, exemptions to sales tax were enacted for the sale of tangible personal property to be used as railroad rolling stock and used motor vehicles that were subject to registration. Exemptions for food purchased for home consumption, prescription drugs, and medical devices became 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. A partial list of allowable exemptions is provided in the glossary on page II, for a complete list go to the Department of Revenue's Web site.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of 2 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 2-1/2 percent. The tax rate was again set at 2 percent effective July 1, 1957, and remained in effect until the enactment of a 3 percent rate effective October 1, 1967. The 3 percent rate remained in effect until March 1, 1983, when the rate became 4 percent. The rate changed on July 1, 1992, to 5 percent and increased again from 5 percent to 6 percent beginning July 1, 2008.

The Retail Sales Tax section continues on pages IV - X with a review of data for fiscal year 2009 including breakdowns of the 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**

**Beginning with Fiscal Year 2009 annual reports will cover the period beginning July 1 and ending June 30. Previously, the fiscal year for the Annual Sales and Use Tax Statistical Report covered periods beginning April 1 and ending March 31. The change was made so that the period covered is consistent with the State's fiscal year. Quarterly statistical summaries will continue to be provided on the Department's Web site. This will allow the summarization of sales and use tax statistics by calendar year or for other time periods as desired. For consistency comparisons to previous years the data presented in Figures A and B on page V are presented for the tax periods beginning with the September quarter and ending June quarter of the following year.**

Total retail sales tax due on returns filed for the fiscal year ending June 30, 2009, was \$2,003.9 million, a 23.5 percent increase from the \$1,622.2 million collected in fiscal year 2008. The increase is largely due to an increase in the tax rate from 5 percent to 6 percent effective July 1, 2008. The number of quarterly returns filed increased from 338,809 in fiscal year 2008 to 357,715 in fiscal year 2009, a 5.58 percent increase.

#### **Review of Quarterly Returns in FY 2009**

The September quarter had the most computed tax, 26.6 percent of the fiscal year 2009 total. Figures A and B on page V present in detail the quarterly tax liabilities during fiscal year 2009 and for each of the past 2 fiscal years.

#### **Gross Receipts in FY 2009**

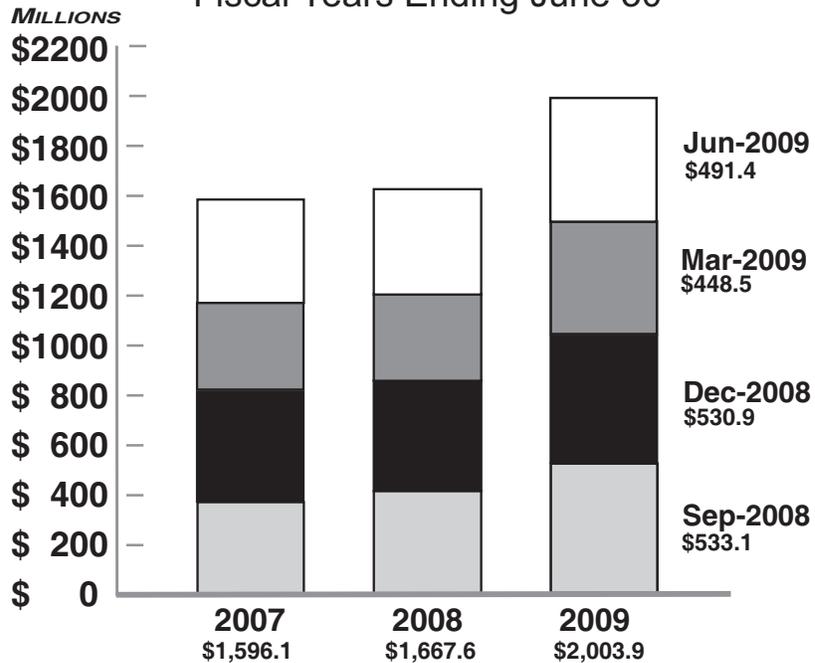
Examination of the table "Gross Sales and Computed Tax By Size of Gross Sales for Fiscal 2009" on page VII provides a profile of tax liability based on the gross sales of Iowa firms. Businesses that had \$1 million or more in quarterly gross sales collected 65.7 percent of total retail sales tax in fiscal year 2009 while comprising only 4.0 percent of total businesses filing returns. Those firms with quarterly gross sales of under \$10,000 represented 49.3 percent of total businesses filing returns, but their retail sales tax collections represented only 1.2 percent of total tax collections.

#### **Sales Tax Due by County in FY 2009**

To facilitate the comparison of an individual county's retail 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 2007-2009**

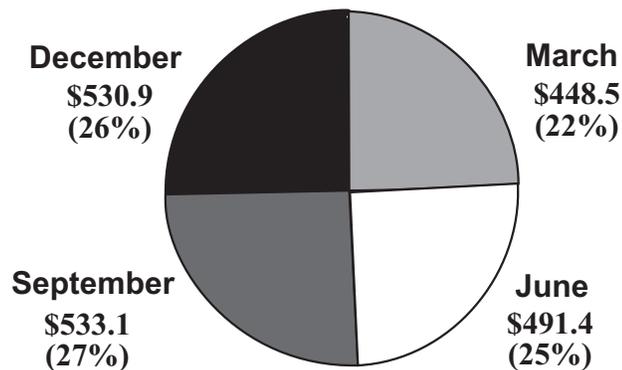
Receipts in Millions of Dollars  
 Fiscal Years Ending June 30



**Figure B**  
**FY 2009 Computed Sales Tax by Quarter**

in Millions of Dollars

**Total \$2,003.9**



**COMPUTED TAX  
BY POPULATION GROUP  
FISCAL YEAR 2009**

<b>POPULATION GROUP (CITIES AND TOWNS)</b>	<b>COMPUTED TAX</b>	<b>% OF TAX</b>
50,000 AND OVER	\$800,135,293	40.40%
25,000 TO 50,000	\$275,419,384	13.91%
10,000 TO 25,000	\$283,933,809	14.34%
5,000 TO 10,000	\$235,145,330	11.87%
2,500 TO 5,000	\$150,037,090	7.58%
1,000 TO 2,500	\$114,266,731	5.77%
500 TO 1,000	\$63,657,698	3.21%
TOWNS UNDER 500	\$41,962,885	2.12%
OTHERS	\$16,072,398	0.81%
<b>TOTALS</b>	<b>\$1,980,630,618</b>	<b>100.00%</b>

\*PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

**GROSS SALES AND COMPUTED TAX  
BY SIZE OF GROSS SALES  
FISCAL YEAR 2009**

<b>SIZE OF GROSS SALES</b>	<b>NO. OF RETURNS</b>	<b>% OF RETURNS</b>	<b>GROSS SALES</b>	<b>% OF SALES</b>	<b>COMPUTED TAX</b>	<b>% OF TAX</b>
0-499	63,376	20.42%	\$3,354,340	0.00%	\$3,642,517	0.18%
500-999	11,328	3.65%	\$8,393,660	0.01%	\$513,525	0.03%
1,000-1,999	16,866	5.44%	\$24,780,495	0.02%	\$1,465,006	0.07%
2,000-2,999	13,060	4.21%	\$32,316,596	0.03%	\$1,783,206	0.09%
3,000-3,999	10,519	3.39%	\$36,529,136	0.03%	\$2,096,657	0.11%
4,000-4,999	8,838	2.85%	\$39,534,907	0.04%	\$2,137,071	0.11%
5,000-9,999	29,014	9.35%	\$209,446,413	0.19%	\$11,172,954	0.56%
10,000-24,999	37,638	12.13%	\$617,049,097	0.57%	\$30,277,822	1.53%
25,000-49,999	29,390	9.47%	\$1,058,449,717	0.97%	\$49,426,771	2.50%
50,000-99,999	26,708	8.61%	\$1,911,023,038	1.75%	\$84,231,545	4.25%
100,000-249,999	28,558	9.20%	\$4,530,891,415	4.16%	\$178,885,124	9.03%
250,000-499,999	13,782	4.44%	\$4,844,676,049	4.45%	\$157,311,119	7.94%
500,000-999,999	8,765	2.82%	\$6,149,843,012	5.65%	\$155,762,700	7.86%
1,000,000 & OVER	12,500	4.03%	\$89,466,120,936	82.13%	\$1,301,924,598	65.73%
<b>TOTALS</b>	<b>310,342</b>	<b>100.00%</b>	<b>\$108,932,408,811</b>	<b>100.00%</b>	<b>\$1,980,630,615</b>	<b>100.00%</b>

PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING  
TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTION  
OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

**TAXABLE SALES AND COMPUTED TAX  
BY SIZE OF TAXABLE SALES  
FISCAL YEAR 2009**

<b>SIZE OF TAXABLE SALES</b>	<b>NO. OF RETURNS</b>	<b>% OF RETURNS</b>	<b>TAXABLE SALES</b>	<b>% OF SALES</b>	<b>COMPUTED TAX</b>	<b>% OF TAX</b>
0-499	75,030	24.18%	\$4,223,674	0.01%	\$252,777	0.01%
500-999	13,634	4.39%	\$10,070,699	0.03%	\$602,580	0.03%
1,000-1,999	19,880	6.41%	\$29,151,452	0.09%	\$1,744,853	0.09%
2,000-2,999	14,992	4.83%	\$37,061,523	0.11%	\$2,218,959	0.11%
3,000-3,999	11,845	3.82%	\$41,168,401	0.12%	\$2,465,431	0.12%
4,000-4,999	9,882	3.18%	\$44,245,106	0.13%	\$2,649,395	0.13%
5,000-9,999	31,807	10.25%	\$229,236,590	0.69%	\$13,727,301	0.69%
10,000-24,999	39,395	12.69%	\$642,462,129	1.94%	\$38,461,879	1.94%
25,000-49,999	28,787	9.28%	\$1,032,054,027	3.12%	\$61,804,872	3.12%
50,000-99,999	24,960	8.04%	\$1,779,173,931	5.37%	\$106,383,219	5.37%
100,000-249,999	23,479	7.57%	\$3,677,731,651	11.10%	\$218,924,473	11.05%
250,000-499,999	8,937	2.88%	\$3,095,574,072	9.34%	\$183,995,250	9.29%
500,000-999,999	4,242	1.37%	\$2,905,990,484	8.77%	\$172,805,092	8.73%
1,000,000 & OVER	3,472	1.12%	\$19,604,586,575	59.17%	\$1,174,594,533	59.30%
<b>TOTALS</b>	<b>310,342</b>	<b>100.00%</b>	<b>\$33,132,730,314</b>	<b>100.00%</b>	<b>\$1,980,630,614</b>	<b>100.00%</b>

PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

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

**RETAIL SALES TAX COLLECTION  
BY COMPUTED TAX DUE  
FISCAL YEAR 2009**

<b>SIZE OF TAX DUE</b>	<b># OF RETURNS</b>	<b>% OF RETURNS</b>	<b>COMPUTED TAX</b>	<b>% OF TAX</b>
NO TAX DUE - 24.99	72,578	23.39%	\$185,579	0.01%
25.00 - 49.99	11,986	3.86%	\$444,641	0.02%
50.00 - 99.99	18,183	5.86%	\$1,333,361	0.07%
100.00 - 149.99	13,956	4.50%	\$1,732,153	0.09%
150.00 - 199.99	11,275	3.63%	\$1,964,239	0.10%
200.00 - 249.99	9,405	3.03%	\$2,112,521	0.11%
250.00 - 499.99	31,521	10.16%	\$11,407,405	0.58%
500.00 - 999.99	30,454	9.81%	\$21,880,888	1.11%
1,000.00 - 1,499.99	17,194	5.54%	\$21,181,746	1.07%
1,500.00 - 1,999.99	12,320	3.97%	\$21,414,215	1.08%
2,000.00 - 2,499.99	9,196	2.96%	\$20,588,959	1.04%
2,500.00 - 2,999.99	7,300	2.35%	\$19,998,974	1.01%
3,000.00 - 3,999.99	10,980	3.54%	\$38,106,425	1.92%
4,000.00 - 4,999.99	8,031	2.59%	\$35,958,579	1.82%
5,000.00 - 9,999.99	20,784	6.70%	\$147,166,752	7.43%
10,000.00 - 24,999.99	15,772	5.08%	\$241,550,196	12.20%
25,000.00 - 49,999.99	5,194	1.67%	\$178,511,011	9.01%
50,000.00 - 99,999.99	2,303	0.74%	\$159,346,332	8.05%
100,000.00 & OVER	1,910	0.62%	\$1,055,746,635	53.30%
<b>TOTALS</b>	<b>310,342</b>	<b>100.00%</b>	<b>\$1,980,630,611</b>	<b>100.00%</b>

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 2009**

<b>COUNTIES</b>	<b># RETURNS</b>	<b>TAXABLE SALES</b>	<b>COMPUTED TAX</b>
ADAIR	1,199	\$48,498,468	\$2,886,758
ADAMS	707	\$23,132,832	\$1,386,792
ALLAMAKEE	2,198	\$84,562,997	\$5,066,761
APPANOOSE	1,840	\$92,182,529	\$5,505,071
AUDUBON	984	\$31,135,276	\$1,867,771
BENTON	3,023	\$122,302,886	\$7,332,802
BLACK HAWK	12,914	\$1,736,706,740	\$103,863,994
BOONE	2,907	\$160,188,870	\$9,593,713
BREMER	2,883	\$175,274,024	\$10,490,082
BUCHANAN	2,600	\$153,838,295	\$9,217,718
BUENA VISTA	2,603	\$190,694,338	\$11,404,078
BUTLER	2,002	\$57,063,583	\$3,423,636
CALHOUN	1,421	\$40,735,825	\$2,443,961
CARROLL	3,512	\$260,053,807	\$15,574,787
CASS	2,248	\$131,478,328	\$7,872,945
CEDAR	2,313	\$89,754,779	\$5,380,821
CERRO GORDO	6,325	\$667,237,732	\$39,884,227
CHEROKEE	1,867	\$94,059,238	\$5,631,872
CHICKASAW	1,962	\$89,237,441	\$5,341,921
CLARKE	1,131	\$69,370,642	\$4,131,421
CLAY	2,913	\$264,592,901	\$15,847,958
CLAYTON	3,166	\$103,955,147	\$6,201,497
CLINTON	5,336	\$504,336,345	\$30,202,384
CRAWFORD	2,140	\$108,070,504	\$6,469,778
DALLAS	5,697	\$953,122,701	\$56,915,351
DAVIS	1,245	\$44,495,506	\$2,666,300
DECATUR	1,115	\$31,830,970	\$1,905,394
DELAWARE	2,435	\$114,367,309	\$6,854,418
DES MOINES	4,721	\$501,231,108	\$29,962,843
DICKINSON	3,909	\$249,589,243	\$14,837,945
DUBUQUE	11,111	\$1,105,824,889	\$66,076,981
EMMET	1,602	\$85,219,443	\$5,102,205
FAYETTE	2,874	\$119,143,934	\$7,132,282
FLOYD	2,364	\$103,732,732	\$6,208,161
FRANKLIN	1,605	\$64,307,017	\$3,849,215
FREMONT	1,081	\$51,076,715	\$3,040,939
GREENE	1,432	\$59,746,920	\$3,578,909
GRUNDY	1,616	\$70,309,802	\$4,212,322
GUTHRIE	1,746	\$57,333,503	\$3,432,855
HAMILTON	2,048	\$97,067,456	\$5,807,009
HANCOCK	1,697	\$71,426,192	\$4,277,253
HARDIN	2,707	\$154,724,070	\$9,268,252
HARRISON	1,797	\$61,362,689	\$3,665,990
HENRY	2,583	\$157,653,353	\$9,439,019
HOWARD	1,561	\$59,607,377	\$3,571,000
HUMBOLDT	1,557	\$68,311,192	\$4,093,012
IDA	1,134	\$42,457,163	\$2,533,259
IOWA	2,784	\$176,104,219	\$10,505,080
JACKSON	2,944	\$115,486,776	\$6,917,566
JASPER	4,177	\$334,567,349	\$20,028,112

**NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES  
AND COMPUTED TAX BY COUNTY  
FISCAL YEAR 2009**

<b>COUNTIES</b>	<b># RETURNS</b>	<b>TAXABLE SALES</b>	<b>COMPUTED TAX</b>
JEFFERSON	2,356	\$162,098,422	\$9,704,395
JOHNSON	11,465	\$1,725,364,609	\$103,090,500
JONES	2,591	\$143,495,059	\$8,600,511
KEOKUK	1,438	\$35,500,913	\$2,129,072
KOSSUTH	2,666	\$136,904,049	\$8,202,741
LEE	4,408	\$314,029,749	\$18,782,855
LINN	21,717	\$3,486,814,554	\$208,291,013
LOUISA	1,147	\$28,746,179	\$1,723,802
LUCAS	1,055	\$39,513,791	\$2,366,553
LYON	1,685	\$62,178,005	\$3,728,554
MADISON	1,770	\$76,620,112	\$4,593,945
MAHASKA	2,859	\$172,302,505	\$10,319,577
MARION	3,768	\$244,273,910	\$14,605,123
MARSHALL	4,084	\$348,367,544	\$20,849,140
MILLS	1,390	\$54,027,146	\$3,241,035
MITCHELL	1,719	\$60,934,459	\$3,650,357
MONONA	1,358	\$45,248,206	\$2,706,228
MONROE	1,016	\$35,391,226	\$2,119,082
MONTGOMERY	1,462	\$77,924,496	\$4,664,450
MUSCATINE	4,214	\$439,501,124	\$26,308,125
OBRIEN	2,276	\$105,741,628	\$6,333,954
OSCEOLA	840	\$32,912,766	\$1,972,433
PAGE	2,053	\$91,577,370	\$5,487,360
PALO ALTO	1,423	\$70,052,105	\$4,185,669
PLYMOUTH	3,177	\$170,371,019	\$10,199,109
POCAHONTAS	1,241	\$40,769,362	\$2,442,633
POLK	42,352	\$6,471,322,547	\$386,466,293
POTTAWATTAMIE	7,728	\$977,543,022	\$58,231,510
POWESHIEK	2,814	\$144,166,440	\$8,605,729
RINGGOLD	830	\$43,402,740	\$2,600,419
SAC	1,695	\$63,217,928	\$3,791,698
SCOTT	16,227	\$2,397,888,096	\$143,396,496
SHELBY	1,901	\$77,008,973	\$4,610,580
SIoux	4,785	\$306,485,665	\$18,357,338
STORY	7,880	\$859,450,955	\$51,333,227
TAMA	2,136	\$80,478,718	\$4,818,388
TAYLOR	905	\$23,051,972	\$1,382,909
UNION	1,668	\$127,541,196	\$7,635,655
VAN BUREN	1,209	\$28,007,469	\$1,675,488
WAPELLO	3,711	\$369,817,092	\$22,138,879
WARREN	4,076	\$227,622,442	\$13,647,163
WASHINGTON	3,258	\$159,220,294	\$9,506,871
WAYNE	882	\$25,762,737	\$1,543,006
WEBSTER	4,878	\$471,050,690	\$28,130,918
WINNEBAGO	1,611	\$71,609,711	\$4,295,084
WINNESHIEK	3,045	\$202,877,291	\$12,138,672
WOODBURY	10,710	\$1,435,082,705	\$85,893,191
WORTH	972	\$30,529,997	\$1,809,978
WRIGHT	1,991	\$90,368,171	\$5,418,482
<b>SUB TOTAL</b>	<b>352,178</b>	<b>\$33,132,730,314</b>	<b>\$1,980,630,610</b>
LATE FILERS	5,537	\$427,157,304	\$23,238,369
<b>TOTALS</b>	<b>357,715</b>	<b>\$33,559,887,618</b>	<b>\$2,003,868,979</b>

## DEVELOPMENT OF USE TAX

Effective July 1, 2008, Iowa imposes a use tax at the rate of 6 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 XIII, the Iowa use tax is collected under three complementary use taxes: (1) Retailer's Use, (2) Consumer's Use, and (3) Motor Vehicle Use. Beginning July 1, 2008 the Motor Vehicle Use tax was replaced with a one time registration fee on new and used vehicles.

(1) The Retailer's 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.

(2) 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 Consumer's Use tax return in conjunction with payment of the tax.

(3) A 5 percent one-time registration fee is 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 the county treasurer where the vehicle is registered. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XIII - XIV present a review of Retailer's 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  
RETAILER'S USE TAX BY BUSINESS GROUP  
FISCAL YEAR 2009**

<b>BUSINESS GROUP</b>	<b># OF RETURNS</b>	<b>% OF RETURNS</b>	<b>COMPUTED TAX</b>	<b>% OF TAX</b>
APPAREL	437	0.92%	\$3,302,645	1.18%
BUILDING MATERIALS	1,035	2.17%	\$5,067,507	1.82%
EATING AND DRINKING	333	0.70%	\$3,131,737	1.12%
FOOD DEALERS	302	0.63%	\$2,206,139	0.79%
GENERAL MERCHANDISE	108	0.23%	\$5,358,624	1.92%
HOME FURNISHINGS	1,211	2.54%	\$4,702,812	1.69%
MISCELLANEOUS	12,154	25.53%	\$55,523,035	19.89%
MOTOR VEHICLE	698	1.47%	\$2,590,505	0.93%
SERVICES	11,250	23.63%	\$48,604,422	17.41%
SPECIALTY RETAIL	8,074	16.96%	\$32,456,757	11.63%
UTILITY/TRANSPORTATION	2,368	4.98%	\$52,238,486	18.71%
WHOLESALE GOODS	9,630	20.23%	\$63,986,804	22.92%
<b>GRAND TOTAL</b>	<b>47,600</b>	<b>100.00%</b>	<b>\$279,169,473</b>	<b>100.00%</b>

**COMPARISON OF ALL USE TAXES  
FISCAL YEARS**

<b>USE TAX</b>	<b>2008</b>	<b>2009</b>	<b>% CHANGE</b>
<b>RETAILER'S</b>			
NUMBER OF RETURNS	47,323	47,600	0.59%
COMPUTED TAX	\$242,265,807	\$279,169,473	15.23%
<b>MOTOR VEHICLE</b>			
NUMBER OF UNITS	964,605	917,314	-4.90%
COMPUTED TAX	\$259,567,598	\$245,429,382	-5.45%
<b>CONSUMER'S</b>			
NUMBER OF RETURNS	24,539	23,992	-2.23%
COMPUTED TAX	\$51,025,754	\$64,906,142	27.20%

**RETAILER'S USE TAX COLLECTION  
BY COMPUTED TAX DUE  
FISCAL YEAR 2009**

<b>SIZE OF TAX DUE</b>	<b># OF RETURNS</b>	<b>% OF RETURNS</b>	<b>COMPUTED TAX</b>	<b>% OF TAX</b>
NO TAX DUE - 24.99	17,603	36.98%	\$23,778	0.01%
25.00 - 49.99	1,538	3.23%	\$57,071	0.02%
50.00 - 99.99	2,136	4.49%	\$158,685	0.06%
100.00 - 149.99	1,614	3.39%	\$200,120	0.07%
150.00 - 199.99	1,285	2.70%	\$223,924	0.08%
200.00 - 249.99	996	2.09%	\$223,754	0.08%
250.00 - 499.99	3,565	7.49%	\$1,299,664	0.47%
500.00 - 999.99	3,770	7.92%	\$2,722,417	0.98%
1,000.00 - 1,499.99	2,120	4.45%	\$2,614,595	0.94%
1,500.00 - 1,999.99	1,608	3.38%	\$2,797,972	1.00%
2,000.00 - 2,499.99	1,171	2.46%	\$2,627,912	0.94%
2,500.00 - 2,999.99	977	2.05%	\$2,681,661	0.96%
3,000.00 - 3,999.99	1,312	2.76%	\$4,559,412	1.63%
4,000.00 - 4,999.99	975	2.05%	\$4,364,762	1.56%
5,000.00 - 9,999.99	2,651	5.57%	\$18,752,293	6.72%
10,000.00 - 24,999.99	2,296	4.82%	\$35,827,493	12.83%
25,000.00 - 49,999.99	977	2.05%	\$33,996,453	12.18%
50,000.00 - 99,999.99	547	1.15%	\$38,047,956	13.63%
100,000.00 & OVER	459	0.96%	\$127,989,549	45.85%
<b>TOTALS</b>	<b>47,600</b>	<b>100.00%</b>	<b>\$279,169,471</b>	<b>100.00%</b>

PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING.

**HOTEL-MOTEL TAX SUMMARY  
FISCAL YEAR 2009**

During fiscal year 2009, 123 cities and 14 counties in Iowa had a hotel-motel tax. The tax is instituted by voter approval by the local jurisdictions and is collected and processed by the Department of Revenue. The tax rate may not exceed 7 percent.

The listed Jurisdictions and Counties had a Hotel-Motel tax in effect for Fiscal Year 2009.

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 incorporated areas within that county.

For the fiscal year ending June 30, 2009, a total of \$39,118,875 was certified from the following jurisdictions.

**FISCAL YEAR 2009**

<b>Jurisdiction</b>	<b>Tax Rate</b>	<b>Quarter Ending Sept 2008</b>	<b>Quarter Ending Dec 2008</b>	<b>Quarter Ending March 2009</b>	<b>Quarter Ending June 2009</b>	<b>Total</b>
Adair	5%	\$12,506	\$7,846	\$4,606	\$8,536	\$33,494
Algona	5%	\$16,935	\$12,820	\$11,542	\$13,942	\$55,239
Altoona	7%	\$217,674	\$88,163	\$88,738	\$152,791	\$547,366
Ames	7%	\$903,478	\$390,053	\$245,651	\$300,262	\$1,839,443
Anamosa	7%	\$7,052	\$4,877	\$4,106	\$7,061	\$23,096
Ankeny	7%	\$230,239	\$178,775	\$152,580	\$225,724	\$787,318
Appanoose County	7%	\$8,983	\$20,008	\$24,810	\$48,320	\$102,122
Arnolds Park	5%	\$177,123	\$15,133	\$18,515	\$68,647	\$279,417
Avoca	7%	\$21,713	\$13,696	\$8,286	\$14,521	\$58,217
Bellevue	5%	\$1,580	\$1,324	\$812	\$1,114	\$4,830
Bettendorf	7%	\$293,418	\$187,149	\$119,064	\$174,779	\$774,409
Bloomfield	7%	\$7,532	\$6,384	\$3,596	\$6,448	\$23,959
Bondurant	7%	\$0	\$0	\$0	\$0	\$0
Boone	7%	\$47,519	\$28,373	\$20,871	\$26,285	\$123,048
Burlington	7%	\$211,932	\$137,196	\$121,148	\$162,465	\$632,740
Cantril	7%	\$0	\$0	\$0	\$0	\$0
Carlisle	7%	\$0	\$0	\$0	\$0	\$0
Carroll	7%	\$58,908	\$49,538	\$39,419	\$48,290	\$196,156
Carter Lake	7%	\$145,908	\$94,622	\$115,933	\$109,839	\$466,303
Cedar Falls	7%	\$207,590	\$154,641	\$145,478	\$152,660	\$660,369
Cedar Rapids	7%	\$1,007,984	\$665,990	\$621,507	\$626,760	\$2,922,240
Centerville	7%	\$22,472	\$17,593	\$10,302	\$15,799	\$66,166
Charles City	7%	\$34,849	\$26,789	\$20,238	\$28,257	\$110,134
Cherokee	5%	\$20,970	\$32,761	\$4,432	\$30,505	\$88,668
Clarinda	7%	\$14,257	\$11,756	\$9,891	\$11,865	\$47,770

**HOTEL-MOTEL TAX SUMMARY  
FISCAL YEAR 2009**

<b>Jurisdiction</b>	<b>Tax Rate</b>	<b>Quarter Ending Sept 2008</b>	<b>Quarter Ending Dec 2008</b>	<b>Quarter Ending March 2009</b>	<b>Quarter Ending June 2009</b>	<b>Total</b>
Clayton County	7%	\$5,510	\$3,676	\$1,612	\$3,679	\$14,476
Clear Lake	7%	\$129,223	\$83,380	\$72,153	\$97,882	\$382,638
Clinton	7%	\$110,762	\$75,769	\$65,993	\$95,840	\$348,364
Clive	7%	\$237,873	\$194,852	\$160,515	\$221,661	\$814,901
Colfax	7%	\$27,648	\$11,790	\$7,997	\$18,650	\$66,085
Coralville	7%	\$685,285	\$565,522	\$383,576	\$506,996	\$2,141,379
Council Bluffs	7%	\$655,207	\$469,720	\$435,219	\$587,412	\$2,147,559
Cresco	7%	\$11,870	\$8,715	\$6,405	\$11,107	\$38,097
Creston	7%	\$31,777	\$28,473	\$24,873	\$29,993	\$115,116
Davenport	7%	\$612,738	\$369,499	\$327,676	\$435,611	\$1,745,523
De Soto	7%	\$2,136	\$1,748	\$1,246	\$2,053	\$7,183
Decorah	7%	\$79,212	\$53,793	\$39,052	\$62,000	\$234,057
Denison	7%	\$32,971	\$24,113	\$16,769	\$24,419	\$98,272
Des Moines	7%	\$1,075,326	\$925,380	\$772,859	\$946,802	\$3,720,368
Dewitt	5%	\$7,244	\$3,632	\$2,693	\$4,092	\$17,661
Dickinson County	5%	\$30,020	\$6,394	\$5,987	\$12,831	\$55,232
Dubuque	7%	\$518,789	\$374,557	\$307,708	\$410,899	\$1,611,953
Dyersville	7%	\$29,115	\$16,834	\$10,984	\$19,498	\$76,431
Eldridge	7%	\$23,014	\$8,094	\$5,209	\$8,612	\$44,930
Elk Horn	5%	\$3,703	\$2,241	\$1,578	\$2,846	\$10,368
Emmetsburg	7%	\$32,899	\$21,244	\$21,491	\$24,816	\$100,450
Estherville	7%	\$28,550	\$16,098	\$12,656	\$18,291	\$75,595
Evansdale	7%	\$18,362	\$14,128	\$11,337	\$13,206	\$57,032
Fairfield	7%	\$39,517	\$28,444	\$21,802	\$30,892	\$120,654
Forest City	7%	\$19,746	\$11,658	\$10,293	\$7,824	\$49,520
Fort Dodge	7%	\$179,280	\$136,013	\$93,776	\$122,920	\$531,988
Fort Madison	7%	\$82,801	\$27,932	\$45,364	\$33,926	\$190,023
Franklin County	5%	\$718	\$127	\$53	\$157	\$1,054
Fremont County	7%	\$37,118	\$33,780	\$22,275	\$29,956	\$123,130
Grimes	7%	\$16,110	\$11,118	\$8,478	\$13,069	\$48,776
Grinnell	7%	\$106,236	\$57,771	\$43,970	\$59,881	\$267,858
Guttenberg	7%	\$9,056	\$5,652	\$3,306	\$4,375	\$22,390
Hamilton County	5%	\$4,951	\$3,560	\$2,515	\$3,417	\$14,443
Hampton	5%	\$12,650	\$10,757	\$8,613	\$12,941	\$44,961
Harlan	7%	\$14,387	\$9,937	\$5,560	\$9,171	\$39,056
Ida Grove	7%	\$8,043	\$6,632	\$5,998	\$6,349	\$27,022
Independence	7%	\$33,817	\$6,247	\$25,367	\$21,567	\$86,997
Indianola	7%	\$21,645	\$11,763	\$8,765	\$15,113	\$57,285
Iowa City	7%	\$248,263	\$190,668	\$113,902	\$159,839	\$712,672
Iowa County	7%	\$133,351	\$75,217	\$48,547	\$69,583	\$326,698
Iowa Falls	7%	\$38,885	\$21,520	\$23,339	\$30,341	\$114,086

**HOTEL-MOTEL TAX SUMMARY  
FISCAL YEAR 2009**

<b>Jurisdiction</b>	<b>Tax Rate</b>	<b>Quarter Ending Sept 2008</b>	<b>Quarter Ending Dec 2008</b>	<b>Quarter Ending March 2009</b>	<b>Quarter Ending June 2009</b>	<b>Total</b>
Jefferson	7%	\$12,198	\$6,585	\$12,335	\$10,224	\$41,342
Johnston	7%	\$67,418	\$53,756	\$51,041	\$52,528	\$224,744
Jones County	5%	\$8	\$7	\$0	\$0	\$15
Keokuk	7%	\$88,942	\$55,755	\$45,035	\$60,482	\$250,214
Keosauqua	7%	\$4,814	\$2,861	\$1,567	\$4,330	\$13,572
Knoxville	7%	\$18,588	\$4,573	\$10,311	\$12,335	\$45,807
LeClaire	7%	\$64,226	\$37,814	\$25,461	\$40,497	\$167,998
Lee County	7%	\$107	\$22	\$0	\$116	\$245
LeMars	5%	\$36,715	\$29,138	\$20,033	\$27,748	\$113,634
Lisbon	7%	\$0	\$0	\$0	\$0	\$0
Maharishi Vedic City	7%	\$6,696	\$4,000	\$3,211	\$4,844	\$18,751
Manchester	7%	\$20,182	\$14,916	\$10,388	\$4,812	\$50,298
Maquoketa	7%	\$27,981	\$15,917	\$11,346	\$15,845	\$71,090
Marion	7%	\$57,609	\$43,327	\$38,524	\$38,223	\$177,683
Marshalltown	7%	\$110,655	\$83,135	\$67,204	\$84,948	\$345,941
Mason City	7%	\$139,444	\$108,014	\$98,248	\$126,560	\$472,266
McGregor	7%	\$11,869	\$6,386	\$1,769	\$5,824	\$25,847
Missouri Valley	7%	\$37,918	\$22,985	\$17,145	\$29,529	\$107,577
Mitchell County	7%	\$0	\$0	\$282	\$1,332	\$1,614
Monticello	5%	\$6,137	\$2,536	\$1,856	\$2,228	\$12,758
Mount Ayr	7%	\$6,620	\$5,912	\$3,956	\$6,716	\$23,203
Mount Vernon	7%	\$24,179	\$14,292	\$9,641	\$14,202	\$62,313
Mt. Pleasant	6%	\$44,815	\$27,027	\$59,765	\$30,761	\$162,367
Muscatine	7%	\$122,709	\$76,381	\$66,268	\$78,997	\$344,354
Nevada	6%	\$4,461	\$1,856	\$988	\$2,092	\$9,397
Newton	7%	\$90,286	\$46,643	\$36,698	\$80,126	\$253,753
North Liberty	5%	\$12,874	\$13,981	\$8,734	\$13,852	\$49,440
Norwalk	7%	\$0	\$0	\$0	\$0	\$0
Oelwein	7%	\$13,990	\$8,338	\$7,287	\$9,724	\$39,339
Okoboji	5%	\$121,665	\$20,794	\$19,435	\$52,415	\$214,310
Orange City	5%	\$9,871	\$7,308	\$5,109	\$7,474	\$29,763
Osage	7%	\$10,382	\$7,743	\$4,667	\$8,359	\$31,151
Osceola	7%	\$62,571	\$53,658	\$43,701	\$55,752	\$215,681
Oskaloosa	5%	\$26,653	\$22,625	\$17,814	\$21,088	\$88,181
Ottumwa	7%	\$93,112	\$76,341	\$52,190	\$83,323	\$304,966
Pella	7%	\$99,967	\$46,267	\$41,153	\$74,953	\$262,340
Perry	7%	\$8,196	\$29,733	\$4,608	\$15,492	\$58,030
Pleasant Hill	7%	\$47,454	\$77,290	\$24,927	\$34,772	\$184,442
Polk County	7%	\$84,637	\$46,044	\$43,862	\$65,703	\$240,246

**HOTEL-MOTEL TAX SUMMARY  
FISCAL YEAR 2009**

<b>Jurisdiction</b>	<b>Tax Rate</b>	<b>Quarter Ending Sept 2008</b>	<b>Quarter Ending Dec 2008</b>	<b>Quarter Ending March 2009</b>	<b>Quarter Ending June 2009</b>	<b>Total</b>
Poweshiek County	7%	\$19,382	\$11,622	\$5,551	\$9,637	\$46,193
Riverside	7%	\$86,091	\$52,753	\$38,975	\$50,553	\$228,373
Sergeant Bluff	7%	\$10,003	\$5,636	\$3,827	\$5,517	\$24,983
Shelby	7%	\$0	\$0	\$3,855	\$1,503	\$5,358
Shelby County	7%	\$2,540	\$1,173	\$889	\$963	\$5,566
Sheldon	5%	\$12,453	\$9,373	\$5,834	\$44,249	\$71,909
Shenandoah	7%	\$11,575	\$10,738	\$7,926	\$11,905	\$42,144
Sioux Center	1%	\$5,249	\$5,237	\$3,976	\$5,039	\$19,501
Sioux City	7%	\$319,541	\$242,064	\$217,115	\$266,689	\$1,045,410
Spencer	5%	\$48,483	\$24,158	\$17,137	\$27,379	\$117,158
Spirit Lake	5%	\$42,045	\$15,540	\$14,205	\$20,240	\$92,030
Storm Lake	7%	\$74,558	\$70,434	\$65,744	\$61,709	\$272,445
Story City	7%	\$33,534	\$21,708	\$13,694	\$24,238	\$93,174
Strawberry Point	5%	\$1,383	\$374	\$812	\$451	\$3,020
Stuart	5%	\$30,934	\$18,579	\$11,378	\$22,428	\$83,318
Tiffin	7%	\$0	\$0	\$0	\$0	\$0
Toledo	5%	\$18,367	\$12,492	\$9,726	\$9,477	\$50,062
Urbandale	7%	\$373,480	\$236,580	\$182,706	\$272,032	\$1,064,798
Wahpeton	5%	\$18,787	\$995	\$0	\$5,016	\$24,798
Walcott	7%	\$39,512	\$19,939	\$25,791	\$23,633	\$108,875
Walnut	7%	\$26,114	\$15,248	\$10,143	\$18,529	\$70,034
Waterloo	7%	\$397,329	\$267,632	\$279,604	\$309,503	\$1,254,069
Waverly	7%	\$61,224	\$41,170	\$30,531	\$37,632	\$170,557
Webster City	7%	\$33,134	\$23,539	\$14,991	\$27,383	\$99,047
West Bend	5%	\$5,194	\$3,530	\$1,734	\$2,576	\$13,034
West Burlington	7%	\$15,047	\$7,442	\$7,106	\$11,388	\$40,982
West Des Moines	7%	\$727,745	\$572,597	\$540,284	\$673,291	\$2,513,917
West Union	6%	\$11,237	\$7,991	\$5,233	\$8,554	\$33,016
Williamsburg	7%	\$23,839	\$35,678	\$11,938	\$19,504	\$90,959
Windsor Heights	7%	\$1,181	\$794	\$457	\$357	\$2,789
Winterset	7%	\$7,831	\$5,344	\$3,371	\$6,325	\$22,871
Worth County	7%	\$44,055	\$36,781	\$33,163	\$35,028	\$149,027
		<b>\$4,097,797</b>	<b>\$8,925,036</b>	<b>\$7,413,288</b>	<b>\$9,616,324</b>	<b>\$39,118,875</b>

The tax collected represents tax payments due and collected during the current fiscal year ( with adjustments). These payments also include any tax collected in the current fiscal year but due from prior years plus any associated penalty and interest.

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
ADAIR	GREENFIELD	483	\$21,513,082	\$1,290,608	0.06%
ADAIR	ADAIR	226	\$9,991,107	\$593,266	0.03%
ADAIR	STUART	152	\$8,065,364	\$467,188	0.02%
ADAIR	FONTANELLE	145	\$3,748,324	\$224,895	0.01%
ADAIR	ORIENT	73	\$905,139	\$54,273	0.00%
ADAIR	BRIDGEWATER	52	\$1,303,444	\$78,207	0.00%
ADAIR	OTHER	68	\$2,972,008	\$178,320	0.01%
ADAIR	* TOTAL COUNTY *	1,199	\$48,498,468	\$2,886,758	0.14%
ADAMS	CORNING	585	\$20,975,565	\$1,257,356	0.06%
ADAMS	OTHER	122	\$2,157,267	\$129,436	0.01%
ADAMS	* TOTAL COUNTY *	707	\$23,132,832	\$1,386,792	0.07%
ALLAMAKEE	WAUKON	1,022	\$49,682,523	\$2,976,355	0.15%
ALLAMAKEE	POSTVILLE	371	\$16,283,142	\$976,989	0.05%
ALLAMAKEE	LANSING	363	\$12,790,972	\$765,668	0.04%
ALLAMAKEE	HARPERS FERRY	136	\$1,908,691	\$113,889	0.01%
ALLAMAKEE	NEW ALBIN	113	\$1,547,608	\$92,856	0.00%
ALLAMAKEE	WATERVILLE	55	\$510,865	\$30,652	0.00%
ALLAMAKEE	OTHER	138	\$1,839,196	\$110,352	0.01%
ALLAMAKEE	* TOTAL COUNTY *	2,198	\$84,562,997	\$5,066,761	0.25%
APPANOOSE	CENTERVILLE	1,219	\$82,646,710	\$4,949,287	0.25%
APPANOOSE	MORAVIA	207	\$6,101,704	\$350,134	0.02%
APPANOOSE	MOULTON	114	\$1,362,772	\$81,766	0.00%
APPANOOSE	CINCINNATI	79	\$570,155	\$34,209	0.00%
APPANOOSE	MYSTIC	76	\$767,437	\$46,046	0.00%
APPANOOSE	OTHER	145	\$733,751	\$43,629	0.00%
APPANOOSE	* TOTAL COUNTY *	1,840	\$92,182,529	\$5,505,071	0.27%
AUDUBON	AUDUBON	651	\$25,236,334	\$1,513,834	0.08%
AUDUBON	EXIRA	190	\$3,625,046	\$217,503	0.01%
AUDUBON	KIMBALLTON	55	\$636,004	\$38,160	0.00%
AUDUBON	OTHER	88	\$1,637,892	\$98,274	0.00%
AUDUBON	* TOTAL COUNTY *	984	\$31,135,276	\$1,867,771	0.09%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
BENTON	VINTON	986	\$50,786,286	\$3,045,979	0.15%
BENTON	BELLE PLAINE	494	\$18,932,858	\$1,135,904	0.06%
BENTON	BLAIRSTOWN	210	\$8,776,247	\$526,565	0.03%
BENTON	ATKINS	203	\$8,001,224	\$480,073	0.02%
BENTON	SHELLSBURG	188	\$5,766,859	\$346,012	0.02%
BENTON	VAN HORNE	137	\$3,994,972	\$239,698	0.01%
BENTON	KEYSTONE	133	\$4,875,806	\$292,548	0.01%
BENTON	NEWHALL	118	\$3,531,012	\$211,861	0.01%
BENTON	URBANA	117	\$11,784,220	\$702,958	0.04%
BENTON	NORWAY	106	\$2,265,462	\$135,928	0.01%
BENTON	WALFORD	89	\$1,302,855	\$78,171	0.00%
BENTON	GARRISON	58	\$460,972	\$27,658	0.00%
BENTON	LUZERNE	45	\$309,742	\$18,585	0.00%
BENTON	OTHER	139	\$1,514,371	\$90,862	0.00%
BENTON	* TOTAL COUNTY *	3,023	\$122,302,886	\$7,332,802	0.37%
BLACK HAWK	WATERLOO	7,142	\$1,137,714,045	\$68,045,870	3.40%
BLACK HAWK	CEDAR FALLS	3,980	\$502,350,238	\$30,028,268	1.50%
BLACK HAWK	EVANSDALE	406	\$25,256,623	\$1,507,250	0.08%
BLACK HAWK	LAPORTE CITY	393	\$8,975,126	\$537,964	0.03%
BLACK HAWK	HUDSON	322	\$12,616,337	\$756,980	0.04%
BLACK HAWK	DUNKERTON	189	\$9,903,960	\$594,238	0.03%
BLACK HAWK	JANESVILLE	93	\$1,440,321	\$86,419	0.00%
BLACK HAWK	GILBERTVILLE	89	\$1,345,643	\$80,739	0.00%
BLACK HAWK	RAYMOND	83	\$1,878,178	\$112,691	0.01%
BLACK HAWK	ELK RUN HEIGHTS	76	\$20,766,663	\$1,246,000	0.06%
BLACK HAWK	OTHER	141	\$14,459,606	\$867,576	0.04%
BLACK HAWK	* TOTAL COUNTY *	12,914	\$1,736,706,740	\$103,863,994	5.18%
BOONE	BOONE	1,916	\$139,482,276	\$8,351,327	0.42%
BOONE	MADRID	392	\$10,609,738	\$636,574	0.03%
BOONE	OGDEN	362	\$7,052,249	\$423,135	0.02%
BOONE	OTHER	237	\$3,044,607	\$182,676	0.01%
BOONE	* TOTAL COUNTY *	2,907	\$160,188,870	\$9,593,713	0.48%
BREMER	WAVERLY	1,313	\$120,901,846	\$7,228,080	0.36%
BREMER	SUMNER	492	\$15,808,515	\$948,183	0.05%
BREMER	DENVER	360	\$16,328,471	\$979,708	0.05%
BREMER	TRIPOLI	274	\$6,243,680	\$374,621	0.02%
BREMER	READLYN	146	\$5,936,218	\$356,173	0.02%
BREMER	JANESVILLE	118	\$5,233,976	\$314,039	0.02%
BREMER	PLAINFIELD	114	\$3,967,956	\$238,077	0.01%
BREMER	FREDERIKA	42	\$523,357	\$31,401	0.00%
BREMER	OTHER	24	\$330,005	\$19,800	0.00%
BREMER	* TOTAL COUNTY *	2,883	\$175,274,024	\$10,490,082	0.52%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
BUCHANAN	INDEPENDENCE	1,156	\$90,109,355	\$5,394,102	0.27%
BUCHANAN	JESUP	361	\$28,522,546	\$1,711,232	0.09%
BUCHANAN	FAIRBANK	218	\$10,753,708	\$645,222	0.03%
BUCHANAN	HAZLETON	206	\$5,964,604	\$357,876	0.02%
BUCHANAN	WINTHROP	188	\$7,005,888	\$420,353	0.02%
BUCHANAN	LAMONT	78	\$2,193,768	\$131,626	0.01%
BUCHANAN	ROWLEY	77	\$3,318,319	\$199,099	0.01%
BUCHANAN	BRANDON	75	\$866,852	\$52,011	0.00%
BUCHANAN	AURORA	73	\$1,029,412	\$61,765	0.00%
BUCHANAN	QUASQUETON	59	\$689,478	\$41,369	0.00%
BUCHANAN	STANLEY	44	\$392,065	\$23,524	0.00%
BUCHANAN	OTHER	65	\$2,992,300	\$179,538	0.01%
BUCHANAN	* TOTAL COUNTY *	2,600	\$153,838,295	\$9,217,718	0.46%
BUENA VISTA	STORM LAKE	1,594	\$159,449,374	\$9,529,579	0.48%
BUENA VISTA	ALTA	309	\$9,675,157	\$580,509	0.03%
BUENA VISTA	SIOUX RAPIDS	205	\$13,898,628	\$833,779	0.04%
BUENA VISTA	ALBERT CITY	139	\$3,162,684	\$189,701	0.01%
BUENA VISTA	NEWELL	121	\$1,905,007	\$114,300	0.01%
BUENA VISTA	LINN GROVE	64	\$615,508	\$36,930	0.00%
BUENA VISTA	REMBRANDT	58	\$580,346	\$34,821	0.00%
BUENA VISTA	MARATHON	51	\$826,973	\$49,618	0.00%
BUENA VISTA	OTHER	62	\$580,661	\$34,840	0.00%
BUENA VISTA	* TOTAL COUNTY *	2,603	\$190,694,338	\$11,404,078	0.57%
BUTLER	PARKERSBURG	365	\$11,987,920	\$719,262	0.04%
BUTLER	GREENE	286	\$7,296,646	\$437,799	0.02%
BUTLER	CLARKSVILLE	275	\$5,398,817	\$323,929	0.02%
BUTLER	ALLISON	263	\$7,822,368	\$469,176	0.02%
BUTLER	SHELL ROCK	207	\$4,351,762	\$261,106	0.01%
BUTLER	APLINGTON	184	\$5,044,616	\$302,677	0.02%
BUTLER	DUMONT	144	\$5,345,959	\$320,758	0.02%
BUTLER	NEW HARTFORD	125	\$1,529,527	\$91,772	0.00%
BUTLER	BRISTOW	57	\$523,674	\$31,420	0.00%
BUTLER	OTHER	96	\$7,762,294	\$465,738	0.02%
BUTLER	* TOTAL COUNTY *	2,002	\$57,063,583	\$3,423,636	0.17%
CALHOUN	ROCKWELL CITY	390	\$15,379,660	\$922,780	0.05%
CALHOUN	MANSON	315	\$9,573,297	\$574,398	0.03%
CALHOUN	LAKE CITY	301	\$9,036,391	\$541,995	0.03%
CALHOUN	LOHRVILLE	90	\$1,393,688	\$83,621	0.00%
CALHOUN	POMEROY	83	\$1,707,438	\$102,446	0.01%
CALHOUN	FARNHAMVILLE	78	\$1,874,205	\$112,452	0.01%
CALHOUN	OTHER	164	\$1,771,146	\$106,269	0.01%
CALHOUN	* TOTAL COUNTY *	1,421	\$40,735,825	\$2,443,961	0.12%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
CARROLL	CARROLL	2,035	\$205,906,352	\$12,326,061	0.62%
CARROLL	MANNING	313	\$12,256,128	\$735,368	0.04%
CARROLL	COON RAPIDS	298	\$8,024,324	\$481,396	0.02%
CARROLL	GLIDDEN	191	\$7,422,654	\$445,359	0.02%
CARROLL	BREDA	190	\$8,341,413	\$500,427	0.02%
CARROLL	ARCADIA	109	\$6,593,072	\$395,584	0.02%
CARROLL	TEMPLETON	106	\$3,745,094	\$224,706	0.01%
CARROLL	HALBUR	88	\$3,735,933	\$224,156	0.01%
CARROLL	DEDHAM	69	\$1,524,466	\$91,468	0.00%
CARROLL	OTHER	113	\$2,504,371	\$150,262	0.01%
CARROLL	* TOTAL COUNTY *	3,512	\$260,053,807	\$15,574,787	0.78%
CASS	ATLANTIC	1,390	\$112,295,929	\$6,726,852	0.34%
CASS	GRISWOLD	263	\$7,525,522	\$451,461	0.02%
CASS	ANITA	186	\$4,189,552	\$251,351	0.01%
CASS	MASSENA	116	\$2,897,070	\$173,824	0.01%
CASS	CUMBERLAND	77	\$457,071	\$27,424	0.00%
CASS	LEWIS	67	\$712,850	\$42,734	0.00%
CASS	WIOTA	59	\$1,051,726	\$63,104	0.00%
CASS	MARNE	45	\$1,057,916	\$62,979	0.00%
CASS	OTHER	45	\$1,290,692	\$73,217	0.00%
CASS	* TOTAL COUNTY *	2,248	\$131,478,328	\$7,872,945	0.39%
CEDAR	TIPTON	715	\$41,555,212	\$2,492,499	0.12%
CEDAR	WEST BRANCH	431	\$13,691,425	\$819,293	0.04%
CEDAR	DURANT	293	\$13,300,211	\$798,013	0.04%
CEDAR	LOWDEN	219	\$7,219,011	\$432,914	0.02%
CEDAR	CLARENCE	199	\$4,096,450	\$245,787	0.01%
CEDAR	MECHANICSVILLE	163	\$3,206,255	\$192,375	0.01%
CEDAR	STANWOOD	112	\$3,407,801	\$204,468	0.01%
CEDAR	BENNETT	67	\$772,730	\$46,364	0.00%
CEDAR	OTHER	114	\$2,505,684	\$149,109	0.01%
CEDAR	* TOTAL COUNTY *	2,313	\$89,754,779	\$5,380,821	0.27%
CERRO GORDO	MASON CITY	4,117	\$553,998,903	\$33,158,696	1.65%
CERRO GORDO	CLEAR LAKE	1,585	\$90,535,100	\$5,363,308	0.27%
CERRO GORDO	ROCKWELL	165	\$3,625,835	\$217,550	0.01%
CERRO GORDO	VENTURA	132	\$9,086,298	\$545,178	0.03%
CERRO GORDO	THORNTON	67	\$1,607,764	\$96,466	0.00%
CERRO GORDO	SWALEDALE	53	\$2,822,103	\$169,326	0.01%
CERRO GORDO	PLYMOUTH	49	\$756,712	\$45,403	0.00%
CERRO GORDO	MESERVEY	45	\$746,538	\$44,792	0.00%
CERRO GORDO	OTHER	112	\$4,058,479	\$243,509	0.01%
CERRO GORDO	* TOTAL COUNTY *	6,325	\$667,237,732	\$39,884,227	1.99%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
CHEROKEE	CHEROKEE	1,157	\$67,136,337	\$4,017,311	0.20%
CHEROKEE	MARCUS	241	\$14,119,281	\$846,344	0.04%
CHEROKEE	AURELIA	175	\$6,937,132	\$416,228	0.02%
CHEROKEE	QUIMBY	73	\$1,790,972	\$107,458	0.01%
CHEROKEE	CLEGHORN	58	\$697,487	\$41,849	0.00%
CHEROKEE	MERIDEN	46	\$530,418	\$31,825	0.00%
CHEROKEE	WASHTA	40	\$1,272,521	\$76,351	0.00%
CHEROKEE	OTHER	77	\$1,575,090	\$94,505	0.00%
CHEROKEE	* TOTAL COUNTY *	1,867	\$94,059,238	\$5,631,872	0.28%
CHICKASAW	NEW HAMPTON	950	\$63,515,979	\$3,799,185	0.19%
CHICKASAW	NASHUA	289	\$8,161,832	\$489,710	0.02%
CHICKASAW	FREDERICKSBURG	226	\$7,001,299	\$419,526	0.02%
CHICKASAW	IONIA	170	\$2,222,457	\$133,347	0.01%
CHICKASAW	LAWLER	165	\$5,400,056	\$324,003	0.02%
CHICKASAW	ALTA VISTA	66	\$834,490	\$50,069	0.00%
CHICKASAW	OTHER	96	\$2,101,328	\$126,080	0.01%
CHICKASAW	* TOTAL COUNTY *	1,962	\$89,237,441	\$5,341,921	0.27%
CLARKE	OSCEOLA	949	\$66,552,413	\$3,962,327	0.20%
CLARKE	MURRAY	91	\$1,250,555	\$75,033	0.00%
CLARKE	OTHER	91	\$1,567,674	\$94,060	0.00%
CLARKE	* TOTAL COUNTY *	1,131	\$69,370,642	\$4,131,421	0.21%
CLAY	SPENCER	2,320	\$252,605,072	\$15,128,966	0.75%
CLAY	EVERLY	144	\$5,555,683	\$333,341	0.02%
CLAY	PETERSON	98	\$1,223,437	\$73,406	0.00%
CLAY	ROYAL	79	\$678,146	\$40,689	0.00%
CLAY	DICKENS	67	\$1,836,021	\$110,161	0.01%
CLAY	WEBB	52	\$627,719	\$37,663	0.00%
CLAY	GREENVILLE	42	\$566,660	\$34,000	0.00%
CLAY	FOSTORIA	40	\$964,030	\$57,564	0.00%
CLAY	OTHER	71	\$536,133	\$32,168	0.00%
CLAY	* TOTAL COUNTY *	2,913	\$264,592,901	\$15,847,958	0.79%
CLAYTON	ELKADER	584	\$31,327,264	\$1,857,364	0.09%
CLAYTON	GUTTENBERG	509	\$16,855,016	\$1,007,313	0.05%
CLAYTON	STRAWBERRY POINT	384	\$10,370,264	\$621,754	0.03%
CLAYTON	MONONA	383	\$14,624,472	\$875,821	0.04%
CLAYTON	MCGREGOR	365	\$5,999,966	\$356,371	0.02%
CLAYTON	EDGEWOOD	225	\$11,730,663	\$703,691	0.04%
CLAYTON	GARNAVILLO	204	\$3,485,112	\$209,084	0.01%
CLAYTON	MARQUETTE	87	\$3,887,424	\$229,918	0.01%
CLAYTON	VOLGA	82	\$1,365,185	\$81,911	0.00%
CLAYTON	LUANA	61	\$936,067	\$56,164	0.00%
CLAYTON	OTHER	282	\$3,373,714	\$202,106	0.01%
CLAYTON	* TOTAL COUNTY *	3,166	\$103,955,147	\$6,201,497	0.31%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
CLINTON	CLINTON	3,109	\$397,751,108	\$23,810,932	1.19%
CLINTON	DEWITT	940	\$73,555,224	\$4,409,691	0.22%
CLINTON	CAMANCHE	370	\$10,336,360	\$620,182	0.03%
CLINTON	WHEATLAND	145	\$4,325,682	\$259,541	0.01%
CLINTON	LOST NATION	117	\$3,202,479	\$192,108	0.01%
CLINTON	GRAND MOUND	99	\$2,656,024	\$159,361	0.01%
CLINTON	GOOSE LAKE	98	\$1,523,350	\$91,401	0.00%
CLINTON	DELMAR	89	\$1,229,962	\$73,798	0.00%
CLINTON	LOW MOOR	74	\$1,298,162	\$77,890	0.00%
CLINTON	CALAMUS	69	\$2,321,652	\$139,299	0.01%
CLINTON	CHARLOTTE	58	\$2,550,525	\$153,031	0.01%
CLINTON	OTHER	168	\$3,585,817	\$215,149	0.01%
CLINTON	* TOTAL COUNTY *	5,336	\$504,336,345	\$30,202,384	1.51%
CRAWFORD	DENISON	1,277	\$89,455,298	\$5,352,866	0.27%
CRAWFORD	MANILLA	180	\$1,791,902	\$107,514	0.01%
CRAWFORD	DOW CITY	128	\$2,546,847	\$152,811	0.01%
CRAWFORD	SCHLESWIG	118	\$2,578,648	\$154,719	0.01%
CRAWFORD	CHARTER OAK	85	\$2,914,168	\$174,850	0.01%
CRAWFORD	VAIL	84	\$1,187,998	\$71,280	0.00%
CRAWFORD	WESTSIDE	77	\$1,582,890	\$94,973	0.00%
CRAWFORD	KIRON	70	\$3,043,861	\$182,632	0.01%
CRAWFORD	OTHER	121	\$2,968,892	\$178,134	0.01%
CRAWFORD	* TOTAL COUNTY *	2,140	\$108,070,504	\$6,469,778	0.32%
DALLAS	WEST DES MOINES	1,212	\$660,753,048	\$39,384,781	1.97%
DALLAS	PERRY	925	\$86,656,356	\$5,190,954	0.26%
DALLAS	ADEL	917	\$44,309,702	\$2,658,478	0.13%
DALLAS	WAUKEE	866	\$90,127,215	\$5,405,817	0.27%
DALLAS	DALLAS CENTER	284	\$8,775,112	\$526,507	0.03%
DALLAS	WOODWARD	203	\$3,475,025	\$208,502	0.01%
DALLAS	CLIVE	172	\$17,856,092	\$1,071,366	0.05%
DALLAS	OTHER	147	\$3,418,038	\$205,082	0.01%
DALLAS	VAN METER	138	\$4,913,956	\$294,837	0.01%
DALLAS	DEXTER	137	\$5,483,924	\$329,035	0.02%
DALLAS	REDFIELD	132	\$2,849,053	\$170,943	0.01%
DALLAS	GRANGER	131	\$7,259,619	\$435,404	0.02%
DALLAS	DESOTO	120	\$4,212,497	\$251,724	0.01%
DALLAS	URBANDALE	109	\$973,331	\$58,400	0.00%
DALLAS	MINBURN	92	\$1,097,904	\$65,870	0.00%
DALLAS	BOUTON	72	\$10,752,742	\$645,107	0.03%
DALLAS	LINDEN	40	\$209,087	\$12,545	0.00%
DALLAS	* TOTAL COUNTY *	5,697	\$953,122,701	\$56,915,351	2.84%
DAVIS	BLOOMFIELD	1,010	\$41,123,970	\$2,464,407	0.12%
DAVIS	DRAKESVILLE	81	\$1,302,150	\$78,129	0.00%
DAVIS	PULASKI	75	\$1,161,437	\$69,686	0.00%
DAVIS	OTHER	79	\$907,949	\$54,078	0.00%
DAVIS	* TOTAL COUNTY *	1,245	\$44,495,506	\$2,666,300	0.13%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
DECATUR	LEON	403	\$15,509,766	\$929,461	0.05%
DECATUR	LAMONI	376	\$12,385,422	\$739,786	0.04%
DECATUR	DECATUR CITY	74	\$1,553,945	\$93,237	0.00%
DECATUR	GRAND RIVER	57	\$327,746	\$19,665	0.00%
DECATUR	DAVIS CITY	55	\$301,338	\$18,080	0.00%
DECATUR	OTHER	150	\$1,752,753	\$105,165	0.01%
DECATUR	* TOTAL COUNTY *	1,115	\$31,830,970	\$1,905,394	0.10%
DELAWARE	MANCHESTER	1,215	\$74,562,421	\$4,466,335	0.22%
DELAWARE	DELHI	167	\$8,692,843	\$521,571	0.03%
DELAWARE	DYERSVILLE	135	\$4,394,284	\$263,657	0.01%
DELAWARE	EDGEWOOD	91	\$3,425,716	\$205,543	0.01%
DELAWARE	HOPKINTON	193	\$2,908,220	\$174,493	0.01%
DELAWARE	COLESBURG	110	\$2,814,260	\$168,856	0.01%
DELAWARE	EARLVILLE	195	\$2,301,196	\$137,861	0.01%
DELAWARE	DUNDEE	63	\$1,909,906	\$114,594	0.01%
DELAWARE	GREELEY	44	\$825,349	\$49,521	0.00%
DELAWARE	RYAN	95	\$822,863	\$49,372	0.00%
DELAWARE	OTHER	127	\$11,710,251	\$702,615	0.04%
DELAWARE	* TOTAL COUNTY *	2,435	\$114,367,309	\$6,854,418	0.34%
DES MOINES	BURLINGTON	3,089	\$298,554,100	\$17,813,296	0.89%
DES MOINES	WEST BURLINGTON	876	\$175,624,777	\$10,526,413	0.53%
DES MOINES	MEDIAPOLIS	348	\$16,997,218	\$1,019,833	0.05%
DES MOINES	DANVILLE	176	\$3,445,964	\$206,758	0.01%
DES MOINES	MIDDLETOWN	43	\$680,341	\$40,820	0.00%
DES MOINES	OTHER	189	\$5,928,708	\$355,722	0.02%
DES MOINES	* TOTAL COUNTY *	4,721	\$501,231,108	\$29,962,843	1.50%
DICKINSON	SPIRIT LAKE	1,735	\$142,585,121	\$8,505,450	0.42%
DICKINSON	MILFORD	821	\$28,114,966	\$1,679,276	0.08%
DICKINSON	ARNOLDS PARK	641	\$30,795,217	\$1,812,907	0.09%
DICKINSON	OKOBOJI	294	\$35,308,674	\$2,074,562	0.10%
DICKINSON	LAKE PARK	190	\$6,477,960	\$388,634	0.02%
DICKINSON	TERRIL	81	\$1,633,284	\$97,997	0.00%
DICKINSON	OTHER	147	\$4,674,021	\$279,119	0.01%
DICKINSON	* TOTAL COUNTY *	3,909	\$249,589,243	\$14,837,945	0.74%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
DUBUQUE	DUBUQUE	8,104	\$961,287,890	\$57,421,932	2.87%
DUBUQUE	DYERSVILLE	897	\$64,788,218	\$3,874,603	0.19%
DUBUQUE	CASCADE	424	\$20,953,360	\$1,257,202	0.06%
DUBUQUE	PEOSTA	355	\$17,839,772	\$1,070,386	0.05%
DUBUQUE	FARLEY	251	\$7,270,807	\$432,424	0.02%
DUBUQUE	EPWORTH	237	\$6,261,180	\$375,538	0.02%
DUBUQUE	NEW VIENNA	127	\$5,643,163	\$338,590	0.02%
DUBUQUE	HOLY CROSS	120	\$3,267,619	\$196,057	0.01%
DUBUQUE	DURANGO	116	\$2,023,270	\$121,116	0.01%
DUBUQUE	WORTHINGTON	100	\$7,583,296	\$454,998	0.02%
DUBUQUE	BERNARD	97	\$840,719	\$50,443	0.00%
DUBUQUE	SHERRILL	90	\$1,671,564	\$100,049	0.00%
DUBUQUE	ZWINGLE	57	\$855,658	\$51,339	0.00%
DUBUQUE	OTHER	136	\$5,538,373	\$332,302	0.02%
DUBUQUE	* TOTAL COUNTY *	11,111	\$1,105,824,889	\$66,076,981	3.30%
EMMET	ESTHERVILLE	1,061	\$74,002,817	\$4,429,208	0.22%
EMMET	ARMSTRONG	314	\$8,243,711	\$494,623	0.02%
EMMET	RINGSTED	96	\$1,609,118	\$96,547	0.00%
EMMET	WALLINGFORD	61	\$632,980	\$37,979	0.00%
EMMET	OTHER	70	\$730,817	\$43,849	0.00%
EMMET	* TOTAL COUNTY *	1,602	\$85,219,443	\$5,102,205	0.25%
FAYETTE	OELWEIN	922	\$60,035,210	\$3,596,493	0.18%
FAYETTE	WEST UNION	637	\$28,378,431	\$1,697,191	0.08%
FAYETTE	FAYETTE	237	\$5,117,786	\$301,876	0.02%
FAYETTE	ELGIN	174	\$6,476,681	\$388,601	0.02%
FAYETTE	CLERMONT	155	\$4,958,326	\$297,500	0.01%
FAYETTE	HAWKEYE	141	\$1,208,211	\$72,493	0.00%
FAYETTE	MAYNARD	112	\$2,332,077	\$139,925	0.01%
FAYETTE	WAUCOMA	111	\$2,622,589	\$157,355	0.01%
FAYETTE	ARLINGTON	106	\$1,405,897	\$84,325	0.00%
FAYETTE	WADENA	55	\$540,144	\$32,409	0.00%
FAYETTE	RANDALIA	43	\$476,063	\$28,564	0.00%
FAYETTE	OTHER	181	\$5,592,519	\$335,551	0.02%
FAYETTE	* TOTAL COUNTY *	2,874	\$119,143,934	\$7,132,282	0.36%
FLOYD	CHARLES CITY	1,462	\$83,602,286	\$5,000,622	0.25%
FLOYD	NORA SPRINGS	270	\$5,603,911	\$335,948	0.02%
FLOYD	ROCKFORD	153	\$3,574,526	\$214,472	0.01%
FLOYD	FLOYD	132	\$6,539,248	\$392,355	0.02%
FLOYD	RUDD	131	\$1,331,586	\$79,895	0.00%
FLOYD	MARBLE ROCK	81	\$1,675,078	\$100,505	0.01%
FLOYD	OTHER	135	\$1,406,097	\$84,366	0.00%
FLOYD	* TOTAL COUNTY *	2,364	\$103,732,732	\$6,208,161	0.31%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
FRANKLIN	HAMPTON	941	\$46,703,841	\$2,793,025	0.14%
FRANKLIN	SHEFFIELD	211	\$6,227,442	\$373,647	0.02%
FRANKLIN	LATIMER	89	\$4,485,306	\$269,118	0.01%
FRANKLIN	ACKLEY	76	\$1,795,170	\$107,710	0.01%
FRANKLIN	GENEVA	58	\$822,048	\$49,323	0.00%
FRANKLIN	ALEXANDER	54	\$870,255	\$52,215	0.00%
FRANKLIN	DOWS	50	\$1,125,503	\$67,530	0.00%
FRANKLIN	OTHER	126	\$2,277,452	\$136,647	0.01%
FRANKLIN	* TOTAL COUNTY *	1,605	\$64,307,017	\$3,849,215	0.19%
FREMONT	HAMBURG	230	\$6,808,298	\$408,498	0.02%
FREMONT	SIDNEY	212	\$3,818,102	\$226,194	0.01%
FREMONT	TABOR	147	\$2,435,813	\$146,117	0.01%
FREMONT	FARRAGUT	107	\$982,119	\$58,927	0.00%
FREMONT	SHENANDOAH	81	\$20,898,995	\$1,247,898	0.06%
FREMONT	OTHER	304	\$16,133,388	\$953,305	0.05%
FREMONT	* TOTAL COUNTY *	1,081	\$51,076,715	\$3,040,939	0.15%
GREENE	JEFFERSON	876	\$48,001,103	\$2,874,160	0.14%
GREENE	SCRANTON	145	\$2,170,361	\$130,222	0.01%
GREENE	GRAND JUNCTION	123	\$5,881,390	\$352,883	0.02%
GREENE	CHURDAN	108	\$1,065,492	\$63,930	0.00%
GREENE	PATON	71	\$1,275,385	\$76,523	0.00%
GREENE	RIPPEY	56	\$807,985	\$48,479	0.00%
GREENE	OTHER	53	\$545,204	\$32,712	0.00%
GREENE	* TOTAL COUNTY *	1,432	\$59,746,920	\$3,578,909	0.18%
GRUNDY	GRUNDY CENTER	507	\$30,234,292	\$1,808,749	0.09%
GRUNDY	REINBECK	347	\$15,327,652	\$918,709	0.05%
GRUNDY	CONRAD	265	\$7,566,055	\$453,956	0.02%
GRUNDY	WELLSBURG	154	\$3,192,532	\$191,552	0.01%
GRUNDY	DIKE	140	\$9,224,073	\$553,444	0.03%
GRUNDY	BEAMAN	65	\$810,551	\$48,633	0.00%
GRUNDY	HOLLAND	52	\$2,610,421	\$156,625	0.01%
GRUNDY	OTHER	86	\$1,344,226	\$80,654	0.00%
GRUNDY	* TOTAL COUNTY *	1,616	\$70,309,802	\$4,212,322	0.21%
GUTHRIE	GUTHRIE CENTER	491	\$17,006,849	\$1,020,002	0.05%
GUTHRIE	PANORA	478	\$21,438,548	\$1,280,416	0.06%
GUTHRIE	STUART	214	\$8,498,582	\$509,884	0.03%
GUTHRIE	BAYARD	118	\$2,669,422	\$159,722	0.01%
GUTHRIE	CASEY	109	\$1,855,211	\$111,313	0.01%
GUTHRIE	YALE	84	\$933,117	\$55,987	0.00%
GUTHRIE	MENLO	65	\$1,268,227	\$76,094	0.00%
GUTHRIE	ADAIR	64	\$2,458,477	\$147,509	0.01%
GUTHRIE	BAGLEY	44	\$346,924	\$20,815	0.00%
GUTHRIE	OTHER	79	\$858,146	\$51,115	0.00%
GUTHRIE	* TOTAL COUNTY *	1,746	\$57,333,503	\$3,432,855	0.17%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
HAMILTON	WEBSTER CITY	1,240	\$72,363,246	\$4,327,645	0.22%
HAMILTON	JEWELL	204	\$6,324,031	\$379,442	0.02%
HAMILTON	STRATFORD	176	\$4,949,080	\$296,945	0.01%
HAMILTON	ELLSWORTH	96	\$5,095,021	\$305,701	0.02%
HAMILTON	WILLIAMS	87	\$3,414,787	\$201,999	0.01%
HAMILTON	STANHOPE	62	\$1,665,470	\$99,928	0.00%
HAMILTON	BLAIRSBURG	51	\$837,343	\$50,241	0.00%
HAMILTON	KAMRAR	49	\$602,289	\$36,137	0.00%
HAMILTON	RANDALL	46	\$968,567	\$58,114	0.00%
HAMILTON	OTHER	37	\$847,622	\$50,857	0.00%
HAMILTON	* TOTAL COUNTY *	2,048	\$97,067,456	\$5,807,009	0.29%
HANCOCK	GARNER	627	\$36,125,352	\$2,166,256	0.11%
HANCOCK	BRITT	454	\$14,442,123	\$866,510	0.04%
HANCOCK	KANAWHA	178	\$4,772,109	\$286,220	0.01%
HANCOCK	FOREST CITY	164	\$10,951,216	\$650,144	0.03%
HANCOCK	CORWITH	65	\$1,165,765	\$69,946	0.00%
HANCOCK	KLEMME	60	\$760,407	\$45,624	0.00%
HANCOCK	WODEN	56	\$741,176	\$44,471	0.00%
HANCOCK	CRYSTAL LAKE	42	\$618,152	\$37,089	0.00%
HANCOCK	OTHER	51	\$1,849,892	\$110,994	0.01%
HANCOCK	* TOTAL COUNTY *	1,697	\$71,426,192	\$4,277,253	0.21%
HARDIN	IOWA FALLS	1,082	\$96,933,203	\$5,800,981	0.29%
HARDIN	ELDORA	520	\$23,208,545	\$1,392,332	0.07%
HARDIN	ACKLEY	277	\$7,563,211	\$453,793	0.02%
HARDIN	ALDEN	216	\$8,150,944	\$489,057	0.02%
HARDIN	HUBBARD	184	\$8,003,772	\$480,226	0.02%
HARDIN	RADCLIFFE	116	\$2,171,808	\$130,308	0.01%
HARDIN	UNION	92	\$4,589,437	\$275,366	0.01%
HARDIN	STEAMBOAT ROCK	77	\$872,518	\$52,351	0.00%
HARDIN	NEW PROVIDENCE	44	\$515,733	\$30,944	0.00%
HARDIN	OTHER	99	\$2,714,899	\$162,894	0.01%
HARDIN	* TOTAL COUNTY *	2,707	\$154,724,070	\$9,268,252	0.46%
HARRISON	MISSOURI VALLEY	578	\$30,814,242	\$1,835,788	0.09%
HARRISON	LOGAN	309	\$6,449,100	\$386,946	0.02%
HARRISON	WOODBINE	307	\$8,880,373	\$532,502	0.03%
HARRISON	DUNLAP	245	\$10,526,559	\$631,510	0.03%
HARRISON	MONDAMIN	73	\$1,557,895	\$93,474	0.00%
HARRISON	PERSIA	64	\$573,332	\$34,400	0.00%
HARRISON	MODALE	61	\$714,587	\$42,875	0.00%
HARRISON	PISGAH	60	\$751,069	\$45,064	0.00%
HARRISON	OTHER	100	\$1,095,532	\$63,430	0.00%
HARRISON	* TOTAL COUNTY *	1,797	\$61,362,689	\$3,665,990	0.18%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
HENRY	MOUNT PLEASANT	1,597	\$129,872,189	\$7,772,149	0.39%
HENRY	NEW LONDON	293	\$7,704,927	\$462,296	0.02%
HENRY	WAYLAND	215	\$5,267,851	\$316,071	0.02%
HENRY	WINFIELD	191	\$6,717,444	\$403,047	0.02%
HENRY	SALEM	76	\$1,920,876	\$115,253	0.01%
HENRY	MOUNT UNION	56	\$1,151,555	\$69,093	0.00%
HENRY	OLDS	48	\$1,731,274	\$103,876	0.01%
HENRY	OTHER	107	\$3,287,237	\$197,234	0.01%
HENRY	* TOTAL COUNTY *	2,583	\$157,653,353	\$9,439,019	0.47%
HOWARD	CRESCO	887	\$44,211,731	\$2,647,261	0.13%
HOWARD	ELMA	202	\$4,247,724	\$254,863	0.01%
HOWARD	LIME SPRINGS	186	\$1,777,653	\$106,659	0.01%
HOWARD	RICEVILLE	99	\$3,707,620	\$222,457	0.01%
HOWARD	PROTIVIN	76	\$2,552,454	\$153,147	0.01%
HOWARD	CHESTER	65	\$892,449	\$53,547	0.00%
HOWARD	OTHER	46	\$2,217,746	\$133,065	0.01%
HOWARD	* TOTAL COUNTY *	1,561	\$59,607,377	\$3,571,000	0.18%
HUMBOLDT	HUMBOLDT	950	\$57,080,650	\$3,419,180	0.17%
HUMBOLDT	DAKOTA CITY	110	\$2,476,298	\$148,578	0.01%
HUMBOLDT	LIVERMORE	107	\$1,219,146	\$73,149	0.00%
HUMBOLDT	RENWICK	74	\$1,167,739	\$70,064	0.00%
HUMBOLDT	GILMORE CITY	57	\$1,299,768	\$77,986	0.00%
HUMBOLDT	OTTOSEN	47	\$729,695	\$43,782	0.00%
HUMBOLDT	OTHER	212	\$4,337,896	\$260,274	0.01%
HUMBOLDT	* TOTAL COUNTY *	1,557	\$68,311,192	\$4,093,012	0.20%
IDA	IDA GROVE	578	\$28,033,746	\$1,668,006	0.08%
IDA	HOLSTEIN	276	\$8,852,724	\$531,163	0.03%
IDA	BATTLE CREEK	131	\$3,078,121	\$184,536	0.01%
IDA	GALVA	63	\$1,152,230	\$69,134	0.00%
IDA	ARTHUR	45	\$1,036,454	\$62,187	0.00%
IDA	OTHER	41	\$303,888	\$18,233	0.00%
IDA	* TOTAL COUNTY *	1,134	\$42,457,163	\$2,533,259	0.13%
IOWA	WILLIAMSBURG	960	\$99,726,945	\$5,959,749	0.30%
IOWA	MARENGO	504	\$21,942,049	\$1,314,973	0.07%
IOWA	VICTOR	217	\$6,203,045	\$372,183	0.02%
IOWA	NORTH ENGLISH	167	\$5,429,862	\$325,792	0.02%
IOWA	LADORA	77	\$582,217	\$34,933	0.00%
IOWA	PARNELL	62	\$526,733	\$31,492	0.00%
IOWA	MILLERSBURG	40	\$284,795	\$17,088	0.00%
IOWA	OTHER	757	\$41,408,573	\$2,448,871	0.12%
IOWA	* TOTAL COUNTY *	2,784	\$176,104,219	\$10,505,080	0.52%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
JACKSON	MAQUOKETA	1,241	\$76,098,750	\$4,555,668	0.23%
JACKSON	BELLEVUE	649	\$16,609,720	\$995,617	0.05%
JACKSON	PRESTON	298	\$9,782,167	\$586,930	0.03%
JACKSON	SABULA	136	\$2,187,127	\$131,193	0.01%
JACKSON	LAMOTTE	130	\$2,317,714	\$139,063	0.01%
JACKSON	MILES	103	\$1,780,932	\$106,856	0.01%
JACKSON	BALDWIN	56	\$1,007,612	\$60,457	0.00%
JACKSON	SAINT DONATUS	52	\$1,697,444	\$101,694	0.01%
JACKSON	SPRINGBROOK	48	\$878,631	\$52,487	0.00%
JACKSON	ANDREW	47	\$854,956	\$51,297	0.00%
JACKSON	SPRAGUEVILLE	44	\$548,576	\$32,915	0.00%
JACKSON	OTHER	140	\$1,723,147	\$103,389	0.01%
JACKSON	* TOTAL COUNTY *	2,944	\$115,486,776	\$6,917,566	0.35%
JASPER	NEWTON	2,326	\$267,927,014	\$16,039,311	0.80%
JASPER	COLFAX	346	\$15,067,624	\$894,482	0.04%
JASPER	MONROE	337	\$14,397,314	\$863,839	0.04%
JASPER	PRAIRIE CITY	235	\$8,240,811	\$494,449	0.02%
JASPER	SULLY	222	\$16,242,086	\$974,516	0.05%
JASPER	KELLOGG	175	\$3,036,928	\$182,216	0.01%
JASPER	BAXTER	159	\$3,139,501	\$188,346	0.01%
JASPER	LYNNVILLE	121	\$4,058,813	\$243,518	0.01%
JASPER	REASNOR	71	\$787,389	\$47,243	0.00%
JASPER	MINGO	70	\$604,314	\$36,259	0.00%
JASPER	OTHER	115	\$1,065,555	\$63,933	0.00%
JASPER	* TOTAL COUNTY *	4,177	\$334,567,349	\$20,028,112	1.00%
JEFFERSON	FAIRFIELD	1,975	\$123,923,437	\$7,413,896	0.37%
JEFFERSON	BATAVIA	96	\$35,757,113	\$2,145,427	0.11%
JEFFERSON	LOCKRIDGE	79	\$750,967	\$45,058	0.00%
JEFFERSON	PACKWOOD	71	\$334,722	\$20,083	0.00%
JEFFERSON	LIBERTYVILLE	59	\$915,971	\$54,958	0.00%
JEFFERSON	OTHER	76	\$416,212	\$24,973	0.00%
JEFFERSON	* TOTAL COUNTY *	2,356	\$162,098,422	\$9,704,395	0.48%
JOHNSON	IOWA CITY	6,075	\$905,139,461	\$54,187,431	2.70%
JOHNSON	CORALVILLE	2,736	\$701,000,700	\$41,759,103	2.08%
JOHNSON	NORTH LIBERTY	956	\$70,171,340	\$4,200,779	0.21%
JOHNSON	SOLON	564	\$18,424,130	\$1,105,448	0.06%
JOHNSON	SWISHER	312	\$7,282,596	\$436,956	0.02%
JOHNSON	OXFORD	309	\$6,169,508	\$370,170	0.02%
JOHNSON	LONE TREE	142	\$2,961,459	\$177,688	0.01%
JOHNSON	TIFFIN	142	\$5,379,695	\$322,782	0.02%
JOHNSON	HILLS	73	\$4,229,398	\$253,764	0.01%
JOHNSON	OTHER	156	\$4,606,322	\$276,379	0.01%
JOHNSON	* TOTAL COUNTY *	11,465	\$1,725,364,609	\$103,090,500	5.14%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
JONES	MONTICELLO	1,071	\$48,173,823	\$2,885,856	0.14%
JONES	ANAMOSA	825	\$80,446,071	\$4,822,145	0.24%
JONES	WYOMING	159	\$3,814,867	\$228,892	0.01%
JONES	OLIN	125	\$2,223,077	\$133,385	0.01%
JONES	OXFORD JUNCTION	91	\$1,243,406	\$74,604	0.00%
JONES	CASCADE	67	\$347,098	\$20,826	0.00%
JONES	MARTELLE	57	\$1,569,538	\$94,172	0.00%
JONES	ONSLow	52	\$574,252	\$34,455	0.00%
JONES	OTHER	144	\$5,102,927	\$306,176	0.02%
JONES	* TOTAL COUNTY *	2,591	\$143,495,059	\$8,600,511	0.43%
KEOKUK	SIGOURNEY	524	\$18,019,023	\$1,080,159	0.05%
KEOKUK	KEOTA	231	\$5,127,082	\$307,625	0.02%
KEOKUK	HEDRICK	118	\$2,184,406	\$131,064	0.01%
KEOKUK	RICHLAND	104	\$1,871,029	\$112,262	0.01%
KEOKUK	WHAT CHEER	84	\$1,489,179	\$89,351	0.00%
KEOKUK	KESWICK	68	\$1,874,261	\$112,456	0.01%
KEOKUK	OLLIE	59	\$813,946	\$48,837	0.00%
KEOKUK	DELTA	50	\$675,273	\$40,516	0.00%
KEOKUK	SOUTH ENGLISH	46	\$720,360	\$43,222	0.00%
KEOKUK	HARPER	44	\$544,544	\$32,673	0.00%
KEOKUK	OTHER	110	\$2,181,810	\$130,909	0.01%
KEOKUK	* TOTAL COUNTY *	1,438	\$35,500,913	\$2,129,072	0.11%
KOSSUTH	ALGONA	1,440	\$102,716,642	\$6,151,945	0.31%
KOSSUTH	BANCROFT	237	\$8,611,183	\$516,222	0.03%
KOSSUTH	TITONKA	134	\$3,447,654	\$206,859	0.01%
KOSSUTH	SWEA CITY	123	\$3,064,093	\$183,846	0.01%
KOSSUTH	WHITTEMORE	116	\$2,657,964	\$159,478	0.01%
KOSSUTH	WESLEY	103	\$3,865,968	\$231,958	0.01%
KOSSUTH	BURT	86	\$3,845,306	\$230,718	0.01%
KOSSUTH	FENTON	74	\$784,321	\$47,059	0.00%
KOSSUTH	LUVERNE	71	\$1,271,279	\$76,277	0.00%
KOSSUTH	LAKOTA	68	\$1,279,276	\$76,757	0.00%
KOSSUTH	LEDYARD	63	\$972,652	\$58,359	0.00%
KOSSUTH	WEST BEND	49	\$3,449,132	\$206,948	0.01%
KOSSUTH	LONE ROCK	47	\$632,797	\$37,968	0.00%
KOSSUTH	OTHER	55	\$305,782	\$18,347	0.00%
KOSSUTH	* TOTAL COUNTY *	2,666	\$136,904,049	\$8,202,741	0.41%
LEE	KEOKUK	1,681	\$158,376,947	\$9,469,244	0.47%
LEE	FORT MADISON	1,467	\$111,253,841	\$6,650,335	0.33%
LEE	DONNELLSON	319	\$12,761,522	\$765,690	0.04%
LEE	WEST POINT	295	\$6,276,422	\$376,585	0.02%
LEE	MONTROSE	187	\$2,326,584	\$139,329	0.01%
LEE	HOUGHTON	67	\$8,717,589	\$523,055	0.03%
LEE	SAINT PAUL	48	\$2,643,149	\$158,589	0.01%
LEE	OTHER	344	\$11,673,695	\$700,028	0.03%
LEE	* TOTAL COUNTY *	4,408	\$314,029,749	\$18,782,855	0.94%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
LINN	CEDAR RAPIDS	14,258	\$2,894,772,434	\$172,785,498	8.62%
LINN	MARION	3,045	\$351,755,572	\$21,098,479	1.05%
LINN	HIAWATHA	990	\$88,536,862	\$5,311,405	0.27%
LINN	MOUNT VERNON	708	\$37,969,381	\$2,269,262	0.11%
LINN	CENTER POINT	356	\$16,809,962	\$1,008,148	0.05%
LINN	CENTRAL CITY	317	\$5,096,273	\$305,776	0.02%
LINN	LISBON	265	\$8,035,005	\$482,100	0.02%
LINN	PALO	219	\$31,431,795	\$1,885,908	0.09%
LINN	FAIRFAX	218	\$8,815,448	\$528,927	0.03%
LINN	ELY	211	\$5,711,080	\$342,665	0.02%
LINN	SPRINGVILLE	205	\$7,487,001	\$449,220	0.02%
LINN	ROBINS	183	\$3,641,021	\$218,461	0.01%
LINN	COGGON	157	\$5,360,874	\$321,652	0.02%
LINN	WALKER	144	\$6,449,559	\$386,974	0.02%
LINN	ALBURNETT	111	\$2,616,455	\$156,987	0.01%
LINN	WALFORD	55	\$5,315,445	\$318,927	0.02%
LINN	OTHER	275	\$7,010,387	\$420,623	0.02%
LINN	* TOTAL COUNTY *	21,717	\$3,486,814,554	\$208,291,013	10.39%
LOUISA	WAPELLO	416	\$11,077,577	\$663,686	0.03%
LOUISA	COLUMBUS JUNCTION	355	\$9,813,554	\$588,813	0.03%
LOUISA	MORNING SUN	158	\$4,257,798	\$255,468	0.01%
LOUISA	LETTS	50	\$384,877	\$23,093	0.00%
LOUISA	OTHER	168	\$3,212,373	\$192,742	0.01%
LOUISA	* TOTAL COUNTY *	1,147	\$28,746,179	\$1,723,802	0.09%
LUCAS	CHARITON	798	\$36,828,059	\$2,205,409	0.11%
LUCAS	RUSSELL	99	\$710,359	\$42,622	0.00%
LUCAS	LUCAS	69	\$1,190,375	\$71,423	0.00%
LUCAS	OTHER	89	\$784,998	\$47,100	0.00%
LUCAS	* TOTAL COUNTY *	1,055	\$39,513,791	\$2,366,553	0.12%
LYON	ROCK RAPIDS	514	\$23,293,845	\$1,395,573	0.07%
LYON	GEORGE	269	\$9,972,762	\$598,366	0.03%
LYON	LARCHWOOD	233	\$10,340,296	\$620,349	0.03%
LYON	INWOOD	226	\$6,728,542	\$403,713	0.02%
LYON	DOON	184	\$6,015,247	\$360,915	0.02%
LYON	LESTER	83	\$2,988,903	\$179,334	0.01%
LYON	LITTLE ROCK	73	\$1,460,872	\$87,652	0.00%
LYON	ALVORD	63	\$663,021	\$39,781	0.00%
LYON	OTHER	40	\$714,517	\$42,871	0.00%
LYON	* TOTAL COUNTY *	1,685	\$62,178,005	\$3,728,554	0.19%
MADISON	WINTERSET	1,045	\$59,347,954	\$3,557,616	0.18%
MADISON	EARLHAM	204	\$9,036,382	\$542,183	0.03%
MADISON	SAINT CHARLES	164	\$3,007,780	\$180,467	0.01%
MADISON	TRURO	90	\$1,965,682	\$117,941	0.01%
MADISON	OTHER	267	\$3,262,314	\$195,739	0.01%
MADISON	* TOTAL COUNTY *	1,770	\$76,620,112	\$4,593,945	0.23%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
MAHASKA	OSKALOOSA	2,045	\$155,954,676	\$9,338,707	0.47%
MAHASKA	NEW SHARON	348	\$7,896,079	\$473,765	0.02%
MAHASKA	FREMONT	131	\$1,535,851	\$92,151	0.00%
MAHASKA	LEIGHTON	79	\$2,455,202	\$147,312	0.01%
MAHASKA	EDDYVILLE	62	\$800,377	\$48,023	0.00%
MAHASKA	BEACON	40	\$495,779	\$29,747	0.00%
MAHASKA	OTHER	154	\$3,164,541	\$189,872	0.01%
MAHASKA	* TOTAL COUNTY *	2,859	\$172,302,505	\$10,319,577	0.51%
MARION	PELLA	1,816	\$137,050,294	\$8,180,559	0.41%
MARION	KNOXVILLE	1,228	\$92,018,387	\$5,512,250	0.28%
MARION	PLEASANTVILLE	270	\$5,207,979	\$312,479	0.02%
MARION	MELCHER-DALLAS	114	\$2,634,526	\$158,072	0.01%
MARION	BUSSEY	62	\$852,267	\$51,136	0.00%
MARION	HARVEY	42	\$1,190,295	\$71,418	0.00%
MARION	OTHER	236	\$5,320,162	\$319,210	0.02%
MARION	* TOTAL COUNTY *	3,768	\$244,273,910	\$14,605,123	0.73%
MARSHALL	MARSHALLTOWN	3,214	\$324,595,803	\$19,422,836	0.97%
MARSHALL	STATE CENTER	253	\$5,630,301	\$337,818	0.02%
MARSHALL	GILMAN	82	\$2,965,786	\$177,947	0.01%
MARSHALL	RHODES	78	\$1,967,141	\$118,028	0.01%
MARSHALL	MELBOURNE	75	\$1,259,728	\$75,584	0.00%
MARSHALL	LEGRAND	70	\$1,776,535	\$106,592	0.01%
MARSHALL	ALBION	68	\$1,258,735	\$75,524	0.00%
MARSHALL	LAUREL	59	\$1,139,754	\$68,385	0.00%
MARSHALL	LISCOMB	41	\$414,384	\$24,863	0.00%
MARSHALL	OTHER	144	\$7,359,377	\$441,563	0.02%
MARSHALL	* TOTAL COUNTY *	4,084	\$348,367,544	\$20,849,140	1.04%
MILLS	GLENWOOD	816	\$36,514,160	\$2,190,567	0.11%
MILLS	MALVERN	200	\$4,315,027	\$258,902	0.01%
MILLS	EMERSON	108	\$7,817,002	\$469,020	0.02%
MILLS	PACIFIC JUNCTION	94	\$2,804,215	\$167,942	0.01%
MILLS	SILVER CITY	57	\$359,853	\$21,591	0.00%
MILLS	HASTINGS	42	\$426,932	\$25,616	0.00%
MILLS	OTHER	73	\$1,789,957	\$107,397	0.01%
MILLS	* TOTAL COUNTY *	1,390	\$54,027,146	\$3,241,035	0.16%
MITCHELL	OSAGE	795	\$38,624,927	\$2,312,280	0.12%
MITCHELL	SAINT ANSGAR	443	\$11,076,312	\$664,084	0.03%
MITCHELL	STACYVILLE	171	\$4,588,263	\$275,296	0.01%
MITCHELL	RICEVILLE	125	\$2,772,163	\$166,330	0.01%
MITCHELL	MCINTIRE	44	\$1,475,613	\$88,537	0.00%
MITCHELL	OTHER	141	\$2,397,181	\$143,831	0.01%
MITCHELL	* TOTAL COUNTY *	1,719	\$60,934,459	\$3,650,357	0.18%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
MONONA	ONAWA	509	\$26,551,621	\$1,584,534	0.08%
MONONA	MAPLETON	285	\$10,106,975	\$606,411	0.03%
MONONA	UTE	120	\$3,216,348	\$192,981	0.01%
MONONA	WHITING	109	\$1,744,833	\$104,690	0.01%
MONONA	MOORHEAD	93	\$636,817	\$38,209	0.00%
MONONA	CASTANA	68	\$791,546	\$47,475	0.00%
MONONA	BLENCOE	49	\$669,115	\$40,147	0.00%
MONONA	SOLDIER	42	\$894,099	\$53,646	0.00%
MONONA	TURIN	41	\$226,847	\$13,535	0.00%
MONONA	OTHER	42	\$410,005	\$24,600	0.00%
MONONA	* TOTAL COUNTY *	1,358	\$45,248,206	\$2,706,228	0.14%
MONROE	ALBIA	798	\$31,733,626	\$1,899,660	0.09%
MONROE	LOVILIA	107	\$1,938,914	\$116,335	0.01%
MONROE	MELROSE	51	\$607,779	\$36,434	0.00%
MONROE	OTHER	60	\$1,110,907	\$66,654	0.00%
MONROE	* TOTAL COUNTY *	1,016	\$35,391,226	\$2,119,082	0.11%
MONTGOMERY	RED OAK	984	\$69,964,281	\$4,187,526	0.21%
MONTGOMERY	VILLISCA	230	\$4,744,610	\$284,677	0.01%
MONTGOMERY	STANTON	173	\$2,606,455	\$155,699	0.01%
MONTGOMERY	OTHER	75	\$609,150	\$36,549	0.00%
MONTGOMERY	* TOTAL COUNTY *	1,462	\$77,924,496	\$4,664,450	0.23%
MUSCATINE	MUSCATINE	2,832	\$378,670,791	\$22,665,049	1.13%
MUSCATINE	WEST LIBERTY	494	\$18,293,622	\$1,097,022	0.05%
MUSCATINE	WILTON	386	\$33,215,473	\$1,992,487	0.10%
MUSCATINE	NICHOLS	114	\$2,689,150	\$161,349	0.01%
MUSCATINE	ATALISSA	58	\$749,139	\$44,948	0.00%
MUSCATINE	DURANT	52	\$1,087,200	\$65,232	0.00%
MUSCATINE	OTHER	278	\$4,795,749	\$282,037	0.01%
MUSCATINE	* TOTAL COUNTY *	4,214	\$439,501,124	\$26,308,125	1.31%
OBRIEN	SHELDON	967	\$59,668,394	\$3,570,110	0.18%
OBRIEN	HARTLEY	321	\$13,713,074	\$822,784	0.04%
OBRIEN	SANBORN	269	\$12,892,700	\$773,514	0.04%
OBRIEN	PAULLINA	231	\$6,501,709	\$390,103	0.02%
OBRIEN	PRIMGHAR	203	\$4,489,114	\$268,846	0.01%
OBRIEN	SUTHERLAND	140	\$5,356,971	\$321,418	0.02%
OBRIEN	OTHER	145	\$3,119,666	\$187,180	0.01%
OBRIEN	* TOTAL COUNTY *	2,276	\$105,741,628	\$6,333,954	0.32%
OSCEOLA	SIBLEY	477	\$20,830,759	\$1,247,513	0.06%
OSCEOLA	OCHEYEDAN	138	\$5,903,573	\$354,214	0.02%
OSCEOLA	ASHTON	97	\$1,809,002	\$108,540	0.01%
OSCEOLA	MELVIN	48	\$1,738,245	\$104,295	0.01%
OSCEOLA	HARRIS	47	\$736,449	\$44,187	0.00%
OSCEOLA	OTHER	33	\$1,894,738	\$113,684	0.01%
OSCEOLA	* TOTAL COUNTY *	840	\$32,912,766	\$1,972,433	0.10%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
PAGE	CLARINDA	872	\$49,002,032	\$2,933,309	0.15%
PAGE	SHENANDOAH	852	\$36,943,006	\$2,216,173	0.11%
PAGE	ESSEX	132	\$3,216,634	\$192,998	0.01%
PAGE	BRADDYVILLE	64	\$882,665	\$52,960	0.00%
PAGE	COIN	54	\$375,792	\$22,548	0.00%
PAGE	OTHER	79	\$1,157,241	\$69,372	0.00%
PAGE	* TOTAL COUNTY *	2,053	\$91,577,370	\$5,487,360	0.27%
PALO ALTO	EMMETSBURG	689	\$34,938,727	\$2,081,877	0.10%
PALO ALTO	WEST BEND	219	\$9,220,691	\$550,635	0.03%
PALO ALTO	GRAETTINGER	190	\$20,099,341	\$1,205,960	0.06%
PALO ALTO	RUTHVEN	144	\$1,986,035	\$118,758	0.01%
PALO ALTO	MALLARD	61	\$1,906,653	\$114,399	0.01%
PALO ALTO	CYLINDER	44	\$629,386	\$37,763	0.00%
PALO ALTO	OTHER	76	\$1,271,272	\$76,276	0.00%
PALO ALTO	* TOTAL COUNTY *	1,423	\$70,052,105	\$4,185,669	0.21%
PLYMOUTH	LEMARS	1,650	\$128,467,727	\$7,685,119	0.38%
PLYMOUTH	REMSEN	397	\$12,597,873	\$755,697	0.04%
PLYMOUTH	KINGSLEY	301	\$7,924,219	\$475,453	0.02%
PLYMOUTH	AKRON	236	\$9,925,319	\$595,488	0.03%
PLYMOUTH	HINTON	189	\$4,729,157	\$283,749	0.01%
PLYMOUTH	MERRILL	167	\$4,104,923	\$246,295	0.01%
PLYMOUTH	WESTFIELD	64	\$893,999	\$53,640	0.00%
PLYMOUTH	BRUNSVILLE	45	\$595,027	\$35,702	0.00%
PLYMOUTH	OTHER	128	\$1,132,775	\$67,967	0.00%
PLYMOUTH	* TOTAL COUNTY *	3,177	\$170,371,019	\$10,199,109	0.51%
POCAHONTAS	POCAHONTAS	445	\$17,245,764	\$1,031,523	0.05%
POCAHONTAS	LAURENS	302	\$9,996,121	\$599,461	0.03%
POCAHONTAS	ROLFE	135	\$3,150,352	\$189,021	0.01%
POCAHONTAS	FONDA	124	\$1,491,715	\$89,503	0.00%
POCAHONTAS	PALMER	58	\$2,772,690	\$166,361	0.01%
POCAHONTAS	HAVELOCK	52	\$2,382,821	\$142,969	0.01%
POCAHONTAS	GILMORE CITY	48	\$2,892,372	\$173,542	0.01%
POCAHONTAS	OTHER	77	\$837,527	\$50,252	0.00%
POCAHONTAS	* TOTAL COUNTY *	1,241	\$40,769,362	\$2,442,633	0.12%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
POLK	DES MOINES	20,973	\$3,300,122,806	\$197,035,514	9.83%
POLK	WEST DES MOINES	5,405	\$936,144,683	\$56,049,043	2.80%
POLK	ANKENY	4,203	\$601,447,180	\$35,962,182	1.79%
POLK	URBANDALE	3,778	\$578,843,346	\$34,572,890	1.73%
POLK	CLIVE	1,777	\$315,904,685	\$18,853,937	0.94%
POLK	JOHNSTON	1,425	\$156,078,099	\$9,317,742	0.46%
POLK	ALTOONA	1,341	\$345,717,566	\$20,551,776	1.03%
POLK	GRIMES	901	\$114,342,985	\$6,812,344	0.34%
POLK	PLEASANT HILL	591	\$38,055,845	\$2,263,952	0.11%
POLK	BONDURANT	430	\$13,549,253	\$806,779	0.04%
POLK	POLK CITY	373	\$10,359,419	\$621,565	0.03%
POLK	WINDSOR HEIGHTS	343	\$31,448,609	\$1,886,534	0.09%
POLK	RUNNELLS	291	\$4,804,779	\$288,287	0.01%
POLK	MITCHELLVILLE	172	\$3,326,081	\$199,557	0.01%
POLK	ELKHART	85	\$3,643,368	\$192,162	0.01%
POLK	ALLEMAN	57	\$1,260,852	\$75,651	0.00%
POLK	OTHER	207	\$16,272,991	\$976,379	0.05%
POLK	* TOTAL COUNTY *	42,352	\$6,471,322,547	\$386,466,293	19.29%
POTTAWATTAMIE	COUNCIL BLUFFS	5,532	\$889,549,107	\$53,044,060	2.65%
POTTAWATTAMIE	AVOCA	296	\$22,042,240	\$1,314,029	0.07%
POTTAWATTAMIE	OAKLAND	266	\$8,226,577	\$493,595	0.02%
POTTAWATTAMIE	CARTER LAKE	263	\$17,482,236	\$976,593	0.05%
POTTAWATTAMIE	WALNUT	229	\$7,827,410	\$459,640	0.02%
POTTAWATTAMIE	UNDERWOOD	183	\$7,704,704	\$462,282	0.02%
POTTAWATTAMIE	CRESCENT	179	\$5,138,970	\$308,193	0.02%
POTTAWATTAMIE	NEOLA	149	\$5,852,365	\$351,142	0.02%
POTTAWATTAMIE	CARSON	145	\$2,409,224	\$144,553	0.01%
POTTAWATTAMIE	TREYNOR	121	\$3,272,525	\$196,352	0.01%
POTTAWATTAMIE	MINDEN	90	\$2,149,868	\$128,569	0.01%
POTTAWATTAMIE	HANCOCK	59	\$1,355,064	\$81,304	0.00%
POTTAWATTAMIE	MC CLELLAND	40	\$654,156	\$39,249	0.00%
POTTAWATTAMIE	OTHER	176	\$3,878,576	\$231,949	0.01%
POTTAWATTAMIE	* TOTAL COUNTY *	7,728	\$977,543,022	\$58,231,510	2.91%
POWESHIEK	GRINNELL	1,461	\$90,759,182	\$5,408,089	0.27%
POWESHIEK	MONTEZUMA	551	\$19,695,685	\$1,181,101	0.06%
POWESHIEK	BROOKLYN	415	\$25,740,967	\$1,538,311	0.08%
POWESHIEK	MALCOM	131	\$1,355,438	\$81,317	0.00%
POWESHIEK	DEEP RIVER	87	\$763,784	\$45,827	0.00%
POWESHIEK	VICTOR	55	\$1,395,459	\$83,728	0.00%
POWESHIEK	OTHER	114	\$4,455,925	\$267,356	0.01%
POWESHIEK	* TOTAL COUNTY *	2,814	\$144,166,440	\$8,605,729	0.43%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
RINGGOLD	MOUNT AYR	488	\$38,011,758	\$2,277,007	0.11%
RINGGOLD	DIAGONAL	97	\$2,546,405	\$152,784	0.01%
RINGGOLD	ELLSTON	51	\$932,705	\$55,962	0.00%
RINGGOLD	KELLERTON	51	\$291,207	\$17,472	0.00%
RINGGOLD	OTHER	143	\$1,620,665	\$97,193	0.00%
RINGGOLD	* TOTAL COUNTY *	830	\$43,402,740	\$2,600,419	0.13%
SAC	SAC CITY	480	\$22,948,021	\$1,375,552	0.07%
SAC	LAKE VIEW	270	\$9,485,770	\$569,138	0.03%
SAC	ODEBOLT	221	\$8,497,661	\$509,819	0.03%
SAC	SCHALLER	195	\$5,146,363	\$308,782	0.02%
SAC	WALL LAKE	169	\$7,211,062	\$432,664	0.02%
SAC	EARLY	112	\$2,550,022	\$153,001	0.01%
SAC	AUBURN	75	\$2,108,345	\$126,501	0.01%
SAC	LYTTON	53	\$1,155,793	\$69,348	0.00%
SAC	NEMAHA	44	\$1,000,672	\$60,040	0.00%
SAC	OTHER	76	\$3,114,219	\$186,853	0.01%
SAC	* TOTAL COUNTY *	1,695	\$63,217,928	\$3,791,698	0.19%
SCOTT	DAVENPORT	10,282	\$1,941,569,241	\$116,186,195	5.80%
SCOTT	BETTENDORF	3,167	\$302,464,954	\$18,017,430	0.90%
SCOTT	ELDRIDGE	857	\$60,323,505	\$3,614,485	0.18%
SCOTT	LECLAIRE	453	\$16,172,071	\$946,325	0.05%
SCOTT	BLUE GRASS	351	\$9,803,591	\$588,215	0.03%
SCOTT	WALCOTT	292	\$45,573,780	\$2,724,990	0.14%
SCOTT	LONG GROVE	182	\$3,126,611	\$187,597	0.01%
SCOTT	PRINCETON	132	\$2,659,679	\$159,581	0.01%
SCOTT	DONAHUE	108	\$799,955	\$47,997	0.00%
SCOTT	BUFFALO	103	\$4,457,889	\$267,473	0.01%
SCOTT	MCCAUSLAND	67	\$1,879,419	\$112,765	0.01%
SCOTT	DIXON	57	\$679,674	\$40,780	0.00%
SCOTT	OTHER	176	\$8,377,727	\$502,664	0.03%
SCOTT	* TOTAL COUNTY *	16,227	\$2,397,888,096	\$143,396,496	7.16%
SHELBY	HARLAN	1,137	\$59,669,226	\$3,573,651	0.18%
SHELBY	ELK HORN	161	\$6,624,252	\$393,999	0.02%
SHELBY	EARLING	105	\$1,294,819	\$77,689	0.00%
SHELBY	DEFIANCE	94	\$1,804,849	\$108,291	0.01%
SHELBY	IRWIN	84	\$2,066,673	\$124,000	0.01%
SHELBY	PANAMA	79	\$1,692,604	\$101,556	0.01%
SHELBY	SHELBY	72	\$792,227	\$47,534	0.00%
SHELBY	PORTSMOUTH	67	\$1,025,321	\$61,519	0.00%
SHELBY	OTHER	102	\$2,039,002	\$122,340	0.01%
SHELBY	* TOTAL COUNTY *	1,901	\$77,008,973	\$4,610,580	0.23%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
SIOUX	SIOUX CENTER	1,190	\$120,219,785	\$7,192,621	0.36%
SIOUX	ORANGE CITY	876	\$72,230,079	\$4,327,852	0.22%
SIOUX	ROCK VALLEY	733	\$41,757,033	\$2,503,005	0.12%
SIOUX	HAWARDEN	516	\$21,889,557	\$1,311,151	0.07%
SIOUX	HULL	427	\$16,510,908	\$990,654	0.05%
SIOUX	ALTON	233	\$7,017,862	\$421,072	0.02%
SIOUX	BOYDEN	169	\$3,494,986	\$209,699	0.01%
SIOUX	IRETON	145	\$7,066,083	\$423,965	0.02%
SIOUX	HOSPERS	144	\$7,103,739	\$426,224	0.02%
SIOUX	MAURICE	95	\$2,540,542	\$152,433	0.01%
SIOUX	GRANVILLE	93	\$2,287,459	\$137,248	0.01%
SIOUX	SHELDON	60	\$1,525,991	\$90,915	0.00%
SIOUX	OTHER	104	\$2,841,641	\$170,498	0.01%
SIOUX	* TOTAL COUNTY *	4,785	\$306,485,665	\$18,357,338	0.92%
STORY	AMES	4,865	\$732,479,875	\$43,744,732	2.18%
STORY	NEVADA	941	\$51,628,962	\$3,096,172	0.15%
STORY	STORY CITY	638	\$34,028,933	\$2,028,420	0.10%
STORY	HUXLEY	298	\$9,506,664	\$570,400	0.03%
STORY	SLATER	158	\$7,004,874	\$405,433	0.02%
STORY	COLO	156	\$5,139,008	\$308,312	0.02%
STORY	ROLAND	135	\$2,545,970	\$152,758	0.01%
STORY	MAXWELL	126	\$1,882,925	\$112,976	0.01%
STORY	GILBERT	120	\$3,546,836	\$212,810	0.01%
STORY	CAMBRIDGE	117	\$1,433,127	\$85,988	0.00%
STORY	ZEARING	102	\$1,963,871	\$117,832	0.01%
STORY	COLLINS	61	\$590,807	\$35,448	0.00%
STORY	KELLEY	61	\$419,446	\$25,167	0.00%
STORY	MCCALLSBURG	40	\$866,274	\$51,976	0.00%
STORY	OTHER	62	\$6,413,383	\$384,803	0.02%
STORY	* TOTAL COUNTY *	7,880	\$859,450,955	\$51,333,227	2.56%
TAMA	TOLEDO	442	\$29,727,412	\$1,773,632	0.09%
TAMA	TAMA	434	\$16,908,450	\$1,014,375	0.05%
TAMA	TRAER	338	\$9,047,206	\$542,652	0.03%
TAMA	DYSART	271	\$8,246,395	\$494,784	0.02%
TAMA	GLADBROOK	198	\$9,199,753	\$551,985	0.03%
TAMA	GARWIN	96	\$1,233,618	\$74,007	0.00%
TAMA	CHELSEA	82	\$963,984	\$57,839	0.00%
TAMA	CLUTIER	70	\$544,902	\$32,694	0.00%
TAMA	ELBERON	44	\$718,598	\$43,116	0.00%
TAMA	OTHER	161	\$3,888,400	\$233,304	0.01%
TAMA	* TOTAL COUNTY *	2,136	\$80,478,718	\$4,818,388	0.24%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
TAYLOR	BEDFORD	387	\$10,880,257	\$652,815	0.03%
TAYLOR	LENOX	295	\$9,771,157	\$586,060	0.03%
TAYLOR	CLEARFIELD	62	\$647,983	\$38,879	0.00%
TAYLOR	NEW MARKET	53	\$561,494	\$33,690	0.00%
TAYLOR	GRAVITY	42	\$111,382	\$6,683	0.00%
TAYLOR	OTHER	66	\$1,079,699	\$64,782	0.00%
TAYLOR	* TOTAL COUNTY *	905	\$23,051,972	\$1,382,909	0.07%
UNION	CRESTON	1,285	\$119,235,466	\$7,137,311	0.36%
UNION	AFTON	214	\$6,314,704	\$378,882	0.02%
UNION	LORIMOR	77	\$488,409	\$29,305	0.00%
UNION	OTHER	92	\$1,502,617	\$90,157	0.00%
UNION	* TOTAL COUNTY *	1,668	\$127,541,196	\$7,635,655	0.38%
VAN BUREN	KEOSAUQUA	437	\$9,739,259	\$580,383	0.03%
VAN BUREN	FARMINGTON	131	\$2,364,420	\$141,865	0.01%
VAN BUREN	BONAPARTE	120	\$2,158,527	\$128,524	0.01%
VAN BUREN	BIRMINGHAM	107	\$1,614,788	\$96,887	0.00%
VAN BUREN	MILTON	84	\$1,053,091	\$63,185	0.00%
VAN BUREN	CANTRIL	81	\$5,264,623	\$315,877	0.02%
VAN BUREN	STOCKPORT	74	\$2,488,023	\$149,281	0.01%
VAN BUREN	OTHER	175	\$3,324,738	\$199,484	0.01%
VAN BUREN	* TOTAL COUNTY *	1,209	\$28,007,469	\$1,675,488	0.08%
WAPELLO	OTTUMWA	3,171	\$354,850,913	\$21,241,841	1.06%
WAPELLO	ELDON	163	\$3,489,521	\$209,371	0.01%
WAPELLO	EDDYVILLE	118	\$4,749,696	\$284,049	0.01%
WAPELLO	AGENCY	93	\$1,609,025	\$96,542	0.00%
WAPELLO	BLAKESBURG	76	\$548,678	\$32,921	0.00%
WAPELLO	OTHER	90	\$4,569,259	\$274,156	0.01%
WAPELLO	* TOTAL COUNTY *	3,711	\$369,817,092	\$22,138,879	1.10%
WARREN	INDIANOLA	2,073	\$152,921,291	\$9,165,094	0.46%
WARREN	NORWALK	708	\$34,930,933	\$2,095,856	0.10%
WARREN	CARLISLE	413	\$15,730,321	\$943,819	0.05%
WARREN	NEW VIRGINIA	172	\$3,811,614	\$228,697	0.01%
WARREN	CUMMING	149	\$7,836,893	\$470,214	0.02%
WARREN	MILO	142	\$3,449,749	\$206,985	0.01%
WARREN	LACONA	89	\$1,859,912	\$111,595	0.01%
WARREN	HARTFORD	51	\$1,076,262	\$64,576	0.00%
WARREN	SAINT MARYS	40	\$590,595	\$35,436	0.00%
WARREN	OTHER	239	\$5,414,872	\$324,892	0.02%
WARREN	* TOTAL COUNTY *	4,076	\$227,622,442	\$13,647,163	0.68%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
WASHINGTON	WASHINGTON	1,368	\$80,071,123	\$4,794,257	0.24%
WASHINGTON	KALONA	810	\$37,298,347	\$2,234,334	0.11%
WASHINGTON	WELLMAN	322	\$9,794,344	\$587,526	0.03%
WASHINGTON	RIVERSIDE	283	\$22,448,770	\$1,314,302	0.07%
WASHINGTON	AINSWORTH	165	\$4,639,723	\$278,383	0.01%
WASHINGTON	BRIGHTON	130	\$2,424,449	\$145,457	0.01%
WASHINGTON	CRAWFORDSVILLE	78	\$539,344	\$32,361	0.00%
WASHINGTON	OTHER	102	\$2,004,194	\$120,252	0.01%
WASHINGTON	* TOTAL COUNTY *	3,258	\$159,220,294	\$9,506,871	0.47%
WAYNE	CORYDON	348	\$12,878,637	\$770,674	0.04%
WAYNE	HUMESTON	159	\$4,018,726	\$241,124	0.01%
WAYNE	SEYMOUR	129	\$1,935,912	\$116,155	0.01%
WAYNE	ALLERTON	107	\$1,577,979	\$94,460	0.00%
WAYNE	LINEVILLE	46	\$1,180,540	\$70,832	0.00%
WAYNE	OTHER	93	\$4,170,943	\$249,761	0.01%
WAYNE	* TOTAL COUNTY *	882	\$25,762,737	\$1,543,006	0.08%
WEBSTER	FORT DODGE	3,843	\$442,534,221	\$26,419,930	1.32%
WEBSTER	GOWRIE	235	\$6,228,282	\$373,697	0.02%
WEBSTER	DAYTON	138	\$2,858,054	\$171,483	0.01%
WEBSTER	LEHIGH	73	\$1,765,601	\$105,936	0.01%
WEBSTER	HARCOURT	72	\$3,155,645	\$189,339	0.01%
WEBSTER	CLARE	71	\$410,369	\$24,622	0.00%
WEBSTER	DUNCOMBE	69	\$1,108,089	\$66,485	0.00%
WEBSTER	BADGER	65	\$1,281,129	\$76,868	0.00%
WEBSTER	CALLENDER	57	\$1,312,929	\$78,776	0.00%
WEBSTER	OTHO	53	\$737,413	\$44,245	0.00%
WEBSTER	MOORLAND	43	\$685,510	\$41,131	0.00%
WEBSTER	VINCENT	40	\$5,577,913	\$334,675	0.02%
WEBSTER	OTHER	119	\$3,395,535	\$203,732	0.01%
WEBSTER	* TOTAL COUNTY *	4,878	\$471,050,690	\$28,130,918	1.40%
WINNEBAGO	FOREST CITY	641	\$28,100,498	\$1,685,332	0.08%
WINNEBAGO	LAKE MILLS	398	\$24,601,584	\$1,475,294	0.07%
WINNEBAGO	BUFFALO CENTER	268	\$7,097,612	\$425,857	0.02%
WINNEBAGO	THOMPSON	103	\$7,668,715	\$460,123	0.02%
WINNEBAGO	LELAND	73	\$1,787,961	\$107,278	0.01%
WINNEBAGO	RAKE	65	\$1,367,598	\$82,056	0.00%
WINNEBAGO	OTHER	63	\$985,743	\$59,145	0.00%
WINNEBAGO	* TOTAL COUNTY *	1,611	\$71,609,711	\$4,295,084	0.21%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

County	City	# of Returns	Taxable Sales	Computed Tax	% of Tax
WINNESHIEK	DECORAH	2,004	\$170,629,802	\$10,203,882	0.51%
WINNESHIEK	OSSIAN	245	\$7,314,858	\$438,891	0.02%
WINNESHIEK	CALMAR	213	\$9,568,715	\$574,123	0.03%
WINNESHIEK	FORT ATKINSON	167	\$3,587,126	\$215,205	0.01%
WINNESHIEK	RIDGEWAY	141	\$4,678,962	\$280,701	0.01%
WINNESHIEK	SPILLVILLE	71	\$1,771,532	\$106,292	0.01%
WINNESHIEK	CASTALIA	43	\$209,441	\$12,566	0.00%
WINNESHIEK	OTHER	161	\$5,116,855	\$307,011	0.02%
WINNESHIEK	* TOTAL COUNTY *	3,045	\$202,877,291	\$12,138,672	0.61%
WOODBURY	SIOUX CITY	8,716	\$1,360,025,073	\$81,407,970	4.06%
WOODBURY	SERGEANT BLUFF	469	\$29,702,872	\$1,778,603	0.09%
WOODBURY	MOVILLE	237	\$7,383,121	\$442,987	0.02%
WOODBURY	ANTHON	182	\$3,185,423	\$191,125	0.01%
WOODBURY	CORRECTIONVILLE	175	\$6,543,679	\$392,621	0.02%
WOODBURY	LAWTON	157	\$8,300,051	\$497,940	0.02%
WOODBURY	SLOAN	151	\$4,039,698	\$238,845	0.01%
WOODBURY	DANBURY	107	\$2,333,163	\$139,979	0.01%
WOODBURY	SALIX	91	\$2,260,825	\$135,650	0.01%
WOODBURY	HORNICK	85	\$1,406,130	\$84,368	0.00%
WOODBURY	PIERSON	74	\$1,987,557	\$119,253	0.01%
WOODBURY	BRONSON	56	\$804,978	\$48,299	0.00%
WOODBURY	CUSHING	41	\$505,225	\$30,314	0.00%
WOODBURY	OTHER	169	\$6,604,910	\$385,238	0.02%
WOODBURY	* TOTAL COUNTY *	10,710	\$1,435,082,705	\$85,893,191	4.29%
WORTH	NORTHWOOD	462	\$21,959,641	\$1,295,757	0.06%
WORTH	MANLY	167	\$4,572,834	\$274,370	0.01%
WORTH	KENSETT	85	\$571,235	\$34,274	0.00%
WORTH	GRAFTON	69	\$1,397,175	\$83,831	0.00%
WORTH	FERTILE	68	\$1,234,584	\$74,075	0.00%
WORTH	HANLONTOWN	51	\$347,532	\$20,852	0.00%
WORTH	JOICE	46	\$303,593	\$18,216	0.00%
WORTH	OTHER	24	\$143,403	\$8,604	0.00%
WORTH	* TOTAL COUNTY *	972	\$30,529,997	\$1,809,978	0.09%

**RETAIL SALES TAX  
BY COUNTY AND TOWN  
FISCAL YEAR 2009**

<b>County</b>	<b>City</b>	<b># of Returns</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>% of Tax</b>
WRIGHT	BELMOND	564	\$22,915,936	\$1,374,669	0.07%
WRIGHT	CLARION	544	\$25,799,280	\$1,545,669	0.08%
WRIGHT	EAGLE GROVE	464	\$26,642,450	\$1,597,513	0.08%
WRIGHT	GOLDFIELD	158	\$8,230,547	\$493,833	0.02%
WRIGHT	DOWS	113	\$3,199,491	\$191,969	0.01%
WRIGHT	WOOLSTOCK	50	\$1,822,104	\$109,326	0.01%
WRIGHT	ROWAN	42	\$745,762	\$44,746	0.00%
WRIGHT	OTHER	56	\$1,012,601	\$60,756	0.00%
WRIGHT	* TOTAL COUNTY *	1,991	\$90,368,171	\$5,418,482	0.27%
<b>SUB TOTAL</b>		<b>352,178</b>	<b>\$33,132,730,314</b>	<b>\$1,980,630,615</b>	<b>98.84%</b>
<b>LATE FILERS</b>		<b>5,537</b>	<b>\$427,157,304</b>	<b>\$23,238,369</b>	<b>1.16%</b>
<b>STATE TOTAL</b>		<b>357,715</b>	<b>\$33,559,887,618</b>	<b>\$2,003,868,984</b>	<b>100.00%</b>

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX	
ADAIR	APPAREL	S	S	S	
	BUILDING MATERIALS	32	\$6,010,635	\$360,638	
	EATING AND DRINKING	95	\$6,774,074	\$406,444	
	FOOD DEALERS	25	\$2,949,018	\$176,941	
	GENERAL MERCHANDISE	40	\$7,853,824	\$471,229	
	HOME FURNISHINGS	S	S	S	
	MISCELLANEOUS	222	\$3,956,286	\$237,377	
	MOTOR VEHICLE	74	\$3,404,722	\$204,283	
	SERVICE	363	\$6,379,939	\$359,659	
	SPECIALTY RETAIL STORES	226	\$2,657,682	\$159,448	
	UTILITIES AND TRANSPORTATION	65	\$4,751,150	\$285,069	
	WHOLESALE	43	\$3,659,264	\$219,556	
	* TOTAL COUNTY *		1,199	\$48,498,468	\$2,886,758
	ADAMS	APPAREL	S	S	S
BUILDING MATERIALS		S	S	S	
EATING AND DRINKING		54	\$1,933,846	\$116,031	
FOOD DEALERS		S	S	S	
GENERAL MERCHANDISE		S	S	S	
HOME FURNISHINGS		S	S	S	
MISCELLANEOUS		117	\$5,685,563	\$341,134	
MOTOR VEHICLE		45	\$1,872,115	\$112,120	
SERVICE		248	\$3,307,874	\$197,501	
SPECIALTY RETAIL STORES		102	\$705,608	\$42,336	
UTILITIES AND TRANSPORTATION		28	\$4,259,002	\$255,540	
WHOLESALE		59	\$1,372,854	\$82,371	
* TOTAL COUNTY *			707	\$23,132,832	\$1,386,792
ALLAMAKEE		APPAREL	S	S	S
	BUILDING MATERIALS	67	\$7,878,181	\$472,691	
	EATING AND DRINKING	192	\$8,668,121	\$520,008	
	FOOD DEALERS	38	\$5,860,687	\$351,641	
	GENERAL MERCHANDISE	60	\$12,875,989	\$772,559	
	HOME FURNISHINGS	S	S	S	
	MISCELLANEOUS	314	\$4,665,506	\$279,930	
	MOTOR VEHICLE	112	\$13,599,056	\$815,943	
	SERVICE	836	\$14,561,645	\$866,759	
	SPECIALTY RETAIL STORES	332	\$4,390,865	\$263,452	
	UTILITIES AND TRANSPORTATION	92	\$4,364,709	\$261,883	
	WHOLESALE	119	\$4,548,754	\$272,925	
	* TOTAL COUNTY *		2,198	\$84,562,997	\$5,066,761

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
APPANOOSE	APPAREL	35	\$1,483,925	\$89,036
	BUILDING MATERIALS	29	\$6,810,462	\$408,628
	EATING AND DRINKING	140	\$9,018,761	\$540,103
	FOOD DEALERS	60	\$10,985,096	\$659,106
	GENERAL MERCHANDISE	34	\$21,079,426	\$1,264,299
	HOME FURNISHINGS	49	\$2,232,096	\$133,926
	MISCELLANEOUS	211	\$3,720,844	\$223,246
	MOTOR VEHICLE	137	\$9,057,347	\$543,441
	SERVICE	737	\$11,664,139	\$675,806
	SPECIALTY RETAIL STORES	263	\$3,576,397	\$214,239
	UTILITIES AND TRANSPORTATION	86	\$10,402,301	\$624,138
	WHOLESALE	59	\$2,151,735	\$129,104
	* TOTAL COUNTY *		1,840	\$92,182,529
AUDUBON	APPAREL	S	S	S
	BUILDING MATERIALS	S	S	S
	EATING AND DRINKING	69	\$2,155,021	\$129,301
	FOOD DEALERS	21	\$2,100,276	\$126,017
	GENERAL MERCHANDISE	20	\$3,831,747	\$229,905
	HOME FURNISHINGS	S	S	S
	MISCELLANEOUS	164	\$4,547,518	\$272,851
	MOTOR VEHICLE	26	\$957,856	\$57,436
	SERVICE	339	\$7,418,808	\$444,818
	SPECIALTY RETAIL STORES	187	\$1,059,256	\$63,555
	UTILITIES AND TRANSPORTATION	56	\$2,574,046	\$154,443
	WHOLESALE	63	\$2,746,666	\$164,800
	* TOTAL COUNTY *		984	\$31,135,276
BENTON	APPAREL	33	\$1,362,011	\$81,721
	BUILDING MATERIALS	76	\$10,484,740	\$629,084
	EATING AND DRINKING	194	\$9,340,409	\$560,425
	FOOD DEALERS	34	\$6,819,230	\$409,154
	GENERAL MERCHANDISE	48	\$15,599,909	\$935,995
	HOME FURNISHINGS	32	\$4,265,841	\$255,950
	MISCELLANEOUS	515	\$12,306,314	\$738,379
	MOTOR VEHICLE	178	\$11,361,911	\$681,691
	SERVICE	1,123	\$15,282,013	\$912,131
	SPECIALTY RETAIL STORES	462	\$5,151,068	\$309,064
	UTILITIES AND TRANSPORTATION	199	\$22,454,368	\$1,347,262
	WHOLESALE	129	\$7,875,072	\$471,947
	* TOTAL COUNTY *		3,023	\$122,302,886

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
BLACK HAWK	APPAREL	312	\$45,985,319	\$2,759,119
	BUILDING MATERIALS	208	\$193,748,912	\$11,624,935
	EATING AND DRINKING	1,286	\$182,244,757	\$10,934,605
	FOOD DEALERS	269	\$63,249,847	\$3,794,991
	GENERAL MERCHANDISE	219	\$311,930,939	\$18,715,856
	HOME FURNISHINGS	372	\$75,803,440	\$4,548,206
	MISCELLANEOUS	1,633	\$110,759,633	\$6,632,142
	MOTOR VEHICLE	594	\$84,750,341	\$5,081,541
	SERVICE	4,630	\$253,949,755	\$14,915,701
	SPECIALTY RETAIL STORES	2,423	\$126,703,394	\$7,602,204
	UTILITIES AND TRANSPORTATION	341	\$164,756,513	\$9,885,391
	WHOLESALE	627	\$122,823,890	\$7,369,303
	* TOTAL COUNTY *		12,914	\$1,736,706,740
BOONE	APPAREL	40	\$2,103,887	\$126,233
	BUILDING MATERIALS	71	\$8,622,400	\$517,344
	EATING AND DRINKING	183	\$14,052,794	\$843,168
	FOOD DEALERS	49	\$13,942,782	\$836,567
	GENERAL MERCHANDISE	38	\$29,026,906	\$1,741,614
	HOME FURNISHINGS	50	\$11,438,290	\$686,297
	MISCELLANEOUS	549	\$17,250,829	\$1,035,050
	MOTOR VEHICLE	116	\$15,243,184	\$914,560
	SERVICE	975	\$19,646,002	\$1,161,172
	SPECIALTY RETAIL STORES	553	\$7,469,541	\$448,172
	UTILITIES AND TRANSPORTATION	143	\$14,029,429	\$841,766
	WHOLESALE	140	\$7,362,826	\$441,770
	* TOTAL COUNTY *		2,907	\$160,188,870
BREMER	APPAREL	33	\$1,286,396	\$77,184
	BUILDING MATERIALS	74	\$10,111,970	\$606,718
	EATING AND DRINKING	225	\$16,700,800	\$1,001,919
	FOOD DEALERS	30	\$10,043,858	\$602,631
	GENERAL MERCHANDISE	55	\$45,624,830	\$2,737,490
	HOME FURNISHINGS	69	\$3,092,046	\$185,523
	MISCELLANEOUS	542	\$15,460,856	\$927,651
	MOTOR VEHICLE	119	\$10,983,596	\$659,005
	SERVICE	1,011	\$29,145,399	\$1,723,953
	SPECIALTY RETAIL STORES	466	\$7,472,938	\$448,376
	UTILITIES AND TRANSPORTATION	119	\$14,068,715	\$844,123
	WHOLESALE	140	\$11,282,620	\$675,509
	* TOTAL COUNTY *		2,883	\$175,274,024

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
BUCHANAN	APPAREL	S	S	S
	BUILDING MATERIALS	90	\$20,882,202	\$1,252,932
	EATING AND DRINKING	182	\$12,644,622	\$758,677
	FOOD DEALERS	59	\$10,084,515	\$605,071
	GENERAL MERCHANDISE	S	S	S
	HOME FURNISHINGS	62	\$1,520,945	\$91,257
	MISCELLANEOUS	346	\$10,022,101	\$601,326
	MOTOR VEHICLE	140	\$17,582,515	\$1,054,924
	SERVICE	909	\$13,764,118	\$813,321
	SPECIALTY RETAIL STORES	497	\$12,653,647	\$759,219
	UTILITIES AND TRANSPORTATION	108	\$11,717,954	\$703,077
	WHOLESALE	146	\$8,222,157	\$493,303
	* TOTAL COUNTY *	2,600	\$153,838,295	\$9,217,718
	BUENA VISTA	APPAREL	43	\$3,250,695
BUILDING MATERIALS		65	\$11,395,877	\$683,753
EATING AND DRINKING		195	\$14,462,923	\$867,663
FOOD DEALERS		41	\$7,833,749	\$470,025
GENERAL MERCHANDISE		48	\$39,953,024	\$2,397,181
HOME FURNISHINGS		86	\$6,394,712	\$383,683
MISCELLANEOUS		334	\$12,116,447	\$726,987
MOTOR VEHICLE		120	\$20,632,593	\$1,237,724
SERVICE		917	\$23,488,675	\$1,372,082
SPECIALTY RETAIL STORES		462	\$17,833,708	\$1,070,022
UTILITIES AND TRANSPORTATION		141	\$20,579,914	\$1,234,795
WHOLESALE		151	\$12,752,021	\$765,121
* TOTAL COUNTY *		2,603	\$190,694,338	\$11,404,078
BUTLER		APPAREL	20	\$109,851
	BUILDING MATERIALS	53	\$12,483,765	\$749,026
	EATING AND DRINKING	129	\$2,972,207	\$178,332
	FOOD DEALERS	42	\$2,938,032	\$176,282
	GENERAL MERCHANDISE	41	\$7,722,903	\$463,374
	HOME FURNISHINGS	33	\$1,414,645	\$84,879
	MISCELLANEOUS	357	\$6,803,205	\$408,192
	MOTOR VEHICLE	61	\$1,288,539	\$77,312
	SERVICE	650	\$8,080,905	\$484,675
	SPECIALTY RETAIL STORES	340	\$2,814,338	\$168,860
	UTILITIES AND TRANSPORTATION	118	\$6,342,233	\$380,534
	WHOLESALE	158	\$4,092,960	\$245,578
	* TOTAL COUNTY *	2,002	\$57,063,583	\$3,423,636

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
CALHOUN	APPAREL	S	S	S
	BUILDING MATERIALS	49	\$3,526,741	\$211,604
	EATING AND DRINKING	97	\$3,612,624	\$216,757
	FOOD DEALERS	S	S	S
	GENERAL MERCHANDISE	36	\$4,953,878	\$297,233
	HOME FURNISHINGS	25	\$444,203	\$26,652
	MISCELLANEOUS	190	\$2,951,391	\$177,083
	MOTOR VEHICLE	96	\$4,713,277	\$282,797
	SERVICE	501	\$6,700,578	\$401,847
	SPECIALTY RETAIL STORES	216	\$2,359,406	\$141,564
	UTILITIES AND TRANSPORTATION	88	\$3,712,204	\$222,732
	WHOLESALE	101	\$5,883,003	\$352,980
	* TOTAL COUNTY *	1,421	\$40,735,825	\$2,443,961
	CARROLL	APPAREL	75	\$6,438,107
BUILDING MATERIALS		77	\$21,211,010	\$1,272,661
EATING AND DRINKING		244	\$19,230,571	\$1,153,834
FOOD DEALERS		57	\$12,943,759	\$776,626
GENERAL MERCHANDISE		66	\$52,141,985	\$3,128,519
HOME FURNISHINGS		77	\$7,409,327	\$444,560
MISCELLANEOUS		522	\$16,555,806	\$993,348
MOTOR VEHICLE		180	\$16,468,628	\$987,820
SERVICE		1,205	\$32,105,206	\$1,898,168
SPECIALTY RETAIL STORES		559	\$21,147,927	\$1,268,876
UTILITIES AND TRANSPORTATION		189	\$16,011,301	\$960,678
WHOLESALE		261	\$38,390,180	\$2,303,411
* TOTAL COUNTY *		3,512	\$260,053,807	\$15,574,787
CASS		APPAREL	37	\$1,894,000
	BUILDING MATERIALS	41	\$1,543,183	\$92,591
	EATING AND DRINKING	182	\$12,201,878	\$731,983
	FOOD DEALERS	41	\$10,841,529	\$650,492
	GENERAL MERCHANDISE	48	\$34,850,119	\$2,091,007
	HOME FURNISHINGS	52	\$2,915,543	\$174,933
	MISCELLANEOUS	405	\$17,274,410	\$1,036,465
	MOTOR VEHICLE	102	\$10,225,012	\$613,501
	SERVICE	772	\$18,248,988	\$1,079,351
	SPECIALTY RETAIL STORES	310	\$4,299,675	\$257,980
	UTILITIES AND TRANSPORTATION	140	\$9,222,216	\$553,333
	WHOLESALE	118	\$7,961,775	\$477,669
	* TOTAL COUNTY *	2,248	\$131,478,328	\$7,872,945

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
CEDAR	APPAREL	S	S	S
	BUILDING MATERIALS	46	\$4,962,622	\$297,757
	EATING AND DRINKING	185	\$12,684,122	\$761,047
	FOOD DEALERS	S	S	S
	GENERAL MERCHANDISE	41	\$16,330,963	\$979,858
	HOME FURNISHINGS	24	\$1,338,350	\$80,301
	MISCELLANEOUS	453	\$11,679,211	\$700,753
	MOTOR VEHICLE	150	\$8,935,887	\$536,123
	SERVICE	771	\$12,000,192	\$715,577
	SPECIALTY RETAIL STORES	330	\$3,001,463	\$180,088
	UTILITIES AND TRANSPORTATION	98	\$6,333,246	\$379,995
	WHOLESALE	162	\$7,505,150	\$450,309
	* TOTAL COUNTY *	2,313	\$89,754,779	\$5,380,821
	CERRO GORDO	APPAREL	99	\$12,040,761
BUILDING MATERIALS		99	\$63,024,772	\$3,781,486
EATING AND DRINKING		615	\$69,309,607	\$4,158,412
FOOD DEALERS		152	\$32,068,924	\$1,924,135
GENERAL MERCHANDISE		97	\$140,956,240	\$8,457,374
HOME FURNISHINGS		161	\$31,998,991	\$1,919,939
MISCELLANEOUS		905	\$49,561,616	\$2,973,697
MOTOR VEHICLE		319	\$41,497,038	\$2,489,652
SERVICE		2,197	\$76,593,207	\$4,460,341
SPECIALTY RETAIL STORES		1,068	\$46,464,957	\$2,787,897
UTILITIES AND TRANSPORTATION		276	\$42,512,119	\$2,550,727
WHOLESALE		337	\$61,209,500	\$3,658,120
* TOTAL COUNTY *		6,325	\$667,237,732	\$39,884,227
CHEROKEE		APPAREL	21	\$864,249
	BUILDING MATERIALS	43	\$12,321,919	\$739,315
	EATING AND DRINKING	139	\$8,670,254	\$520,215
	FOOD DEALERS	43	\$8,489,171	\$509,350
	GENERAL MERCHANDISE	36	\$8,731,940	\$523,916
	HOME FURNISHINGS	28	\$1,992,484	\$119,549
	MISCELLANEOUS	281	\$8,391,798	\$503,508
	MOTOR VEHICLE	90	\$8,237,932	\$494,177
	SERVICE	651	\$12,165,996	\$718,377
	SPECIALTY RETAIL STORES	356	\$6,492,585	\$389,555
	UTILITIES AND TRANSPORTATION	94	\$10,151,663	\$609,100
	WHOLESALE	85	\$7,549,247	\$452,955
	* TOTAL COUNTY *	1,867	\$94,059,238	\$5,631,872

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
CHICKASAW	APPAREL	S	S	S
	BUILDING MATERIALS	45	\$5,246,598	\$314,765
	EATING AND DRINKING	150	\$7,741,710	\$464,503
	FOOD DEALERS	S	S	S
	GENERAL MERCHANDISE	39	\$12,714,772	\$762,886
	HOME FURNISHINGS	27	\$1,633,097	\$97,986
	MISCELLANEOUS	365	\$8,994,184	\$539,651
	MOTOR VEHICLE	107	\$5,967,876	\$357,875
	SERVICE	657	\$17,064,678	\$1,011,784
	SPECIALTY RETAIL STORES	338	\$7,179,272	\$430,756
	UTILITIES AND TRANSPORTATION	59	\$2,670,877	\$160,253
	WHOLESALE	148	\$16,837,460	\$1,010,248
	* TOTAL COUNTY *	1,962	\$89,237,441	\$5,341,921
	CLARKE	APPAREL	S	S
BUILDING MATERIALS		S	S	S
EATING AND DRINKING		109	\$7,610,865	\$456,652
FOOD DEALERS		34	\$4,679,494	\$280,770
GENERAL MERCHANDISE		33	\$24,062,980	\$1,443,779
HOME FURNISHINGS		S	S	S
MISCELLANEOUS		171	\$2,931,650	\$175,899
MOTOR VEHICLE		48	\$2,938,139	\$176,288
SERVICE		417	\$12,303,874	\$707,415
SPECIALTY RETAIL STORES		176	\$2,112,383	\$126,743
UTILITIES AND TRANSPORTATION		47	\$4,413,280	\$264,797
WHOLESALE		55	\$2,729,341	\$163,760
* TOTAL COUNTY *		1,131	\$69,370,642	\$4,131,421
CLAY		APPAREL	71	\$6,391,680
	BUILDING MATERIALS	63	\$40,916,531	\$2,454,992
	EATING AND DRINKING	250	\$20,685,326	\$1,241,120
	FOOD DEALERS	42	\$12,674,639	\$760,478
	GENERAL MERCHANDISE	43	\$46,041,570	\$2,762,494
	HOME FURNISHINGS	93	\$10,175,977	\$610,559
	MISCELLANEOUS	426	\$17,802,191	\$1,068,131
	MOTOR VEHICLE	119	\$13,735,221	\$823,945
	SERVICE	944	\$26,080,831	\$1,537,786
	SPECIALTY RETAIL STORES	490	\$22,472,939	\$1,348,099
	UTILITIES AND TRANSPORTATION	187	\$33,456,612	\$2,007,290
	WHOLESALE	185	\$14,159,384	\$849,563
	* TOTAL COUNTY *	2,913	\$264,592,901	\$15,847,958

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX	
CLAYTON	APPAREL	S	S	S	
	BUILDING MATERIALS	70	\$17,917,216	\$1,074,976	
	EATING AND DRINKING	254	\$9,751,299	\$585,008	
	FOOD DEALERS	S	S	S	
	GENERAL MERCHANDISE	71	\$9,768,232	\$586,094	
	HOME FURNISHINGS	62	\$998,210	\$59,893	
	MISCELLANEOUS	391	\$10,422,849	\$614,156	
	MOTOR VEHICLE	143	\$11,620,236	\$695,305	
	SERVICE	1,196	\$13,770,220	\$815,071	
	SPECIALTY RETAIL STORES	551	\$7,146,629	\$417,379	
	UTILITIES AND TRANSPORTATION	130	\$6,850,209	\$411,013	
	WHOLESALE	235	\$10,892,333	\$653,540	
	* TOTAL COUNTY *		3,166	\$103,955,147	\$6,201,497
	CLINTON	APPAREL	81	\$4,365,955	\$261,957
BUILDING MATERIALS		119	\$27,178,837	\$1,630,730	
EATING AND DRINKING		572	\$48,036,006	\$2,880,976	
FOOD DEALERS		117	\$27,698,829	\$1,661,930	
GENERAL MERCHANDISE		105	\$100,739,762	\$6,044,386	
HOME FURNISHINGS		143	\$9,607,403	\$576,444	
MISCELLANEOUS		707	\$114,875,700	\$6,892,542	
MOTOR VEHICLE		228	\$19,611,207	\$1,176,635	
SERVICE		1,954	\$54,683,232	\$3,224,419	
SPECIALTY RETAIL STORES		841	\$24,997,884	\$1,499,873	
UTILITIES AND TRANSPORTATION		211	\$40,531,906	\$2,431,914	
WHOLESALE		258	\$32,009,624	\$1,920,577	
* TOTAL COUNTY *			5,336	\$504,336,345	\$30,202,384
CRAWFORD		APPAREL	51	\$1,089,841	\$65,390
	BUILDING MATERIALS	43	\$4,914,503	\$294,870	
	EATING AND DRINKING	173	\$11,304,847	\$678,291	
	FOOD DEALERS	48	\$11,057,270	\$663,436	
	GENERAL MERCHANDISE	25	\$21,997,447	\$1,319,847	
	HOME FURNISHINGS	49	\$1,247,866	\$74,872	
	MISCELLANEOUS	315	\$8,087,052	\$485,223	
	MOTOR VEHICLE	138	\$11,540,363	\$692,187	
	SERVICE	798	\$15,256,903	\$901,196	
	SPECIALTY RETAIL STORES	272	\$5,842,316	\$350,539	
	UTILITIES AND TRANSPORTATION	123	\$10,544,706	\$632,682	
	WHOLESALE	105	\$5,187,390	\$311,243	
	* TOTAL COUNTY *		2,140	\$108,070,504	\$6,469,778

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
DALLAS	APPAREL	292	\$96,927,465	\$5,815,648
	BUILDING MATERIALS	84	\$22,850,740	\$1,371,044
	EATING AND DRINKING	482	\$78,580,887	\$4,694,252
	FOOD DEALERS	94	\$43,740,883	\$2,624,453
	GENERAL MERCHANDISE	135	\$116,107,717	\$6,966,463
	HOME FURNISHINGS	112	\$44,032,648	\$2,641,959
	MISCELLANEOUS	861	\$68,422,231	\$4,105,334
	MOTOR VEHICLE	174	\$24,799,959	\$1,487,726
	SERVICE	1,913	\$135,760,267	\$7,894,478
	SPECIALTY RETAIL STORES	1,066	\$125,371,914	\$7,522,315
	UTILITIES AND TRANSPORTATION	292	\$167,308,576	\$10,038,515
	WHOLESALE	192	\$29,219,414	\$1,753,165
	* TOTAL COUNTY *		5,697	\$953,122,701
DAVIS	APPAREL	S	S	S
	BUILDING MATERIALS	45	\$5,996,321	\$359,779
	EATING AND DRINKING	56	\$2,593,698	\$155,622
	FOOD DEALERS	S	S	S
	GENERAL MERCHANDISE	25	\$2,685,377	\$161,123
	HOME FURNISHINGS	31	\$869,418	\$52,165
	MISCELLANEOUS	222	\$6,897,058	\$413,823
	MOTOR VEHICLE	67	\$4,642,989	\$278,579
	SERVICE	448	\$6,137,946	\$364,978
	SPECIALTY RETAIL STORES	209	\$1,749,422	\$104,965
	UTILITIES AND TRANSPORTATION	34	\$5,309,304	\$318,558
	WHOLESALE	76	\$4,913,024	\$294,650
	* TOTAL COUNTY *		1,245	\$44,495,506
DECATUR	APPAREL	S	S	S
	BUILDING MATERIALS	22	\$2,550,958	\$153,057
	EATING AND DRINKING	95	\$3,405,361	\$204,322
	FOOD DEALERS	S	S	S
	GENERAL MERCHANDISE	31	\$6,316,781	\$379,007
	HOME FURNISHINGS	28	\$888,049	\$53,283
	MISCELLANEOUS	191	\$2,071,330	\$124,280
	MOTOR VEHICLE	43	\$1,263,071	\$75,784
	SERVICE	327	\$4,551,082	\$268,601
	SPECIALTY RETAIL STORES	226	\$2,331,407	\$139,884
	UTILITIES AND TRANSPORTATION	76	\$3,391,121	\$203,467
	WHOLESALE	60	\$2,417,357	\$145,041
	* TOTAL COUNTY *		1,115	\$31,830,970

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
DELAWARE	APPAREL	S	S	S
	BUILDING MATERIALS	63	\$10,472,106	\$628,326
	EATING AND DRINKING	160	\$9,376,855	\$562,611
	FOOD DEALERS	S	S	S
	GENERAL MERCHANDISE	47	\$21,419,735	\$1,285,184
	HOME FURNISHINGS	41	\$3,121,905	\$187,314
	MISCELLANEOUS	332	\$12,799,603	\$767,976
	MOTOR VEHICLE	130	\$9,671,488	\$580,289
	SERVICE	945	\$14,843,323	\$882,978
	SPECIALTY RETAIL STORES	401	\$11,443,274	\$686,596
	UTILITIES AND TRANSPORTATION	104	\$6,695,349	\$401,721
	WHOLESALE	173	\$9,273,239	\$556,394
	* TOTAL COUNTY *	2,435	\$114,367,309	\$6,854,418
	DES MOINES	APPAREL	106	\$8,214,136
BUILDING MATERIALS		96	\$69,916,075	\$4,194,965
EATING AND DRINKING		399	\$52,329,528	\$3,139,772
FOOD DEALERS		92	\$24,077,806	\$1,444,668
GENERAL MERCHANDISE		107	\$121,699,878	\$7,301,993
HOME FURNISHINGS		133	\$10,130,354	\$607,821
MISCELLANEOUS		581	\$27,988,986	\$1,679,339
MOTOR VEHICLE		220	\$31,169,496	\$1,869,600
SERVICE		1,693	\$64,869,379	\$3,781,708
SPECIALTY RETAIL STORES		882	\$42,900,635	\$2,574,038
UTILITIES AND TRANSPORTATION		171	\$14,369,056	\$862,143
WHOLESALE		241	\$33,565,779	\$2,013,947
* TOTAL COUNTY *		4,721	\$501,231,108	\$29,962,843
DICKINSON		APPAREL	65	\$2,326,099
	BUILDING MATERIALS	56	\$11,554,607	\$693,276
	EATING AND DRINKING	414	\$38,120,631	\$2,267,310
	FOOD DEALERS	59	\$11,628,396	\$697,704
	GENERAL MERCHANDISE	41	\$44,369,773	\$2,662,186
	HOME FURNISHINGS	74	\$3,647,448	\$218,847
	MISCELLANEOUS	582	\$20,290,248	\$1,217,353
	MOTOR VEHICLE	124	\$26,332,013	\$1,577,314
	SERVICE	1,423	\$38,390,569	\$2,188,621
	SPECIALTY RETAIL STORES	769	\$25,587,709	\$1,535,263
	UTILITIES AND TRANSPORTATION	184	\$18,878,095	\$1,132,686
	WHOLESALE	118	\$8,463,655	\$507,819
	* TOTAL COUNTY *	3,909	\$249,589,243	\$14,837,945

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
DUBUQUE	APPAREL	224	\$28,875,233	\$1,732,514
	BUILDING MATERIALS	230	\$126,928,489	\$7,615,709
	EATING AND DRINKING	1,097	\$117,486,423	\$7,048,755
	FOOD DEALERS	226	\$56,065,863	\$3,363,952
	GENERAL MERCHANDISE	171	\$211,294,288	\$12,677,657
	HOME FURNISHINGS	321	\$51,855,077	\$3,111,305
	MISCELLANEOUS	1,367	\$57,768,036	\$3,465,646
	MOTOR VEHICLE	394	\$65,748,709	\$3,944,654
	SERVICE	4,127	\$158,574,240	\$9,249,658
	SPECIALTY RETAIL STORES	1,907	\$92,696,159	\$5,560,481
	UTILITIES AND TRANSPORTATION	347	\$60,880,520	\$3,652,831
	WHOLESALE	700	\$77,651,852	\$4,653,817
	* TOTAL COUNTY *		11,111	\$1,105,824,889
EMMET	APPAREL	S	S	S
	BUILDING MATERIALS	37	\$6,021,290	\$361,277
	EATING AND DRINKING	100	\$7,602,246	\$456,135
	FOOD DEALERS	S	S	S
	GENERAL MERCHANDISE	38	\$8,483,578	\$509,015
	HOME FURNISHINGS	38	\$1,613,690	\$96,821
	MISCELLANEOUS	272	\$8,514,333	\$510,860
	MOTOR VEHICLE	75	\$6,924,859	\$415,466
	SERVICE	544	\$9,687,021	\$570,285
	SPECIALTY RETAIL STORES	264	\$3,204,029	\$192,242
	UTILITIES AND TRANSPORTATION	89	\$20,917,448	\$1,255,047
	WHOLESALE	95	\$2,736,208	\$164,172
	* TOTAL COUNTY *		1,602	\$85,219,443
FAYETTE	APPAREL	S	S	S
	BUILDING MATERIALS	78	\$7,529,211	\$451,753
	EATING AND DRINKING	259	\$14,787,886	\$887,260
	FOOD DEALERS	63	\$6,631,504	\$397,890
	GENERAL MERCHANDISE	64	\$17,886,882	\$1,073,213
	HOME FURNISHINGS	S	S	S
	MISCELLANEOUS	458	\$10,349,381	\$620,963
	MOTOR VEHICLE	142	\$12,160,509	\$729,631
	SERVICE	952	\$24,021,286	\$1,424,936
	SPECIALTY RETAIL STORES	530	\$5,621,747	\$337,305
	UTILITIES AND TRANSPORTATION	117	\$3,295,439	\$197,726
	WHOLESALE	139	\$12,439,383	\$746,363
	* TOTAL COUNTY *		2,874	\$119,143,934

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
FLOYD	APPAREL	25	\$478,129	\$28,688
	BUILDING MATERIALS	50	\$5,742,319	\$344,539
	EATING AND DRINKING	163	\$10,265,455	\$615,927
	FOOD DEALERS	22	\$10,719,028	\$643,142
	GENERAL MERCHANDISE	37	\$19,041,176	\$1,142,471
	HOME FURNISHINGS	50	\$2,778,136	\$166,688
	MISCELLANEOUS	397	\$10,474,113	\$628,447
	MOTOR VEHICLE	114	\$8,952,609	\$537,157
	SERVICE	874	\$15,172,676	\$894,558
	SPECIALTY RETAIL STORES	412	\$4,594,029	\$275,642
	UTILITIES AND TRANSPORTATION	84	\$9,380,439	\$562,826
	WHOLESALE	136	\$6,134,623	\$368,077
	* TOTAL COUNTY *		2,364	\$103,732,732
FRANKLIN	APPAREL	S	S	S
	BUILDING MATERIALS	30	\$3,573,860	\$214,432
	EATING AND DRINKING	112	\$5,478,197	\$328,692
	FOOD DEALERS	45	\$3,503,817	\$210,229
	GENERAL MERCHANDISE	23	\$5,366,141	\$321,968
	HOME FURNISHINGS	S	S	S
	MISCELLANEOUS	306	\$12,140,066	\$728,404
	MOTOR VEHICLE	74	\$3,887,747	\$233,169
	SERVICE	495	\$9,878,165	\$583,579
	SPECIALTY RETAIL STORES	267	\$3,690,615	\$221,437
	UTILITIES AND TRANSPORTATION	100	\$9,268,845	\$556,131
	WHOLESALE	132	\$6,844,636	\$410,678
	* TOTAL COUNTY *		1,605	\$64,307,017
FREMONT	APPAREL	S	S	S
	BUILDING MATERIALS	25	\$445,290	\$26,717
	EATING AND DRINKING	110	\$6,117,030	\$364,130
	FOOD DEALERS	S	S	S
	GENERAL MERCHANDISE	S	S	S
	HOME FURNISHINGS	20	\$181,480	\$10,889
	MISCELLANEOUS	161	\$2,178,255	\$130,695
	MOTOR VEHICLE	63	\$3,756,357	\$225,335
	SERVICE	342	\$5,390,574	\$302,709
	SPECIALTY RETAIL STORES	185	\$1,654,132	\$99,248
	UTILITIES AND TRANSPORTATION	94	\$7,768,171	\$466,090
	WHOLESALE	48	\$865,168	\$51,910
	* TOTAL COUNTY *		1,081	\$51,076,715

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
GREENE	APPAREL	S	S	S
	BUILDING MATERIALS	30	\$4,840,122	\$290,407
	EATING AND DRINKING	111	\$4,203,335	\$252,200
	FOOD DEALERS	24	\$3,144,753	\$188,685
	GENERAL MERCHANDISE	39	\$7,535,241	\$452,114
	HOME FURNISHINGS	S	S	S
	MISCELLANEOUS	196	\$3,314,466	\$198,868
	MOTOR VEHICLE	58	\$3,557,394	\$213,444
	SERVICE	545	\$6,837,707	\$404,356
	SPECIALTY RETAIL STORES	227	\$3,321,645	\$199,299
	UTILITIES AND TRANSPORTATION	75	\$12,355,957	\$741,357
	WHOLESALE	97	\$9,683,303	\$580,998
	* TOTAL COUNTY *	1,432	\$59,746,920	\$3,578,909
	GRUNDY	APPAREL	S	S
BUILDING MATERIALS		36	\$9,015,325	\$540,919
EATING AND DRINKING		119	\$4,064,695	\$243,875
FOOD DEALERS		29	\$3,947,901	\$236,874
GENERAL MERCHANDISE		40	\$5,482,387	\$328,943
HOME FURNISHINGS		S	S	S
MISCELLANEOUS		217	\$5,868,634	\$352,118
MOTOR VEHICLE		92	\$3,668,750	\$219,175
SERVICE		534	\$10,153,108	\$603,878
SPECIALTY RETAIL STORES		299	\$3,839,325	\$230,360
UTILITIES AND TRANSPORTATION		98	\$8,731,794	\$523,908
WHOLESALE		120	\$13,836,783	\$830,207
* TOTAL COUNTY *		1,616	\$70,309,802	\$4,212,322
GUTHRIE		APPAREL	S	S
	BUILDING MATERIALS	42	\$4,815,418	\$288,925
	EATING AND DRINKING	137	\$4,512,937	\$267,939
	FOOD DEALERS	S	S	S
	GENERAL MERCHANDISE	44	\$8,392,792	\$503,568
	HOME FURNISHINGS	40	\$1,069,494	\$64,170
	MISCELLANEOUS	320	\$4,839,624	\$290,377
	MOTOR VEHICLE	54	\$2,340,565	\$140,434
	SERVICE	545	\$7,729,991	\$459,925
	SPECIALTY RETAIL STORES	319	\$4,783,541	\$287,012
	UTILITIES AND TRANSPORTATION	152	\$10,424,399	\$625,464
	WHOLESALE	69	\$3,364,698	\$201,438
	* TOTAL COUNTY *	1,746	\$57,333,503	\$3,432,855

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
HAMILTON	APPAREL	S	S	S
	BUILDING MATERIALS	42	\$5,820,688	\$349,241
	EATING AND DRINKING	157	\$11,778,286	\$706,697
	FOOD DEALERS	S	S	S
	GENERAL MERCHANDISE	46	\$13,728,218	\$823,693
	HOME FURNISHINGS	44	\$1,594,082	\$95,645
	MISCELLANEOUS	353	\$10,396,227	\$623,774
	MOTOR VEHICLE	67	\$7,204,297	\$432,258
	SERVICE	674	\$14,039,030	\$825,304
	SPECIALTY RETAIL STORES	368	\$3,860,545	\$231,633
	UTILITIES AND TRANSPORTATION	125	\$11,555,672	\$693,340
	WHOLESALE	121	\$9,827,256	\$589,635
	* TOTAL COUNTY *	2,048	\$97,067,456	\$5,807,009
	HANCOCK	APPAREL	S	S
BUILDING MATERIALS		43	\$3,884,415	\$233,065
EATING AND DRINKING		99	\$4,415,755	\$264,349
FOOD DEALERS		33	\$3,998,673	\$239,920
GENERAL MERCHANDISE		32	\$4,227,093	\$253,626
HOME FURNISHINGS		S	S	S
MISCELLANEOUS		264	\$19,014,226	\$1,140,854
MOTOR VEHICLE		85	\$6,262,970	\$375,736
SERVICE		570	\$7,919,697	\$467,534
SPECIALTY RETAIL STORES		316	\$4,645,784	\$278,715
UTILITIES AND TRANSPORTATION		93	\$9,179,580	\$550,775
WHOLESALE		126	\$5,798,956	\$347,937
* TOTAL COUNTY *		1,697	\$71,426,192	\$4,277,253
HARDIN		APPAREL	29	\$527,094
	BUILDING MATERIALS	54	\$9,091,792	\$545,508
	EATING AND DRINKING	161	\$10,292,016	\$617,474
	FOOD DEALERS	34	\$9,884,569	\$593,074
	GENERAL MERCHANDISE	59	\$30,390,556	\$1,823,433
	HOME FURNISHINGS	52	\$2,784,262	\$167,056
	MISCELLANEOUS	424	\$25,288,578	\$1,517,315
	MOTOR VEHICLE	126	\$11,375,879	\$682,552
	SERVICE	951	\$18,046,942	\$1,067,672
	SPECIALTY RETAIL STORES	493	\$6,883,601	\$413,016
	UTILITIES AND TRANSPORTATION	182	\$16,799,186	\$1,007,951
	WHOLESALE	142	\$13,359,595	\$801,576
	* TOTAL COUNTY *	2,707	\$154,724,070	\$9,268,252

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
HARRISON	APPAREL	21	\$43,354	\$2,601
	BUILDING MATERIALS	35	\$2,485,440	\$149,126
	EATING AND DRINKING	154	\$10,499,334	\$629,960
	FOOD DEALERS	62	\$5,411,243	\$324,675
	GENERAL MERCHANDISE	32	\$6,869,297	\$412,158
	HOME FURNISHINGS	22	\$3,651,877	\$219,113
	MISCELLANEOUS	284	\$4,706,334	\$282,380
	MOTOR VEHICLE	84	\$4,418,292	\$265,098
	SERVICE	600	\$8,410,176	\$488,839
	SPECIALTY RETAIL STORES	305	\$3,332,963	\$199,978
	UTILITIES AND TRANSPORTATION	92	\$7,325,159	\$439,510
	WHOLESALE	106	\$4,209,220	\$252,553
	* TOTAL COUNTY *		1,797	\$61,362,689
HENRY	APPAREL	30	\$2,089,398	\$125,364
	BUILDING MATERIALS	40	\$5,240,611	\$314,437
	EATING AND DRINKING	192	\$15,001,539	\$900,092
	FOOD DEALERS	63	\$11,943,464	\$716,608
	GENERAL MERCHANDISE	20	\$34,194,675	\$2,051,681
	HOME FURNISHINGS	59	\$3,484,504	\$209,070
	MISCELLANEOUS	426	\$24,792,663	\$1,487,560
	MOTOR VEHICLE	119	\$8,700,936	\$522,056
	SERVICE	919	\$16,976,221	\$998,601
	SPECIALTY RETAIL STORES	430	\$5,441,320	\$326,269
	UTILITIES AND TRANSPORTATION	127	\$23,740,902	\$1,424,454
	WHOLESALE	158	\$6,047,120	\$362,827
	* TOTAL COUNTY *		2,583	\$157,653,353
HOWARD	APPAREL	S	S	S
	BUILDING MATERIALS	43	\$8,840,369	\$530,422
	EATING AND DRINKING	113	\$4,879,685	\$292,781
	FOOD DEALERS	36	\$4,999,662	\$299,980
	GENERAL MERCHANDISE	S	S	S
	HOME FURNISHINGS	47	\$2,275,121	\$136,507
	MISCELLANEOUS	270	\$4,640,838	\$278,450
	MOTOR VEHICLE	91	\$5,866,168	\$351,970
	SERVICE	516	\$7,079,139	\$419,306
	SPECIALTY RETAIL STORES	251	\$4,431,802	\$265,908
	UTILITIES AND TRANSPORTATION	45	\$4,322,299	\$259,338
	WHOLESALE	113	\$8,326,718	\$499,603
	* TOTAL COUNTY *		1,561	\$59,607,377

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
HUMBOLDT	APPAREL	24	\$754,539	\$45,272
	BUILDING MATERIALS	23	\$729,561	\$43,774
	EATING AND DRINKING	124	\$6,829,940	\$409,796
	FOOD DEALERS	S	S	S
	GENERAL MERCHANDISE	36	\$6,434,098	\$386,046
	HOME FURNISHINGS	S	S	S
	MISCELLANEOUS	217	\$10,812,628	\$648,758
	MOTOR VEHICLE	102	\$4,645,831	\$278,750
	SERVICE	506	\$9,426,554	\$559,934
	SPECIALTY RETAIL STORES	267	\$2,629,093	\$157,746
	UTILITIES AND TRANSPORTATION	125	\$6,994,210	\$419,653
	WHOLESALE	99	\$10,268,743	\$616,125
	* TOTAL COUNTY *		1,557	\$68,311,192
IDA	APPAREL	S	S	S
	BUILDING MATERIALS	34	\$2,658,157	\$159,489
	EATING AND DRINKING	73	\$3,136,383	\$188,134
	FOOD DEALERS	S	S	S
	GENERAL MERCHANDISE	36	\$7,080,727	\$424,844
	HOME FURNISHINGS	S	S	S
	MISCELLANEOUS	199	\$4,811,701	\$283,908
	MOTOR VEHICLE	69	\$3,504,155	\$210,191
	SERVICE	348	\$4,853,315	\$284,420
	SPECIALTY RETAIL STORES	187	\$2,007,304	\$117,948
	UTILITIES AND TRANSPORTATION	73	\$7,155,313	\$429,319
	WHOLESALE	70	\$4,637,123	\$278,227
	* TOTAL COUNTY *		1,134	\$42,457,163
IOWA	APPAREL	177	\$42,147,381	\$2,528,843
	BUILDING MATERIALS	41	\$5,052,045	\$303,123
	EATING AND DRINKING	182	\$17,930,590	\$1,072,360
	FOOD DEALERS	77	\$7,888,398	\$473,304
	GENERAL MERCHANDISE	47	\$8,001,635	\$480,098
	HOME FURNISHINGS	76	\$9,877,053	\$592,623
	MISCELLANEOUS	375	\$16,996,323	\$1,019,668
	MOTOR VEHICLE	104	\$6,491,593	\$389,496
	SERVICE	909	\$21,428,933	\$1,228,514
	SPECIALTY RETAIL STORES	579	\$22,482,266	\$1,348,573
	UTILITIES AND TRANSPORTATION	108	\$11,076,217	\$664,573
	WHOLESALE	109	\$6,731,785	\$403,907
	* TOTAL COUNTY *		2,784	\$176,104,219

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
JACKSON	APPAREL	25	\$361,705	\$21,702
	BUILDING MATERIALS	65	\$8,619,506	\$517,170
	EATING AND DRINKING	273	\$15,751,290	\$944,676
	FOOD DEALERS	37	\$5,827,950	\$349,677
	GENERAL MERCHANDISE	40	\$28,392,002	\$1,703,520
	HOME FURNISHINGS	48	\$1,151,518	\$69,091
	MISCELLANEOUS	509	\$8,238,020	\$494,270
	MOTOR VEHICLE	156	\$10,143,209	\$608,491
	SERVICE	1,109	\$15,554,253	\$922,131
	SPECIALTY RETAIL STORES	427	\$4,667,413	\$280,042
	UTILITIES AND TRANSPORTATION	133	\$10,676,525	\$640,592
	WHOLESALE	122	\$6,103,385	\$366,203
	* TOTAL COUNTY *		2,944	\$115,486,776
JASPER	APPAREL	47	\$1,799,935	\$107,996
	BUILDING MATERIALS	89	\$12,089,701	\$725,382
	EATING AND DRINKING	272	\$25,543,437	\$1,532,373
	FOOD DEALERS	68	\$17,502,416	\$1,050,145
	GENERAL MERCHANDISE	93	\$45,260,182	\$2,715,611
	HOME FURNISHINGS	106	\$6,752,573	\$405,154
	MISCELLANEOUS	631	\$23,399,639	\$1,403,978
	MOTOR VEHICLE	201	\$16,527,223	\$991,630
	SERVICE	1,525	\$48,216,107	\$2,847,275
	SPECIALTY RETAIL STORES	738	\$15,004,295	\$900,258
	UTILITIES AND TRANSPORTATION	208	\$106,108,558	\$6,366,513
	WHOLESALE	199	\$16,363,283	\$981,797
	* TOTAL COUNTY *		4,177	\$334,567,349
JEFFERSON	APPAREL	30	\$1,181,373	\$70,882
	BUILDING MATERIALS	50	\$3,484,468	\$209,068
	EATING AND DRINKING	159	\$11,984,255	\$719,055
	FOOD DEALERS	66	\$11,259,684	\$675,581
	GENERAL MERCHANDISE	42	\$20,073,199	\$1,204,392
	HOME FURNISHINGS	79	\$858,252	\$51,495
	MISCELLANEOUS	347	\$10,505,854	\$630,351
	MOTOR VEHICLE	90	\$11,136,763	\$667,711
	SERVICE	780	\$20,517,638	\$1,210,043
	SPECIALTY RETAIL STORES	494	\$9,430,768	\$565,846
	UTILITIES AND TRANSPORTATION	107	\$57,428,291	\$3,445,697
	WHOLESALE	112	\$4,237,877	\$254,273
	* TOTAL COUNTY *		2,356	\$162,098,422

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
JOHNSON	APPAREL	361	\$65,817,872	\$3,949,072
	BUILDING MATERIALS	200	\$126,547,499	\$7,592,553
	EATING AND DRINKING	1,286	\$229,472,235	\$13,768,217
	FOOD DEALERS	318	\$96,673,785	\$5,800,427
	GENERAL MERCHANDISE	156	\$254,109,523	\$15,246,571
	HOME FURNISHINGS	332	\$232,918,594	\$13,975,116
	MISCELLANEOUS	1,493	\$85,246,030	\$5,114,762
	MOTOR VEHICLE	382	\$63,624,647	\$3,817,479
	SERVICE	4,023	\$247,563,481	\$14,422,847
	SPECIALTY RETAIL STORES	2,170	\$166,613,493	\$9,996,810
	UTILITIES AND TRANSPORTATION	310	\$114,130,532	\$6,847,832
	WHOLESALE	434	\$42,646,918	\$2,558,815
	* TOTAL COUNTY *		11,465	\$1,725,364,609
JONES	APPAREL	S	S	S
	BUILDING MATERIALS	S	S	S
	EATING AND DRINKING	169	\$10,323,622	\$617,498
	FOOD DEALERS	40	\$5,823,373	\$349,402
	GENERAL MERCHANDISE	51	\$31,138,888	\$1,868,333
	HOME FURNISHINGS	59	\$3,000,849	\$180,051
	MISCELLANEOUS	426	\$11,965,392	\$717,924
	MOTOR VEHICLE	106	\$9,811,708	\$586,165
	SERVICE	929	\$14,004,318	\$835,525
	SPECIALTY RETAIL STORES	453	\$4,694,368	\$281,662
	UTILITIES AND TRANSPORTATION	131	\$30,110,534	\$1,806,632
	WHOLESALE	177	\$16,653,070	\$999,182
	* TOTAL COUNTY *	2,591	\$143,495,059	\$8,600,511
KEOKUK	APPAREL	S	S	S
	BUILDING MATERIALS	46	\$2,865,562	\$171,934
	EATING AND DRINKING	90	\$2,909,379	\$174,563
	FOOD DEALERS	29	\$1,447,901	\$86,874
	GENERAL MERCHANDISE	24	\$4,345,172	\$260,710
	HOME FURNISHINGS	S	S	S
	MISCELLANEOUS	236	\$5,768,829	\$346,130
	MOTOR VEHICLE	85	\$4,144,440	\$248,666
	SERVICE	551	\$5,496,645	\$328,816
	SPECIALTY RETAIL STORES	213	\$1,521,971	\$91,318
	UTILITIES AND TRANSPORTATION	61	\$932,078	\$55,925
	WHOLESALE	82	\$5,339,088	\$320,345
	* TOTAL COUNTY *	1,438	\$35,500,913	\$2,129,072

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
KOSSUTH	APPAREL	25	\$1,258,407	\$75,504
	BUILDING MATERIALS	72	\$6,889,977	\$413,399
	EATING AND DRINKING	209	\$12,009,191	\$720,551
	FOOD DEALERS	48	\$9,030,759	\$541,846
	GENERAL MERCHANDISE	30	\$12,926,054	\$775,563
	HOME FURNISHINGS	50	\$3,683,270	\$220,996
	MISCELLANEOUS	417	\$14,866,873	\$892,012
	MOTOR VEHICLE	177	\$16,305,543	\$978,327
	SERVICE	924	\$17,473,723	\$1,036,927
	SPECIALTY RETAIL STORES	363	\$12,105,918	\$726,355
	UTILITIES AND TRANSPORTATION	186	\$11,446,598	\$686,796
	WHOLESALE	165	\$18,907,736	\$1,134,464
	* TOTAL COUNTY *		2,666	\$136,904,049
LEE	APPAREL	84	\$3,793,158	\$227,589
	BUILDING MATERIALS	93	\$16,177,674	\$970,660
	EATING AND DRINKING	465	\$33,818,688	\$2,028,533
	FOOD DEALERS	69	\$18,152,500	\$1,089,150
	GENERAL MERCHANDISE	88	\$65,105,118	\$3,906,307
	HOME FURNISHINGS	102	\$6,090,522	\$365,431
	MISCELLANEOUS	596	\$25,344,040	\$1,520,642
	MOTOR VEHICLE	200	\$30,206,879	\$1,812,413
	SERVICE	1,612	\$48,240,520	\$2,836,484
	SPECIALTY RETAIL STORES	758	\$20,642,583	\$1,238,528
	UTILITIES AND TRANSPORTATION	165	\$21,714,343	\$1,302,861
	WHOLESALE	176	\$24,743,724	\$1,484,255
	* TOTAL COUNTY *		4,408	\$314,029,749
LINN	APPAREL	478	\$58,903,262	\$3,534,196
	BUILDING MATERIALS	307	\$249,938,545	\$14,996,313
	EATING AND DRINKING	1,970	\$290,164,879	\$17,381,431
	FOOD DEALERS	349	\$111,651,450	\$6,699,087
	GENERAL MERCHANDISE	387	\$489,740,560	\$29,384,434
	HOME FURNISHINGS	488	\$100,557,019	\$6,033,421
	MISCELLANEOUS	3,001	\$495,762,896	\$29,649,479
	MOTOR VEHICLE	809	\$139,793,573	\$8,386,481
	SERVICE	8,162	\$484,688,215	\$28,346,602
	SPECIALTY RETAIL STORES	3,968	\$257,784,924	\$15,467,095
	UTILITIES AND TRANSPORTATION	735	\$569,377,574	\$34,162,654
	WHOLESALE	1,063	\$238,451,657	\$14,249,820
	* TOTAL COUNTY *		21,717	\$3,486,814,554

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
LOUISA	APPAREL	S	S	S
	BUILDING MATERIALS	24	\$245,654	\$14,739
	EATING AND DRINKING	107	\$3,651,213	\$219,073
	FOOD DEALERS	27	\$1,969,550	\$118,173
	GENERAL MERCHANDISE	29	\$4,646,004	\$278,760
	HOME FURNISHINGS	S	S	S
	MISCELLANEOUS	160	\$2,841,902	\$170,514
	MOTOR VEHICLE	74	\$4,040,565	\$242,434
	SERVICE	350	\$3,401,726	\$203,135
	SPECIALTY RETAIL STORES	223	\$2,767,153	\$166,029
	UTILITIES AND TRANSPORTATION	67	\$1,267,532	\$76,052
	WHOLESALE	68	\$3,681,657	\$220,899
	* TOTAL COUNTY *		1,147	\$28,746,179
LUCAS	APPAREL	S	S	S
	BUILDING MATERIALS	S	S	S
	EATING AND DRINKING	87	\$3,816,189	\$228,971
	FOOD DEALERS	22	\$3,849,849	\$230,991
	GENERAL MERCHANDISE	34	\$7,153,314	\$429,199
	HOME FURNISHINGS	S	S	S
	MISCELLANEOUS	127	\$1,657,791	\$99,467
	MOTOR VEHICLE	58	\$7,040,236	\$422,414
	SERVICE	409	\$8,230,339	\$489,546
	SPECIALTY RETAIL STORES	196	\$1,461,362	\$87,682
	UTILITIES AND TRANSPORTATION	37	\$980,568	\$58,834
	WHOLESALE	44	\$1,067,283	\$64,037
	* TOTAL COUNTY *		1,055	\$39,513,791
LYON	APPAREL	S	S	S
	BUILDING MATERIALS	54	\$5,459,718	\$327,583
	EATING AND DRINKING	107	\$4,758,682	\$285,521
	FOOD DEALERS	50	\$3,819,908	\$229,194
	GENERAL MERCHANDISE	S	S	S
	HOME FURNISHINGS	46	\$1,637,323	\$98,239
	MISCELLANEOUS	347	\$13,492,795	\$809,568
	MOTOR VEHICLE	70	\$4,870,779	\$292,247
	SERVICE	534	\$8,639,233	\$516,228
	SPECIALTY RETAIL STORES	231	\$3,302,335	\$198,140
	UTILITIES AND TRANSPORTATION	80	\$6,414,720	\$384,883
	WHOLESALE	132	\$6,292,807	\$377,568
	* TOTAL COUNTY *		1,685	\$62,178,005

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
MADISON	APPAREL	S	S	S
	BUILDING MATERIALS	50	\$5,184,713	\$311,083
	EATING AND DRINKING	124	\$6,755,213	\$405,313
	FOOD DEALERS	S	S	S
	GENERAL MERCHANDISE	41	\$12,161,538	\$729,692
	HOME FURNISHINGS	25	\$735,430	\$44,126
	MISCELLANEOUS	357	\$19,150,497	\$1,149,030
	MOTOR VEHICLE	92	\$5,553,218	\$333,193
	SERVICE	488	\$8,728,834	\$520,469
	SPECIALTY RETAIL STORES	403	\$3,701,035	\$222,062
	UTILITIES AND TRANSPORTATION	69	\$6,408,296	\$384,498
	WHOLESALE	83	\$4,036,393	\$242,184
	* TOTAL COUNTY *	1,770	\$76,620,112	\$4,593,945
	MAHASKA	APPAREL	42	\$2,751,189
BUILDING MATERIALS		51	\$6,499,835	\$389,990
EATING AND DRINKING		190	\$16,902,457	\$1,014,147
FOOD DEALERS		53	\$9,601,947	\$576,117
GENERAL MERCHANDISE		65	\$44,127,580	\$2,647,655
HOME FURNISHINGS		73	\$5,501,055	\$330,063
MISCELLANEOUS		395	\$16,238,643	\$974,319
MOTOR VEHICLE		129	\$10,075,276	\$604,517
SERVICE		1,019	\$19,221,691	\$1,134,728
SPECIALTY RETAIL STORES		565	\$14,252,390	\$855,143
UTILITIES AND TRANSPORTATION		120	\$15,227,457	\$913,647
WHOLESALE		157	\$11,902,985	\$714,179
* TOTAL COUNTY *		2,859	\$172,302,505	\$10,319,577
MARION		APPAREL	38	\$2,859,875
	BUILDING MATERIALS	96	\$13,411,881	\$804,713
	EATING AND DRINKING	302	\$25,667,226	\$1,539,635
	FOOD DEALERS	46	\$11,482,294	\$688,938
	GENERAL MERCHANDISE	80	\$53,145,573	\$3,188,734
	HOME FURNISHINGS	59	\$6,114,091	\$366,845
	MISCELLANEOUS	570	\$26,032,169	\$1,561,930
	MOTOR VEHICLE	171	\$14,075,475	\$844,479
	SERVICE	1,307	\$36,463,647	\$2,137,239
	SPECIALTY RETAIL STORES	718	\$25,177,535	\$1,510,369
	UTILITIES AND TRANSPORTATION	219	\$20,081,100	\$1,204,866
	WHOLESALE	162	\$9,763,044	\$585,783
	* TOTAL COUNTY *	3,768	\$244,273,910	\$14,605,123

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
MARSHALL	APPAREL	109	\$4,666,559	\$279,994
	BUILDING MATERIALS	78	\$24,762,322	\$1,485,739
	EATING AND DRINKING	390	\$34,372,670	\$2,062,360
	FOOD DEALERS	90	\$19,079,682	\$1,144,781
	GENERAL MERCHANDISE	112	\$92,147,506	\$5,528,850
	HOME FURNISHINGS	100	\$5,560,216	\$333,613
	MISCELLANEOUS	566	\$35,411,535	\$2,124,692
	MOTOR VEHICLE	184	\$14,054,490	\$842,154
	SERVICE	1,400	\$39,080,064	\$2,293,007
	SPECIALTY RETAIL STORES	636	\$21,125,897	\$1,267,554
	UTILITIES AND TRANSPORTATION	224	\$35,022,625	\$2,101,357
	WHOLESALE	195	\$23,083,978	\$1,385,039
	* TOTAL COUNTY *		4,084	\$348,367,544
MILLS	APPAREL	S	S	S
	BUILDING MATERIALS	24	\$747,252	\$44,835
	EATING AND DRINKING	106	\$6,737,445	\$404,247
	FOOD DEALERS	28	\$4,813,800	\$288,828
	GENERAL MERCHANDISE	28	\$6,981,396	\$418,884
	HOME FURNISHINGS	S	S	S
	MISCELLANEOUS	236	\$5,872,766	\$352,366
	MOTOR VEHICLE	64	\$5,812,238	\$348,734
	SERVICE	471	\$7,430,753	\$445,251
	SPECIALTY RETAIL STORES	239	\$3,517,493	\$211,050
	UTILITIES AND TRANSPORTATION	106	\$9,972,450	\$598,347
	WHOLESALE	62	\$1,740,117	\$104,407
	* TOTAL COUNTY *		1,390	\$54,027,146
MITCHELL	APPAREL	S	S	S
	BUILDING MATERIALS	38	\$5,831,646	\$349,899
	EATING AND DRINKING	120	\$5,322,258	\$319,335
	FOOD DEALERS	S	S	S
	GENERAL MERCHANDISE	47	\$6,345,876	\$380,753
	HOME FURNISHINGS	50	\$1,685,082	\$101,105
	MISCELLANEOUS	303	\$9,976,617	\$598,597
	MOTOR VEHICLE	65	\$4,980,132	\$298,808
	SERVICE	534	\$8,379,234	\$497,044
	SPECIALTY RETAIL STORES	347	\$4,717,753	\$283,065
	UTILITIES AND TRANSPORTATION	76	\$5,857,226	\$351,434
	WHOLESALE	92	\$4,921,361	\$295,282
	* TOTAL COUNTY *		1,719	\$60,934,459

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
MONONA	APPAREL	S	S	S
	BUILDING MATERIALS	S	S	S
	EATING AND DRINKING	137	\$6,833,537	\$410,012
	FOOD DEALERS	22	\$3,000,357	\$180,021
	GENERAL MERCHANDISE	32	\$7,540,924	\$452,455
	HOME FURNISHINGS	22	\$567,346	\$34,041
	MISCELLANEOUS	127	\$2,122,179	\$127,331
	MOTOR VEHICLE	55	\$2,682,421	\$160,937
	SERVICE	520	\$5,554,762	\$324,629
	SPECIALTY RETAIL STORES	234	\$3,161,050	\$189,663
	UTILITIES AND TRANSPORTATION	85	\$5,075,308	\$304,518
	WHOLESALE	104	\$7,577,488	\$454,649
	* TOTAL COUNTY *		1,358	\$45,248,206
MONROE	APPAREL	S	S	S
	BUILDING MATERIALS	24	\$3,647,236	\$218,834
	EATING AND DRINKING	80	\$4,462,881	\$267,773
	FOOD DEALERS	S	S	S
	GENERAL MERCHANDISE	24	\$5,142,299	\$308,538
	HOME FURNISHINGS	S	S	S
	MISCELLANEOUS	169	\$2,048,238	\$122,861
	MOTOR VEHICLE	65	\$2,921,855	\$175,284
	SERVICE	331	\$4,976,561	\$294,263
	SPECIALTY RETAIL STORES	200	\$1,478,549	\$88,713
	UTILITIES AND TRANSPORTATION	32	\$3,799,823	\$227,989
	WHOLESALE	56	\$1,077,090	\$64,625
	* TOTAL COUNTY *		1,016	\$35,391,226
MONTGOMERY	APPAREL	20	\$761,599	\$45,696
	BUILDING MATERIALS	27	\$3,333,800	\$200,028
	EATING AND DRINKING	120	\$7,167,140	\$430,028
	FOOD DEALERS	25	\$10,432,493	\$625,950
	GENERAL MERCHANDISE	31	\$8,922,285	\$535,337
	HOME FURNISHINGS	35	\$523,691	\$31,421
	MISCELLANEOUS	240	\$8,558,994	\$513,540
	MOTOR VEHICLE	98	\$6,208,691	\$372,501
	SERVICE	490	\$10,043,556	\$591,614
	SPECIALTY RETAIL STORES	232	\$10,315,487	\$618,929
	UTILITIES AND TRANSPORTATION	75	\$6,856,381	\$411,383
	WHOLESALE	69	\$4,800,379	\$288,023
	* TOTAL COUNTY *		1,462	\$77,924,496

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
MUSCATINE	APPAREL	47	\$1,121,496	\$67,290
	BUILDING MATERIALS	88	\$37,362,064	\$2,241,724
	EATING AND DRINKING	417	\$38,554,454	\$2,308,126
	FOOD DEALERS	111	\$25,536,363	\$1,532,182
	GENERAL MERCHANDISE	104	\$76,087,140	\$4,565,228
	HOME FURNISHINGS	103	\$6,712,627	\$402,758
	MISCELLANEOUS	628	\$47,481,615	\$2,848,897
	MOTOR VEHICLE	188	\$16,990,222	\$1,019,366
	SERVICE	1,407	\$50,117,804	\$2,951,115
	SPECIALTY RETAIL STORES	753	\$24,746,843	\$1,484,605
	UTILITIES AND TRANSPORTATION	153	\$81,847,271	\$4,910,836
	WHOLESALE	215	\$32,943,225	\$1,975,999
	* TOTAL COUNTY *		4,214	\$439,501,124
OBRIEN	APPAREL	S	S	S
	BUILDING MATERIALS	50	\$8,938,839	\$536,330
	EATING AND DRINKING	180	\$9,834,075	\$590,044
	FOOD DEALERS	56	\$8,675,132	\$520,508
	GENERAL MERCHANDISE	S	S	S
	HOME FURNISHINGS	46	\$2,501,585	\$150,095
	MISCELLANEOUS	366	\$8,856,498	\$530,889
	MOTOR VEHICLE	108	\$6,277,146	\$376,234
	SERVICE	811	\$17,217,441	\$1,023,952
	SPECIALTY RETAIL STORES	325	\$8,614,470	\$516,868
	UTILITIES AND TRANSPORTATION	86	\$9,320,269	\$559,216
	WHOLESALE	188	\$16,447,624	\$986,304
	* TOTAL COUNTY *		2,276	\$105,741,628
OSCEOLA	APPAREL	S	S	S
	BUILDING MATERIALS	24	\$2,924,065	\$175,444
	EATING AND DRINKING	64	\$2,626,362	\$157,582
	FOOD DEALERS	S	S	S
	GENERAL MERCHANDISE	S	S	S
	HOME FURNISHINGS	S	S	S
	MISCELLANEOUS	149	\$4,542,780	\$272,567
	MOTOR VEHICLE	27	\$926,191	\$55,571
	SERVICE	329	\$3,712,671	\$220,428
	SPECIALTY RETAIL STORES	107	\$3,400,472	\$204,028
	UTILITIES AND TRANSPORTATION	41	\$7,381,712	\$442,903
	WHOLESALE	51	\$3,367,191	\$202,031
	* TOTAL COUNTY *		840	\$32,912,766

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
PAGE	APPAREL	41	\$1,867,667	\$112,060
	BUILDING MATERIALS	43	\$10,208,621	\$612,517
	EATING AND DRINKING	155	\$10,467,967	\$628,068
	FOOD DEALERS	48	\$11,696,881	\$701,813
	GENERAL MERCHANDISE	37	\$6,453,942	\$387,237
	HOME FURNISHINGS	36	\$1,796,874	\$107,812
	MISCELLANEOUS	272	\$9,894,708	\$593,682
	MOTOR VEHICLE	109	\$7,988,068	\$478,912
	SERVICE	775	\$11,824,169	\$702,550
	SPECIALTY RETAIL STORES	357	\$5,379,169	\$322,750
	UTILITIES AND TRANSPORTATION	82	\$8,680,173	\$520,810
	WHOLESALE	98	\$5,319,131	\$319,148
	* TOTAL COUNTY *		2,053	\$91,577,370
PALO ALTO	APPAREL	S	S	S
	BUILDING MATERIALS	32	\$8,780,947	\$526,857
	EATING AND DRINKING	131	\$6,788,646	\$407,319
	FOOD DEALERS	36	\$4,147,150	\$248,829
	GENERAL MERCHANDISE	S	S	S
	HOME FURNISHINGS	32	\$1,362,187	\$81,731
	MISCELLANEOUS	187	\$19,687,220	\$1,181,233
	MOTOR VEHICLE	69	\$2,846,609	\$170,744
	SERVICE	471	\$10,695,560	\$624,328
	SPECIALTY RETAIL STORES	287	\$4,982,792	\$298,968
	UTILITIES AND TRANSPORTATION	99	\$5,628,551	\$337,713
	WHOLESALE	48	\$800,910	\$48,055
	* TOTAL COUNTY *		1,423	\$70,052,105
PLYMOUTH	APPAREL	35	\$2,098,120	\$125,887
	BUILDING MATERIALS	100	\$11,268,766	\$676,126
	EATING AND DRINKING	270	\$21,860,028	\$1,311,602
	FOOD DEALERS	45	\$10,943,778	\$656,627
	GENERAL MERCHANDISE	59	\$34,655,491	\$2,079,329
	HOME FURNISHINGS	57	\$2,135,322	\$128,119
	MISCELLANEOUS	527	\$10,088,661	\$605,320
	MOTOR VEHICLE	149	\$10,583,348	\$634,751
	SERVICE	1,155	\$25,665,637	\$1,517,036
	SPECIALTY RETAIL STORES	449	\$8,034,035	\$482,042
	UTILITIES AND TRANSPORTATION	140	\$15,920,782	\$955,247
	WHOLESALE	191	\$17,117,051	\$1,027,023
	* TOTAL COUNTY *		3,177	\$170,371,019

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
POCAHONTAS	APPAREL	S	S	S
	BUILDING MATERIALS	26	\$2,638,304	\$158,298
	EATING AND DRINKING	83	\$2,620,177	\$157,210
	FOOD DEALERS	44	\$4,663,401	\$279,804
	GENERAL MERCHANDISE	S	S	S
	HOME FURNISHINGS	31	\$197,345	\$11,841
	MISCELLANEOUS	176	\$8,377,658	\$502,659
	MOTOR VEHICLE	55	\$3,975,567	\$238,534
	SERVICE	392	\$4,769,047	\$282,614
	SPECIALTY RETAIL STORES	209	\$1,619,009	\$97,141
	UTILITIES AND TRANSPORTATION	100	\$6,817,074	\$409,024
	WHOLESALE	107	\$3,322,762	\$199,366
	* TOTAL COUNTY *	1,241	\$40,769,362	\$2,442,633
	POLK	APPAREL	994	\$171,612,632
BUILDING MATERIALS		718	\$467,507,882	\$28,050,473
EATING AND DRINKING		4,453	\$666,244,908	\$39,919,656
FOOD DEALERS		810	\$279,639,337	\$16,778,360
GENERAL MERCHANDISE		747	\$896,355,412	\$53,781,325
HOME FURNISHINGS		1,077	\$324,437,420	\$19,466,245
MISCELLANEOUS		5,171	\$528,239,463	\$31,690,018
MOTOR VEHICLE		1,440	\$308,965,783	\$18,535,160
SERVICE		16,085	\$1,069,707,355	\$62,706,573
SPECIALTY RETAIL STORES		7,703	\$545,452,842	\$32,721,262
UTILITIES AND TRANSPORTATION		1,147	\$555,184,012	\$33,308,897
WHOLESALE		2,007	\$657,975,501	\$39,211,567
* TOTAL COUNTY *		42,352	\$6,471,322,547	\$386,466,293
POTTAWATTAMIE		APPAREL	176	\$25,769,484
	BUILDING MATERIALS	120	\$89,622,678	\$5,377,361
	EATING AND DRINKING	757	\$117,589,848	\$7,036,850
	FOOD DEALERS	182	\$55,965,374	\$3,357,922
	GENERAL MERCHANDISE	168	\$194,290,114	\$11,657,407
	HOME FURNISHINGS	116	\$21,352,720	\$1,281,163
	MISCELLANEOUS	1,044	\$37,031,945	\$2,173,163
	MOTOR VEHICLE	405	\$73,202,885	\$4,390,796
	SERVICE	2,786	\$154,623,379	\$8,925,003
	SPECIALTY RETAIL STORES	1,326	\$95,117,318	\$5,707,039
	UTILITIES AND TRANSPORTATION	323	\$77,844,227	\$4,670,654
	WHOLESALE	325	\$35,133,050	\$2,107,983
	* TOTAL COUNTY *	7,728	\$977,543,022	\$58,231,510

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
POWESHIEK	APPAREL	S	S	S
	BUILDING MATERIALS	54	\$7,974,258	\$478,455
	EATING AND DRINKING	227	\$17,884,738	\$1,073,084
	FOOD DEALERS	S	S	S
	GENERAL MERCHANDISE	45	\$28,343,869	\$1,700,632
	HOME FURNISHINGS	59	\$2,499,363	\$149,962
	MISCELLANEOUS	424	\$9,389,451	\$563,367
	MOTOR VEHICLE	156	\$12,305,900	\$738,326
	SERVICE	982	\$24,232,240	\$1,409,755
	SPECIALTY RETAIL STORES	514	\$10,335,559	\$620,134
	UTILITIES AND TRANSPORTATION	161	\$14,554,146	\$873,249
	WHOLESALE	140	\$7,225,894	\$433,504
	* TOTAL COUNTY *	2,814	\$144,166,440	\$8,605,729
	RINGGOLD	APPAREL	S	S
BUILDING MATERIALS		28	\$3,923,222	\$235,393
EATING AND DRINKING		74	\$2,387,406	\$143,244
FOOD DEALERS		21	\$1,731,549	\$103,893
GENERAL MERCHANDISE		S	S	S
HOME FURNISHINGS		S	S	S
MISCELLANEOUS		90	\$3,122,517	\$187,351
MOTOR VEHICLE		42	\$2,531,265	\$151,876
SERVICE		320	\$3,995,790	\$236,002
SPECIALTY RETAIL STORES		150	\$917,454	\$55,047
UTILITIES AND TRANSPORTATION		40	\$20,044,136	\$1,202,648
WHOLESALE		40	\$1,176,167	\$70,570
* TOTAL COUNTY *		830	\$43,402,740	\$2,600,419
SAC		APPAREL	S	S
	BUILDING MATERIALS	43	\$5,739,754	\$344,385
	EATING AND DRINKING	121	\$4,375,458	\$262,527
	FOOD DEALERS	S	S	S
	GENERAL MERCHANDISE	36	\$4,421,458	\$265,287
	HOME FURNISHINGS	34	\$854,889	\$51,293
	MISCELLANEOUS	315	\$8,705,082	\$522,305
	MOTOR VEHICLE	84	\$7,917,096	\$475,026
	SERVICE	531	\$6,909,931	\$413,218
	SPECIALTY RETAIL STORES	239	\$5,327,293	\$319,638
	UTILITIES AND TRANSPORTATION	123	\$11,054,447	\$663,267
	WHOLESALE	130	\$4,619,392	\$277,164
	* TOTAL COUNTY *	1,695	\$63,217,928	\$3,791,698

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
SCOTT	APPAREL	477	\$94,443,781	\$5,666,627
	BUILDING MATERIALS	289	\$152,201,791	\$9,132,107
	EATING AND DRINKING	1,654	\$264,613,908	\$15,864,464
	FOOD DEALERS	352	\$108,795,322	\$6,527,719
	GENERAL MERCHANDISE	304	\$351,458,929	\$21,087,536
	HOME FURNISHINGS	451	\$123,443,089	\$7,406,585
	MISCELLANEOUS	2,031	\$168,432,593	\$10,094,654
	MOTOR VEHICLE	598	\$155,332,309	\$9,317,219
	SERVICE	5,927	\$295,668,813	\$17,304,286
	SPECIALTY RETAIL STORES	2,754	\$194,476,714	\$11,668,419
	UTILITIES AND TRANSPORTATION	522	\$330,244,927	\$19,814,696
	WHOLESALE	868	\$158,775,920	\$9,512,183
	* TOTAL COUNTY *		16,227	\$2,397,888,096
SHELBY	APPAREL	23	\$1,273,274	\$76,396
	BUILDING MATERIALS	52	\$4,611,019	\$276,661
	EATING AND DRINKING	134	\$7,246,802	\$434,808
	FOOD DEALERS	26	\$8,384,766	\$503,086
	GENERAL MERCHANDISE	34	\$6,573,985	\$394,439
	HOME FURNISHINGS	29	\$1,282,701	\$76,962
	MISCELLANEOUS	296	\$6,852,329	\$411,140
	MOTOR VEHICLE	85	\$5,529,906	\$331,794
	SERVICE	676	\$10,358,903	\$611,576
	SPECIALTY RETAIL STORES	316	\$4,649,046	\$278,943
	UTILITIES AND TRANSPORTATION	94	\$11,689,229	\$701,354
	WHOLESALE	136	\$8,557,013	\$513,421
	* TOTAL COUNTY *		1,901	\$77,008,973
SIOUX	APPAREL	48	\$2,246,753	\$134,805
	BUILDING MATERIALS	102	\$13,039,595	\$782,376
	EATING AND DRINKING	332	\$23,127,185	\$1,387,491
	FOOD DEALERS	90	\$11,516,728	\$691,004
	GENERAL MERCHANDISE	75	\$41,208,628	\$2,472,518
	HOME FURNISHINGS	141	\$14,652,904	\$879,174
	MISCELLANEOUS	883	\$66,541,349	\$3,992,481
	MOTOR VEHICLE	216	\$19,238,929	\$1,154,068
	SERVICE	1,603	\$32,669,680	\$1,928,787
	SPECIALTY RETAIL STORES	711	\$16,875,758	\$1,012,545
	UTILITIES AND TRANSPORTATION	222	\$35,766,918	\$2,146,015
	WHOLESALE	362	\$29,601,238	\$1,776,074
	* TOTAL COUNTY *		4,785	\$306,485,665

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX	
STORY	APPAREL	198	\$25,162,472	\$1,509,748	
	BUILDING MATERIALS	152	\$61,299,431	\$3,677,966	
	EATING AND DRINKING	821	\$119,762,292	\$7,136,136	
	FOOD DEALERS	156	\$51,055,797	\$3,063,348	
	GENERAL MERCHANDISE	186	\$177,104,535	\$10,626,272	
	HOME FURNISHINGS	192	\$41,216,440	\$2,472,986	
	MISCELLANEOUS	1,124	\$75,781,093	\$4,546,866	
	MOTOR VEHICLE	296	\$35,602,700	\$2,133,883	
	SERVICE	2,720	\$126,631,465	\$7,429,491	
	SPECIALTY RETAIL STORES	1,367	\$58,058,594	\$3,470,311	
	UTILITIES AND TRANSPORTATION	363	\$56,410,313	\$3,384,619	
	WHOLESALE	305	\$31,365,823	\$1,881,601	
	* TOTAL COUNTY *		7,880	\$859,450,955	\$51,333,227
TAMA	APPAREL	24	\$349,599	\$20,976	
	BUILDING MATERIALS	59	\$6,445,874	\$386,752	
	EATING AND DRINKING	155	\$5,682,425	\$340,946	
	FOOD DEALERS	51	\$5,464,757	\$327,885	
	GENERAL MERCHANDISE	34	\$7,170,353	\$430,221	
	HOME FURNISHINGS	53	\$1,978,342	\$118,701	
	MISCELLANEOUS	274	\$8,881,949	\$532,917	
	MOTOR VEHICLE	94	\$5,998,372	\$359,902	
	SERVICE	724	\$11,158,215	\$659,158	
	SPECIALTY RETAIL STORES	405	\$3,782,064	\$226,924	
	UTILITIES AND TRANSPORTATION	100	\$13,890,514	\$833,431	
	WHOLESALE	163	\$9,676,254	\$580,575	
	* TOTAL COUNTY *		2,136	\$80,478,718	\$4,818,388
TAYLOR	APPAREL	S	S	S	
	BUILDING MATERIALS	S	S	S	
	EATING AND DRINKING		54	\$1,406,804	\$84,408
	FOOD DEALERS		23	\$1,082,234	\$64,934
	GENERAL MERCHANDISE		28	\$3,079,794	\$184,788
	HOME FURNISHINGS	S		S	S
	MISCELLANEOUS		115	\$3,180,402	\$190,824
	MOTOR VEHICLE		42	\$2,356,741	\$141,404
	SERVICE		317	\$4,594,066	\$275,435
	SPECIALTY RETAIL STORES		167	\$790,841	\$47,450
	UTILITIES AND TRANSPORTATION		84	\$4,130,828	\$247,850
	WHOLESALE		35	\$1,517,074	\$91,024
	* TOTAL COUNTY *		905	\$23,051,972	\$1,382,909

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
UNION	APPAREL	38	\$1,526,033	\$91,562
	BUILDING MATERIALS	S	S	S
	EATING AND DRINKING	138	\$12,371,522	\$736,104
	FOOD DEALERS	S	S	S
	GENERAL MERCHANDISE	40	\$39,777,185	\$2,386,631
	HOME FURNISHINGS	52	\$2,700,891	\$162,053
	MISCELLANEOUS	264	\$6,650,547	\$399,033
	MOTOR VEHICLE	73	\$6,673,034	\$400,382
	SERVICE	570	\$13,583,609	\$804,387
	SPECIALTY RETAIL STORES	294	\$5,795,871	\$347,752
	UTILITIES AND TRANSPORTATION	70	\$15,194,661	\$911,680
	WHOLESALE	97	\$10,541,219	\$632,473
	* TOTAL COUNTY *		1,668	\$127,541,196
VAN BUREN	APPAREL	S	S	S
	BUILDING MATERIALS	38	\$3,462,932	\$207,776
	EATING AND DRINKING	79	\$3,044,478	\$182,230
	FOOD DEALERS	39	\$4,264,264	\$255,856
	GENERAL MERCHANDISE	S	S	S
	HOME FURNISHINGS	S	S	S
	MISCELLANEOUS	164	\$3,263,476	\$195,809
	MOTOR VEHICLE	79	\$2,691,200	\$161,472
	SERVICE	404	\$4,236,818	\$249,710
	SPECIALTY RETAIL STORES	251	\$1,167,864	\$70,049
	UTILITIES AND TRANSPORTATION	65	\$2,056,328	\$123,380
	WHOLESALE	52	\$2,648,311	\$158,899
	* TOTAL COUNTY *		1,209	\$28,007,469
WAPELLO	APPAREL	57	\$6,713,070	\$402,784
	BUILDING MATERIALS	68	\$54,641,221	\$3,278,473
	EATING AND DRINKING	332	\$35,957,099	\$2,157,426
	FOOD DEALERS	82	\$23,525,232	\$1,411,514
	GENERAL MERCHANDISE	79	\$95,450,863	\$5,727,052
	HOME FURNISHINGS	75	\$8,369,269	\$502,156
	MISCELLANEOUS	452	\$18,065,763	\$1,083,946
	MOTOR VEHICLE	265	\$25,707,706	\$1,542,462
	SERVICE	1,275	\$41,694,490	\$2,451,523
	SPECIALTY RETAIL STORES	650	\$17,041,699	\$1,022,502
	UTILITIES AND TRANSPORTATION	152	\$24,641,270	\$1,478,476
	WHOLESALE	224	\$18,009,410	\$1,080,565
	* TOTAL COUNTY *		3,711	\$369,817,092

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
WARREN	APPAREL	36	\$313,956	\$18,837
	BUILDING MATERIALS	80	\$6,332,034	\$379,922
	EATING AND DRINKING	330	\$22,940,441	\$1,376,426
	FOOD DEALERS	66	\$17,755,221	\$1,065,313
	GENERAL MERCHANDISE	84	\$56,444,847	\$3,386,691
	HOME FURNISHINGS	81	\$2,613,441	\$156,806
	MISCELLANEOUS	549	\$12,792,218	\$767,533
	MOTOR VEHICLE	165	\$17,238,063	\$1,034,284
	SERVICE	1,488	\$33,943,612	\$2,026,463
	SPECIALTY RETAIL STORES	861	\$11,494,354	\$689,632
	UTILITIES AND TRANSPORTATION	159	\$25,444,209	\$1,526,653
	WHOLESALE	177	\$20,310,046	\$1,218,603
	* TOTAL COUNTY *		4,076	\$227,622,442
WASHINGTON	APPAREL	39	\$348,625	\$20,918
	BUILDING MATERIALS	49	\$3,913,072	\$234,784
	EATING AND DRINKING	212	\$14,013,356	\$840,515
	FOOD DEALERS	68	\$11,614,920	\$696,895
	GENERAL MERCHANDISE	48	\$20,330,117	\$1,219,807
	HOME FURNISHINGS	77	\$5,480,490	\$328,829
	MISCELLANEOUS	606	\$20,572,455	\$1,234,213
	MOTOR VEHICLE	119	\$13,466,273	\$807,976
	SERVICE	1,094	\$31,428,589	\$1,839,790
	SPECIALTY RETAIL STORES	599	\$12,830,138	\$769,808
	UTILITIES AND TRANSPORTATION	123	\$5,603,883	\$336,233
	WHOLESALE	224	\$19,618,376	\$1,177,103
	* TOTAL COUNTY *		3,258	\$159,220,294
WAYNE	APPAREL	S	S	S
	BUILDING MATERIALS	24	\$3,985,336	\$239,120
	EATING AND DRINKING	56	\$1,445,086	\$86,705
	FOOD DEALERS	21	\$1,654,283	\$99,257
	GENERAL MERCHANDISE	26	\$4,758,166	\$285,490
	HOME FURNISHINGS	S	S	S
	MISCELLANEOUS	147	\$2,844,393	\$170,664
	MOTOR VEHICLE	38	\$2,678,922	\$160,735
	SERVICE	294	\$4,005,267	\$237,558
	SPECIALTY RETAIL STORES	154	\$1,538,065	\$92,284
	UTILITIES AND TRANSPORTATION	44	\$1,095,724	\$65,743
	WHOLESALE	57	\$1,566,686	\$94,001
	* TOTAL COUNTY *		882	\$25,762,737

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
WEBSTER	APPAREL	106	\$9,587,871	\$575,272
	BUILDING MATERIALS	82	\$49,911,477	\$2,994,689
	EATING AND DRINKING	376	\$44,384,431	\$2,663,066
	FOOD DEALERS	88	\$20,999,532	\$1,259,972
	GENERAL MERCHANDISE	108	\$118,171,370	\$7,090,282
	HOME FURNISHINGS	134	\$12,592,670	\$755,560
	MISCELLANEOUS	668	\$34,217,585	\$2,003,814
	MOTOR VEHICLE	236	\$31,081,126	\$1,864,735
	SERVICE	1,766	\$55,135,649	\$3,225,389
	SPECIALTY RETAIL STORES	798	\$27,340,444	\$1,640,427
	UTILITIES AND TRANSPORTATION	217	\$30,583,164	\$1,834,990
	WHOLESALE	299	\$37,045,371	\$2,222,722
	* TOTAL COUNTY *		4,878	\$471,050,690
WINNEBAGO	APPAREL	S	S	S
	BUILDING MATERIALS	47	\$6,279,815	\$376,789
	EATING AND DRINKING	122	\$5,918,618	\$355,117
	FOOD DEALERS	S	S	S
	GENERAL MERCHANDISE	36	\$8,529,763	\$511,786
	HOME FURNISHINGS	46	\$962,478	\$57,749
	MISCELLANEOUS	282	\$9,732,447	\$583,947
	MOTOR VEHICLE	71	\$6,657,410	\$399,056
	SERVICE	492	\$5,908,647	\$353,409
	SPECIALTY RETAIL STORES	312	\$7,158,108	\$429,486
	UTILITIES AND TRANSPORTATION	72	\$10,162,690	\$609,761
	WHOLESALE	86	\$5,490,553	\$329,433
	* TOTAL COUNTY *	1,611	\$71,609,711	\$4,295,084
WINNESHIEK	APPAREL	64	\$3,732,819	\$223,969
	BUILDING MATERIALS	73	\$18,344,704	\$1,100,682
	EATING AND DRINKING	213	\$18,589,909	\$1,115,395
	FOOD DEALERS	61	\$6,621,870	\$397,312
	GENERAL MERCHANDISE	54	\$54,315,871	\$3,258,952
	HOME FURNISHINGS	72	\$9,535,652	\$572,139
	MISCELLANEOUS	446	\$18,740,446	\$1,124,427
	MOTOR VEHICLE	157	\$16,071,146	\$964,253
	SERVICE	1,058	\$19,556,114	\$1,139,655
	SPECIALTY RETAIL STORES	556	\$12,105,943	\$726,357
	UTILITIES AND TRANSPORTATION	126	\$11,605,700	\$696,342
	WHOLESALE	165	\$13,657,117	\$819,189
	* TOTAL COUNTY *	3,045	\$202,877,291	\$12,138,672

**RETAIL SALES TAX  
BY BUSINESS GROUP AND COUNTY  
FISCAL YEAR 2009**

COUNTY NAME	BUSINESS GROUP	# RETURNS FILED	TAXABLE SALES	COMPUTED TAX
WOODBURY	APPAREL	313	\$74,219,291	\$4,453,157
	BUILDING MATERIALS	183	\$135,437,462	\$8,126,146
	EATING AND DRINKING	1,160	\$149,184,417	\$8,951,065
	FOOD DEALERS	234	\$52,605,755	\$3,156,345
	GENERAL MERCHANDISE	179	\$241,517,120	\$14,491,027
	HOME FURNISHINGS	278	\$71,697,373	\$4,301,842
	MISCELLANEOUS	1,429	\$82,792,867	\$4,966,277
	MOTOR VEHICLE	453	\$96,785,335	\$5,802,924
	SERVICE	3,883	\$198,610,053	\$11,735,605
	SPECIALTY RETAIL STORES	1,582	\$94,283,887	\$5,657,033
	UTILITIES AND TRANSPORTATION	431	\$127,619,073	\$7,657,144
	WHOLESALE	585	\$110,330,072	\$6,594,623
	* TOTAL COUNTY *		10,710	\$1,435,082,705
WORTH	APPAREL	S	S	S
	BUILDING MATERIALS	23	\$461,427	\$27,686
	EATING AND DRINKING	93	\$3,298,390	\$197,903
	FOOD DEALERS	S	S	S
	GENERAL MERCHANDISE	25	\$3,595,249	\$215,715
	HOME FURNISHINGS	S	S	S
	MISCELLANEOUS	161	\$3,184,444	\$191,067
	MOTOR VEHICLE	54	\$2,737,455	\$164,247
	SERVICE	301	\$9,469,570	\$546,353
	SPECIALTY RETAIL STORES	164	\$1,282,781	\$76,967
	UTILITIES AND TRANSPORTATION	67	\$1,228,784	\$73,727
	WHOLESALE	62	\$3,961,604	\$237,696
	* TOTAL COUNTY *		972	\$30,529,997
WRIGHT	APPAREL	S	S	S
	BUILDING MATERIALS	57	\$6,125,591	\$367,535
	EATING AND DRINKING	170	\$7,015,609	\$420,937
	FOOD DEALERS	40	\$5,229,297	\$313,758
	GENERAL MERCHANDISE	45	\$9,148,909	\$548,935
	HOME FURNISHINGS	S	S	S
	MISCELLANEOUS	312	\$18,164,932	\$1,089,896
	MOTOR VEHICLE	104	\$6,498,868	\$389,862
	SERVICE	699	\$9,997,006	\$596,282
	SPECIALTY RETAIL STORES	328	\$5,056,439	\$303,386
	UTILITIES AND TRANSPORTATION	116	\$14,945,832	\$896,750
	WHOLESALE	88	\$5,545,226	\$332,714
	* TOTAL COUNTY *		1,991	\$90,368,171
SUB TOTAL		352,178	\$33,132,730,314	\$1,980,630,615
LATE FILERS		5,537	\$427,157,304	\$23,238,369
<b>STATE TOTAL</b>		<b>357,715</b>	<b>\$33,559,887,618</b>	<b>\$2,003,868,984</b>

**RETAIL SALES TAX  
BY BUSINESS CLASSIFICATION  
FISCAL YEAR 2009**

<b>Business Groups</b>	<b># Of Returns</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>% Of Tax</b>
<b>APPAREL GROUP</b>				
CLOTHING AND CLOTHING ACCESSORIES STORES	5,418	\$717,621,366	\$43,057,283	2.15%
SHOE STORES	959	\$134,465,262	\$8,067,916	0.40%
* GROUP TOTALS *	6,377	\$852,086,628	\$51,125,197	2.55%
<b>BUILDING MATERIALS GROUP</b>				
BUILDING MATERIAL DEALERS	2,728	\$2,052,668,943	\$123,160,050	6.15%
GARDEN SUPPLY STORES	1,886	\$84,357,032	\$5,061,024	0.25%
HARDWARE STORES	1,648	\$311,602,522	\$18,696,151	0.93%
MOBILE HOME DEALERS	133	\$3,738,655	\$224,320	0.01%
PAINT AND GLASS STORES	588	\$79,707,824	\$4,782,469	0.24%
* GROUP TOTALS *	6,983	\$2,532,074,976	\$151,924,012	7.58%
<b>EATING AND DRINKING PLACES GROUP</b>				
RESTAURANTS, TAVERNS, AND BARS	31,109	\$3,355,156,862	\$201,075,687	10.03%
* GROUP TOTALS *	31,109	\$3,355,156,862	\$201,075,687	10.03%
<b>FOOD DEALERS GROUP</b>				
GROCERY STORES AND CONVENIENCE STORES	4,344	\$1,555,630,053	\$93,337,804	4.66%
SPECIALIZED GROCERIES	2,460	\$79,284,225	\$4,757,053	0.24%
* GROUP TOTALS *	6,804	\$1,634,914,278	\$98,094,857	4.90%
<b>GENERAL MERCHANDISE GROUP</b>				
DEPARTMENT STORES	1,178	\$4,349,646,995	\$260,978,820	13.02%
MISCELLANEOUS MERCHANDISE STORES	4,866	\$946,250,564	\$56,774,568	2.83%
VARIETY STORES	607	\$140,487,053	\$8,429,223	0.42%
* GROUP TOTALS *	6,651	\$5,436,384,612	\$326,182,611	16.28%
<b>HOME FURNISHINGS AND APPLIANCES GROUP</b>				
APPLIANCES AND ENTERTAINMENT EQUIPMENT	4,070	\$849,646,365	\$50,978,781	2.54%
FURNITURE STORES	2,039	\$341,740,597	\$20,504,436	1.02%
HOME FURNISHING STORES	1,954	\$187,812,756	\$11,268,765	0.56%
* GROUP TOTALS *	8,063	\$1,379,199,718	\$82,751,982	4.13%

**RETAIL SALES TAX  
BY BUSINESS CLASSIFICATION  
FISCAL YEAR 2009**

<b>Business Groups</b>	<b># Of Returns</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>% Of Tax</b>
<b>MISCELLANEOUS GROUP</b>				
AGRICULTURAL PRODUCTION AND SERVICES	13,400	\$383,189,911	\$22,989,230	1.15%
APPAREL AND TEXTILE MANUFACTURERS	108	\$4,551,491	\$273,090	0.01%
CARPENTRY CONTRACTORS	2,010	\$88,266,562	\$5,295,960	0.26%
ELECTRICAL CONTRACTORS	3,583	\$149,886,878	\$8,993,212	0.45%
FOOD MANUFACTURERS	1,115	\$261,331,977	\$15,679,919	0.78%
FURNITURE, WOOD AND PAPER MANUFACTURERS	1,349	\$99,988,980	\$5,999,339	0.30%
GENERAL CONTRACTORS	6,959	\$344,869,080	\$20,617,332	1.03%
INDUSTRIAL EQUIPMENT MANUFACTURERS	1,851	\$299,986,905	\$17,946,200	0.90%
MINING	847	\$61,895,642	\$3,713,738	0.19%
MISCELLANEOUS MANUFACTURERS	2,738	\$212,437,318	\$12,648,029	0.63%
NON-METALLIC PRODUCT MANUFACTURERS	1,062	\$126,010,956	\$7,556,895	0.38%
OTHER SPECIAL TRADE CONTRACTORS	4,692	\$285,986,737	\$17,149,599	0.86%
PAINTING CONTRACTORS	2,292	\$35,569,394	\$2,134,163	0.11%
PLUMBING AND HEATING CONTRACTORS	6,120	\$423,960,084	\$25,437,599	1.27%
PUBLISHERS OF BOOKS/NEWSPAPERS; COMM. PRINTERS	1,876	\$122,062,328	\$7,323,740	0.37%
NON CLASSIFIED	513	\$32,815,184	\$1,968,546	0.10%
* GROUP TOTALS *	50,515	\$2,932,809,427	\$175,726,591	8.77%
<b>MOTOR VEHICLE GROUP</b>				
AUTOMOTIVE PARTS AND ACCESSORIES	5,368	\$592,782,090	\$35,562,172	1.78%
GAS STATIONS/CONVENIENCE STORES WITH GAS	4,410	\$534,874,266	\$32,090,498	1.60%
NEW AND USED CAR DEALERS	4,057	\$595,031,136	\$35,682,881	1.78%
RECREATIONAL AND ALL OTHER MOTORIZED VEHICLES	1,586	\$181,748,671	\$10,897,623	0.54%
* GROUP TOTALS *	15,421	\$1,904,436,163	\$114,233,173	5.70%
<b>SERVICES GROUP</b>				
ARTS AND ENTERTAINMENT	7,292	\$458,745,349	\$27,431,318	1.37%
AUTOMOBILE RENTAL AND STORAGE	2,208	\$196,734,234	\$11,109,183	0.55%
AUTOMOBILE REPAIR	18,500	\$899,299,850	\$53,949,366	2.69%
BEAUTY/BARBER SHOPS	26,300	\$339,761,827	\$20,385,438	1.02%
EDUCATION INSTITUTIONS AND ATHLETIC EVENTS	1,041	\$52,120,981	\$3,126,613	0.16%
ELECTRONIC/PRECISION EQUIP. REPAIR/MAINTENANCE	2,376	\$108,698,468	\$6,521,559	0.33%
EMPLOYMENT SERVICES	655	\$48,175,767	\$2,890,547	0.14%
FINANCE, INSURANCE, REAL ESTATE AND LEASING	4,443	\$114,873,091	\$6,889,166	0.34%
FOOTWEAR AND LEATHER REPAIR	118	\$1,929,801	\$115,788	0.01%
FUNERAL SERVICE AND CREMATORIES	1,741	\$81,538,170	\$4,892,290	0.24%
HOTELS AND ALL OTHER LODGING PLACES	8,194	\$663,005,425	\$34,588,556	1.73%
LAUNDRY AND FLOOR CLEANING	3,331	\$119,102,317	\$7,146,140	0.36%
MISCELLANEOUS REPAIRS	8,899	\$261,679,057	\$15,698,694	0.78%
MOTION PICTURE AND VIDEO INDUSTRIES	987	\$107,493,658	\$6,449,620	0.32%
OTHER BUSINESS SERVICES	18,830	\$803,654,192	\$47,818,752	2.39%
OTHER PERSONAL SERVICES	7,967	\$234,511,024	\$14,070,662	0.70%
OTHER SERVICES	6,565	\$109,246,703	\$6,553,986	0.33%
PHOTOGRAPHIC STUDIOS	4,404	\$62,954,015	\$3,777,236	0.19%
UPHOLSTERY AND FURNITURE REPAIR	1,286	\$11,506,871	\$690,413	0.03%
WATCH, CLOCK, JEWELRY REPAIR	167	\$2,836,608	\$170,197	0.01%
* GROUP TOTALS *	125,304	\$4,677,867,408	\$274,275,518	13.69%

**RETAIL SALES TAX  
BY BUSINESS CLASSIFICATION  
FISCAL YEAR 2009**

<b>Business Groups</b>	<b># Of Returns</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>% Of Tax</b>
<b>SPECIALTY RETAIL STORES GROUP</b>				
BEAUTY AND HEALTH(DRUG)	3,082	\$350,172,255	\$21,010,335	1.05%
BOOK AND STATIONERY STORES	1,704	\$167,029,230	\$10,021,754	0.50%
DIRECT SELLERS	5,023	\$173,643,840	\$10,396,329	0.52%
ELECTRONIC SHOPPING AND MAIL ORDER HOUSES	621	\$14,205,365	\$852,322	0.04%
FLORISTS	1,839	\$55,539,559	\$3,332,374	0.17%
FUEL AND ICE DEALERS	108	\$5,049,806	\$302,988	0.02%
HOBBY AND TOY	9,417	\$185,414,643	\$11,123,544	0.56%
JEWELRY	2,217	\$162,962,950	\$9,777,763	0.49%
LIQUOR STORES	694	\$45,860,168	\$2,751,577	0.14%
OTHER SPECIALTY	19,673	\$718,237,307	\$43,087,771	2.15%
SPORTING GOODS	5,174	\$349,482,687	\$20,966,075	1.05%
STATIONARY, GIFT, NOVELTY	4,288	\$111,889,816	\$6,713,017	0.34%
USED MERCHANDISE STORES	5,955	\$80,994,115	\$4,856,745	0.24%
VENDING MACHINE OPERATORS	1,680	\$91,128,036	\$5,467,681	0.27%
* GROUP TOTALS *	61,475	\$2,511,609,777	\$150,660,279	7.52%
<b>UTILITIES &amp; TRANSPORTATION GROUP</b>				
COMMUNICATIONS	4,366	\$1,532,856,267	\$91,971,377	4.59%
ELECTRIC AND GAS	1,850	\$1,327,375,761	\$79,642,545	3.97%
TRANSPORTATION AND WAREHOUSING	4,862	\$168,036,857	\$10,079,961	0.50%
WATER AND SANITATION	3,795	\$471,044,205	\$28,262,653	1.41%
* GROUP TOTALS *	14,873	\$3,499,313,090	\$209,956,535	10.48%
<b>WHOLESALE GOODS GROUP</b>				
APPAREL, PIECE GOODS	31	\$603,463	\$36,208	0.00%
CONSTRUCTION MATERIALS	3,922	\$805,263,572	\$48,308,477	2.41%
FARM AND GARDEN EQUIPMENT	6,955	\$899,586,608	\$53,625,986	2.68%
FURNITURE AND HOME FURNISHINGS	94	\$29,781,139	\$1,786,868	0.09%
GROCERIES AND FARM PRODUCTS	1,082	\$77,752,613	\$4,665,157	0.23%
MISCELLANEOUS DURABLE GOODS	719	\$59,626,725	\$3,551,164	0.18%
MISCELLANEOUS NON-DURABLE GOODS	5,085	\$452,423,080	\$27,144,549	1.36%
MOTOR VEHICLE PARTS AND SUPPLIES	715	\$91,840,175	\$5,505,765	0.28%
* GROUP TOTALS *	18,603	\$2,416,877,375	\$144,624,171	7.22%
SUBTOTAL	352,178	\$33,132,730,314	\$1,980,630,615	98.84%
* LATE FILERS *	5,537	\$427,157,304	\$23,238,369	1.16%
<b>STATE TOTAL</b>	<b>357,715</b>	<b>\$33,559,887,618</b>	<b>\$2,003,868,984</b>	<b>100.00%</b>

PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

**COUNTY TREASURER MOTOR VEHICLE USE FEE REPORT  
FISCAL YEAR 2009**

Co. #	County	Units	Fee	Co. #	County	Units	Fee
1	Adair	2,483	\$753,241	52	Johnson	28,269	\$8,695,997
2	Adams	1,602	\$371,430	53	Jones	6,155	\$1,615,330
3	Allamakee	4,654	\$989,615	54	Keokuk	3,858	\$984,373
4	Appanoose	4,737	\$863,697	55	Kossuth	5,828	\$1,619,905
5	Audubon	2,136	\$645,080	56	Lee	11,590	\$2,528,295
6	Benton	8,915	\$2,247,002	57	Linn	60,575	\$17,874,974
7	Black Hawk	37,625	\$9,847,741	58	Louisa	4,036	\$928,665
8	Boone	7,982	\$2,128,677	59	Lucas	3,394	\$630,443
9	Bremer	6,585	\$2,188,641	60	Lyon	3,717	\$977,931
10	Buchanan	6,994	\$1,743,642	61	Madison	5,105	\$1,483,526
11	Buena Vista	6,727	\$1,696,935	62	Mahaska	7,195	\$1,794,975
12	Butler	5,445	\$1,523,688	63	Marion	10,137	\$2,433,816
13	Calhoun	3,576	\$1,019,920	64	Marshall	11,333	\$3,037,644
14	Carroll	6,418	\$2,176,296	65	Mills	4,513	\$1,344,410
15	Cass	4,480	\$1,276,868	66	Mitchell	3,444	\$886,692
16	Cedar	6,256	\$1,742,977	67	Monona	3,589	\$863,157
17	Cerro Gordo	15,566	\$3,494,832	68	Monroe	2,791	\$619,368
18	Cherokee	3,899	\$1,112,740	69	Montgomery	3,399	\$877,413
19	Chickasaw	5,055	\$1,135,739	70	Muscatine	12,933	\$3,140,051
20	Clarke	2,900	\$666,945	71	O'Brien	4,979	\$1,298,898
21	Clay	5,863	\$1,464,253	72	Osceola	2,168	\$597,551
22	Clayton	5,728	\$1,507,237	73	Page	4,662	\$1,071,561
23	Clinton	14,647	\$3,662,693	74	Palo Alto	2,922	\$869,763
24	Crawford	5,791	\$1,595,106	75	Plymouth	8,203	\$2,386,973
25	Dallas	17,232	\$6,029,623	76	Pocahontas	2,883	\$796,583
26	Davis	2,809	\$671,195	77	Polk	123,583	\$34,457,989
27	Decatur	3,041	\$521,946	78	Pottawattamie	28,431	\$7,150,865
28	Delaware	5,870	\$1,633,322	79	Poweshiek	5,193	\$1,625,806
29	Des Moines	12,424	\$2,927,643	80	Ringgold	1,730	\$416,316
30	Dickinson	6,177	\$1,680,062	81	Sac	3,768	\$1,096,149
31	Dubuque	24,743	\$7,091,439	82	Scott	49,188	\$13,282,842
32	Emmet	3,404	\$821,448	83	Shelby	3,908	\$1,308,487
33	Fayette	6,719	\$1,716,418	84	Sioux	10,015	\$2,930,018
34	Floyd	5,639	\$1,567,630	85	Story	18,357	\$5,666,353
35	Franklin	3,788	\$1,041,036	86	Tama	5,766	\$1,505,345
36	Fremont	2,823	\$780,121	87	Taylor	2,041	\$510,081
37	Greene	3,637	\$892,194	88	Union	4,200	\$1,105,232
38	Grundy	3,886	\$1,304,369	89	Van Buren	2,428	\$525,579
39	Guthrie	3,812	\$1,027,233	90	Wapello	13,507	\$2,485,609
40	Hamilton	5,062	\$1,391,603	91	Warren	12,487	\$3,623,283
41	Hancock	4,267	\$1,137,002	92	Washington	6,348	\$1,758,023
42	Hardin	5,785	\$1,540,868	93	Wayne	2,151	\$512,786
43	Harrison	5,560	\$1,358,133	94	Webster	12,316	\$2,871,384
44	Henry	5,938	\$1,481,830	95	Winnebago	3,315	\$943,171
45	Howard	3,630	\$736,205	96	Winneshiek	6,101	\$1,605,644
46	Humboldt	3,452	\$1,018,334	97	Woodbury	31,563	\$6,861,554
47	Ida	2,550	\$751,779	98	Worth	2,364	\$668,554
48	Iowa	5,103	\$1,428,713	99	Wright	4,306	\$1,174,816
49	Jackson	7,293	\$1,609,901				
50	Jasper	10,937	\$2,919,262				
51	Jefferson	4,925	\$1,050,900				
				<b>TOTALS</b>		<b>917,314</b>	<b>\$245,429,382</b>

**RETAILER'S USE TAX  
BY BUSINESS CLASSIFICATION  
FISCAL YEAR 2009**

<b>Business Groups</b>	<b># Of Returns</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>% Of Tax</b>
<b>APPAREL GROUP</b>				
CLOTHING AND CLOTHING ACCESSORIES STORES	360	\$41,194,304	\$3,105,006	1.11%
SHOE STORES	77	\$2,521,378	\$197,639	0.07%
* GROUP TOTALS *	437	\$43,715,682	\$3,302,645	1.18%
<b>BUILDING MATERIALS GROUP</b>				
BUILDING MATERIAL DEALERS	677	\$53,500,710	\$3,724,876	1.33%
GARDEN SUPPLY STORES	85	\$935,339	\$66,560	0.02%
HARDWARE STORES	163	\$8,772,141	\$726,742	0.26%
MOBILE HOME DEALERS	47	\$5,606,114	\$379,355	0.14%
PAINT AND GLASS STORES	63	\$2,218,265	\$169,974	0.06%
* GROUP TOTALS *	1,035	\$71,032,569	\$5,067,507	1.82%
<b>EATING AND DRINKING PLACES GROUP</b>				
RESTAURANTS, TAVERNS, AND BARS	333	\$39,127,270	\$3,131,737	1.12%
* GROUP TOTALS *	333	\$39,127,270	\$3,131,737	1.12%
<b>FOOD DEALERS GROUP</b>				
GROCERY STORES AND CONVENIENCE STORES	58	\$3,232,957	\$229,339	0.08%
SPECIALIZED GROCERIES	244	\$26,153,295	\$1,976,800	0.71%
* GROUP TOTALS *	302	\$29,386,252	\$2,206,139	0.79%
<b>GENERAL MERCHANDISE GROUP</b>				
DEPARTMENT STORES	12	\$63,394,207	\$4,784,857	1.71%
MISCELLANEOUS MERCHANDISE STORES	92	\$7,368,477	\$566,726	0.20%
VARIETY STORES	4	\$95,396	\$7,041	0.00%
* GROUP TOTALS *	108	\$70,858,080	\$5,358,624	1.92%
<b>HOME FURNISHINGS AND APPLIANCES GROUP</b>				
APPLIANCES AND ENTERTAINMENT EQUIPMENT	363	\$14,841,683	\$1,147,307	0.41%
FURNITURE STORES	422	\$12,030,615	\$886,464	0.32%
HOME FURNISHING STORES	426	\$35,559,925	\$2,669,041	0.96%
* GROUP TOTALS *	1,211	\$62,432,223	\$4,702,812	1.69%

**RETAILER'S USE TAX  
BY BUSINESS CLASSIFICATION  
FISCAL YEAR 2009**

<b>Business Groups</b>	<b># Of Returns</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>% Of Tax</b>
<b>MISCELLANEOUS GROUP</b>				
AGRICULTURAL PRODUCTION AND SERVICES	650	\$20,500,123	\$1,499,182	0.54%
APPAREL AND TEXTILE MANUFACTURERS	119	\$6,755,458	\$515,595	0.19%
CARPENTRY CONTRACTORS	228	\$5,064,294	\$364,889	0.13%
ELECTRICAL CONTRACTORS	410	\$22,155,956	\$1,695,396	0.61%
FOOD MANUFACTURERS	192	\$67,380,516	\$4,734,970	1.70%
FURNITURE, WOOD AND PAPER MANUFACTURERS	518	\$44,043,252	\$3,198,835	1.15%
GENERAL CONTRACTORS	1,676	\$71,522,915	\$5,076,706	1.82%
INDUSTRIAL EQUIPMENT MANUFACTURERS	2,000	\$132,832,085	\$10,443,170	3.74%
MINING	45	\$289,509	\$19,981	0.01%
MISCELLANEOUS MANUFACTURERS	2,677	\$176,787,248	\$13,289,740	4.76%
NON-METALLIC PRODUCT MANUFACTURERS	931	\$69,910,376	\$5,069,601	1.82%
OTHER SPECIAL TRADE CONTRACTORS	1,334	\$50,838,257	\$3,649,927	1.31%
PAINTING CONTRACTORS	135	\$972,687	\$65,856	0.02%
PLUMBING AND HEATING CONTRACTORS	552	\$17,045,897	\$1,220,948	0.44%
PUBLISHERS OF BOOKS/NEWSPAPERS; COMM. PRINTERS	400	\$32,558,112	\$2,476,519	0.89%
NON CLASSIFIED	287	\$27,067,301	\$2,201,720	0.79%
* GROUP TOTALS *	12,154	\$745,723,986	\$55,523,035	19.89%
<b>MOTOR VEHICLE GROUP</b>				
AUTOMOTIVE PARTS AND ACCESSORIES	443	\$22,474,425	\$1,665,804	0.60%
GAS STATIONS/CONVENIENCE STORES WITH GAS	62	\$5,827,831	\$457,686	0.16%
NEW AND USED CAR DEALERS	97	\$4,890,992	\$385,358	0.14%
RECREATIONAL AND ALL OTHER MOTORIZED VEHICLES	96	\$1,131,386	\$81,657	0.03%
* GROUP TOTALS *	698	\$34,324,634	\$2,590,505	0.93%
<b>SERVICES GROUP</b>				
ARTS AND ENTERTAINMENT	272	\$17,214,180	\$1,344,530	0.48%
AUTOMOBILE RENTAL AND STORAGE	252	\$15,785,132	\$1,242,409	0.45%
AUTOMOBILE REPAIR	271	\$16,753,299	\$1,257,941	0.45%
BEAUTY/BARBER SHOPS	40	\$743,371	\$57,587	0.02%
EDUCATION AND ATHLETIC EVENTS	144	\$1,826,392	\$133,582	0.05%
ELECTRONIC/PRECISION EQUIP. REPAIR/MAINTENANCE	418	\$25,529,677	\$2,146,652	0.77%
EMPLOYMENT SERVICES	131	\$1,113,094	\$154,867	0.06%
FINANCE, INSURANCE, REAL ESTATE AND LEASING	731	\$44,006,555	\$3,521,892	1.26%
FUNERAL SERVICE AND CREMATORIES	8	\$30,765	\$2,060	0.00%
HOTELS AND ALL OTHER LODGING PLACES	16	\$221,307	\$14,234	0.01%
LAUNDRY AND FLOOR CLEANING	208	\$15,371,734	\$1,167,970	0.42%
MISCELLANEOUS REPAIRS	652	\$48,447,514	\$3,378,138	1.21%
MOTION PICTURE AND VIDEO INDUSTRIES	58	\$3,056,480	\$226,069	0.08%
OTHER BUSINESS SERVICES	6,722	\$381,972,638	\$28,882,637	10.35%
OTHER PERSONAL SERVICES	805	\$38,211,653	\$2,908,780	1.04%
OTHER SERVICES	294	\$13,347,612	\$1,072,124	0.38%
PHOTOGRAPHIC STUDIOS	202	\$16,349,037	\$1,082,147	0.39%
UPHOLSTERY AND FURNITURE REPAIR	22	\$172,684	\$10,803	0.00%
WATCH, CLOCK, JEWELRY REPAIR	4	\$0	\$0	0.00%
* GROUP TOTALS *	11,250	\$640,153,124	\$48,604,422	17.41%

**RETAILER'S USE TAX  
BY BUSINESS CLASSIFICATION  
FISCAL YEAR 2009**

<b>Business Groups</b>	<b># Of Returns</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>% Of Tax</b>
<b>SPECIALTY RETAIL STORES GROUP</b>				
BEAUTY AND HEALTH(DRUG)	179	\$15,376,593	\$1,198,426	0.43%
BOOK AND STATIONERY STORES	232	\$14,790,861	\$1,153,854	0.41%
DIRECT SELLERS	1,956	\$129,971,479	\$9,884,377	3.54%
ELECTRONIC SHOPPING AND MAIL ORDER HOUSES	267	\$36,502,374	\$2,694,840	0.97%
FLORISTS	34	\$552,055	\$42,580	0.02%
FUEL AND ICE DEALERS	42	\$2,425,188	\$220,150	0.08%
HOBBY AND TOY	817	\$5,741,135	\$415,862	0.15%
JEWELRY	171	\$15,093,430	\$1,147,650	0.41%
LIQUOR STORES	13	\$174,007	\$12,959	0.01%
OTHER SPECIALTY	3,475	\$173,085,082	\$12,840,731	4.60%
SPORTING GOODS	206	\$7,911,905	\$615,605	0.22%
STATIONARY, GIFT, NOVELTY	220	\$11,691,740	\$884,051	0.32%
USED MERCHANDISE STORES	301	\$9,493,730	\$848,903	0.30%
VENDING MACHINE OPERATORS	161	\$6,539,842	\$496,769	0.18%
* GROUP TOTALS *	8,074	\$429,349,421	\$32,456,757	11.63%
<b>UTILITIES &amp; TRANSPORTATION GROUP</b>				
COMMUNICATIONS	1,717	\$654,491,605	\$48,224,814	17.27%
ELECTRIC AND GAS	159	\$20,165,081	\$1,635,029	0.59%
TRANSPORTATION AND WAREHOUSING	358	\$19,357,400	\$1,667,248	0.60%
WATER AND SANITATION	134	\$9,328,311	\$711,395	0.26%
* GROUP TOTALS *	2,368	\$703,342,397	\$52,238,486	18.71%
<b>WHOLESALE GOODS GROUP</b>				
APPAREL, PIECE GOODS	44	\$1,404,693	\$96,911	0.04%
CONSTRUCTION MATERIALS	2,097	\$198,922,524	\$14,563,290	5.22%
FARM AND GARDEN EQUIPMENT	5,453	\$541,597,486	\$41,079,221	14.72%
FURNITURE AND HOME FURNISHINGS	107	\$2,837,480	\$189,015	0.07%
GROCERIES AND FARM PRODUCTS	210	\$24,583,015	\$1,829,825	0.66%
MISCELLANEOUS DURABLE GOODS	417	\$19,286,407	\$1,389,093	0.50%
MISCELLANEOUS NON-DURABLE GOODS	1,100	\$56,032,982	\$4,186,928	1.50%
MOTOR VEHICLE PARTS AND SUPPLIES	202	\$8,631,166	\$652,521	0.23%
* GROUP TOTALS *	9,630	\$853,295,753	\$63,986,804	22.92%
<b>STATE TOTAL</b>	<b>47,600</b>	<b>\$3,722,741,391</b>	<b>\$279,169,473</b>	<b>100.00%</b>

PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

**CONSUMER'S USE TAX  
BY COMPUTED TAX DUE  
FISCAL YEAR 2009**

<b>SIZE OF TAX DUE</b>	<b># OF RETURNS</b>	<b>% OF RETURNS</b>	<b>COMPUTED TAX</b>	<b>% OF TAX</b>
NO TAX DUE - 24.99	10,425	43.45%	\$24,974	0.04%
25.00 - 49.99	1,413	5.89%	\$51,938	0.08%
50.00 - 99.99	1,735	7.23%	\$127,518	0.20%
100.00 - 149.99	1,124	4.69%	\$138,734	0.21%
150.00 - 199.99	845	3.52%	\$146,249	0.23%
200.00 - 249.99	626	2.61%	\$140,340	0.22%
250.00 - 499.99	1,861	7.76%	\$667,324	1.03%
500.00 - 999.99	1,625	6.77%	\$1,163,029	1.79%
1,000 - 1,499.99	809	3.37%	\$995,859	1.53%
1,500.00 - 1,999.99	561	2.34%	\$979,181	1.51%
2,000 - 2,499.99	377	1.57%	\$847,020	1.31%
2,500.00 - 2,999.99	246	1.03%	\$671,981	1.04%
3,000 - 3,999.99	403	1.68%	\$1,393,432	2.15%
4,000 - 4,999.99	285	1.19%	\$1,280,147	1.97%
5,000 - 9,999.99	674	2.81%	\$4,732,934	7.29%
10,000 - 24,999.99	576	2.40%	\$8,991,273	13.85%
25,000 - 49,999.99	209	0.87%	\$7,156,224	11.03%
50,000 - 99,999.99	104	0.43%	\$7,354,672	11.33%
100,000.00 & OVER	94	0.39%	\$28,043,313	43.21%
<b>TOTALS</b>	<b>23,992</b>	<b>100.00%</b>	<b>\$64,906,142</b>	<b>100.00%</b>

PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

**CONSUMER'S USE TAX  
BY BUSINESS CLASSIFICATION  
FISCAL YEAR 2009**

<b>Business Groups</b>	<b># Of Returns</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>% Of Tax</b>
<b>APPAREL GROUP</b>				
CLOTHING AND CLOTHING ACCESSORIES STORES	346	\$3,873,351	\$232,402	0.36%
SHOE STORES	46	\$621,814	\$37,310	0.06%
* GROUP TOTALS *	392	\$4,495,165	\$269,709	0.42%
<b>BUILDING MATERIALS GROUP</b>				
BUILDING MATERIAL DEALERS	141	13,725,770	\$823,546	1.27%
GARDEN SUPPLY STORES	58	304,156	\$18,250	0.03%
HARDWARE STORES	35	57,574	\$3,455	0.01%
MOBILE HOME DEALERS	3	0	\$0	0.00%
PAINT AND GLASS STORES	45	1,800,936	\$108,056	0.17%
* GROUP TOTALS *	282	15,888,436	\$953,307	1.47%
<b>EATING AND DRINKING PLACES GROUP</b>				
RESTAURANTS, TAVERNS, AND BARS	957	20,406,237	\$1,224,374	1.89%
* GROUP TOTALS *	957	20,406,237	\$1,224,374	1.89%
<b>FOOD DEALERS GROUP</b>				
GROCERY STORES AND CONVENIENCE STORES	89	\$26,632,034	\$1,597,922	2.46%
SPECIALIZED GROCERIES	79	\$2,681,955	\$160,918	0.25%
* GROUP TOTALS *	168	\$29,313,989	\$1,758,839	2.71%
<b>GENERAL MERCHANDISE GROUP</b>				
DEPARTMENT STORES	92	\$22,804,275	\$1,368,257	2.11%
MISCELLANEOUS MERCHANDISE STORES	68	\$33,792,633	\$2,027,558	3.12%
VARIETY STORES	18	\$1,919,507	\$115,170	0.18%
* GROUP TOTALS *	178	\$58,516,415	\$3,510,985	5.41%
<b>HOME FURNISHINGS AND APPLIANCES GROUP</b>				
APPLIANCES AND ENTERTAINMENT EQUIPMENT	88	\$10,836,496	\$650,190	1.00%
FURNITURE STORES	35	\$46,711	\$2,803	0.00%
HOME FURNISHING STORES	71	\$2,168,240	\$130,093	0.20%
* GROUP TOTALS *	194	\$13,051,447	\$783,087	1.21%

**CONSUMER'S USE TAX  
BY BUSINESS CLASSIFICATION  
FISCAL YEAR 2009**

<b>Business Groups</b>	<b># Of Returns</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>% Of Tax</b>
<b>MISCELLANEOUS GROUP</b>				
AGRICULTURAL PRODUCTION AND SERVICES	389	\$22,143,752	\$1,328,626	2.05%
APPAREL AND TEXTILE MANUFACTURERS	50	\$2,158,282	\$129,497	0.20%
CARPENTRY CONTRACTORS	90	\$4,499,420	\$269,966	0.42%
ELECTRICAL CONTRACTORS	206	\$25,828,021	\$1,549,681	2.39%
FOOD MANUFACTURERS	398	\$90,673,069	\$5,440,384	8.38%
FURNITURE, WOOD AND PAPER MANUFACTURERS	210	\$7,379,354	\$442,761	0.68%
GENERAL CONTRACTORS	1,014	\$43,498,205	\$2,601,393	4.01%
INDUSTRIAL EQUIPMENT MANUFACTURERS	714	\$39,850,387	\$2,391,023	3.68%
MINING	40	\$12,348,743	\$740,924	1.14%
MISCELLANEOUS MANUFACTURERS	879	\$132,942,343	\$7,976,541	12.29%
NON-METALLIC PRODUCT MANUFACTURERS	472	\$34,311,945	\$2,058,717	3.17%
OTHER SPECIAL TRADE CONTRACTORS	722	\$25,776,567	\$1,538,910	2.37%
PAINTING CONTRACTORS	38	\$1,689,836	\$101,391	0.16%
PLUMBING AND HEATING CONTRACTORS	290	\$10,268,319	\$616,099	0.95%
PUBLISHERS OF BOOKS/NEWSPAPERS; COMM. PRINTERS	289	\$7,233,082	\$433,984	0.67%
NON CLASSIFIED	91	\$2,417,309	\$145,039	0.22%
* GROUP TOTALS *	5,892	\$463,018,634	\$27,764,936	42.78%
<b>MOTOR VEHICLE GROUP</b>				
AUTOMOTIVE PARTS AND ACCESSORIES	172	\$4,163,698	\$249,822	0.39%
GAS STATIONS/CONVENIENCE STORES WITH GAS	90	\$2,749,347	\$164,961	0.25%
NEW AND USED CAR DEALERS	145	\$1,041,494	\$62,489	0.10%
RECREATIONAL AND ALL OTHER MOTORIZED VEHICLES	53	\$503,738	\$30,224	0.05%
* GROUP TOTALS *	460	\$8,458,277	\$507,496	0.78%
<b>SERVICES GROUP</b>				
ARTS AND ENTERTAINMENT	318	\$10,813,562	\$648,813	1.00%
AUTOMOBILE RENTAL AND STORAGE	154	\$4,631,169	\$277,870	0.43%
AUTOMOBILE REPAIR	313	\$2,680,311	\$160,819	0.25%
BEAUTY/BARBER SHOPS	149	\$313,503	\$18,811	0.03%
EDUCATION AND ATHLETIC EVENTS	63	\$408,036	\$24,482	0.04%
ELECTRONIC/PRECISION EQUIP. REPAIR/MAINTENANCE	70	\$904,551	\$54,273	0.08%
EMPLOYMENT SERVICES	138	\$319,989	\$19,199	0.03%
FINANCE, INSURANCE, REAL ESTATE AND LEASING	1,328	\$32,697,959	\$1,961,878	3.02%
FUNERAL SERVICE AND CREMATORIES	71	\$48,863	\$2,931	0.01%
HOTELS AND ALL OTHER LODGING PLACES	602	\$11,782,689	\$706,962	1.09%
LAUNDRY AND FLOOR CLEANING	57	\$161,055	\$9,663	0.02%
MISCELLANEOUS REPAIRS	267	\$3,300,737	\$198,044	0.31%
MOTION PICTURE AND VIDEO INDUSTRIES	28	\$185,796	\$11,148	0.02%
OTHER BUSINESS SERVICES	2,284	\$45,471,145	\$2,728,269	4.20%
OTHER PERSONAL SERVICES	219	\$6,463,566	\$387,814	0.60%
OTHER SERVICES	3,827	\$37,119,270	\$2,227,156	3.43%
PHOTOGRAPHIC STUDIOS	99	\$549,580	\$32,974	0.05%
UPHOLSTERY AND FURNITURE REPAIR	21	\$6,800	\$408	0.00%
WATCH, CLOCK, JEWELRY REPAIR	6	\$0	\$0	0.00%
* GROUP TOTALS *	10,014	\$157,858,581	\$9,471,515	14.59%

**CONSUMER'S USE TAX  
BY BUSINESS CLASSIFICATION  
FISCAL YEAR 2009**

<b>Business Groups</b>	<b># Of Returns</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>% Of Tax</b>
<b>SPECIALTY RETAIL STORES GROUP</b>				
BEAUTY AND HEALTH(DRUG)	122	\$796,605	\$47,797	0.07%
BOOK AND STATIONERY STORES	68	\$253,700	\$15,222	0.02%
DIRECT SELLERS	240	\$10,382,800	\$622,968	0.96%
ELECTRONIC SHOPPING AND MAIL ORDER HOUSES	24	\$27,793	\$1,668	0.00%
FLORISTS	29	\$38,387	\$2,304	0.00%
FUEL AND ICE DEALERS	12	\$218,155	\$13,089	0.02%
HOBBY AND TOY	174	\$1,465,285	\$87,917	0.14%
JEWELRY	47	\$209,284	\$12,557	0.02%
LIQUOR STORES	3	\$0	\$0	0.00%
OTHER SPECIALTY	652	\$15,494,694	\$929,681	1.43%
SPORTING GOODS	128	\$731,297	\$43,877	0.07%
STATIONARY, GIFT, NOVELTY	80	\$2,576,840	\$154,610	0.24%
USED MERCHANDISE STORES	60	\$57,238	\$3,435	0.01%
VENDING MACHINE OPERATORS	107	\$1,330,784	\$79,847	0.12%
* GROUP TOTALS *	1,746	\$33,582,862	\$2,014,971	3.10%
<b>UTILITIES &amp; TRANSPORTATION GROUP</b>				
COMMUNICATIONS	1,000	\$31,892,368	\$1,913,542	2.95%
ELECTRIC AND GAS	606	\$160,691,754	\$9,641,505	14.86%
TRANSPORTATION AND WAREHOUSING	493	\$26,027,474	\$1,561,648	2.41%
WATER AND SANITATION	104	\$3,182,886	\$190,972	0.29%
* GROUP TOTALS *	2,203	\$221,794,482	\$13,307,669	20.50%
<b>WHOLESALE GOODS GROUP</b>				
APPAREL, PIECE GOODS	4	\$1,353	\$81	0.00%
CONSTRUCTION MATERIALS	216	\$5,274,130	\$316,399	0.49%
FARM AND GARDEN EQUIPMENT	530	\$8,467,521	\$498,528	0.77%
FURNITURE AND HOME FURNISHINGS	16	\$695,470	\$41,728	0.06%
GROCERIES AND FARM PRODUCTS	123	\$5,570,035	\$334,202	0.52%
MISCELLANEOUS DURABLE GOODS	119	\$18,794,759	\$1,127,606	1.74%
MISCELLANEOUS NON-DURABLE GOODS	473	\$13,444,561	\$806,674	1.24%
MOTOR VEHICLE PARTS AND SUPPLIES	25	\$3,567,261	\$214,036	0.33%
* GROUP TOTALS *	1,506	\$55,815,090	\$3,339,254	5.15%
<b>STATE TOTAL</b>	<b>23,992</b>	<b>\$1,082,199,615</b>	<b>\$64,906,142</b>	<b>100.0%</b>

**CONSUMER'S USE TAX BY COUNTY  
FISCAL YEAR 2009**

Co. #	County	# of Returns	Computed Tax	Co. #	County	# of Returns	Computed Tax
1	Adair	68	\$202,699	51	Jefferson	158	\$56,869
2	Adams	39	\$34,205	52	Johnson	674	\$2,055,636
3	Allamakee	157	\$275,600	53	Jones	124	\$101,723
4	Appanoose	72	\$63,591	54	Keokuk	71	\$11,605
5	Audubon	40	\$6,546	55	Kossuth	108	\$169,520
6	Benton	142	\$150,170	56	Lee	339	\$1,690,706
7	Black Hawk	1,125	\$6,320,102	57	Linn	1,874	\$7,071,309
8	Boone	113	\$76,635	58	Louisa	46	\$22,335
9	Bremer	185	\$249,918	59	Lucas	29	\$330,911
10	Buchanan	134	\$122,240	60	Lyon	113	\$60,658
11	Buena Vista	112	\$93,434	61	Madison	71	\$95,994
12	Butler	73	\$11,509	62	Mahaska	155	\$153,789
13	Calhoun	50	\$141,134	63	Marion	166	\$263,933
14	Carroll	182	\$149,557	64	Marshall	260	\$271,025
15	Cass	100	\$70,606	65	Mills	81	\$58,100
16	Cedar	103	\$711,687	66	Mitchell	120	\$88,034
17	Cerro Gordo	436	\$703,028	67	Monona	71	\$8,995
18	Cherokee	73	\$93,112	68	Monroe	64	\$100,262
19	Chickasaw	122	\$212,682	69	Montgomery	87	\$42,236
20	Clarke	54	\$144,466	70	Muscatine	356	\$2,317,320
21	Clay	215	\$140,365	71	O'Brien	122	\$191,699
22	Clayton	162	\$110,369	72	Osceola	83	\$92,446
23	Clinton	401	\$683,083	73	Page	85	\$59,838
24	Crawford	88	\$40,952	74	Palo Alto	88	\$50,906
25	Dallas	416	\$467,744	75	Plymouth	156	\$145,280
26	Davis	46	\$11,619	76	Pocahontas	68	\$28,885
27	Decatur	22	\$11,592	77	Polk	3,681	\$18,453,446
28	Delaware	114	\$91,908	78	Pottawattamie	701	\$2,953,084
29	Des Moines	397	\$671,249	79	Poweshiek	156	\$198,683
30	Dickinson	143	\$118,044	80	Ringgold	28	\$3,060
31	Dubuque	1,019	\$3,442,177	81	Sac	57	\$6,528
32	Emmet	83	\$63,156	82	Scott	1,472	\$2,744,637
33	Fayette	98	\$25,643	83	Shelby	130	\$76,484
34	Floyd	146	\$230,529	84	Sioux	303	\$494,869
35	Franklin	95	\$67,576	85	Story	664	\$1,205,524
36	Fremont	52	\$16,349	86	Tama	96	\$45,501
37	Greene	74	\$32,000	87	Taylor	24	\$2,696
38	Grundy	112	\$59,479	88	Union	61	\$79,264
39	Guthrie	62	\$16,040	89	Van Buren	41	\$39,381
40	Hamilton	170	\$437,510	90	Wapello	221	\$662,638
41	Hancock	69	\$309,824	91	Warren	191	\$51,476
42	Hardin	231	\$341,723	92	Washington	167	\$87,886
43	Harrison	82	\$29,343	93	Wayne	34	\$27,018
44	Henry	163	\$527,235	94	Webster	314	\$1,551,145
45	Howard	81	\$77,250	95	Winnebago	111	\$190,245
46	Humboldt	104	\$196,260	96	Winneshiek	198	\$273,680
47	Ida	65	\$60,711	97	Woodbury	972	\$1,337,361
48	Iowa	167	\$161,058	98	Worth	79	\$10,178
49	Jackson	156	\$73,056	99	Wright	90	\$254,391
50	Jasper	219	\$270,190				
				<b>TOTAL</b>		<b>23,992</b>	<b>64,906,144</b>