

Retail Sales and Use Tax Annual Report Fiscal Year 2011

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Tax Research and Program Analysis Section lowa Department of Revenue

IOWA DEPARTMENT OF REVENUE RETAIL SALES AND USE TAX REPORT FISCAL YEAR 2011 TABLE OF CONTENTS

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Forward

Each fiscal year, July 1 to June 30, 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. The annual report covers sales made on July 1 of one year through June 30 of the following calendar year.

Retail sales activity by type of business is classified using the 1997 North American Industry Code Classification System (NAICS). In 1999, the Department of Revenue converted many of the 1987 Standard Industrial Classification (SIC) codes to the appropriate four digit NAICS code. Where an exact match was not possible, the Department attempted to match as closely as possible with the NAICS codes.

Retail Sales Tax Summary: This section contains a brief history of the development of the lowa Retail Sales Tax, listing some major legislation impacting the lowa Sales and Use Tax base. The remaining pages of the section present various retail sales statistics.

Use Tax Summary: This section begins with a history of the development of Use Tax in Iowa followed by a summary of the various use taxes. The Local Option Tax for Hotels and Motels is included on pages 17-19.

Retail Sales Tax Statistics: This section includes three tables (1) "Retail Sales and Tax by County and City" provides data for all cities in Iowa where at least 40 returns were filed during the fiscal year. The "Other" category provides data for all cities not satisfying the minimum requirements. (2) "Retail Sales and Tax by County and Business Group" provides data by 12 business groups for each county. Breakouts are provided for each business group within a county where at least 20 or more returns were filed in a fiscal year. An "S", representing "Suppressed", is placed in any business group that does not have at least 20 returns filed. (3)"Retail Sales and Tax by Business Classification" provides data broken out by the 12 business groups and 82 business classifications. In order to protect the confidentiality of individual businesses, information for any business classification with less than 20 returns filed during the fiscal year are aggregated and put in the "NonClassified" category in the "Miscellaneous" group.

Use Tax Statistics: This section includes data for the three types of use taxes: Motor Vehicle Use Fee, Retailer's Use Tax and Consumer's Use Tax. The Motor Vehicle Use Fee data are aggregated by the county in which the vehicle was registered. Retailer's Use Sales and Tax data are presented by business group and business classification. Consumer's Use Sales and Tax data are presented separately by county and business classification.

GLOSSARY

BUSINESS

CLASSIFICATION

Business classifications are based on the major type of activity performed by the business. 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).

BUSINESS GROUP Consolidation of related business classifications into 12 broader

business groups.

COMPUTED TAX

The applicable rate (6%) times the taxable sales.

CONSOLIDATED FILER

A business that has multiple locations in Iowa that aggregates sales tax data of all the locations and files a single sales tax return per quarter.

NONCLASSIFIED

Includes all businesses where less than 20 returns were filed for the applicable classification during the fiscal year. These were included in the "Miscellaneous" business group.

NUMBER OF RETURNS

The number of quarterly sales tax returns filed during the fiscal year. 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 by four.

OTHER

Includes all businesses located in rural portions of a county and those cities with less than 40 returns filed for the annual report and 10 returns filed for a quarterly report.

TAXABLE SALES

Gross receipts plus the value of taxable goods and services consumed by the business that were purchased tax exempt, minus the amount of exemptions. For a complete list of exemptions go the Department's Web site http://www.lowa.gov/tax/educate/79120.pdf

History of Iowa Retail Sales Tax

A 6 percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in lowa and from receipts received for the performance of certain taxable services in lowa. The amount of gross receipts is adjusted by adding the value of goods consumed by businesses which were purchased tax exempt and subtracting the amount of any exempt sales.

The sales tax was first imposed in 1934 in lowa at the rate of 2 percent. The tax was imposed only on the gross receipts received from the sale of tangible personal property; the sale of metered gas, electricity, water, and communication services; and the sale of admissions to places of amusement or athletic events. The tax was set to sunset in three years. On April 1, 1937 the tax was made permanent and a use tax was imposed. On July 1, 1955 the rate increased to 2.5 percent. The rate was dropped back to 2 percent on July 1, 1957 and was increased to 3 percent effective October 1, 1967. The rate increased to 4 percent on March 1, 1983, and to 5 percent on July 1, 1992. The most recent increase to 6 percent was effective July 1, 2008.

Since 1934 there have been many changes to the Iowa Sales tax base. Some of the major sales tax base impositions and expansions are listed below.

- April 24, 1947: Retail sales tax was imposed on sales of all forms of amusement devices and commercial amusement enterprises.
- January 1, 1966: Extended tax to hotel and motel rooms.
- October 1, 1967: Extended tax to certain services.
- July 1, 1971: Sales of all vehicles subject to registration were made subject to use tax.
- July 1, 1985: An exception to the exemption for food for human consumption was made for candy, candy-coated items, certain beverages, and certain prepared food.

Some of the major exemptions are listed below.

- July 1, 1974: The sale of food purchased for home consumption, prescription drugs, and medical devices.
- July 1, 1975: The sale of medically supplied oxygen
- July 1, 1979: Sales by cities and counties except utility service.
- July 1, 1987: Purchases of certain farm and industrial equipment and machinery
- January 1, 2002: Phase out of Iowa Sales Tax on residential utilities at a rate of 1 percent per year until phase out was completed January 1, 2006.

For a complete list of items that are taxable and exempt from lowa sales tax go to the Department of Revenues Web site at http://www.iowa.gov/tax/educate/79120.pdf.

THE YEAR IN REVIEW Retail Sales Tax

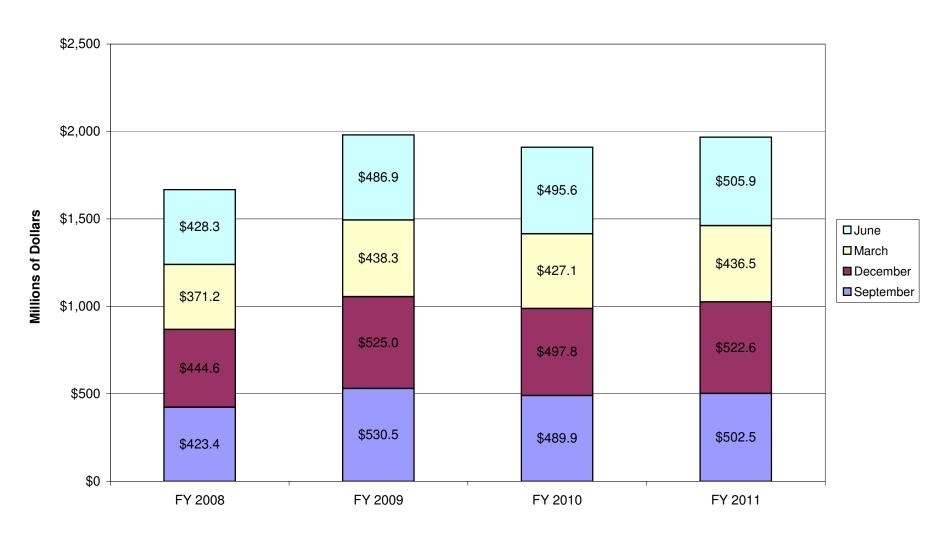
Beginning with fiscal year 2009 annual reports cover the period beginning July 1st and ending June 30th. Previously, the fiscal year for the Annual Iowa Retail Sales and Use Tax Report covered the period beginning April 1st and ending March 31st. The change was made so the period covered is consistent with the State's fiscal year. Quarterly statistical summaries are also provided on the Department's Web site.

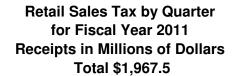
Total retail sales tax due on returns filed for the fiscal year ending June 30, 2011, was \$1,967.5 million, a 3.0 percent increase from the \$1,910.4 million collected in fiscal year 2010. The number of quarterly returns filed decreased from 350,870 in fiscal year 2010 to 342,381 in fiscal year 2011, a 2.4 percent decrease.

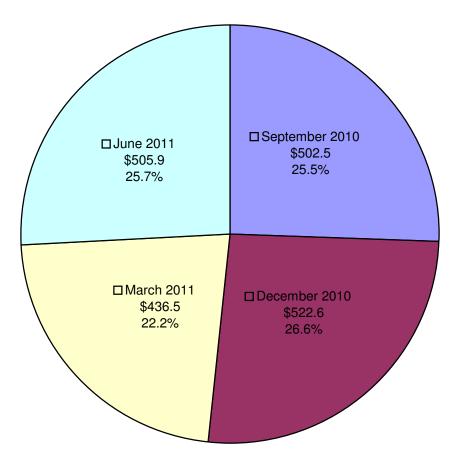
Review of Quarterly Data in FY 2011

The December quarter had the most computed tax, 26.6 percent of the 2011 fiscal year total. The Figure on page 5 presents the quarterly tax collections during fiscal year 2011 and for each of the past three fiscal years.

Retail Sales Tax by Fiscal Year 2008-2011 Receipts in Millions of Dollars Fiscal Years ending June 30







Retail Sales Tax by City Population Fiscal Year 2011

City Population	Computed Tax	Percent Of Tax
50,000 and Over	\$785,140,215	39.91%
25,000 TO 50,000	\$273,251,849	13.89%
10,000 TO 25,000	\$282,256,484	14.35%
5,000 TO 10,000	\$240,407,975	12.22%
2,500 TO 5,000	\$147,443,087	7.49%
1,000 TO 2,500	\$116,560,303	5.92%
500 TO 1,000	\$63,352,267	3.22%
Cities Under 500	\$44,668,288	2.27%
Others	\$14,400,336	0.73%
Totals	\$1,967,480,804	100.00%

Gross Sales and Retail SalesTax by Amount of Gross Sales Fiscal Year 2011

Amount of Gross Sales	Number of Returns	Percent of Returns	Gross Sales	Percent of Gross Sales	Computed Tax	Percent of Tax
\$0-\$499	58,399	19.41%	\$3,264,472	0.00%	\$1,229,927	0.06%
\$500-\$999	11,179	3.71%	\$8,302,053	0.01%	\$534,915	0.03%
\$1,000-\$1,999	16,880	5.61%	\$24,773,567	0.02%	\$1,418,046	0.07%
\$2,000-\$2,999	12,925	4.29%	\$31,945,211	0.03%	\$1,798,331	0.09%
\$3,000-\$3,999	10,510	3.49%	\$36,508,652	0.03%	\$1,989,960	0.10%
\$4,000-\$4,999	8,713	2.90%	\$39,051,086	0.03%	\$2,124,696	0.11%
\$5,000-\$9,999	28,405	9.44%	\$205,790,065	0.18%	\$10,868,417	0.55%
\$10,000-\$24,999	36,570	12.15%	\$600,041,909	0.52%	\$29,475,780	1.50%
\$25,000-\$49,999	28,141	9.35%	\$1,015,095,496	0.87%	\$47,193,066	2.40%
\$50,000-\$99,999	26,501	8.81%	\$1,894,782,949	1.63%	\$83,379,080	4.24%
\$100,000-\$249,999	28,020	9.31%	\$4,475,479,966	3.85%	\$177,293,836	9.01%
\$250,000-\$499,999	13,692	4.55%	\$4,814,547,598	4.15%	\$156,945,251	7.98%
\$500,000-\$999,999	8,522	2.83%	\$5,980,820,260	5.15%	\$152,934,254	7.77%
\$1,000,000-\$1,999,999	5,285	1.76%	\$7,428,975,246	6.40%	\$153,912,952	7.82%
\$2,000,000-\$4,999,999	4,126	1.37%	\$13,004,560,468	11.20%	\$203,250,389	10.33%
\$5,000,000-\$9,999,999	1,554	0.52%	\$10,699,910,831	9.21%	\$152,552,159	7.75%
\$10,000,000 and Over	1,510	0.50%	\$65,869,876,515	56.72%	\$790,579,744	40.18%
Totals	300,932	100.00%	\$116,133,726,344	100%	\$1,967,480,805	100%

The total number of returns does not match number of returns in other sections of the report because consolidated returns are only counted as one return in this section.

Retail Sales and Tax by Amount of Taxable Sales Fiscal Year 2011

Amount of Taxable Sales	Number of Returns	Percent of Returns	Taxable Sales	Percent of Taxable Sales	Computed Tax	Percent of Tax
\$0-\$499	69,782	23.19%	\$4,136,394	0.01%	\$247,746	0.01%
\$500-\$999	13,465	4.47%	\$9,979,865	0.03%	\$597,649	0.03%
\$1,000-\$1,999	19,815	6.58%	\$29,016,811	0.09%	\$1,737,735	0.09%
\$2,000-\$2,999	14,799	4.92%	\$36,570,496	0.11%	\$2,190,094	0.11%
\$3,000-\$3,999	11,834	3.93%	\$41,136,401	0.13%	\$2,464,189	0.13%
\$4,000-\$4,999	9,643	3.20%	\$43,200,465	0.13%	\$2,587,101	0.13%
\$5,000-\$9,999	31,127	10.34%	\$224,997,208	0.68%	\$13,475,017	0.68%
\$10,000-\$24,999	38,398	12.76%	\$626,306,468	1.90%	\$37,502,776	1.91%
\$25,000-\$49,999	27,847	9.25%	\$999,736,114	3.04%	\$59,875,435	3.04%
\$50,000-\$99,999	24,528	8.15%	\$1,747,374,044	5.31%	\$104,526,048	5.31%
\$100,000-\$249,999	23,169	7.70%	\$3,645,458,884	11.08%	\$217,331,009	11.05%
\$250,000-\$499,999	8,948	2.97%	\$3,093,651,943	9.40%	\$184,220,410	9.36%
\$500,000-\$999,999	4,170	1.39%	\$2,872,925,453	8.73%	\$170,916,215	8.69%
\$1,000,000-\$1,999,999	1,814	0.60%	\$2,492,744,333	7.58%	\$148,666,491	7.56%
\$2,000,000-\$4,999,999	996	0.33%	\$3,005,550,125	9.13%	\$179,583,548	9.13%
\$5,000,000-\$9,999,999	346	0.11%	\$2,356,711,598	7.16%	\$141,294,979	7.18%
\$10,000,000 and Over	251	0.08%	\$11,674,520,081	35.48%	\$700,264,362	35.59%
Totals	300,932	100.00%	\$32,904,016,683	100%	\$1,967,480,805	100%

The total number of returns does not match number of returns in other sections of the report because consolidated returns are only counted as one return in this section.

Retail Sales Tax by Amount of Tax Due Fiscal Year 2011

Amount of Tax Due	Number of Returns	Percent of Returns	Computed Tax	Percent of Tax
\$0 - \$24	67,332	22.37%	\$180,582	0.01%
\$25 - \$49	11,715	3.89%	\$434,345	0.02%
\$50 - \$99	18,324	6.09%	\$1,343,285	0.07%
\$100 - \$149	13,691	4.55%	\$1,695,959	0.09%
\$150 - \$199	11,187	3.72%	\$1,949,826	0.10%
\$200 - \$249	9,361	3.11%	\$2,100,379	0.11%
\$250 - \$499	30,665	10.19%	\$11,105,748	0.56%
\$500 - \$999	29,871	9.93%	\$21,404,309	1.09%
\$1,000 - \$1,499	16,793	5.58%	\$20,692,428	1.05%
\$1,500 - \$1,999	11,803	3.92%	\$20,481,162	1.04%
\$2,000 - \$2,499	8,907	2.96%	\$19,934,687	1.01%
\$2,500 - \$2,999	7,155	2.38%	\$19,617,592	1.00%
\$3,000 - \$3,999	10,842	3.60%	\$37,629,249	1.91%
\$4,000 - \$4,999	7,826	2.60%	\$35,054,099	1.78%
\$5,000 - \$9,999	20,353	6.76%	\$144,533,262	7.35%
\$10,000 - \$24,999	15,854	5.27%	\$242,770,485	12.34%
\$25,000 - \$49,999	5,104	1.70%	\$176,142,385	8.95%
\$50,000 - \$99,999	2,231	0.74%	\$153,751,730	7.81%
\$100,000 - \$199,999	1,007	0.33%	\$139,087,715	7.07%
\$200,000 - \$499,999	597	0.20%	\$183,227,102	9.31%
\$500,000 - \$999,999	175	0.06%	\$117,790,064	5.99%
\$1,000,000 and Over	139	0.05%	\$616,554,410	31.34%
Totals	300,932	100.00%	1,967,480,805	100.00%

The total number of returns does not match number of returns in other sections of the report because consolidated returns are only counted as one return in this section.

Percentages may not equal 100% due to rounding

Iowa Department of Revenue

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Retail Sales and Tax By County Fiscal Year 2011

	Number of		
County Name	Returns	Taxable Sales	Computed Tax
Adair	1,178	\$50,526,369	\$3,008,384
Adams	668	\$24,095,850	\$1,443,064
Allamakee	2,181	\$84,550,879	\$5,065,264
Appanoose	1,723	\$93,559,330	\$5,570,122
Audubon	964	\$31,757,004	\$1,904,814
Benton	2,888	\$114,707,440	\$6,876,867
Black Hawk	12,537	\$1,710,560,724	\$102,322,484
Boone	2,805	\$157,992,144	\$9,461,755
Bremer	2,771	\$171,702,918	\$10,279,205
Buchanan	2,514	\$153,364,056	\$9,191,221
Buena Vista	2,429	\$183,179,400	\$10,951,971
Butler	1,876	\$52,531,091	\$3,151,496
Calhoun	1,427	\$45,441,263	\$2,725,964
Carroll	3,516	\$269,747,733	\$16,154,618
Cass	2,171	\$131,896,830	\$7,898,181
Cedar	2,247	\$89,130,779	\$5,344,808
Cerro Gordo	6,046	\$652,979,615	\$39,050,326
Cherokee	1,783	\$98,343,641	\$5,889,048
Chickasaw	1,879	\$86,539,219	\$5,183,647
Clarke	1,087	\$68,149,703	\$4,056,131
Clay	2,796	\$264,021,074	\$15,813,338
Clayton	2,886	\$106,093,881	\$6,339,660
Clinton	5,195	\$462,113,436	\$27,677,230
Crawford	2,050	\$112,746,064	\$6,748,489
Dallas	5,704	\$946,448,054	\$56,473,640
Davis	1,267	\$43,699,039	\$2,617,358
Decatur	1,074	\$32,713,008	\$1,955,922
Delaware	2,435	\$110,282,250	\$6,608,757
Des Moines	4,525	\$495,348,228	\$29,617,497
Dickinson	3,796	\$247,236,129	\$14,699,660
Dubuque	11,060	\$1,162,499,417	\$69,477,235
Emmet	1,565	\$79,977,279	\$4,788,691
Fayette	2,662	\$120,362,787	\$7,206,200
Floyd	2,213	\$102,641,848	\$6,141,895
Franklin	1,555	\$65,389,556	\$3,915,186
Fremont	994	\$51,712,557	\$3,086,428
Greene	1,317	\$58,964,988	\$3,533,727
Grundy	1,559	\$67,925,030	\$4,071,050
Guthrie	1,767	\$56,417,183	\$3,378,943
Hamilton	1,960	\$95,015,229	\$5,684,553
Hancock	1,669	\$82,355,525	\$4,933,559
Hardin	2,659	\$139,967,183	\$8,383,636
Harrison	1,736	\$65,224,079	\$3,896,427
Henry	2,453	\$156,644,288	\$9,376,895
Howard	1,522	\$61,647,860	\$3,694,063
Humboldt	1,556	\$69,639,104	\$4,172,780
lda	1,079	\$42,778,490	\$2,530,780
lowa	2,711	\$172,780,361	\$10,321,989
Jackson	2,778	\$115,119,613	\$6,896,148
Jasper	3,966	\$314,790,819	\$18,841,929
υασμοι	5,300	ψυ17,130,013	Ψ10,041,323

Retail Sales and Tax By County Fiscal Year 2011

	Number of		
County Name	Returns	Taxable Sales	Computed Tax
Jefferson	2,263	\$140,901,862	\$8,434,509
Johnson	11,243	\$1,587,451,852	\$94,827,327
Jones	2,631	\$128,691,282	\$7,707,760
Keokuk	1,361	\$38,353,427	\$2,298,397
Kossuth	2,620	\$138,890,566	\$8,321,098
Lee	4,165	\$296,395,404	\$17,728,773
Linn	21,033	\$3,425,263,882	\$204,859,539
Louisa	1,094	\$29,566,907	\$1,772,276
Lucas	1,012	\$39,425,890	\$2,361,138
Lyon	1,692	\$70,649,216	\$4,235,388
Madison	1,752	\$71,238,315	\$4,270,550
Mahaska	2,731	\$175,442,228	\$10,507,913
Marion	3,625	\$249,716,915	\$14,936,309
Marshall	3,944	\$327,832,928	\$19,617,026
Mills	1,311	\$61,126,702	\$3,666,233
Mitchell	1,706	\$61,724,493	\$3,698,251
Monona	1,287	\$46,674,833	\$2,791,099
Monroe	955	\$38,089,888	\$2,280,161
Montgomery	1,387	\$71,668,816	\$4,287,061
Muscatine	4,139	\$437,211,619	\$26,179,355
Obrien		\$107,460,665	
Osceola	2,211 813		\$6,432,607 \$1,045,639
		\$32,464,233	\$1,945,638 \$6,090,459
Page	1,966	\$101,702,913	\$6,089,458
Palo Alto	1,395	\$66,967,716	\$4,000,253
Plymouth	3,123	\$171,132,773	\$10,245,902
Pocahontas	1,223	\$39,426,951	\$2,361,767
Polk	41,555	\$6,563,580,934	\$392,240,076
Pottawattamie	7,536	\$997,225,688	\$59,434,848
Poweshiek	2,743	\$147,407,447	\$8,799,482
Ringgold	779	\$54,291,132	\$3,254,154
Sac	1,637	\$61,694,330	\$3,695,724
Scott	15,803	\$2,379,338,801	\$142,291,315
Shelby	1,830	\$79,867,455	\$4,782,107
Sioux	4,792	\$304,679,588	\$18,250,265
Story	7,846	\$857,329,183	\$51,196,522
Tama	2,055	\$68,895,588	\$4,124,316
Taylor	910	\$24,981,085	\$1,498,477
Union	1,597	\$116,535,197	\$6,972,761
Van Buren	1,192	\$29,619,067	\$1,771,263
Wapello	3,594	\$368,069,248	\$22,035,175
Warren	4,029	\$233,030,815	\$13,973,388
Washington	3,265	\$163,144,022	\$9,747,202
Wayne	857	\$25,939,404	\$1,554,064
Webster	4,656	\$462,448,513	\$27,635,137
Winnebago	1,582	\$73,588,615	\$4,413,946
Winneshiek	3,037	\$186,990,391	\$11,182,181
Woodbury	10,382	\$1,450,964,146	\$86,851,100
Worth	964	\$33,846,674	\$2,006,268
Wright	1,859	\$91,766,737	\$5,502,215
State Totals	342,381	\$32,904,016,683	\$1,967,480,805

History of Iowa Use Tax

Effective July 1, 2008, lowa imposed a use tax at the rate of 6 percent on the purchase price of tangible personal property which is purchased outside of lowa for use in lowa. The tax is also owed on taxable services purchased outside of lowa when such services or the result of such services are used in lowa.

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.

lowa use tax is collected under two complementary use taxes: (1) Retailer's Use Tax and (2) Consumer's Use Tax. Beginning July 1, 2008 the Motor Vehicle Use Tax was replaced with a one time registration fee on new and used vehicles.

- (1) Retailer's Use Tax is collected by registered retailers from the purchaser on the sale of all taxable tangible property and services. Retailers located outside of the State who maintain a place of business in Iowa are required to register with the Department of Revenue and collect the tax on all sales made into Iowa.
- (2) The Consumer's Use Tax is paid by individuals or businesses that purchase taxable goods or services outside of lowa for use in the State. Individuals or businesses that purchase taxable goods or services 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.

Comparison of Use Taxes Fiscal Year 2011

Use Tax	Fiscal Year 2010	Fiscal Year 2011	Percent Change
Retailer's			
Number of Returns	48,814	49,500	1.41%
Computed Tax	\$274,733,343	\$298,559,487	8.67%
Consumer's			
Number of Returns	24,482	24,613	0.54%
Computed Tax	\$54,087,829	\$61,729,535	14.13%
Motor Vehicle Fee			
Number of Units	889,895	927,492	4.22%
Computed Tax	\$233,635,921	\$255,199,491	9.23%

Retailer's Use Tax by Amount of Tax Due Fiscal Year 2011

Amount of Tax Due	Number of Returns	Percent of Returns	Computed Tax	Percent Of Tax
\$0 - \$24	18,434	37.24%	\$24,590	0.01%
\$25 - \$49	1,606	3.24%	\$59,335	0.02%
\$50 - \$99	2,108	4.26%	\$153,617	0.05%
\$100 - \$149	1,692	3.42%	\$209,142	0.07%
\$150 - \$199	1,295	2.62%	\$224,983	0.08%
\$200 - \$249	1,102	2.23%	\$247,968	0.08%
\$250 - \$499	3,804	7.68%	\$1,385,199	0.46%
\$500 - \$999	3,951	7.98%	\$2,847,839	0.95%
\$1,000 - \$1,499	2,192	4.43%	\$2,702,037	0.91%
\$1,500 - \$1,999	1,711	3.46%	\$2,962,937	0.99%
\$2,000 - \$2,499	1,273	2.57%	\$2,848,065	0.95%
\$2,500 - \$2,999	978	1.98%	\$2,683,906	0.90%
\$3,000 - \$3,999	1,452	2.93%	\$5,041,178	1.69%
\$4,000 - \$4,999	953	1.93%	\$4,267,148	1.43%
\$5,000 - \$9,999	2,701	5.46%	\$19,175,750	6.42%
\$10,000 - \$24,999	2,294	4.63%	\$36,306,506	12.16%
\$25,000 - \$49,999	994	2.01%	\$34,841,073	11.67%
\$50,000 - \$99,999	478	0.97%	\$34,004,713	11.39%
\$100,000 and Over	482	0.97%	\$148,573,501	49.76%
Totals	49,500	100%	\$298,559,487	100%

Consumer's Use Tax by Amount of Tax Due Fiscal Year 2011

Amount of Tax Due	Number of Returns	Percent of Returns	Computed Tax	Percent Of Tax
\$0 - \$24	10,620	43.15%	\$26,437	0.04%
\$25 - \$49	1,414	5.74%	\$52,063	0.08%
\$50 - \$99	1,872	7.61%	\$137,814	0.22%
\$100 - \$149	1,210	4.92%	\$149,323	0.24%
\$150 - \$199	861	3.50%	\$150,677	0.24%
\$200 - \$249	620	2.52%	\$139,414	0.23%
\$250 - \$499	1,982	8.05%	\$707,374	1.15%
\$500 - \$999	1,556	6.32%	\$1,095,868	1.78%
\$1,000 - \$1,499	880	3.58%	\$1,084,448	1.76%
\$1,500 - \$1,999	574	2.33%	\$993,654	1.61%
\$2,000 - \$2,499	398	1.62%	\$894,934	1.45%
\$2,500 - \$2,999	289	1.17%	\$793,788	1.29%
\$3,000 - \$3,999	433	1.76%	\$1,496,916	2.42%
\$4,000 - \$4,999	283	1.15%	\$1,257,782	2.04%
\$5,000 - \$9,999	657	2.67%	\$4,654,895	7.54%
\$10,000 - \$24,999	580	2.36%	\$8,846,437	14.33%
\$25,000 - \$49,999	187	0.76%	\$6,479,417	10.50%
\$50,000 - \$99,999	103	0.42%	\$7,220,488	11.70%
\$100,000 and Over	94	0.38%	\$25,547,806	41.39%
Totals	24,613	100%	\$61,729,535	100%

Hotel and Motel Tax Summary Fiscal Year 2011

During fiscal year 2011, one hundred and forty eight cities and fifteen unincorporated areas had a hotel-motel tax.

The tax is instituted by voter approval and is collected and processed by the lowa Department of Revenue. The tax rate may not exceed 7%.

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, bed-and-breakfast or in any place where sleeping accommodations are furnished to transient guests. The rooms must be contracted for periods of 31 consecutive days or less.

For the fiscal year ending June 30, 2011, a total of \$40,083,868 was certified from the following jurisdictions.

Jurisdiction	Tax Rate	Quarter Ending Sept 2010	Quarter Ending Dec 2010	Quarter Ending March 2011	Quarter Ending June 2011	Total
Adair	5%	\$10,133	\$6,405	\$3,810	\$10,174	\$30,522
Algona	5%	\$18,241	\$13,544	\$11,955	\$15,629	\$59,368
Altoona	7%	\$199,222	\$104,185	\$91,868	\$155,856	\$551,131
Ames	7%	\$444,564	\$322,095	\$321,734	\$356,436	\$1,444,830
Anamosa	7%	\$22,155	\$14,965	\$9,076	\$18,753	\$64,949
Ankeny	7%	\$289,327	\$191,828	\$176,212	\$260,361	\$917,728
Appanoose County	7%	\$96,493	\$34,003	\$28,449	\$55,353	\$214,297
Arnolds Park	5%	\$182,408	\$14,287	\$15,957	\$71,968	\$284,620
Atlantic	4%	\$0	\$0	\$8,124	\$14,731	\$22,855
Avoca	7%	\$21,526	\$13,445	\$8,970	\$16,709	\$60,650
Bellevue	5%	\$1,237	\$1,048	\$925	\$716	\$3,926
Bettendorf	7%	\$267,044	\$192,513	\$135,964	\$207,598	\$803,119
Bloomfield	7%	\$8,337	\$6,788	\$4,285	\$9,411	\$28,821
Bondurant	7%	\$0	\$0	\$0	\$0	\$0
Boone	7%	\$50,226	\$23,721	\$18,377	\$29,935	\$122,258
Burlington	7%	\$201,817	\$139,261	\$143,974	\$181,075	\$666,127
Cantril	7%	\$0	\$0	\$0	\$0	\$0
Carlisle	7%	\$0	\$0	\$0	\$0	\$0
Carroll	7%	\$67,899	\$50,083	\$33,792	\$58,977	\$210,751
Carter Lake	7%	\$99,815	\$121,170	\$99,531	\$127,942	\$448,458
Cedar Falls	7%	\$154,208	\$137,120	\$127,331	\$159,564	\$578,223
Cedar Rapids	7%	\$777,258	\$691,725	\$562,659	\$726,180	\$2,757,823
Centerville	7%	\$20,145	\$22,586	\$12,973	\$18,839	\$74,542
Chariton	7%	\$9,327	\$8,606	\$5,397	\$7,577	\$30,907
Charles City	7%	\$36,925	\$24,718	\$20,588	\$29,441	\$111,672
Cherokee	7%	\$22,934	\$32,163	\$2,598	\$30,348	\$88,043
Clarinda	7%	\$14,060	\$13,141	\$9,862	\$12,630	\$49,694
Clayton County	7%	\$4,964	\$4,315	\$1,424	\$3,316	\$14,019
Clear Lake	7%	\$128,329	\$65,031	\$75,048	\$95,320	\$363,728
Clinton	7%	\$96,945	\$70,571	\$54,251	\$96,575	\$318,342
Clive	7%	\$246,052	\$185,149	\$156,325	\$244,872	\$832,398
Colfax	7%	\$27,934	\$10,796	\$6,486	\$20,266	\$65,482
Coralville	7%	\$577,215	\$564,836	\$396,435	\$565,549	\$2,104,035
Council Bluffs	7%	\$645,871	\$487,571	\$460,379	\$675,508	\$2,269,330
Cresco	7%	\$11,455	\$7,625	\$5,452	\$9,125	\$33,658
Creston	7%	\$38,225	\$31,854	\$27,635	\$32,925	\$130,639
Davenport	7%	\$528,034	\$374,723	\$357,925	\$573,646	\$1,834,327
De Soto	7%	\$5,106	\$1,857	\$1,635	\$3,051	\$11,650
Decorah	7%	\$82,820	\$58,497	\$43,367	\$68,124	\$252,809
Denison	7%	\$33,980	\$28,028	\$19,344	\$31,057	\$112,409
Des Moines	7%	\$1,072,642	\$878,314	\$828,686	\$1,110,148	\$3,889,790
Dewitt	5%	\$5,717	\$4,639	\$3,110	\$5,735	\$19,201
Dickinson County	5%	\$26,685	\$6,796	\$5,523	\$10,064	\$49,068
Dubuque	7%	\$568,104	\$404,971	\$359,853	\$493,881	\$1,826,808
Dyersville	7%	\$27,462	\$17,979	\$10,435	\$19,645	\$75,522

Fiscal Year 2011

Jurisdiction	Tax Rate	Quarter Ending Sept 2010	Quarter Ending Dec 2010	Quarter Ending March 2011	Quarter Ending June 2011	Total
Eldora	7%	\$0	\$0	\$1,602	\$5,133	\$6,736
Eldridge	7 % 7%	\$4,585	\$4,966	\$5,212	\$12,431	\$27,194
Elk Horn	5%	\$5,805	\$3,221	\$2,602	\$4,102	\$15,730
Emmetsburg	7%	\$38,853	\$23,041	\$17,268	\$24,619	\$103,780
Estherville	7%	\$30,100	\$14,131	\$10,988	\$18,426	\$73,644
Evansdale	7%	\$15,219	\$12,199	\$10,798	\$12,149	\$50,366
Fairfield	7%	\$32,849	\$27,859	\$22,480	\$28,760	\$111,948
Forest City	7%	\$19,425	\$9,688	\$6,198	\$12,049	\$47,359
Fort Dodge	7%	\$142,782	\$96,912	\$87,363	\$133,226	\$460,283
Fort Madison	7%	\$76,944	\$29,467	\$24,877	\$35,281	\$166,570
Franklin County	5%	\$232	\$142	\$81	\$125	\$581
Fremont County	7%	\$33,814	\$26,536	\$23,430	\$19,350	\$103,131
Grimes	7%	\$17,672	\$11,279	\$11,785	\$17,064	\$57,800
Grinnell	7% 7%	\$88,299	\$58,103	\$48,185	\$83,122	\$277,708
Guttenberg Hamilton County	7% 5%	\$11,390 \$6,226	\$6,968 \$3,166	\$3,573 \$2,116	\$6,153 \$8,132	\$28,083
Hampton	5%	\$11,989	\$8,888	\$7,900	\$11,238	\$19,640 \$40,013
Harlan	7%	\$11,984	\$15,844	\$6,775	\$11,255	\$45,857
Holstien	7 %	\$0	\$0	ψο, <i>,,</i> 75	\$0	\$0
lda Grove	7%	\$9,447	\$7,569	\$7,138	\$10,075	\$34,230
Independence	7%	\$26,697	\$16,289	\$11,010	\$19,909	\$73,904
Indianola	7%	\$18,773	\$14,097	\$9,199	\$17,157	\$59,225
Iowa City	7%	\$214,425	\$180,951	\$158,649	\$222,477	\$776,501
Iowa County	7%	\$85,557	\$50,837	\$42,112	\$59,125	\$237,630
Iowa Falls	7%	\$25,466	\$18,473	\$18,317	\$25,697	\$87,953
Jefferson	7%	\$11,200	\$7,905	\$3,492	\$3,101	\$25,697
Johnston	7%	\$56,922	\$42,011	\$48,458	\$64,880	\$212,272
Jones County	5%	\$76	\$26	\$87	\$98	\$287
Keokuk	7%	\$86,507	\$54,392	\$42,606	\$71,515	\$255,020
Keosauqua	7%	\$5,051	\$3,893	\$2,942	\$3,955	\$15,841
Knoxville	7%	\$15,420	\$7,064	\$5,276	\$11,515	\$39,275
Lake View	7% 2%	\$8,367 \$0	\$6,576 \$0	\$4,425 \$62	\$11,211	\$30,578
Lansing LeClaire	2% 7%	\$60,770	\$39,133	\$37,186	\$695 \$56,909	\$758 \$193,997
Lee County	7 % 7%	\$72	\$0	\$0	\$39	\$112
LeMars	5%	\$36,906	\$22,874	\$19.522	\$29,927	\$109,228
Lisbon	7%	\$0	\$0	\$0	\$0	\$0
Lynnville	7%	\$1,591	\$64	\$364	\$772	\$2,791
Madison County	7%	\$130	\$157	\$0	\$110	\$397
Maharishi Vedic City	7%	\$3,686	\$4,023	\$2,967	\$5,297	\$15,971
Manchester	7%	\$16,416	\$11,361	\$6,651	\$13,937	\$48,365
Maquoketa	7%	\$21,164	\$16,191	\$9,052	\$21,519	\$67,926
Marion	7%	\$44,639	\$44,554	\$33,332	\$44,903	\$167,429
Marshalltown	7%	\$111,660	\$83,912	\$69,274	\$105,696	\$370,542
Mason City	7%	\$127,736	\$86,018	\$93,768	\$141,886	\$449,408
McGregor Missouri Vallov	7% 7%	\$13,411 \$35,280	\$6,345 \$21,455	\$1,818 \$12,720	\$5,766 \$40.935	\$27,340 \$110.300
Missouri Valley Mitchell County	7% 7%	\$439	\$21,455 \$2,068	\$12,730 \$995	\$40,925 \$1,395	\$110,390 \$4,897
Monticello	5%	\$157	\$70	\$106	\$128	\$461
Mount Ayr	7%	\$6,105	\$5,823	\$3,166	\$5,275	\$20,369
Mount Vernon	7%	\$14,897	\$13,361	\$8,604	\$15,993	\$52,855
Mount Pleasant	7%	\$44,414	\$32,522	\$27,849	\$46,484	\$151,269
Muscatine	7%	\$92,419	\$73,513	\$97,260	\$100,473	\$363,665
Nevada	6%	\$3,740	\$2,301	\$1,504	\$2,148	\$9,692
Newton	7%	\$99,457	\$48,890	\$30,276	\$73,681	\$252,304
North Liberty	5%	\$20,705	\$17,664	\$10,496	\$17,677	\$66,542
Norwalk	7%	\$0	\$0	\$0	\$0	\$0
Oelwein	7%	\$11,724	\$7,553	\$5,068	\$8,227	\$32,572
Okoboji	5%	\$121,159	\$18,591	\$13,943	\$48,860	\$202,553
Orange City	5%	\$10,668	\$7,706	\$5,552	\$8,679	\$32,605
Osage	7%	\$8,957	\$7,470	\$4,649	\$8,311	\$29,388
Osceola Oskaloosa	7% 5%	\$65,299 \$27,175	\$56,833 \$19,696	\$44,344 \$17,361	\$63,468 \$22,982	\$229,945 \$87,214
Ottumwa	7%	\$105,059	\$79,757	\$67,805	\$80,246	\$332,867
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Fiscal Year 2011

Jurisdiction	Tax Rate	Quarter Ending Sept 2010	Quarter Ending Dec 2010	Quarter Ending March 2011	Quarter Ending June 2011	Total
Pella	7%	\$92,526	\$54,063	\$42,032	\$91,365	\$279,985
Perry	7%	\$20,982	\$17,587	\$3,610	\$18,040	\$60,219
Pleasant Hill	7%	\$50,872	\$33,711	\$29,196	\$41,867	\$155,646
Pocahontas	7%	\$7,916	\$5,860	\$3,328	\$7,845	\$24,949
Polk County	7%	\$91,161	\$49,030	\$46,234	\$72,901	\$259,327
Powesheik County	7%	\$11,616	\$7,691	\$4,679	\$7,628	\$31,614
Riverside	7%	\$60,936	\$52,523	\$45,929	\$54,303	\$213,691
Sergeant Bluff	7%	\$6,325	\$4,198	\$2,241	\$5,693	\$18,458
Shelby	7%	\$1,594	\$974	\$340	\$1,262	\$4,170
Shelby County	7%	\$3,494	\$1,414	\$923	\$2,166	\$7,997
Sheldon	5%	\$22,848	\$18,913	\$12,987	\$18,810	\$73,558
Shenandoah	7%	\$14,635	\$11,192	\$7,711	\$13,070	\$46,608
Sibley	5%	\$3,814	\$2,955	\$1,231	\$3,083	\$11,082
Sioux Center	1%	\$5,498	\$4,791	\$21,029	\$26,739	\$58,057
Sioux City	7%	\$384,789	\$268,202	\$279,523	\$308,351	\$1,240,866
Spencer	5%	\$53,353	\$29,515	\$29,834	\$47,873	\$160,574
Spirit Lake	5%	\$42,817	\$12,490	\$11,419	\$22,121	\$88,847
Storm Lake	7%	\$88,895	\$56,173	\$48,642	\$75,063	\$268,773
Story City	7%	\$30,524	\$19,624	\$15,359	\$23,627	\$89,135
Strawberry Point	5%	\$317	\$259	\$156	\$307	\$1,038
Stuart	5%	\$31,506	\$16,565	\$11,502	\$14,211	\$73,784
Tiffin	7%	\$0	\$0	\$0	\$0	\$0
Toledo	5%	\$14,281	\$11,010	\$8,491	\$11,157	\$44,940
Urbandale	7%	\$382,216	\$270,592	\$270,557	\$353,738	\$1,277,103
Wahpeton	5%	\$22,138	\$447	\$0	\$3,830	\$26,415
Walcott	7%	\$39,487	\$22,438	\$14,843	\$29,219	\$105,987
Walnut	7%	\$22,945	\$12,315	\$7,231	\$18,887	\$61,378
Waterloo	7%	\$325,681	\$275,411	\$266,831	\$314,921	\$1,182,843
Waukee	7%	\$0	\$0	\$0	\$0	\$0
Waverly	7%	\$45,005	\$37,932	\$29,536	\$42,378	\$154,851
Webster City	7%	\$34,040	\$18,928	\$13,446	\$25,344	\$91,757
West Bend	5%	\$5,390	\$2,299	\$569	\$46	\$8,304
West Burlington	7%	\$10,884	\$6,166	\$6,063	\$10,926	\$34,039
West Des Moines	7%	\$865,865	\$630,092	\$601,876	\$805,955	\$2,903,788
West Union	6%	\$9,212	\$7,377	\$5,057	\$9,938	\$31,584
Williamsburg	7%	\$25,760	\$14,627	\$8,166	\$23,955	\$72,508
Windsor Heights	7%	\$1,205	\$775	\$681	\$342	\$3,002
Winterset	7%	\$9,140	\$6,123	\$3,437	\$6,984	\$25,684
Worth County	7%	\$42,546	\$33,782	\$35,116	\$32,646	\$144,090
State Totals		\$12,242,966	\$8,893,393	\$7,830,171	\$11,117,338	\$40,083,868

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.

		Number of			Percent of
County Name	City	Returns	Taxable Sales	Computed Tax	Tax
Adair	Greenfield	465	\$21,378,021	\$1,282,393	0.07%
Adair	Adair	235	\$10,523,877	\$625,592	0.03%
Adair	Fontanelle	155	\$3,848,350	\$230,875	0.01%
Adair	Stuart	143	\$9,302,960	\$541,176	0.03%
Adair	Orient	68	\$993,449	\$59,566	0.00%
Adair	Bridgewater	47	\$1,427,379	\$85,643	0.00%
Adair	Other	65	\$3,052,333	\$183,140	0.01%
Adair	County Total	1,178	\$50,526,369	\$3,008,384	0.15%
Adams	Corning	548	\$20,627,977	\$1,234,992	0.06%
Adams	Other	120	\$3,467,873	\$208,072	0.01%
Adams	County Total	668	\$24,095,850	\$1,443,064	0.07%
Allamakee	Waukon	1,023	\$52,639,912	\$3,153,470	0.16%
Allamakee	Lansing	371	\$11,836,442	\$708,275	0.04%
Allamakee	Postville	355	\$14,028,291	\$841,622	0.04%
Allamakee	Harpers Ferry	140	\$1,992,023	\$118,645	0.01%
Allamakee	New Albin	109	\$1,605,896	\$96,354	0.00%
Allamakee Allamakee	Waterville	50	\$546,367	\$32,782	0.00%
Allamakee	Other County Total	133 2,181	\$1,901,948 \$84,550,879	\$114,117 \$5,065,264	0.01% 0.26%
Allamakee	County Total	2,101	φ04,330,679	φ5,065,264	0.20%
Appanoose	Centerville	1,130	\$81,750,740	\$4,894,396	0.25%
Appanoose	Moravia	202	\$8,749,765	\$492,720	0.03%
Appanoose	Moulton	124	\$1,386,310	\$83,179	0.00%
Appanoose	Cincinnati	81	\$450,973	\$27,058	0.00%
Appanoose	Mystic	65	\$791,668	\$47,500	0.00%
Appanoose Appanoose	Other County Total	1,723	\$429,874 \$93,559,330	\$25,270 \$5,570,122	0.00%
	•				
Audubon	Audubon	649	\$25,575,495	\$1,533,923	0.08%
Audubon	Exira	181	\$3,794,593	\$227,676	0.01%
Audubon	Kimballton	42	\$619,727	\$37,184	0.00%
Audubon Audubon	Other County Total	92 964	\$1,767,189 \$31,757,004	\$106,031 \$1,904,814	0.01% 0.10%
	•			ψ1,304,014	
Benton	Vinton	937	\$44,773,128	\$2,683,144	0.14%
Benton	Belle Plaine	451	\$18,002,222	\$1,080,072	0.05%
Benton	Atkins	203	\$7,498,035	\$449,882	0.02%
Benton Benton	Shellsburg Blairstown	198 196	\$5,586,931 \$9,957,724	\$335,216 \$531,464	0.02% 0.03%
Benton	Keystone	137	\$8,857,734 \$4,272,557	\$256,353	0.03%
Benton	Van Horne	131	\$4,220,337	\$253,220	0.01%
Benton	Urbana	119	\$11,664,438	\$697,592	0.04%
Benton	Newhall	110	\$3,976,891	\$238,613	0.01%
Benton	Norway	99	\$2,447,534	\$146,852	0.01%
Benton	Walford	97	\$1,276,759	\$76,606	0.00%
Benton	Luzerne	42	\$319,684	\$19,181	0.00%
Benton	Garrison	41	\$464,001	\$27,840	0.00%
Benton	Other	127	\$1,347,189	\$80,831	0.00%
Benton	County Total	2,888	\$114,707,440	\$6,876,867	0.35%
Black Hawk	Waterloo	6,852	\$1,112,230,001	\$66,515,713	3.38%
Black Hawk	Cedar Falls	3,920	\$516,979,844	\$30,933,225	1.57%
Black Hawk	Evansdale	381	\$22,729,362	\$1,356,567	0.07%
Black Hawk	Laporte City	371	\$9,188,612	\$551,005	0.03%
Black Hawk	Hudson	350	\$12,677,342	\$760,641	0.04%
Black Hawk	Dunkerton	178	\$8,677,890	\$520,673	0.03%
Black Hawk	Janesville	99	\$1,476,449	\$88,587	0.00%
Black Hawk	Gilbertville	92	\$1,482,820	\$88,969	0.00%
Black Hawk Black Hawk	Raymond	83	\$2,449,855	\$146,991 \$1,152,776	0.01%
	Elk Run Heights	79	\$19,212,926	\$1,152,776	0.06%
Black Hawk Black Hawk	Other County Total	132 12,537	\$3,455,623 \$1,710,560,724	\$207,337 \$102,322,484	0.01% 5.20%
Boone	Boone	1,837	\$136,619,539	\$8,179,707	0.42%
Boone	Madrid	371	\$9,572,677	\$574,294	0.03%
Boone	Ogden	361	\$7,198,908	\$431,692	0.02%
Boone	Other	236	\$4,601,020	\$276,061	0.01%
Boone	County Total	2,805	\$157,992,144	\$9,461,755	0.48%

County Name	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
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Bremer	Waverly	1,256	\$118,958,766	\$7,114,822	0.36%
Bremer	Sumner	480	\$16,410,553	\$984,367	0.05%
Bremer	Denver	348	\$15,126,770	\$907,606	0.05%
Bremer	Tripoli	244	\$6,479,587	\$388,775	0.02%
Bremer	Readlyn	156	\$5,644,192	\$338,652	0.02%
Bremer	Janesville	128	\$4,898,675	\$293,921	0.01%
Bremer	Plainfield	98	\$3,529,512	\$211,771	0.01%
Bremer	Other	61	\$654,863	\$39,292	0.00%
Bremer	County Total	2,771	\$171,702,918	\$10,279,205	0.52%
Buchanan	Independence	1,103	\$90,061,875	\$5,393,135	0.27%
Buchanan	Jesup	353	\$28,096,191	\$1,685,727	0.09%
Buchanan	Hazleton	205	\$4,986,400	\$299,184	0.02%
Buchanan	Fairbank	201	\$10,568,498	\$634,110	0.03%
Buchanan	Winthrop	199	\$6,934,036	\$416,042	0.02%
Buchanan	Rowley	84	\$3,994,700	\$239,682	0.01%
Buchanan	Aurora	80	\$975,050	\$58,503	0.00%
Buchanan	Brandon	69	\$636,375	\$38,183	0.00%
Buchanan	Lamont	68	\$2,232,353	\$133,941	0.01%
Buchanan	Quasqueton	62	\$1,218,038	\$73,082	0.00%
Buchanan	Other	90	\$3,660,540	\$219,632	0.01%
Buchanan	County Total	2,514	\$153,364,056	\$9,191,221	0.47%
Buena Vista	Storm Lake	1,461	\$159,182,450	\$9,512,609	0.48%
Buena Vista	Alta	282	\$6,739,612	\$404,377	0.02%
Buena Vista	Sioux Rapids	175	\$9,662,095	\$579,509	0.03%
Buena Vista	Albert City	147	\$3,010,281	\$180,617	0.01%
Buena Vista	Newell	128	\$2,162,700	\$129,762	0.01%
Buena Vista	Linn Grove	69	\$607,565	\$36,263	0.00%
Buena Vista	Marathon	63	\$786,028	\$47,161	0.00%
Buena Vista	Rembrandt	50	\$491,699	\$29,502	0.00%
Buena Vista	Other	54	\$536,970	\$32,171	0.00%
Buena Vista	County Total	2,429	\$183,179,400	\$10,951,971	0.56%
Butler	Parkersburg	332	\$11,223,330	\$673,400	0.03%
Butler	Greene	275	\$7,509,819	\$450,589	0.02%
Butler	Clarksville	269	\$5,557,771	\$333,466	0.02%
Butler	Allison	244	\$7,315,705	\$438,573	0.02%
Butler	Shell Rock	199	\$4,280,656	\$256,839	0.01%
Butler	Aplington	175	\$4,573,572	\$274,414	0.01%
Butler	Dumont	134	\$5,381,394	\$322,884	0.02%
Butler	New Hartford	110	\$1,254,599	\$75,276	0.00%
Butler	Bristow	50	\$382,489	\$22,949	0.00%
Butler	Other	88	\$5,051,756	\$303,105	0.02%
Butler	County Total	1,876	\$52,531,091	\$3,151,496	0.16%
Calhoun	Rockwell City	377	\$15,676,407	\$940,263	0.05%
Calhoun	Manson	330	\$14,206,474	\$852,388	0.04%
Calhoun	Lake City	315	\$9,260,148	\$555,418	0.03%
Calhoun	Pomeroy	83	\$1,858,461	\$111,508	0.01%
Calhoun	Lohrville	81	\$1,185,939	\$71,156	0.00%
Calhoun	Farnhamville	77	\$1,470,769	\$88,246	0.00%
Calhoun	Other	164	\$1,783,065	\$106,984	0.01%
Calhoun	County Total	1,427	\$45,441,263	\$2,725,964	0.14%
Carroll	Carroll	2,064	\$213,627,228	\$12,787,486	0.65%
Carroll	Manning	349	\$13,408,923	\$804,535	0.04%
Carroll	Coon Rapids	274	\$9,077,042	\$544,537	0.03%
Carroll	Glidden	183	\$7,900,695	\$474,042	0.02%
Carroll	Breda	160	\$8,488,859	\$509,319	0.03%
Carroll	Templeton	117	\$3,804,546	\$228,273	0.01%
Carroll	Arcadia	101	\$5,303,368	\$318,202	0.02%
Carroll	Halbur	87	\$3,940,507	\$236,430	0.01%
Carroll	Dedham	82	\$1,374,795	\$82,488	0.00%
Carroll	Other	99	\$2,821,770	\$169,306	0.01%
Carroll	County Total	3,516	\$269,747,733	\$16,154,618	0.82%

		Number of			Percent of
County Name	City	Returns	Taxable Sales	Computed Tax	Tax
Cass	Atlantic	1,354	\$112,393,184	\$6,728,045	0.34%
Cass	Griswold	257	\$7,149,451	\$428,962	0.02%
Cass	Anita	198	\$4,284,589	\$257,019	0.01%
Cass	Massena	106	\$4,287,616	\$257,257	0.01%
Cass	Cumberland	65	\$364,170	\$21,850	0.00%
Cass	Wiota	56	\$941,343	\$56,481	0.00%
Cass	Lewis	50	\$441,978	\$26,496	0.00%
Cass	Marne	41	\$938,429	\$56,306	0.00%
Cass	Other	44	\$1,096,070	\$65,764	0.00%
Cass	County Total	2,171	\$131,896,830	\$7,898,181	0.40%
Cedar	Tipton	742	\$41,532,360	\$2,490,940	0.13%
Cedar	West Branch	412	\$13,074,548	\$782,647	0.04%
Cedar	Durant	281	\$13,776,890	\$826,613	0.04%
Cedar	Clarence	200	\$4,714,383	\$282,863	0.01%
Cedar	Lowden	198	\$6,322,915	\$379,164	0.02%
Cedar	Mechanicsville	146	\$3,462,852	\$207,771	0.01%
Cedar	Stanwood	99	\$2,034,785	\$122,087	0.01%
Cedar	Bennett	58	\$751,448	\$45,087	0.00%
Cedar	Other	111	\$3,460,598	\$207,636	0.01%
Cedar	County Total	2,247	\$89,130,779	\$5,344,808	0.27%
Cerro Gordo	Mason City	3,938	\$541,049,279	\$32,397,929	1.65%
Cerro Gordo	Clear Lake	1,475	\$87,706,542	\$5,199,011	0.26%
Cerro Gordo	Rockwell	166	\$3,414,075	\$204,845	0.01%
Cerro Gordo	Ventura	140	\$11,728,919	\$703,735	0.04%
Cerro Gordo	Thornton	76	\$1,558,187	\$93,491	0.00%
Cerro Gordo	Swaledale	51	\$2,162,482	\$129,749	0.01%
Cerro Gordo	Plymouth	45	\$655,417	\$39,325	0.00%
Cerro Gordo	Meservey	44	\$729,173	\$43,750	0.00%
Cerro Gordo	Other	111	\$3,975,541	\$238,490	0.01%
Cerro Gordo	County Total	6,046	\$652,979,615	\$39,050,326	1.98%
Cherokee	Cherokee	1,092	\$69,765,526	\$4,175,601	0.21%
Cherokee	Marcus	243	\$15,737,827	\$943,030	0.05%
Cherokee	Aurelia	176	\$6,985,058	\$419,103	0.02%
Cherokee	Quimby	68	\$1,770,464	\$106,228	0.01%
Cherokee	Cleghorn	54	\$703,635	\$42,218	0.00%
Cherokee	Washta	45	\$1,216,118	\$72,967	0.00%
Cherokee	Meriden	43	\$788,152	\$47,289	0.00%
Cherokee Cherokee	Other County Total	1,783	\$1,376,861 \$98,343,641	\$82,612 \$5,889,048	0.00%
Offeronee	County Total	1,700	ψ30,043,041	ψ5,009,040	0.50 /6
Chickasaw	New Hampton	907	\$59,678,270	\$3,572,877	0.18%
Chickasaw	Nashua	269	\$7,469,892	\$448,194	0.02%
Chickasaw	Fredericksburg	211	\$7,298,490	\$437,319	0.02%
Chickasaw	Ionia	180	\$1,930,689	\$115,545	0.01%
Chickasaw	Lawler	142	\$5,124,401	\$307,464	0.02%
Chickasaw	Alta Vista	72	\$1,040,584	\$62,435	0.00%
Chickasaw	Other	98	\$3,996,893	\$239,814	0.01%
Chickasaw	County Total	1,879	\$86,539,219	\$5,183,647	0.26%
Clarke	Osceola	903	\$65,287,163	\$3,884,379	0.20%
Clarke	Murray	82	\$1,151,823	\$69,109	0.00%
Clarke	Other	102	\$1,710,717	\$102,643	0.01%
Clarke	County Total	1,087	\$68,149,703	\$4,056,131	0.21%
Clay	Spencer	2,227	\$252,968,150	\$15,150,415	0.77%
Clay	Everly	131	\$5,078,185	\$304,439	0.02%
Clay	Peterson	96	\$993,896	\$59,634	0.00%
Clay	Royal	67	\$748,027	\$44,882	0.00%
Clay	Dickens	63	\$2,073,630	\$124,418	0.01%
Clay	Greenville	52	\$583,728	\$35,024	0.00%
Clay	Webb	46	\$350,102	\$21,006	0.00%
Clay	Fostoria	41	\$838,168	\$50,290	0.00%
Clay	Other	73	\$387,188	\$23,231	0.00%
Clay	County Total	2,796	\$264,021,074	\$15,813,338	0.80%

		Number of			Percent of
County Name	City	Returns	Taxable Sales	Computed Tax	Tax
Clayton	Elkader	527	\$30,801,767	\$1,835,951	0.09%
Clayton	Guttenberg	464	\$17,436,107	\$1,042,124	0.05%
Clayton	Monona	363	\$15,965,042	\$955,065	0.05%
Clayton	Strawberry Point	336	\$10,282,761	\$616,758	0.03%
Clayton	Mcgregor	319	\$6,263,266	\$371,857	0.02%
Clayton	Edgewood	202	\$10,811,564	\$648,507	0.03%
Clayton	Garnavillo	176	\$3,941,083	\$236,458	0.01%
Clayton	Volga	82	\$1,315,941	\$78,956	0.00%
Clayton	Marquette	81	\$4,617,732	\$274,767	0.01%
Clayton	Luana St. Olaf	57 46	\$921,057 \$455,578	\$55,263	0.00%
Clayton	Other		\$3,281,983	\$27,335 \$106,630	0.00%
Clayton Clayton	County Total	233 2,886	\$106,093,881	\$196,620 \$6,339,660	0.01% 0.32%
Clayton	County Total	2,000	ψ100,093,001	ψ0,559,000	0.52 /6
Clinton	Clinton	2,984	\$375,233,200	\$22,468,515	1.14%
Clinton	Dewitt	915	\$51,549,999	\$3,089,107	0.16%
Clinton	Camanche	355	\$10,836,614	\$650,197	0.03%
Clinton	Wheatland	169	\$5,683,557	\$341,013	0.02%
Clinton	Delmar	109	\$1,547,320	\$92,839	0.00%
Clinton	Grand Mound	104	\$2,060,930	\$123,451	0.01%
Clinton	Goose Lake	97	\$1,645,753	\$98,745	0.01%
Clinton	Lost Nation	88	\$2,843,008	\$170,579	0.01%
Clinton	Charlotte	71	\$3,145,519	\$188,731	0.01%
Clinton	Low Moor	71	\$1,443,888	\$86,633	0.00%
Clinton	Calamus	65	\$3,111,582	\$186,695	0.01%
Clinton	Other	167	\$3,012,066	\$180,724	0.01%
Clinton	County Total	5,195	\$462,113,436	\$27,677,230	1.41%
Crawford	Denison	1,219	\$93,417,756	\$5,588,862	0.28%
Crawford	Manilla	179	\$2,128,670	\$127,720	0.01%
Crawford	Schleswig	119	\$2,984,931	\$179,090	0.01%
Crawford	Dow City	106	\$2,491,548	\$149,493	0.01%
Crawford	Charter Oak	90	\$2,812,729	\$168,764	0.01%
Crawford	Westside	80	\$2,016,330	\$120,915	0.01%
Crawford	Vail	73	\$1,379,382	\$82,763	0.00%
Crawford	Kiron	63	\$2,872,009	\$172,321	0.01%
Crawford	Other	121	\$2,642,709	\$158,563	0.01%
Crawford	County Total	2,050	\$112,746,064	\$6,748,489	0.34%
Dallas	West Des Moines	1,250	\$635,685,888	\$37,838,942	1.92%
Dallas	Adel	918	\$43,967,751	\$2,637,274	0.13%
Dallas	Waukee	887	\$104,952,906	\$6,297,174	0.32%
Dallas	Perry	874	\$91,886,423	\$5,504,556	0.28%
Dallas	Dallas Center	265	\$8,736,678	\$524,201	0.03%
Dallas	Clive	234	\$20,619,337	\$1,237,160	0.06%
Dallas	Woodward	214	\$3,400,826	\$204,050	0.01%
Dallas	Dexter	132	\$2,686,613	\$161,197	0.01%
Dallas	Van Meter	130	\$5,247,113	\$314,827	0.02%
Dallas	Redfield	127	\$3,353,859	\$201,047	0.01%
Dallas Dallas	Granger	121	\$7,594,941	\$455,696	0.02%
Dallas	Urbandale Desoto	121 110	\$1,271,539 \$3,999,268	\$76,292 \$238,545	0.00% 0.01%
Dallas	Minburn	88	\$1,581,237	\$94,874	0.01%
Dallas	Bouton	50	\$7,561,393	\$453,669	0.00%
Dallas	Other	183	\$3,902,282	\$234,137	0.02%
Dallas	County Total	5,704	\$946,448,054	\$56,473,640	2.87%
Davis	Bloomfield	1 036	\$39,937,405	\$2,392,560	0.12%
Davis	Drakesville	1,036 81	\$1,579,027	\$2,392,360 \$94,742	0.12% 0.00%
Davis	Pulaski	75	\$1,105,505	\$66,330	0.00%
Davis	Other	75 75	\$1,077,102	\$63,726	0.00%
Davis	County Total	1,267	\$43,699,039	\$2,617,358	0.00%
Decatur	Leon	381	\$16,379,733	\$981,327	0.05%
Decatur	Lamoni	350	\$11,661,505	\$694,311	0.04%
Decatur	Decatur City	66	\$2,023,733	\$121,424	0.04%
Decatur	Davis City	63	\$396,633	\$23,798	0.00%
Decatur	Grand River	60	\$379,025	\$22,719	0.00%
Decatur	Other	154	\$1,872,379	\$112,343	0.01%
Decatur	County Total	1,074	\$32,713,008	\$1,955,922	0.10%
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		Number of			Percent of
County Name	City	Returns	Taxable Sales	Computed Tax	Tax
Delaware	Manchester	1,214	\$70,378,243	\$4,215,701	0.21%
Delaware	Earlville	186	\$2,484,824	\$148,802	0.01%
Delaware	Delhi	178	\$7,513,280	\$450,796	0.02%
Delaware	Hopkinton	177	\$3,102,966	\$186,178	0.01%
Delaware Delaware	Dyersville Colesburg	149 115	\$4,938,361	\$296,302 \$184,744	0.02% 0.01%
Delaware	Edgewood	99	\$3,079,061 \$3,874,174	\$232,450	0.01%
Delaware	Ryan	90	\$581,255	\$34,875	0.00%
Delaware	Dundee	63	\$1,801,168	\$108,070	0.01%
Delaware	Greeley	44	\$823,401	\$49,404	0.00%
Delaware	Other	120	\$11,705,517	\$701,436	0.04%
Delaware	County Total	2,435	\$110,282,250	\$6,608,757	0.34%
Des Moines	Burlington	2,962	\$295,246,223	\$17,619,581	0.90%
Des Moines	West Burlington	843	\$176,229,561	\$10,565,569	0.54%
Des Moines	Mediapolis	333	\$16,136,991	\$968,219	0.05%
Des Moines	Danville	162	\$2,725,141	\$163,508	0.01%
Des Moines	Middletown	44	\$838,421	\$50,305	0.00%
Des Moines	Other	181	\$4,171,891	\$250,313	0.01%
Des Moines	County Total	4,525	\$495,348,228	\$29,617,497	1.51%
Dickinson	Spirit Lake	1,712	\$137,832,097	\$8,222,254	0.42%
Dickinson	Milford	801	\$29,180,333	\$1,742,305	0.09%
Dickinson	Arnolds Park	611	\$29,045,047	\$1,706,324	0.09%
Dickinson	Okoboji	259	\$39,265,214	\$2,315,234	0.12%
Dickinson	Lake Park	191	\$6,829,878	\$409,793	0.02%
Dickinson	Terril	92	\$1,653,193	\$99,192	0.01%
Dickinson	Other	130	\$3,430,367	\$204,558	0.01%
Dickinson	County Total	3,796	\$247,236,129	\$14,699,660	0.75%
Dubuque	Dubuque	8,037	\$1,014,284,468	\$60,600,076	3.08%
Dubuque	Dyersville	885	\$68,454,044	\$4,096,153	0.21%
Dubuque	Cascade	442	\$19,440,428	\$1,166,426	0.06%
Dubuque	Peosta	339	\$17,201,959	\$1,032,118	0.05%
Dubuque	Farley	249	\$7,131,833	\$423,763	0.02%
Dubuque	Epworth	244	\$5,513,650	\$330,753	0.02%
Dubuque	New Vienna	131	\$6,275,618	\$376,537	0.02%
Dubuque	Holy Cross	117	\$3,004,202	\$180,252	0.01%
Dubuque	Durango Sherrill	108 106	\$2,492,911	\$149,231 \$130,761	0.01% 0.01%
Dubuque Dubuque	Worthington	96	\$2,180,888 \$7,862,397	\$471,744	0.01%
Dubuque	Bernard	90	\$1,074,540	\$64,472	0.00%
Dubuque	Zwingle	49	\$1,177,007	\$70,620	0.00%
Dubuque	Other	167	\$6,405,472	\$384,328	0.02%
Dubuque	County Total	11,060	\$1,162,499,417	\$69,477,235	3.53%
Emmet	Estherville	1,041	\$69,778,744	\$4,176,779	0.21%
Emmet	Armstrong	297	\$7,399,716	\$443,983	0.02%
Emmet	Ringsted	110	\$1,445,820	\$86,749	0.00%
Emmet	Wallingford	59	\$569,871	\$34,192	0.00%
Emmet	Other	58	\$783,128	\$46,988	0.00%
Emmet	County Total	1,565	\$79,977,279	\$4,788,691	0.24%
Fayette	Oelwein	848	\$61,854,084	\$3,706,592	0.19%
Fayette	West Union	589	\$27,699,859	\$1,656,718	0.08%
Fayette	Fayette	247	\$4,943,072	\$290,986	0.01%
Fayette	Elgin	168	\$7,769,448	\$466,167	0.02%
Fayette	Clermont	137	\$5,013,016	\$300,781	0.02%
Fayette	Hawkeye	122	\$1,233,506	\$74,010	0.00%
Fayette	Maynard	102	\$2,080,733	\$124,844	0.01%
Fayette	Waucoma	97	\$2,622,584	\$157,355	0.01%
Fayette	Arlington	96	\$1,209,289	\$72,515	0.00%
Fayette	Wadena	55 201	\$621,152 \$5,216,044	\$37,269	0.00%
Fayette	Other	201 2,662	\$5,316,044 \$120,362,787	\$318,963	0.02%
Fayette	County Total	2,002	\$120,362,787	\$7,206,200	0.37%

County Name	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Floyd	Charles City	1,358	\$81,929,714	\$4,899,371	0.25%
Floyd	Nora Springs	268	\$5,638,843	\$338,126	0.02%
Floyd	Rockford	141	\$3,107,959	\$186,478	0.01%
Floyd	Floyd	133	\$7,326,064	\$439,564	0.02%
Floyd	Rudd Marble Book	123 72	\$1,550,587	\$93,035	0.00%
Floyd	Marble Rock Other	118	\$1,609,232 \$1,479,449	\$96,554 \$88,767	0.00%
Floyd Floyd	County Total	2,213	\$102,641,848	\$6,141,895	0.00%
Franklin	Hampton	876	\$46,473,605	\$2,780,297	0.14%
Franklin	Sheffield	193	\$6,921,827	\$415,310	0.02%
Franklin	Latimer	89	\$4,436,473	\$266,188	0.01%
Franklin	Ackley	85	\$1,254,170	\$75,181	0.00%
Franklin	Geneva	63	\$629,045	\$37,743	0.00%
Franklin	Alexander	59	\$714,192	\$42,852	0.00%
Franklin	Dows	59	\$1,957,203	\$117,432	0.01%
Franklin	Other	131	\$3,003,041	\$180,182	0.01%
Franklin	County Total	1,555	\$65,389,556	\$3,915,186	0.20%
Fremont	Sidney	212	\$3,909,077	\$234,545	0.01%
Fremont	Hamburg	211	\$8,174,015	\$490,269	0.02%
Fremont	Tabor	130	\$2,635,135	\$158,064	0.01%
Fremont	Farragut	98	\$1,009,466	\$60,568	0.00%
Fremont	Shenandoah	71	\$19,163,677	\$1,146,772	0.06%
Fremont	Other	272	\$16,821,187	\$996,210	0.05%
Fremont	County Total	994	\$51,712,557	\$3,086,428	0.16%
Greene	Jefferson	816	\$45,015,858	\$2,696,880	0.14%
Greene	Scranton	136	\$2,243,376	\$134,503	0.01%
Greene	Grand Junction	112	\$6,389,412	\$383,365	0.02%
Greene	Churdan	83	\$1,125,622	\$67,537	0.00%
Greene Greene	Paton Rippey	70 46	\$2,725,830 \$874,786	\$163,550 \$52,486	0.01% 0.00%
Greene	Other	54	\$590,104	\$35,406	0.00%
Greene	County Total	1,317	\$58,964,988	\$3,533,727	0.18%
Grundy	Grundy Center	512	\$27,513,020	\$1,646,591	0.08%
Grundy	Reinbeck	291	\$14,250,379	\$854,786	0.04%
Grundy	Conrad	255	\$7,952,452	\$477,147	0.02%
Grundy	Dike	157	\$9,887,327	\$593,215	0.03%
Grundy	Wellsburg	146	\$3,566,646	\$213,999	0.01%
Grundy	Beaman	77	\$930,425	\$55,826	0.00%
Grundy	Holland	51	\$2,518,560	\$151,114	0.01%
Grundy	Other	70	\$1,306,221	\$78,373	0.00%
Grundy	County Total	1,559	\$67,925,030	\$4,071,050	0.21%
Guthrie	Panora	504	\$22,930,291	\$1,370,568	0.07%
Guthrie	Guthrie Center	465	\$13,618,162	\$816,847	0.04%
Guthrie	Stuart	216	\$8,766,436	\$525,983	0.03%
Guthrie	Bayard	124	\$2,732,001	\$163,870	0.01%
Guthrie	Casey	110	\$1,942,547	\$116,553	0.01%
Guthrie	Menlo	85	\$1,455,362	\$87,322	0.00%
Guthrie	Yale	81	\$929,883	\$55,793	0.00%
Guthrie	Adair	56	\$2,803,780	\$168,227	0.01%
Guthrie	Bagley	45	\$334,991	\$20,099	0.00%
Guthrie Guthrie	Other County Total	81 1,767	\$903,730 \$56,417,183	\$53,681 \$3,378,943	0.00% 0.17%
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Hamilton	Webster City	1,196	\$72,123,580	\$4,314,168	0.22%
Hamilton	Jewell Junction	187	\$5,308,607	\$318,516	0.02%
Hamilton	Stratford	160	\$5,202,631	\$312,158	0.02%
Hamilton	Ellsworth	98	\$4,117,727	\$247,064	0.01%
Hamilton	Williams	88 65	\$3,319,039	\$196,243 \$122,740	0.01%
Hamilton Hamilton	Stanhope Blairsburg	65 49	\$2,045,666 \$714,927	\$122,740 \$42,896	0.01% 0.00%
Hamilton	Kamrar	49	\$1,005,712	\$42,896 \$60,343	0.00%
Hamilton	Other	74	\$1,177,340	\$70,425	0.00%
Hamilton	County Total	1,960	\$95,015,229	\$5,684,553	0.29%
	20a, . 0tai	1,000	\$55,010,EE0	40,001,000	3.2070

		Number of			Percent of
County Name	City	Returns	Taxable Sales	Computed Tax	Tax
Hancock	Garner	627	\$47,322,398	\$2,838,062	0.14%
Hancock	Britt	435	\$12,667,679	\$760,061	0.04%
Hancock	Kanawha	162	\$4,899,593	\$293,776	0.01%
Hancock	Forest City	158	\$12,771,133	\$759,976	0.04%
Hancock	Klemme	72	\$890,850	\$53,451	0.00%
Hancock	Woden	62	\$482,403	\$28,944	0.00%
Hancock	Corwith	57	\$1,242,264	\$74,536	0.00%
Hancock	Other	96			
Hancock	County Total	1,669	\$2,079,205 \$82,355,525	\$124,752 \$4,933,559	0.01% 0.25%
Harloook	County Total	1,000	ψοΣ,σοσ,σΣσ	ψ1,000,000	0.2070
Hardin	Iowa Falls	1,054	\$84,828,322	\$5,077,135	0.26%
Hardin	Eldora	499	\$16,646,036	\$997,219	0.05%
Hardin	Ackley	282	\$7,454,493	\$447,270	0.02%
Hardin	Alden	220	\$7,814,922	\$468,895	0.02%
Hardin	Hubbard	162	\$8,664,757	\$519,885	0.03%
Hardin	Radcliffe	113	\$5,379,344	\$322,761	0.02%
Hardin	Union	97	\$5,028,622	\$301,717	0.02%
Hardin	Steamboat Rock	73	\$844,628	\$50,678	0.00%
Hardin	New Providence	57	\$536,569	\$32,194	0.00%
Hardin	Other	102	\$2,769,490	\$165,882	0.01%
Hardin	County Total	2,659	\$139,967,183	\$8,383,636	0.43%
Harrison	Missouri Valley	546	\$33,451,347	\$1,994,354	0.10%
Harrison	Woodbine			\$587,262	
Harrison		308	\$9,802,060 \$6,655,717	. ,	0.03% 0.02%
	Logan	286	. , ,	\$399,059	
Harrison	Dunlap	251	\$10,745,292	\$644,621	0.03%
Harrison	Mondamin	83	\$1,644,031	\$98,642	0.01%
Harrison	Persia	59	\$426,083	\$25,565	0.00%
Harrison	Modale	57	\$816,988	\$49,019	0.00%
Harrison	Pisgah	56	\$662,728	\$39,764	0.00%
Harrison	Other	90	\$1,019,833	\$58,141	0.00%
Harrison	County Total	1,736	\$65,224,079	\$3,896,427	0.20%
Henry	Mount Pleasant	1,498	\$128,587,931	\$7,693,514	0.39%
Henry	New London	288	\$8,996,166	\$539,770	0.03%
Henry	Wayland	194	\$4,628,448	\$277,707	0.01%
Henry	Winfield	183	\$6,016,408	\$360,984	0.02%
Henry	Salem	88	\$2,115,693	\$126,942	0.01%
Henry	Olds	54	\$1,634,739	\$98,084	0.00%
Henry	Mount Union	52	\$1,535,838	\$92,150	0.00%
Henry	Other	96	\$3,129,065	\$187,744	0.01%
Henry	County Total	2,453	\$156,644,288	\$9,376,895	0.48%
riciny	County Total	2,430	ψ130,044,200	ψ3,070,033	0.4070
Howard	Cresco	866	\$45,882,023	\$2,748,113	0.14%
Howard	Elma	194	\$4,810,417	\$288,625	0.01%
Howard	Lime Springs	168	\$1,827,305	\$109,638	0.01%
Howard	Riceville	107	\$4,727,697	\$283,662	0.01%
Howard	Protivin	76	\$2,319,626	\$139,178	0.01%
Howard	Chester	65	\$629,379	\$37,763	0.00%
Howard	Other	46	\$1,451,413	\$87,085	0.00%
Howard	County Total	1,522	\$61,647,860	\$3,694,063	0.19%
Llumbaldt	Llumboldt	076	¢E0 640 401	¢2 E12 960	0.100/
Humboldt	Humboldt	976	\$58,640,421	\$3,512,860	0.18%
Humboldt	Livermore	102	\$1,337,391	\$80,243	0.00%
Humboldt	Dakota City	92	\$2,353,870	\$141,231	0.01%
Humboldt	Renwick	71	\$1,192,342	\$71,541	0.00%
Humboldt	Gilmore City	64	\$1,379,415	\$82,765	0.00%
Humboldt	Ottosen	46	\$687,290	\$41,237	0.00%
Humboldt	Bode	40	\$1,801,749	\$108,105	0.01%
Humboldt	Other	165	\$2,246,626	\$134,798	0.01%
Humboldt	County Total	1,556	\$69,639,104	\$4,172,780	0.21%

County Name	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
County Name	Ony	rictariis	Taxable Gales	Computed Tax	Tux
Ida	Ida Grove	541	\$28,274,463	\$1,660,678	0.08%
lda	Holstein	278	\$8,899,055	\$533,943	0.03%
lda	Battle Creek	114	\$3,333,261	\$199,857	0.01%
lda	Galva	68	\$1,096,976	\$65,819	0.00%
lda	Arthur	45	\$940,232	\$56,414	0.00%
lda	Other	33	\$234,503	\$14,070	0.00%
lda	County Total	1,079	\$42,778,490	\$2,530,780	0.13%
lowa	Williamsburg	914	\$105,211,131	\$6,277,963	0.32%
Iowa	Marengo	471	\$18,533,172	\$1,110,964	0.06%
Iowa	Victor	208	\$6,473,812	\$388,429	0.02%
Iowa	North English	177	\$5,497,457	\$329,847	0.02%
lowa	Amana	90	\$829,887	\$49,743	0.00%
Iowa	Ladora	82	\$634,268	\$38,056	0.00%
lowa	Parnell	64	\$690,450	\$41,351	0.00%
Iowa	Millersburg	43	\$414,546	\$24,873	0.00%
Iowa	Other	662	\$34,495,638	\$2,060,762	0.10%
Iowa	County Total	2,711	\$172,780,361	\$10,321,989	0.52%
Jackson	Maquoketa	1,183	\$75,553,715	\$4,523,519	0.23%
Jackson	Bellevue	602	\$16,279,650	\$975,960	0.05%
Jackson	Preston	271	\$10,381,151	\$622,869	0.03%
Jackson	Sabula	148	\$1,935,346	\$115,987	0.01%
Jackson	Lamotte	124	\$2,128,671	\$127,720	0.01%
Jackson	Miles	94	\$1,975,611	\$118,537	0.01%
Jackson	Baldwin	54	\$1,188,398	\$71,304	0.00%
Jackson	Springbrook	48	\$948,868	\$56,742	0.00%
Jackson	St. Donatus	47	\$1,591,787	\$95,325	0.00%
Jackson	Spragueville	44	\$497,461	\$29,848	0.00%
Jackson	Other	163	\$2,638,955	\$158,337	0.01%
Jackson	County Total	2,778	\$115,119,613	\$6,896,148	0.35%
looner	Newton	0.001	¢040 000 700	¢14 000 000	0.769/
Jasper	Colfax	2,201 330	\$248,809,709	\$14,892,838	0.76%
Jasper			\$14,141,798	\$839,153 \$947.945	0.04%
Jasper	Monroe	302	\$14,130,758	\$847,845	0.04%
Jasper	Prairie City	234 222	\$7,606,988	\$456,419 \$1,006,043	0.02% 0.05%
Jasper	Sully Baxter	168	\$16,767,391 \$3,557,028		0.03%
Jasper		152	\$3,557,028 \$3,267,512	\$213,399 \$106.051	0.01%
Jasper	Kellogg Lynnville	125	\$3,267,512	\$196,051 \$272,410	0.01%
Jasper Jasper	Reasnor	75	\$4,563,483 \$786,082	\$273,410 \$47,165	0.01%
Jasper	Mingo	67	\$522,450	\$31,347	0.00%
Jasper	Other	90	\$637,620	\$38,257	0.00%
Jasper	County Total	3,966	\$314,790,819	\$18,841,929	0.96%
Jefferson	Fairfield	1,882	\$109,558,603	\$6,553,914	0.33%
Jefferson	Batavia	102	\$28,615,303	\$1,716,918	0.09%
Jefferson	Lockridge	82	\$893,160	\$53,590	0.00%
Jefferson	Packwood	69	\$333,743	\$20,025	0.00%
Jefferson	Libertyville	59	\$1,025,982	\$61,559	0.00%
Jefferson	Other	69	\$475,071	\$28,504	0.00%
Jefferson	County Total	2,263	\$140,901,862	\$8,434,509	0.43%
Johnson	Iowa City	5,882	\$741,407,021	\$44,374,720	2.26%
Johnson	Coralville	2,683	\$722,072,558	\$43,023,777	2.19%
Johnson	North Liberty	957	\$74,014,671	\$4,431,374	0.23%
Johnson	Solon	555	\$16,929,997	\$1,015,800	0.05%
Johnson	Swisher	326	\$7,441,054	\$446,463	0.02%
Johnson	Oxford	285	\$6,381,081	\$382,865	0.02%
Johnson	Lone Tree	158	\$2,820,425	\$169,226	0.01%
Johnson	Tiffin	144	\$6,925,828	\$415,550	0.02%
Johnson	Hills	82	\$4,203,096	\$252,186	0.01%
Johnson	Other	171	\$5,256,121	\$315,367	0.02%
Johnson	County Total	11,243	\$1,587,451,852	\$94,827,327	4.82%

		Number of			Percent of
County Name	City	Returns	Taxable Sales	Computed Tax	Tax
Jones	Monticello	1,079	\$49,179,150	\$2,946,355	0.15%
Jones	Anamosa	822	\$64,359,112	\$3,852,224	0.20%
Jones	Wyoming	170	\$3,962,651	\$237,759	0.01%
Jones	Olin	135	\$2,517,888	\$151,073	0.01%
Jones	Oxford Junction	90	\$1,205,039	\$72,302	0.00%
Jones	Cascade	74	\$770,304	\$46,218	0.00%
Jones	Martelle	57	\$1,429,761	\$85,786	0.00%
Jones	Onslow	50	\$265,048	\$15,903	0.00%
Jones	Other	154	\$5,002,329	\$300,140	0.02%
Jones	County Total	2,631	\$128,691,282	\$7,707,760	0.39%
Keokuk	Sigourney	494	\$19,489,978	\$1,166,590	0.06%
Keokuk	Keota	214	\$5,152,823	\$309,169	0.02%
Keokuk	Hedrick	113	\$3,453,964	\$207,238	0.01%
Keokuk	Richland	103	\$1,784,042	\$107,043	0.01%
Keokuk	What Cheer	77	\$1,440,004	\$86,400	0.00%
Keokuk	Delta	59	\$1,340,649	\$80,439	0.00%
Keokuk Keokuk	Keswick	58	\$1,769,968	\$106,198	0.01%
Keokuk	Ollie	52 47	\$819,473 \$734,770	\$49,168 \$44,086	0.00% 0.00%
Keokuk	South English Harper	47			0.00%
Keokuk	Other	100	\$554,686 \$1,813,070	\$33,281 \$108,784	0.00%
Keokuk	County Total	1,361	\$38,353,427	\$2,298,397	0.12%
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Kossuth	Algona	1,413	\$104,733,984	\$6,272,142	0.32%
Kossuth	Bancroft Titonka	230	\$9,291,474	\$557,050	0.03%
Kossuth		137	\$3,532,621	\$211,957	0.01%
Kossuth	Swea City	126	\$4,161,502	\$249,690	0.01%
Kossuth Kossuth	Whittemore Wesley	114 104	\$2,570,099 \$2,621,883	\$154,206 \$157,313	0.01% 0.01%
Kossuth	Burt	76	\$3,481,359	\$208,882	0.01%
Kossuth	Luverne	75 75	\$1,282,684	\$76,961	0.00%
Kossuth	Fenton	72	\$788,188	\$47,291	0.00%
Kossuth	Lakota	63	\$1,025,570	\$61,534	0.00%
Kossuth	Ledyard	56	\$701,927	\$42,116	0.00%
Kossuth	West Bend	50	\$3,583,586	\$215,015	0.01%
Kossuth	Lone Rock	45	\$711,312	\$42,679	0.00%
Kossuth	Other	59	\$404,377	\$24,263	0.00%
Kossuth	County Total	2,620	\$138,890,566	\$8,321,098	0.42%
Lee	Keokuk	1,595	\$152,401,506	\$9,108,405	0.46%
Lee	Fort Madison	1,332	\$103,427,094	\$6,186,636	0.31%
Lee	Donnellson	321	\$11,551,130	\$693,055	0.04%
Lee	West Point	313	\$6,488,186	\$389,291	0.02%
Lee	Montrose	185	\$2,632,153	\$157,665	0.01%
Lee	Houghton	63	\$6,791,922	\$407,515	0.02%
Lee	St. Paul	48	\$2,854,632	\$171,278	0.01%
Lee	Other	308	\$10,248,781	\$614,927	0.03%
Lee	County Total	4,165	\$296,395,404	\$17,728,773	0.90%
Linn	Cedar Rapids	13,566	\$2,862,052,345	\$171,089,701	8.70%
Linn	Marion	3,189	\$328,957,265	\$19,731,639	1.00%
Linn	Hiawatha	1,003	\$92,001,630	\$5,520,098	0.28%
Linn	Mount Vernon	636	\$34,847,825	\$2,083,273	0.11%
Linn	Center Point	354	\$17,734,153	\$1,054,794	0.05%
Linn	Central City	296	\$6,035,524	\$362,116	0.02%
Linn	Lisbon	295	\$7,841,642	\$470,499	0.02%
Linn	Fairfax	247	\$8,366,862	\$502,012	0.03%
Linn	Springville	200	\$7,069,209	\$424,153	0.02%
Linn	Palo	194	\$27,312,636	\$1,638,666	0.08%
Linn	Ely	192	\$5,027,602	\$301,656	0.02%
Linn	Robins	174	\$3,880,428 \$3,808,856	\$232,826 \$228,531	0.01%
Linn Linn	Coggon Walker	141 129	\$3,808,856 \$5,723,781	\$228,531 \$343,427	0.01%
Linn	Alburnett	99	\$2,832,545	\$343,427 \$169,953	0.02%
Linn	Other	318	\$11,771,579	\$706,197	0.01% 0.04%
Linn	County Total	21,033	\$3,425,263,882	\$204,859,539	10.41%
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		Number of			Percent of
County Name	City	Returns	Taxable Sales	Computed Tax	Tax
Louisa	Wapello	414	\$10,938,907	\$655,698	0.03%
Louisa	Columbus Junction	341	\$10,586,122	\$634,065	0.03%
Louisa	Morning Sun	139	\$4,166,192	\$249,972	0.01%
Louisa	Letts	45	\$255,373	\$15,322	0.00%
Louisa	Other	155	\$3,620,313	\$217,219	0.01%
Louisa	County Total	1,094	\$29,566,907	\$1,772,276	0.09%
Lucas	Chariton	744	\$36,921,671	\$2,210,885	0.11%
Lucas	Russell	102	\$751,920	\$45,115	0.00%
Lucas Lucas	Lucas Other	79 87	\$938,433 \$813,866	\$56,306 \$48,832	0.00% 0.00%
Lucas	County Total	1,012	\$39,425,890	\$2,361,138	0.12%
Lyon	Rock Rapids	526	\$25,966,337	\$1,555,395	0.08%
Lyon	George	250	\$11,711,884	\$702,713	0.04%
Lyon	Larchwood	237	\$13,126,271	\$786,597	0.04%
Lyon	Inwood	219	\$7,435,938	\$446,156	0.02%
Lyon	Doon	196	\$7,145,540	\$428,732	0.02%
Lyon	Lester	93	\$2,735,514	\$164,131	0.01%
Lyon	Little Rock	72	\$1,001,433	\$60,086	0.00%
Lyon	Alvord	66	\$672,722	\$40,363	0.00%
Lyon	Other	33	\$853,577	\$51,215	0.00%
Lyon	County Total	1,692	\$70,649,216	\$4,235,388	0.22%
Madison	Winterset	1,039	\$53,395,652	\$3,200,016	0.16%
Madison	Earlham	188	\$9,790,904	\$587,454	0.03%
Madison	St. Charles	185	\$3,061,397	\$183,658	0.01%
Madison	Truro	81	\$1,897,180	\$113,831	0.01%
Madison	Other	259	\$3,093,182	\$185,591	0.01%
Madison	County Total	1,752	\$71,238,315	\$4,270,550	0.22%
Mahaska	Oskaloosa	1,936	\$160,038,653	\$9,583,769	0.49%
Mahaska	New Sharon	347	\$7,500,324	\$449,948	0.02%
Mahaska	Fremont	130	\$1,381,723	\$82,903	0.00%
Mahaska	Leighton	63	\$2,296,064	\$137,764	0.01%
Mahaska	Eddyville	53	\$560,599	\$33,636	0.00%
Mahaska	Other	202	\$3,664,865	\$219,892	0.01%
Mahaska	County Total	2,731	\$175,442,228	\$10,507,913	0.53%
Marion	Pella	1,764	\$143,348,390	\$8,560,914	0.44%
Marion	Knoxville	1,151	\$92,137,005	\$5,521,563	0.28%
Marion	Pleasantville	258	\$4,999,180	\$299,892	0.02%
Marion Marion	Melcher-Dallas Bussey	109 55	\$2,852,657	\$171,159	0.01% 0.00%
Marion	Harvey	49	\$780,335 \$1,335,673	\$46,820 \$80,140	0.00%
Marion	Other	239	\$4,263,675	\$255,821	0.00%
Marion	County Total	3,625	\$249,716,915	\$14,936,309	0.76%
Marshall	Marshalltown	3,058	\$304,662,931	\$18,226,826	0.93%
Marshall	State Center	252	\$6,303,317	\$378,199	0.02%
Marshall	Melbourne	89	\$1,456,769	\$87,406	0.00%
Marshall	Gilman	79	\$2,725,321	\$163,519	0.01%
Marshall	Legrand	75	\$1,598,833	\$95,930	0.00%
Marshall	Albion	74	\$1,145,927	\$68,756	0.00%
Marshall	Rhodes	70	\$1,699,841	\$101,990	0.01%
Marshall	Laurel	60	\$771,061	\$46,264	0.00%
Marshall	Liscomb	42	\$483,005	\$28,980	0.00%
Marshall Marshall	Other County Total	145 3,944	\$6,985,923 \$327,832,928	\$419,155 \$19,617,026	0.02% 1.00%
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Mills Mills	Glenwood Malvern	780 177	\$37,844,620 \$4,738,376	\$2,270,677 \$284,303	0.12%
Mills	Emerson	177 104	\$4,738,376 \$8,745,251	\$284,303 \$524,715	0.01% 0.03%
Mills	Pacific Junction	81	\$5,768,882	\$344,763	0.03%
Mills	Silver City	50	\$560,359	\$33,622	0.02%
Mills	Other	119	\$3,469,214	\$208,153	0.01%
Mills	County Total	1,311	\$61,126,702	\$3,666,233	0.19%

		Number of			Percent of
County Name	City	Returns	Taxable Sales	Computed Tax	Tax
Mitchell	Osage	770	\$39,915,677	\$2,390,213	0.12%
Mitchell	St. Ansgar	449	\$11,197,954	\$671,386	0.03%
Mitchell	Stacyville	180	\$4,081,851	\$244,911	0.01%
Mitchell	Riceville	123	\$2,727,151	\$163,629	0.01%
Mitchell	Mcintire	43	\$1,680,245	\$100,815	0.01%
Mitchell	Orchard	43	\$668,334	\$40,100	0.00%
Mitchell	Other	98	\$1,453,281	\$87,197	0.00%
Mitchell	County Total	1,706	\$61,724,493	\$3,698,251	0.19%
Monona	Onawa	516	\$27,854,206	\$1,661,892	0.08%
Monona	Mapleton	270	\$10,599,073	\$635,944	0.03%
Monona	Ute	110	\$3,136,325	\$188,180	0.01%
Monona	Whiting	101	\$1,379,836	\$82,790	0.00%
Monona	Moorhead	86	\$537,488	\$32,249	0.00%
Monona	Castana	57	\$837,854	\$50,240	0.00%
Monona	Blencoe	44	\$787,227	\$47,234	0.00%
Monona	Soldier	44	\$1,081,739	\$64,904	0.00%
Monona	Other	59	\$461,085	\$27,665	0.00%
Monona	County Total	1,287	\$46,674,833	\$2,791,099	0.14%
Monroe	Albia	745	\$34,368,962	\$2,056,936	0.10%
Monroe	Lovilia	103	\$1,701,930	\$102,116	0.01%
Monroe	Melrose	44	\$545,749	\$32,726	0.00%
Monroe	Other	63	\$1,473,247	\$88,383	0.00%
Monroe	County Total	955	\$38,089,888	\$2,280,161	0.12%
Montgomery	Red Oak	941	\$63,186,222	\$3,778,991	0.19%
Montgomery	Villisca	222	\$4,747,311	\$284,839	0.01%
Montgomery	Stanton	143	\$2,623,846	\$156,544	0.01%
Montgomery	Elliott	41	\$273,853	\$16,431	0.00%
Montgomery	Other	40	\$837,584	\$50,255	0.00%
Montgomery	County Total	1,387	\$71,668,816	\$4,287,061	0.22%
Muscatine	Muscatine	2,772	\$375,283,095	\$22,465,034	1.14%
Muscatine	West Liberty	496	\$17,191,894	\$1,030,560	0.05%
Muscatine	Wilton	386	\$34,873,018	\$2,091,950	0.11%
Muscatine	Nichols	104	\$2,689,716	\$161,383	0.01%
Muscatine	Durant	55	\$1,995,247	\$119,715	0.01%
Muscatine	Atalissa	52	\$429,856	\$25,791	0.00%
Muscatine	Fruitland	40	\$782,734	\$46,964	0.00%
Muscatine	Other	234	\$3,966,059	\$237,958	0.01%
Muscatine	County Total	4,139	\$437,211,619	\$26,179,355	1.33%
Obrien	Sheldon	930	\$61,170,496	\$3,655,813	0.19%
Obrien	Hartley	314	\$13,122,899	\$787,374	0.04%
Obrien	Sanborn	267	\$12,649,162	\$758,950	0.04%
Obrien	Paullina	222	\$6,689,305	\$401,195	0.02%
Obrien	Primghar	217	\$4,557,869	\$273,051	0.01%
Obrien	Sutherland	135	\$4,947,629	\$296,827	0.02%
Obrien	Other	126	\$4,323,305	\$259,398	0.01%
Obrien	County Total	2,211	\$107,460,665	\$6,432,607	0.33%
Osceola	Sibley	462	\$20,865,670	\$1,249,724	0.06%
Osceola	Ocheyedan	138	\$4,041,383	\$242,483	0.01%
Osceola	Ashton	87	\$1,587,687	\$95,261	0.00%
Osceola	Melvin	50	\$3,500,126	\$210,008	0.01%
Osceola	Harris	46	\$556,753	\$33,405	0.00%
Osceola	Other	30	\$1,912,614	\$114,757	0.01%
Osceola	County Total	813	\$32,464,233	\$1,945,638	0.10%
Page	Clarinda	839	\$54,503,024	\$3,262,813	0.17%
Page	Shenandoah	767	\$41,939,186	\$2,511,070	0.13%
Page	Essex	144	\$2,538,863	\$152,329	0.01%
Page	Coin	77	\$604,006	\$36,240	0.00%
Page	Braddyville	60	\$814,532	\$48,872	0.00%
Page	Other	79	\$1,303,302	\$78,133	0.00%
Page	County Total	1,966	\$101,702,913	\$6,089,458	0.31%

		Number of			Percent of
County Name	City	Returns	Taxable Sales	Computed Tax	Тах
Palo Alto	Emmetsburg	686	\$36,649,311	\$2,184,108	0.11%
Palo Alto	West Bend	200	\$9,375,467	\$560,254	0.03%
Palo Alto	Graettinger	187	\$14,935,722	\$896,143	0.05%
Palo Alto	Ruthven	150	\$2,009,771	\$119,902	0.01%
Palo Alto	Mallard	59	\$1,996,059	\$119,764	0.01%
Palo Alto	Cylinder	50	\$792,405	\$47,544	0.00%
Palo Alto	Other	63	\$1,208,981	\$72,539	0.00%
Palo Alto	County Total	1,395	\$66,967,716	\$4,000,253	0.20%
Plymouth	Lemars	1,621	\$130,514,290	\$7,809,013	0.40%
Plymouth	Remsen	394	\$13,107,816	\$786,291	0.04%
Plymouth	Kingsley	286	\$8,349,968	\$500,988	0.03%
Plymouth	Akron	250	\$8,854,550	\$531,272	0.03%
Plymouth	Hinton	204	\$4,413,780	\$264,795	0.01%
Plymouth	Merrill	159	\$3,842,121	\$230,527	0.01%
Plymouth	Westfield	53	\$849,973	\$50,998	0.00%
Plymouth	Other	156	\$1,200,275	\$72,017	0.00%
Plymouth	County Total	3,123	\$171,132,773	\$10,245,902	0.52%
Pocahontas	Pocahontas	434	\$18,524,763	\$1,107,900	0.06%
Pocahontas	Laurens	302	\$9,245,240	\$554,451	0.03%
Pocahontas	Rolfe	130	\$2,182,925	\$130,976	0.01%
Pocahontas	Fonda	121	\$1,378,982	\$82,739	0.00%
Pocahontas	Palmer	66	\$2,134,900	\$128,094	0.01%
Pocahontas	Havelock	56	\$2,754,433	\$165,266	0.01%
Pocahontas	Gilmore City	44	\$2,562,708	\$153,762	0.01%
Pocahontas	Other	70	\$643,000	\$38,580	0.00%
Pocahontas	County Total	1,223	\$39,426,951	\$2,361,767	0.12%
Polk	Des Moines	20,147	\$3,195,128,388	\$190,945,690	9.71%
Polk	West Des Moines	5,262	\$905,544,910	\$54,196,925	2.75%
Polk	Ankeny	4,215	\$658,098,454	\$39,364,594	2.00%
Polk	Urbandale	3,834	\$604,650,558	\$36,155,771	1.84%
Polk	Clive	1,750	\$387,813,076	\$23,150,862	1.18%
Polk	Johnston	1,473	\$148,556,147	\$8,860,172	0.45%
Polk	Altoona	1,372	\$394,379,761	\$23,489,495	1.19%
Polk	Grimes	919	\$145,580,529	\$8,669,484	0.44%
Polk	Pleasant Hill	613	\$42,965,366	\$2,555,687	0.13%
Polk	Bondurant	410	\$12,995,046	\$779,703	0.04%
Polk	Polk City	390	\$10,712,725	\$642,764	0.03%
Polk	Windsor Heights	375	\$33,944,113	\$2,036,218	0.10%
Polk	Runnells	273	\$4,935,428	\$296,126	0.02%
Polk	Mitchellville	168	\$3,709,347	\$222,561	0.01%
Polk	Elkhart	78	\$2,921,752	\$175,305	0.01%
Polk	Alleman	61 42	\$1,273,471	\$76,408	0.00%
Polk Polk	Carlisle Other		\$1,254,475	\$75,269	0.00%
Polk	County Total	173 41,555	\$9,117,388 \$6,563,580,934	\$547,043 \$392,240,076	0.03% 19.94%
Pottawattamie	Council Bluffs	5,386	\$905,082,718	\$53,984,502	2.74%
Pottawattamie	Avoca	299	\$24,164,678	\$1,441,024	0.07%
Pottawattamie	Oakland	237	\$8,791,300	\$527,446	0.07 %
Pottawattamie	Carter Lake	235	\$14,903,474	\$834,803	0.04%
Pottawattamie	Walnut	203	\$7,839,754	\$461,617	0.02%
Pottawattamie	Underwood	193	\$6,063,798	\$363,828	0.02%
Pottawattamie	Crescent	181	\$6,725,881	\$403,441	0.02%
Pottawattamie	Neola	159	\$5,616,107	\$336,966	0.02%
Pottawattamie	Treynor	147	\$3,697,648	\$221,859	0.01%
Pottawattamie	Carson	137	\$2,500,814	\$150,049	0.01%
Pottawattamie	Minden	85	\$2,070,850	\$123,789	0.01%
Pottawattamie	Hancock	51	\$1,705,903	\$102,354	0.01%
Pottawattamie	Mcclelland	42	\$657,216	\$39,433	0.00%
Pottawattamie	Other	181	\$7,405,547	\$443,737	0.02%
Pottawattamie	County Total	7,536	\$997,225,688	\$59,434,848	3.02%

		Number of			Percent of
County Name	City	Returns	Taxable Sales	Computed Tax	Tax
Poweshiek	Grinnell	1,429	\$92,131,630	\$5,488,197	0.28%
Poweshiek	Montezuma	537	\$18,876,488	\$1,131,528	0.06%
Poweshiek	Brooklyn	410	\$27,280,739	\$1,632,641	0.08%
Poweshiek	Malcom	125	\$1,194,320	\$71,659	0.00%
Poweshiek	Deep River	89	\$779,600	\$46,776	0.00%
Poweshiek	Victor	43	\$1,997,193	\$119,832	0.01%
Poweshiek	Other	110	\$5,147,477	\$308,849	0.02%
Poweshiek	County Total	2,743	\$147,407,447	\$8,799,482	0.45%
Ringgold	Mount Ayr	468	\$47,896,312	\$2,870,667	0.15%
Ringgold	Diagonal	87	\$3,556,569	\$213,240	0.01%
Ringgold Ringgold	Ellston Kellerton	52 45	\$860,989	\$51,659 \$15,427	0.00% 0.00%
Ringgold	Other	127	\$257,118 \$1,720,144	\$103,162	
Ringgold	County Total	779	\$54,291,132	\$3,254,154	0.01% 0.17%
Sac	Sac City	456	\$22,178,741	\$1,329,226	0.07%
Sac	Lake View	286	\$8,256,005	\$490,975	0.07%
Sac	Odebolt	204	\$8,730,038	\$523,750	0.03%
Sac	Schaller	193	\$5,999,650	\$359,979	0.02%
Sac	Wall Lake	168	\$7,074,009	\$424,441	0.02%
Sac	Early	105	\$2,572,037	\$154,322	0.01%
Sac	Auburn	63	\$1,734,554	\$104,073	0.01%
Sac	Lytton	49	\$1,299,566	\$77,974	0.00%
Sac	Nemaha	47	\$1,096,194	\$65,772	0.00%
Sac	Other	66	\$2,753,536	\$165,212	0.01%
Sac	County Total	1,637	\$61,694,330	\$3,695,724	0.19%
Scott	Davenport	9,929	\$1,929,768,329	\$115,488,006	5.87%
Scott	Bettendorf	3,093	\$296,041,275	\$17,638,710	0.90%
Scott	Eldridge	862	\$57,949,953	\$3,473,112	0.18%
Scott	Leclaire	428	\$16,583,469	\$967,210	0.05%
Scott	Blue Grass	361	\$9,939,046	\$596,343	0.03%
Scott	Walcott	287	\$46,750,253	\$2,789,874	0.14%
Scott	Long Grove	190	\$2,838,274	\$169,967	0.01%
Scott	Princeton	119	\$2,488,257	\$149,295	0.01%
Scott	Donahue	98	\$870,841	\$52,250	0.00%
Scott	Buffalo	97	\$4,775,951	\$286,557	0.01%
Scott	Mccausland	71	\$2,124,615	\$127,477	0.01%
Scott Scott	Dixon	67 42	\$874,449 \$355,525	\$52,467 \$21,332	0.00% 0.00%
Scott	New Liberty Other	159	\$7,978,564	\$478,714	0.00%
Scott	County Total	15,803	\$2,379,338,801	\$142,291,315	7.23%
Shelby	Harlan	1,065	\$61,996,342	\$3,713,039	0.19%
Shelby	Elk Horn	154	\$6,162,671	\$366,614	0.02%
Shelby	Earling	111	\$1,225,189	\$73,511	0.00%
Shelby	Irwin	93	\$2,311,202	\$138,672	0.01%
Shelby	Panama	90	\$1,926,327	\$115,580	0.01%
Shelby	Defiance	89	\$1,765,631	\$105,938	0.01%
Shelby	Shelby	70	\$740,354	\$44,421	0.00%
Shelby	Portsmouth	62	\$1,236,943	\$74,217	0.00%
Shelby	Other	96	\$2,502,796	\$150,115	0.01%
Shelby	County Total	1,830	\$79,867,455	\$4,782,107	0.24%
Sioux	Sioux Center	1,207	\$119,933,819	\$7,175,947	0.36%
Sioux	Orange City	882	\$66,349,975	\$3,974,477	0.20%
Sioux	Rock Valley	754	\$44,174,621	\$2,648,282	0.13%
Sioux	Hawarden	459	\$21,492,898	\$1,288,156	0.07%
Sioux	Hull	430	\$16,417,677	\$985,061	0.05%
Sioux	Alton	229	\$7,710,315	\$462,619	0.02%
Sioux	Boyden	173	\$3,395,406	\$203,724	0.01%
Sioux	Ireton	161	\$8,082,996	\$484,980	0.02%
Sioux	Hospers	144	\$7,961,048	\$477,663	0.02%
Sioux	Maurice	112	\$2,263,802	\$135,828	0.01%
Sioux	Granville	95	\$2,524,183	\$151,451	0.01%
Sioux	Sheldon	51	\$1,122,633	\$67,063	0.00%
Sioux	Other	95	\$3,250,215	\$195,013 \$19,250,265	0.01%
Sioux	County Total	4,792	\$304,679,588	\$18,250,265	0.93%

County Name	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
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Story	Ames	4,864	\$733,291,102	\$43,789,566	2.23%
Story	Nevada	891	\$46,142,562	\$2,766,938	0.14%
Story	Story City	639	\$33,797,296	\$2,015,104	0.10%
Story	Huxley	308	\$9,818,378	\$589,103	0.03%
Story	Slater	171	\$8,399,235	\$483,109	0.02%
Story	Colo	149	\$4,716,262	\$282,946	0.01%
Story	Maxwell	147	\$2,417,316	\$145,039	0.01%
•	Roland				
Story		138	\$2,477,954	\$148,572	0.01%
Story	Cambridge	123	\$1,339,979	\$80,399	0.00%
Story	Gilbert	122	\$3,776,169	\$226,570	0.01%
Story	Zearing	90	\$1,930,387	\$115,823	0.01%
Story	Kelley	58	\$682,643	\$40,959	0.00%
Story	Collins	54	\$483,012	\$28,981	0.00%
Story	Other	92	\$8,056,888	\$483,413	0.02%
Story	County Total	7,846	\$857,329,183	\$51,196,522	2.60%
Tama	Toledo	424	\$26,192,424	\$1,562,558	0.08%
Tama	Tama	395	\$12,119,510	\$727,171	0.04%
Tama	Traer	343	\$8,870,171	\$531,779	0.03%
Tama	Dysart	271	\$8,019,873	\$481,192	0.02%
Tama	Gladbrook	181	\$7,140,211	\$428,413	0.02%
Tama	Garwin	87	\$1,176,195	\$70,572	0.00%
Tama	Chelsea	84	\$961,494	\$57,690	0.00%
Tama	Clutier	64	\$429,801	\$25,788	0.00%
Tama	Other	206	\$3,985,909	\$239,155	0.01%
Tama	County Total	2,055	\$68,895,588	\$4,124,316	0.21%
Taylor	Bedford	390	\$12,187,405	\$731,018	0.04%
Taylor	Lenox	288	\$10,484,666	\$628,919	0.03%
Taylor	Clearfield	65	\$685,766	\$41,146	0.00%
Taylor	New Market	54	\$556,261	\$33,376	0.00%
		40			
Taylor	Gravity		\$144,745	\$8,685	0.00%
Taylor Taylor	Other County Total	<u>73</u> 910	\$922,242 \$24,981,085	\$55,335 \$1,498,477	0.00% 0.08%
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Union	Creston	1,227	\$108,024,712	\$6,462,183	0.33%
Union	Afton	209	\$6,680,420	\$400,825	0.02%
Union	Lorimor	64	\$378,213	\$22,693	0.00%
Union	Other	97	\$1,451,852	\$87,059	0.00%
Union	County Total	1,597	\$116,535,197	\$6,972,761	0.35%
Van Buren	Keosaugua	424	\$10,129,682	\$603,130	0.03%
Van Buren	Bonaparte	125	\$2,189,077	\$130,347	0.01%
Van Buren	Farmington	119	\$2,216,415	\$132,985	0.01%
Van Buren	Birmingham	116	\$1,837,446	\$110,247	0.01%
Van Buren	Cantril	85	\$6,067,391	\$364,043	0.02%
		82			0.02%
Van Buren	Milton	-	\$964,553	\$57,873	
Van Buren	Stockport	63	\$2,322,602	\$139,356	0.01%
Van Buren	Other	178	\$3,891,901	\$233,282	0.01%
Van Buren	County Total	1,192	\$29,619,067	\$1,771,263	0.09%
Wapello	Ottumwa	3,055	\$353,467,061	\$21,160,558	1.08%
Wapello	Eldon	177	\$3,431,990	\$205,919	0.01%
Wapello	Eddyville	111	\$4,548,778	\$271,413	0.01%
Wapello	Agency	84	\$1,485,073	\$89,104	0.00%
•					
Wapello	Blakesburg	76	\$647,574	\$38,854	0.00%
Wapello	Other	91	\$4,488,772	\$269,326	0.01%
Wapello	County Total	3,594	\$368,069,248	\$22,035,175	1.12%
Warren	Indianola	2,046	\$155,566,297	\$9,325,517	0.47%
Warren	Norwalk	682	\$38,909,477	\$2,334,569	0.12%
Warren	Carlisle	404	\$14,923,833	\$895,430	0.12%
Warren	New Virginia	180		: '	
	•		\$3,804,386	\$228,263	0.01%
Warren	Milo	147	\$3,370,590	\$202,235	0.01%
Warren	Cumming	138	\$7,404,845	\$444,291	0.02%
Warren	Lacona	98	\$1,540,436	\$92,426	0.00%
Warren	Hartford	59	\$1,282,901	\$76,974	0.00%
Warren	Martensdale	41	\$1,925,351	\$115,521	0.01%
Warren	Other	234	\$4,302,699	\$258,162	0.01%
Warren	County Total	4,029	\$233,030,815	\$13,973,388	0.71%

		Number of			Percent of
County Name	City	Returns	Taxable Sales	Computed Tax	Tax
Washington	Washington	1,378	\$83,587,266	\$5,007,357	0.25%
Washington	Kalona	775	\$37,163,559	\$2,226,980	0.23%
Washington	Wellman	331	\$9,950,347	\$596,859	0.03%
Washington	Riverside	322	\$23,867,622	\$1,401,530	0.07%
Washington	Ainsworth	152	\$3,299,783	\$197,969	0.01%
Washington	Brighton	125	\$2,670,616	\$160,217	0.01%
Washington	Crawfordsville	76	\$531,311	\$31,879	0.00%
Washington	West Chester	41	\$835,477	\$50,129	0.00%
Washington	Other	65	\$1,238,041	\$74,282	0.00%
Washington	County Total	3,265	\$163,144,022	\$9,747,202	0.50%
Wayne	Corydon	330	\$13,123,200	\$785,454	0.04%
Wayne	Humeston	157	\$4,096,112	\$245,767	0.01%
Wayne	Seymour	144	\$2,177,040	\$130,622	0.01%
Wayne	Allerton	102	\$1,441,211	\$86,299	0.00%
Wayne	Lineville	48	\$1,368,726	\$82,124	0.00%
Wayne	Other	76	\$3,733,115	\$223,798	0.01%
Wayne	County Total	857	\$25,939,404	\$1,554,064	0.08%
Webster	Fort Dodge	3,662	\$434,453,192	\$25,955,460	1.32%
Webster	Gowrie	241	\$6,561,361	\$393,682	0.02%
Webster	Dayton	138	\$2,862,563	\$171,754	0.01%
Webster	Clare	74	\$483,924	\$29,035	0.00%
Webster	Lehigh	69	\$2,015,543	\$120,933	0.01%
Webster	Harcourt	66	\$3,476,187	\$208,571	0.01%
Webster	Duncombe	61	\$955,241	\$57,314	0.00%
Webster	Callender	58	\$1,457,793	\$87,468	0.00%
Webster	Badger	54	\$1,385,398	\$83,124	0.00%
Webster	Otho	54	\$720,131	\$43,208	0.00%
Webster	Moorland	40	\$845,120	\$50,707	0.00%
Webster	Other	139	\$7,232,060	\$433,882	0.02%
Webster	County Total	4,656	\$462,448,513	\$27,635,137	1.40%
Winnebago	Forest City	632	\$29,209,228	\$1,752,124	0.09%
Winnebago	Lake Mills	432	\$24,343,918	\$1,459,694	0.07%
Winnebago	Buffalo Center	230	\$7,158,961	\$429,538	0.02%
Winnebago	Thompson	105	\$9,517,492	\$571,050	0.03%
Winnebago	Leland	65	\$1,508,643	\$90,519	0.00%
Winnebago	Rake	58	\$854,088	\$51,245	0.00%
Winnebago	Other	60	\$996,285	\$59,777	0.00%
Winnebago	County Total	1,582	\$73,588,615	\$4,413,946	0.22%
Winneshiek	Decorah	2,002	\$152,804,067	\$9,131,272	0.46%
Winneshiek	Ossian	215	\$7,689,848	\$461,391	0.02%
Winneshiek	Calmar	205	\$9,637,136	\$578,219	0.03%
Winneshiek	Fort Atkinson	168	\$4,354,303	\$261,258	0.01%
Winneshiek	Ridgeway	162	\$4,284,189	\$257,051	0.01%
Winneshiek	Spillville	72	\$1,920,772	\$114,985	0.01%
Winneshiek	Castalia	47	\$240,170	\$14,410	0.00%
Winneshiek	Other	166	\$6,059,906	\$363,594	0.02%
Winneshiek	County Total	3,037	\$186,990,391	\$11,182,181	0.57%
Woodbury	Sioux City	8,372	\$1,371,700,292	\$82,126,499	4.17%
Woodbury	Sergeant Bluff	483	\$30,252,158	\$1,812,493	0.09%
Woodbury	Moville	256	\$7,435,626	\$445,372	0.02%
Woodbury	Anthon	194	\$3,754,170	\$225,250	0.01%
Woodbury	Lawton	167	\$9,132,768	\$547,912	0.03%
Woodbury	Correctionville	163	\$7,601,008	\$456,060	0.02%
Woodbury	Sloan	155	\$4,698,759	\$279,873	0.01%
Woodbury	Danbury	101	\$2,506,876	\$150,413	0.01%
Woodbury	Salix	86	\$4,801,800	\$288,108	0.01%
Woodbury	Hornick	72 67	\$1,102,577	\$66,155	0.00%
Woodbury	Pierson	67 54	\$1,976,030	\$118,562	0.01%
Woodbury	Bronson	54	\$489,012 \$710,207	\$29,341 \$42,007	0.00%
Woodbury Woodbury	Cushing Other	41 171	\$718,287 \$4,794,783	\$43,097 \$261,966	0.00%
Woodbury	County Total	10,382	\$1,450,964,146	\$86,851,100	0.01% 4.41%
**Oodbuiy	Journey Total	10,302	ψ1,400,304,140	ψου,σοι, 100	7.41/0

Retail Sales and Tax By County and City Fiscal Year 2011

		Number of			Percent of
County Name	City	Returns	Taxable Sales	Computed Tax	Tax
Worth	Fertile	464	\$22,926,105	\$1,351,034	0.07%
Worth	Grafton	163	\$4,808,529	\$288,512	0.01%
Worth	Hanlontown	88	\$2,844,489	\$170,669	0.01%
Worth	Joice	71	\$1,391,185	\$83,471	0.00%
Worth	Kensett	61	\$1,114,803	\$66,888	0.00%
Worth	Manly	45	\$323,432	\$19,406	0.00%
Worth	Northwood	46	\$304,541	\$18,272	0.00%
Worth	Other	26	\$133,590	\$8,015	0.00%
Worth	County Total	964	\$33,846,674	\$2,006,268	0.10%
Wright	Belmond	435	\$27,745,630	\$1,663,663	0.08%
Wright	Clarion	512	\$25,953,840	\$1,554,901	0.08%
Wright	Dows	510	\$22,901,136	\$1,373,683	0.07%
Wright	Eagle Grove	169	\$8,904,570	\$534,274	0.03%
Wright	Goldfield	109	\$2,559,548	\$153,573	0.01%
Wright	Rowan	41	\$661,133	\$39,668	0.00%
Wright	Other	83	\$3,040,880	\$182,453	0.01%
Wright	County Total	1,859	\$91,766,737	\$5,502,215	0.28%
	State Totals	342,381	\$32,904,016,683	\$1,967,480,805	100%

Percentages may not equal 100% due to rounding

		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Tax
Adair	Apparel	S	S	S	S
Adair	Building Materials	25	\$5,847,254	\$350,835	0.02%
Adair	Eating and Drinking	80	\$6,291,432	\$377,486	0.02%
Adair	Food Dealers	20	\$2,722,066	\$163,324	0.01%
Adair	General Merchandise	37	\$7,356,581	\$441,395	0.02%
Adair	Home Furnishings	S	S	S	S
Adair	Miscellaneous	229	\$4,111,605	\$246,696	0.01%
Adair	Motor Vehicle	77	\$6,045,794	\$362,748	0.02%
Adair	Service	390	\$6,551,522	\$369,893	0.02%
Adair	Specialty Retail Stores	217	\$3,363,243	\$201,795	0.01%
Adair	Utilities and Transportation	55	\$4,337,374	\$260,242	0.01%
Adair	Wholesale	36	\$3,862,546	\$231,753	0.01%
Adair	County Total	1,178	\$50,526,369	\$3,008,384	0.15%
Adams	Apparel	S	S	S	S
Adams	Building Materials	S	S	S	S
Adams	Eating and Drinking	51	\$1,612,069	\$96,724	0.00%
Adams	Food Dealers	S	S	S	S
Adams	General Merchandise	S	S	S	S
Adams	Home Furnishings	S	S	S	S
Adams	Miscellaneous	119	\$7,913,769	\$474,826	0.02%
Adams	Motor Vehicle	34	\$1,259,315	\$75,559	0.00%
Adams	Service	216	\$3,785,358	\$224,435	0.01%
Adams	Specialty Retail Stores	117	\$876,771	\$52,606	0.00%
Adams	Utilities and Transportation	28	\$2,806,890	\$168,413	0.01%
Adams	Wholesale	54	\$1,630,526	\$97,832	0.00%
Adams	County Total	668	\$24,095,850	\$1,443,064	0.07%
Allamakee	Apparel	S	S	S	S
Allamakee	Building Materials	65	\$8,313,058	\$498,783	0.03%
Allamakee	Eating and Drinking	184	\$8,884,033	\$533,042	0.03%
Allamakee	Food Dealers	46	\$5,782,725	\$346,964	0.02%
Allamakee	General Merchandise	51	\$13,214,963	\$792,898	0.04%
Allamakee	Home Furnishings	S	S	S	S
Allamakee	Miscellaneous	297	\$4,993,053	\$299,583	0.02%
Allamakee	Motor Vehicle	105	\$11,888,708	\$713,322	0.04%
Allamakee	Service	864	\$14,781,363	\$879,093	0.04%
Allamakee	Specialty Retail Stores	331	\$5,540,669	\$332,440	0.02%
Allamakee	Utilities and Transportation	88	\$4,287,339	\$257,240	0.01%
Allamakee	Wholesale	112	\$4,567,017	\$274,021	0.01%
Allamakee	County Total	2,181	\$84,550,879	\$5,065,264	0.26%
Appanoose	Apparel	31	\$1,472,467	\$88,348	0.00%
Appanoose	Building Materials	25	\$6,066,315	\$363,979	0.02%
Appanoose	Eating and Drinking	123	\$6,707,170	\$402,430	0.02%
Appanoose	Food Dealers	58	\$12,414,658	\$744,879	0.04%
Appanoose	General Merchandise	24	\$20,425,170	\$1,225,510	0.06%
Appanoose	Home Furnishings	50	\$2,043,748	\$122,625	0.01%
Appanoose	Miscellaneous	223	\$4,356,596	\$261,396	0.01%
Appanoose	Motor Vehicle	130	\$9,703,712	\$582,223	0.01%
Appanoose	Service	661	\$14,326,376	\$816,145	0.03%
Appanoose	Specialty Retail Stores	252	\$3,380,051	\$202,803	0.01%
Appanoose	Utilities and Transportation	90	\$10,388,127	\$623,288	0.01%
Appanoose	Wholesale	56	\$2,274,940	\$136,496	0.03%
Appanoose	County Total	1,723	\$93,559,330	\$5,570,122	0.28%
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		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Tax
Audubon	Apparel	S	S	S	S
Audubon	Building Materials	S	S	S	S
Audubon	Eating and Drinking	70	\$1,802,209	\$108,133	0.01%
Audubon	Food Dealers	S	S	S	S
Audubon	General Merchandise	20	\$4,020,597	\$241,236	0.01%
Audubon	Home Furnishings	S	S	S	S
Audubon	Miscellaneous	162	\$4,484,566	\$269,074	0.01%
Audubon	Motor Vehicle	22	\$1,433,608	\$86,016	0.00%
Audubon	Service	346	\$7,873,861	\$471,825	0.02%
Audubon	Specialty Retail Stores	166	\$931,703	\$55,902	0.00%
Audubon	Utilities and Transportation	60	\$2,443,350	\$146,601	0.01%
Audubon	Wholesale	63	\$2,922,603	\$175,356	0.01%
Audubon	County Total	964	\$31,757,004	\$1,904,814	0.10%
Benton	Apparel	26	\$1,442,162	\$86,530	0.00%
Benton	Building Materials	70	\$10,423,151	\$625,389	0.03%
Benton	Eating and Drinking	179	\$10,534,546	\$632,073	0.03%
Benton	Food Dealers	36	\$6,873,103	\$412,386	0.02%
Benton	General Merchandise	45	\$15,193,029	\$911,582	0.05%
Benton	Home Furnishings	36	\$3,568,353	\$214,101	0.01%
Benton	Miscellaneous	473	\$10,449,783	\$626,987	0.03%
Benton	Motor Vehicle	147	\$12,028,403	\$721,704	0.04%
Benton	Service	1,102	\$17,026,966	\$1,016,039	0.05%
Benton	Specialty Retail Stores	449	\$5,252,876	\$315,173	0.02%
Benton	Utilities and Transportation	191	\$14,623,057	\$877,383	0.04%
Benton	Wholesale	134	\$7,292,011	\$437,521	0.02%
Benton	County Total	2,888	\$114,707,440	\$6,876,867	0.35%
Black Hawk	Apparel	309	\$49,076,198	\$2,944,572	0.15%
Black Hawk	Building Materials	211	\$201,344,601	\$12,080,676	0.61%
Black Hawk	Eating and Drinking	1,261	\$184,300,064	\$11,058,004	0.56%
Black Hawk	Food Dealers	266	\$66,939,605	\$4,016,376	0.20%
Black Hawk	General Merchandise	238	\$316,811,039	\$19,008,662	0.97%
Black Hawk	Home Furnishings	350	\$75,741,539	\$4,544,492	0.23%
Black Hawk	Miscellaneous	1,562	\$91,114,199	\$5,439,754	0.28%
Black Hawk	Motor Vehicle	523	\$73,167,282	\$4,367,539	0.22%
Black Hawk	Service	4,517	\$245,770,720	\$14,484,680	0.74%
Black Hawk	Specialty Retail Stores	2,369	\$136,588,828	\$8,195,330	0.42%
Black Hawk	Utilities and Transportation	353	\$143,450,764	\$8,607,046	0.44%
Black Hawk	Wholesale	578	\$126,255,885	\$7,575,353	0.39%
Black Hawk	County Total	12,537	\$1,710,560,724	\$102,322,484	5.20%
Boone	Apparel	38	\$2,001,467	\$120,088	0.01%
Boone	Building Materials	64	\$7,920,442	\$475,227	0.02%
Boone	Eating and Drinking	188	\$15,407,166	\$924,430	0.05%
Boone	Food Dealers	47	\$13,459,746	\$807,585	0.04%
Boone	General Merchandise	39	\$28,173,097	\$1,690,386	0.09%
Boone	Home Furnishings	55	\$12,674,827	\$760,490	0.04%
Boone	Miscellaneous	513	\$17,943,847	\$1,076,631	0.05%
Boone	Motor Vehicle	107	\$15,889,286	\$953,357	0.05%
Boone	Service	952	\$20,545,359	\$1,214,948	0.06%
Boone	Specialty Retail Stores	544	\$8,083,628	\$485,018	0.02%
Boone	Utilities and Transportation	135	\$8,151,643	\$489,099	0.02%
Boone	Wholesale	123	\$7,741,636	\$464,498	0.02%
Boone	County Total	2,805	\$157,992,144	\$9,461,755	0.48%

		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Tax
Bremer	Apparel	32	\$1,335,883	\$80,153	0.00%
Bremer	Building Materials	74	\$9,278,433	\$556,706	0.03%
Bremer	Eating and Drinking	205	\$16,413,733	\$984,824	0.05%
Bremer	Food Dealers	29	\$10,247,812	\$614,869	0.03%
Bremer	General Merchandise	45	\$43,559,239	\$2,613,554	0.13%
Bremer	Home Furnishings	62	\$2,856,505	\$171,390	0.01%
Bremer	Miscellaneous	512	\$14,120,650	\$847,239	0.04%
Bremer	Motor Vehicle	101	\$11,432,354	\$685,941	0.03%
Bremer	Service	1,012	\$30,147,451	\$1,786,460	0.09%
Bremer	Specialty Retail Stores	454	\$8,334,067	\$500,044	0.03%
Bremer	Utilities and Transportation	115	\$13,049,722	\$782,983	0.04%
Bremer	Wholesale	130	\$10,927,069	\$655,041	0.03%
Bremer	County Total	2,771	\$171,702,918	\$10,279,205	0.52%
Buchanan	Apparel	S	S	S	S
Buchanan	Building Materials	83	\$20,275,520	\$1,216,531	0.06%
Buchanan	Eating and Drinking	169	\$12,635,559	\$758,134	0.04%
Buchanan	Food Dealers	58	\$11,246,752	\$674,805	0.03%
Buchanan	General Merchandise	S	S	S	S
Buchanan	Home Furnishings	49	\$1,356,128	\$81,368	0.00%
Buchanan	Miscellaneous	360	\$10,152,543	\$609,153	0.03%
Buchanan	Motor Vehicle	126	\$15,560,700	\$933,642	0.05%
Buchanan	Service	904	\$13,328,676	\$789,098	0.04%
Buchanan	Specialty Retail Stores	473	\$15,292,408	\$917,544	0.05%
Buchanan	Utilities and Transportation	97	\$11,638,979	\$698,339	0.04%
Buchanan	Wholesale	141	\$8,064,609	\$483,877	0.02%
Buchanan	County Total	2,514	\$153,364,056	\$9,191,221	0.47%
Buena Vista	Apparel	37	\$3,691,691	\$221,501	0.01%
Buena Vista	Building Materials	58	\$9,221,079	\$553,265	0.03%
Buena Vista	Eating and Drinking	193	\$14,516,483	\$870,989	0.04%
Buena Vista	Food Dealers	38	\$9,584,573	\$575,074	0.03%
Buena Vista	General Merchandise	41	\$38,805,476	\$2,328,329	0.12%
Buena Vista	Home Furnishings	67	\$5,720,712	\$343,243	0.02%
Buena Vista	Miscellaneous	338	\$10,292,307	\$617,538	0.03%
Buena Vista	Motor Vehicle	103	\$19,667,960	\$1,180,078	0.06%
Buena Vista	Service	843	\$25,578,902	\$1,495,941	0.08%
Buena Vista	Specialty Retail Stores	429	\$18,039,131	\$1,082,348	0.06%
Buena Vista	Utilities and Transportation	138	\$10,896,314	\$653,779	0.03%
Buena Vista	Wholesale	144	\$17,164,772	\$1,029,886	0.05%
Buena Vista	County Total	2,429	\$183,179,400	\$10,951,971	0.56%
Butler	Apparel	22	\$153,273	\$9,196	0.00%
Butler	Building Materials	51	\$8,505,110	\$510,307	0.03%
Butler	Eating and Drinking	93	\$2,910,434	\$174,626	0.01%
Butler	Food Dealers	43	\$3,541,786	\$212,507	0.01%
Butler	General Merchandise	36	\$7,789,953	\$467,397	0.02%
Butler	Home Furnishings	27	\$917,591	\$55,055	0.00%
Butler	Miscellaneous	328	\$5,899,460	\$353,968	0.02%
Butler	Motor Vehicle	59	\$1,893,853	\$113,631	0.01%
Butler	Service	632	\$8,965,401	\$537,555	0.03%
Butler	Specialty Retail Stores	333	\$2,715,003	\$162,900	0.01%
Butler	Utilities and Transportation	101	\$6,270,977	\$376,259	0.02%
Butler	Wholesale .	151	\$2,968,250	\$178,095	0.01%
Butler	County Total	1,876	\$52,531,091	\$3,151,496	0.16%

		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Tax
Calhoun	Apparel	S	S	S	S
Calhoun	Building Materials	45	\$3,173,846	\$190,431	0.01%
Calhoun	Eating and Drinking	81	\$3,049,527	\$182,972	0.01%
Calhoun	Food Dealers	29	\$2,870,001	\$172,200	0.01%
Calhoun	General Merchandise	38	\$6,169,307	\$370,158	0.02%
Calhoun	Home Furnishings	S	S	S	S
Calhoun	Miscellaneous	201	\$3,389,956	\$203,397	0.01%
Calhoun	Motor Vehicle	62	\$2,683,792	\$161,028	0.01%
Calhoun	Service	501	\$8,027,836	\$481,158	0.02%
Calhoun	Specialty Retail Stores	249	\$2,168,112	\$130,087	0.01%
Calhoun	Utilities and Transportation	90	\$2,814,424	\$168,865	0.01%
Calhoun	Wholesale	104	\$10,517,159	\$631,030	0.03%
Calhoun	County Total	1,427	\$45,441,263	\$2,725,964	0.14%
Carroll	Apparel	63	\$6,382,617	\$382,957	0.02%
Carroll	Building Materials	81	\$21,257,068	\$1,275,424	0.06%
Carroll	Eating and Drinking	221	\$20,119,116	\$1,207,147	0.06%
Carroll	Food Dealers	44	\$13,971,524	\$838,291	0.04%
Carroll	General Merchandise	65	\$52,370,270	\$3,142,216	0.16%
Carroll	Home Furnishings	74	\$7,550,888	\$453,053	0.02%
Carroll	Miscellaneous	553	\$16,134,666	\$968,080	0.05%
Carroll	Motor Vehicle	158	\$17,109,845	\$1,026,591	0.05%
Carroll	Service	1,249	\$34,293,781	\$2,027,380	0.10%
Carroll	Specialty Retail Stores	568	\$24,351,349	\$1,461,081	0.07%
Carroll	Utilities and Transportation	176	\$14,055,806	\$843,348	0.04%
Carroll	Wholesale	264	\$42,150,803	\$2,529,048	0.13%
Carroll	County Total	3,516	\$269,747,733	\$16,154,618	0.82%
Cass	Apparel	33	\$1,828,518	\$109,711	0.01%
Cass	Building Materials	32	\$1,498,091	\$89,885	0.00%
Cass	Eating and Drinking	188	\$13,084,598	\$785,076	0.04%
Cass	Food Dealers	36	\$11,096,554	\$665,793	0.03%
Cass	General Merchandise	37	\$31,356,807	\$1,881,408	0.10%
Cass	Home Furnishings	44	\$2,588,343	\$155,301	0.01%
Cass	Miscellaneous	426	\$18,932,178	\$1,135,931	0.06%
Cass	Motor Vehicle	90	\$10,503,938	\$630,236	0.03%
Cass	Service	762	\$19,815,843	\$1,173,322	0.06%
Cass	Specialty Retail Stores	280	\$5,600,913	\$336,055	0.02%
Cass	Utilities and Transportation	133	\$7,912,768	\$474,766	0.02%
Cass	Wholesale	110	\$7,678,279	\$460,697	0.02%
Cass	County Total	2,171	\$131,896,830	\$7,898,181	0.40%
Cedar	Apparel	S	S	S	S
Cedar	Building Materials	44	\$4,622,686	\$277,361	0.01%
Cedar	Eating and Drinking	172	\$12,146,891	\$728,813	0.04%
Cedar	Food Dealers	27	\$4,318,873	\$259,132	0.01%
Cedar	General Merchandise	36	\$15,758,534	\$945,512	0.05%
Cedar	Home Furnishings	S	S	S	S
Cedar	Miscellaneous	462	\$12,230,295	\$733,818	0.04%
Cedar	Motor Vehicle	127	\$10,747,879	\$644,873	0.03%
Cedar	Service	798	\$11,775,252	\$703,477	0.04%
Cedar	Specialty Retail Stores	308	\$2,773,702	\$166,422	0.01%
Cedar	Utilities and Transportation	95	\$6,499,231	\$389,954	0.02%
Cedar	Wholesale	150	\$6,783,293	\$406,998	0.02%
Cedar	County Total	2,247	\$89,130,779	\$5,344,808	0.27%

		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Tax
Cerro Gordo	Apparel	102	\$12,856,242	\$771,375	0.04%
Cerro Gordo	Building Materials	98	\$64,015,606	\$3,840,936	0.20%
Cerro Gordo	Eating and Drinking	572	\$69,188,899	\$4,151,334	0.21%
Cerro Gordo	Food Dealers	143	\$34,453,461	\$2,067,208	0.11%
Cerro Gordo	General Merchandise	83	\$131,796,368	\$7,907,782	0.40%
Cerro Gordo	Home Furnishings	161	\$30,998,122	\$1,859,887	0.09%
Cerro Gordo	Miscellaneous	894	\$43,417,840	\$2,605,070	0.13%
Cerro Gordo	Motor Vehicle	259	\$48,436,068	\$2,906,164	0.15%
Cerro Gordo	Service	2,150	\$76,312,474	\$4,463,502	0.23%
Cerro Gordo	Specialty Retail Stores	995	\$46,345,821	\$2,780,749	0.14%
Cerro Gordo	Utilities and Transportation	281	\$31,737,974	\$1,904,278	0.10%
Cerro Gordo	Wholesale	308	\$63,420,740	\$3,792,040	0.19%
Cerro Gordo	County Total	6,046	\$652,979,615	\$39,050,326	1.98%
Cherokee	Apparel	20	\$990,702	\$59,442	0.00%
Cherokee	Building Materials	41	\$14,192,437	\$851,546	0.04%
Cherokee	Eating and Drinking	139	\$9,140,739	\$548,444	0.03%
Cherokee	Food Dealers	43	\$9,090,472	\$545,428	0.03%
Cherokee	General Merchandise	36	\$9,116,230	\$546,974	0.03%
Cherokee	Home Furnishings	30	\$2,471,060	\$148,264	0.01%
Cherokee	Miscellaneous	266	\$8,028,193	\$481,692	0.02%
Cherokee	Motor Vehicle	72	\$9,988,852	\$599,331	0.03%
Cherokee	Service	661	\$13,366,382	\$790,412	0.04%
Cherokee	Specialty Retail Stores	311	\$6,181,730	\$370,904	0.02%
Cherokee	Utilities and Transportation	85	\$7,988,562	\$479,314	0.02%
Cherokee	Wholesale	79	\$7,788,282	\$467,297	0.02%
Cherokee	County Total	1,783	\$98,343,641	\$5,889,048	0.30%
Chickasaw	Apparel	S	S	S	S
Chickasaw	Building Materials	43	\$4,246,082	\$254,765	0.01%
Chickasaw	Eating and Drinking	156	\$8,283,253	\$496,995	0.03%
Chickasaw	Food Dealers	S	S	S	S
Chickasaw	General Merchandise	36	\$13,034,711	\$782,083	0.04%
Chickasaw	Home Furnishings	25	\$1,435,771	\$86,146	0.00%
Chickasaw	Miscellaneous	367	\$8,946,179	\$536,771	0.03%
Chickasaw	Motor Vehicle	88	\$6,609,527	\$396,572	0.02%
Chickasaw	Service	638	\$15,125,069	\$898,798	0.05%
Chickasaw	Specialty Retail Stores	310	\$6,622,032	\$397,322	0.02%
Chickasaw	Utilities and Transportation	60	\$2,747,154	\$164,829	0.01%
Chickasaw	Wholesale	134	\$16,840,051	\$1,010,403	0.05%
Chickasaw	County Total	1,879	\$86,539,219	\$5,183,647	0.26%
Clarke	Apparel	S	S	S	S
Clarke	Building Materials	S	S	S	S
Clarke	Eating and Drinking	102	\$7,781,859	\$466,912	0.02%
Clarke	Food Dealers	28	\$4,667,385	\$280,043	0.01%
Clarke	General Merchandise	32	\$23,906,975	\$1,434,419	0.07%
Clarke	Home Furnishings	S	S	S	S
Clarke	Miscellaneous	174	\$3,492,206	\$209,532	0.01%
Clarke	Motor Vehicle	43	\$3,269,174	\$196,150	0.01%
Clarke	Service	397	\$12,027,081	\$688,774	0.04%
Clarke	Specialty Retail Stores	175	\$1,548,312	\$92,899	0.00%
Clarke	Utilities and Transportation	49	\$4,153,112	\$249,187	0.01%
Clarke	Wholesale	50	\$2,432,525	\$145,952	0.01%
Clarke	County Total	1,087	\$68,149,703	\$4,056,131	0.21%

		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Тах
Clay	Apparel	66	\$6,329,246	\$379,755	0.02%
Clay	Building Materials	62	\$45,070,015	\$2,704,201	0.14%
Clay	Eating and Drinking	236	\$20,817,948	\$1,249,077	0.06%
Clay	Food Dealers	44	\$13,502,680	\$810,161	0.04%
Clay	General Merchandise	42	\$45,945,054	\$2,756,703	0.14%
Clay	Home Furnishings	90	\$8,766,608	\$525,996	0.03%
Clay	Miscellaneous	417	\$18,147,755	\$1,088,865	0.06%
Clay	Motor Vehicle	93	\$12,453,728	\$747,224	0.04%
Clay	Service	909	\$28,821,064	\$1,701,337	0.09%
Clay	Specialty Retail Stores	483	\$24,675,517	\$1,480,531	0.08%
Clay	Utilities and Transportation	169	\$24,688,387	\$1,481,303	0.08%
Clay	Wholesale	185	\$14,803,072	\$888,184	0.05%
Clay	County Total	2,796	\$264,021,074	\$15,813,338	0.80%
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Clayton	Apparel	S	S	S	S
Clayton	Building Materials	59	\$15,582,607	\$934,956	0.05%
Clayton	Eating and Drinking	241	\$10,390,030	\$623,402	0.03%
Clayton	Food Dealers	S	S	S	S
Clayton	General Merchandise	69	\$10,591,733	\$635,504	0.03%
Clayton	Home Furnishings	52	\$759,391	\$45,563	0.00%
Clayton	Miscellaneous	378	\$9,713,038	\$580,990	0.03%
Clayton	Motor Vehicle	129	\$13,515,073	\$808,082	0.04%
Clayton	Service	1,073	\$15,208,367	\$899,389	0.05%
Clayton	Specialty Retail Stores	496	\$6,926,547	\$408,475	0.02%
Clayton	Utilities and Transportation	118	\$7,816,476	\$468,989	0.02%
Clayton	Wholesale	208	\$10,225,422	\$612,398	0.03%
Clayton	County Total	2,886	\$106,093,881	\$6,339,660	0.32%
Clinton	Apparel	73	\$4,423,848	\$265,431	0.01%
Clinton	Building Materials	113	\$29,968,406	\$1,798,104	0.09%
Clinton	Eating and Drinking	538	\$52,438,919	\$3,146,335	0.16%
Clinton	Food Dealers	124	\$28,905,205	\$1,734,312	0.09%
Clinton	General Merchandise	89	\$99,194,861	\$5,951,692	0.30%
Clinton	Home Furnishings	140	\$10,723,581	\$643,415	0.03%
Clinton	Miscellaneous	731	\$89,830,959	\$5,389,858	0.27%
Clinton	Motor Vehicle	193	\$20,191,149	\$1,211,469	0.06%
Clinton	Service	1,930	\$53,057,285	\$3,133,861	0.16%
Clinton	Specialty Retail Stores	810	\$25,229,205	\$1,513,752	0.08%
Clinton	Utilities and Transportation	213	\$17,552,372	\$1,053,142	0.05%
Clinton	Wholesale	241	\$30,597,646	\$1,835,859	0.03%
Clinton	County Total	5,195	\$462,113,436	\$27,677,230	1.41%
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Crawford	Apparel	44	\$1,304,815	\$78,289	0.00%
Crawford	Building Materials	38	\$3,716,251	\$222,975	0.01%
Crawford	Eating and Drinking	163	\$12,726,504	\$763,590	0.04%
Crawford	Food Dealers	52	\$13,716,991	\$823,019	0.04%
Crawford	General Merchandise	24	\$21,603,295	\$1,296,198	0.07%
Crawford	Home Furnishings	51	\$1,490,540	\$89,432	0.00%
Crawford	Miscellaneous	326	\$8,704,114	\$522,247	0.03%
Crawford	Motor Vehicle	109	\$11,190,292	\$671,418	0.03%
Crawford	Service	759	\$16,102,521	\$949,876	0.05%
Crawford	Specialty Retail Stores	255	\$5,808,515	\$348,511	0.02%
Crawford	Utilities and Transportation	129	\$10,729,731	\$643,784	0.03%
Crawford	Wholesale	100	\$5,652,495	\$339,150	0.02%
Crawford	County Total	2,050	\$112,746,064	\$6,748,489	0.34%
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		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Tax
Dallas	Apparel	311	\$109,995,162	\$6,599,710	0.34%
Dallas	Building Materials	91	\$25,688,712	\$1,541,323	0.08%
Dallas	Eating and Drinking	469	\$87,050,790	\$5,223,047	0.27%
Dallas	Food Dealers	103	\$50,782,207	\$3,046,932	0.15%
Dallas	General Merchandise	144	\$125,643,903	\$7,538,634	0.38%
Dallas	Home Furnishings	112	\$42,140,774	\$2,528,446	0.13%
Dallas	Miscellaneous	862	\$67,203,532	\$4,032,212	0.20%
Dallas	Motor Vehicle	143	\$28,224,317	\$1,693,459	0.09%
Dallas	Service	1,946	\$154,956,546	\$8,984,150	0.46%
Dallas	Specialty Retail Stores	1,026	\$124,272,592	\$7,456,356	0.38%
Dallas	Utilities and Transportation	310	\$92,035,044	\$5,522,103	0.28%
Dallas	Wholesale	187	\$38,454,475	\$2,307,269	0.12%
Dallas	County Total	5,704	\$946,448,054	\$56,473,640	2.87%
Davis	Apparel	S	S	S	S
Davis	Building Materials	40	\$5,222,651	\$313,359	0.02%
Davis	Eating and Drinking	58	\$2,736,335	\$164,180	0.01%
Davis	Food Dealers	35	\$2,896,958	\$173,817	0.01%
Davis	General Merchandise	24	\$2,927,846	\$175,671	0.01%
Davis	Home Furnishings	S	S	S	S
Davis	Miscellaneous	241	\$6,699,418	\$401,965	0.02%
Davis	Motor Vehicle	73	\$4,752,202	\$285,132	0.01%
Davis	Service	427	\$5,769,277	\$341,572	0.02%
Davis	Specialty Retail Stores	234	\$2,604,721	\$156,283	0.01%
Davis	Utilities and Transportation	41	\$4,618,512	\$277,111	0.01%
Davis	Wholesale	65	\$4,323,869	\$259,432	0.01%
Davis	County Total	1,267	\$43,699,039	\$2,617,358	0.13%
Decatur	Apparel	S	S	S	S
Decatur	Building Materials	22	\$2,330,567	\$139,834	0.01%
Decatur	Eating and Drinking	94	\$2,847,668	\$170,860	0.01%
Decatur	Food Dealers	S	S	S	S
Decatur	General Merchandise	28	\$6,679,904	\$400,794	0.02%
Decatur	Home Furnishings	28	\$1,020,165	\$61,210	0.00%
Decatur	Miscellaneous	194	\$3,008,420	\$180,505	0.01%
Decatur	Motor Vehicle	45	\$1,065,600	\$63,936	0.00%
Decatur	Service	307	\$4,469,193	\$261,293	0.01%
Decatur	Specialty Retail Stores	219	\$2,636,461	\$158,188	0.01%
Decatur	Utilities and Transportation	77	\$3,202,841	\$192,170	0.01%
Decatur	Wholesale	43	\$2,739,538	\$164,372	0.01%
Decatur	County Total	1,074	\$32,713,008	\$1,955,922	0.10%
Delaware	Apparel	21	\$1,112,341	\$66,740	0.00%
Delaware	Building Materials	60	\$9,440,098	\$566,406	0.03%
Delaware	Eating and Drinking	137	\$8,514,205	\$510,852	0.03%
Delaware	Food Dealers	25	\$4,208,345	\$252,501	0.01%
Delaware	General Merchandise	45	\$20,361,493	\$1,221,690	0.06%
Delaware	Home Furnishings	44	\$3,474,960	\$208,498	0.01%
Delaware	Miscellaneous	348	\$14,114,479	\$846,869	0.04%
Delaware	Motor Vehicle	126	\$10,952,805	\$657,168	0.03%
Delaware	Service	961	\$15,851,963	\$942,940	0.05%
Delaware	Specialty Retail Stores	394	\$9,898,906	\$593,934	0.03%
Delaware	Utilities and Transportation	98	\$2,857,506	\$171,450	0.01%
Delaware	Wholesale	176	\$9,495,149	\$569,709	0.03%
Delaware	County Total	2,435	\$110,282,250	\$6,608,757	0.34%
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		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Tax
Des Moines	Apparel	100	\$7,457,128	\$447,428	0.02%
Des Moines	Building Materials	97	\$67,742,821	\$4,064,569	0.21%
Des Moines	Eating and Drinking	407	\$54,116,911	\$3,247,015	0.17%
Des Moines	Food Dealers	94	\$25,623,596	\$1,537,416	0.08%
Des Moines	General Merchandise	99	\$116,309,066	\$6,978,544	0.35%
Des Moines	Home Furnishings	117	\$6,714,618	\$402,877	0.02%
Des Moines	Miscellaneous	571	\$29,265,186	\$1,755,911	0.09%
Des Moines	Motor Vehicle	193	\$32,950,409	\$1,977,025	0.10%
Des Moines	Service	1,672	\$67,898,193	\$3,970,495	0.20%
Des Moines	Specialty Retail Stores	780	\$41,950,985	\$2,517,059	0.13%
Des Moines	Utilities and Transportation	179	\$14,788,202	\$887,292	0.05%
Des Moines	Wholesale	216	\$30,531,113	\$1,831,867	0.09%
Des Moines	County Total	4,525	\$495,348,228	\$29,617,497	1.51%
Dickinson	Apparel	59	\$2,394,007	\$143,640	0.01%
Dickinson	Building Materials	50	\$11,009,497	\$660,570	0.03%
Dickinson	Eating and Drinking	381	\$34,788,856	\$2,087,331	0.11%
Dickinson	Food Dealers	56	\$12,248,785	\$734,927	0.04%
Dickinson	General Merchandise	41	\$43,643,636	\$2,618,618	0.13%
Dickinson	Home Furnishings	60	\$3,656,159	\$219,370	0.01%
Dickinson	Miscellaneous	598	\$20,717,369	\$1,243,042	0.06%
Dickinson	Motor Vehicle	99	\$31,568,006	\$1,894,080	0.10%
Dickinson	Service	1,361	\$41,739,667	\$2,369,872	0.12%
Dickinson	Specialty Retail Stores	807	\$28,955,847	\$1,737,351	0.09%
Dickinson	Utilities and Transportation	171	\$8,839,565	\$530,374	0.03%
Dickinson	Wholesale	113	\$7,674,735	\$460,484	0.02%
Dickinson	County Total	3,796	\$247,236,129	\$14,699,660	0.75%
Dubuque	Apparel	216	\$29,896,490	\$1,793,789	0.09%
Dubuque	Building Materials	202	\$134,127,431	\$8,047,646	0.41%
Dubuque	Eating and Drinking	1,076	\$125,918,478	\$7,555,109	0.38%
Dubuque	Food Dealers	237	\$60,895,465	\$3,653,728	0.19%
Dubuque	General Merchandise	165	\$210,335,549	\$12,620,133	0.64%
Dubuque	Home Furnishings	330	\$53,917,171	\$3,235,030	0.16%
Dubuque	Miscellaneous	1,441	\$62,749,381	\$3,764,963	0.19%
Dubuque	Motor Vehicle	381	\$76,804,060	\$4,608,244	0.23%
Dubuque	Service	4,144	\$169,237,542	\$9,886,053	0.50%
Dubuque	Specialty Retail Stores	1,853	\$100,628,590	\$6,037,715	0.31%
Dubuque	Utilities and Transportation	352	\$65,312,047	\$3,918,723	0.20%
Dubuque	Wholesale	663	\$72,677,213	\$4,356,102	0.22%
Dubuque	County Total	11,060	\$1,162,499,417	\$69,477,235	3.53%
Emmet	Apparel	S	S	S	S
Emmet	Building Materials	41	\$5,531,084	\$331,865	0.02%
Emmet	Eating and Drinking	95	\$7,064,014	\$423,841	0.02%
Emmet	Food Dealers	30	\$8,505,385	\$510,323	0.03%
Emmet	General Merchandise	39	\$8,929,662	\$535,780	0.03%
Emmet	Home Furnishings	S	S	S	S
Emmet	Miscellaneous	296	\$9,858,433	\$591,506	0.03%
Emmet	Motor Vehicle	69	\$7,951,323	\$477,079	0.02%
Emmet	Service	535	\$9,393,664	\$553,674	0.03%
Emmet	Specialty Retail Stores	254	\$3,970,109	\$238,207	0.01%
Emmet	Utilities and Transportation	85	\$13,403,327	\$804,200	0.04%
Emmet	Wholesale		\$3,310,909	\$198,655	0.01%
Emmet	County Total	1,565	\$79,977,279	\$4,788,691	0.24%

		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Tax
Fayette	Apparel	28	\$994,857	\$59,691	0.00%
Fayette	Building Materials	61	\$5,482,827	\$328,970	0.02%
Fayette	Eating and Drinking	248	\$15,083,415	\$905,005	0.05%
Fayette	Food Dealers	47	\$6,130,786	\$367,847	0.02%
Fayette	General Merchandise	56	\$18,207,044	\$1,092,423	0.06%
Fayette	Home Furnishings	61	\$4,408,058	\$264,483	0.01%
Fayette	Miscellaneous	422	\$8,504,158	\$510,249	0.03%
Fayette	Motor Vehicle	143	\$13,547,021	\$812,821	0.04%
Fayette	Service	891	\$24,424,716	\$1,449,916	0.07%
Fayette	Specialty Retail Stores	436	\$5,321,706	\$319,302	0.02%
Fayette	Utilities and Transportation	107	\$3,540,854	\$212,451	0.01%
Fayette	Wholesale	162	\$14,717,345	\$883,041	0.04%
Fayette	County Total	2,662	\$120,362,787	\$7,206,200	0.37%
Floyd	Apparel	33	\$495,814	\$29,749	0.00%
Floyd	Building Materials	41	\$5,075,253	\$304,515	0.02%
Floyd	Eating and Drinking	141	\$10,284,943	\$617,097	0.03%
Floyd	Food Dealers	S	S	S	S
Floyd	General Merchandise	S	S	S	S
Floyd	Home Furnishings	53	\$1,997,002	\$119,820	0.01%
Floyd	Miscellaneous	381	\$11,695,568	\$701,734	0.04%
Floyd	Motor Vehicle	107	\$11,001,481	\$660,089	0.03%
Floyd	Service	815	\$16,386,828	\$966,594	0.05%
Floyd	Specialty Retail Stores	392	\$4,192,674	\$251,560	0.01%
Floyd	Utilities and Transportation	80	\$9,372,946	\$562,377	0.03%
Floyd	Wholesale	115	\$4,066,809	\$244,009	0.01%
Floyd	County Total	2,213	\$102,641,848	\$6,141,895	0.31%
Franklin	Apparel	S	S	S	S
Franklin	Building Materials	29	\$3,784,928	\$227,096	0.01%
Franklin	Eating and Drinking	111	\$6,054,958	\$363,297	0.02%
Franklin	Food Dealers	45	\$4,241,581	\$254,495	0.01%
Franklin	General Merchandise	22	\$5,156,341	\$309,380	0.02%
Franklin	Home Furnishings	S	S	S	S
Franklin	Miscellaneous	325	\$13,176,204	\$790,572	0.04%
Franklin	Motor Vehicle	56	\$3,445,713	\$206,743	0.01%
Franklin	Service	485	\$11,016,408	\$652,797	0.03%
Franklin	Specialty Retail Stores	229	\$4,304,364	\$258,262	0.01%
Franklin	Utilities and Transportation	98	\$7,782,269	\$466,936	0.02%
Franklin	Wholesale .	126	\$5,535,730	\$332,144	0.02%
Franklin	County Total	1,555	\$65,389,556	\$3,915,186	0.20%
Fremont	Apparel	S	S	S	S
Fremont	Building Materials	S	S	S	S
Fremont	Eating and Drinking	93	\$5,980,965	\$358,858	0.02%
Fremont	Food Dealers	S	S	S	S
Fremont	General Merchandise	S	S	S	S
Fremont	Home Furnishings	S	S	S	S
Fremont	Miscellaneous	154	\$2,483,587	\$149,015	0.01%
Fremont	Motor Vehicle	45	\$3,349,406	\$200,964	0.01%
Fremont	Service	335	\$5,623,381	\$321,077	0.02%
Fremont	Specialty Retail Stores	162	\$2,790,356	\$167,421	0.01%
Fremont	Utilities and Transportation	83	\$8,968,532	\$538,112	0.03%
Fremont	Wholesale	47	\$779,313	\$46,759	0.00%
Fremont	County Total	994	\$51,712,557	\$3,086,428	0.16%
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		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Tax
Greene	Apparel	S	S	S	S
Greene	Building Materials	31	\$5,069,023	\$304,141	0.02%
Greene	Eating and Drinking	104	\$4,392,403	\$263,544	0.01%
Greene	Food Dealers	25	\$2,829,017	\$169,741	0.01%
Greene	General Merchandise	33	\$7,542,821	\$452,569	0.02%
Greene	Home Furnishings	S	S	S	S
Greene	Miscellaneous	171	\$2,812,185	\$168,731	0.01%
Greene	Motor Vehicle	56	\$4,106,128	\$246,368	0.01%
Greene	Service	526	\$6,814,714	\$404,711	0.02%
Greene	Specialty Retail Stores	200	\$2,991,883	\$179,513	0.01%
Greene	Utilities and Transportation	47	\$9,358,617	\$561,517	0.03%
Greene	Wholesale	96	\$12,273,529	\$736,412	0.04%
Greene	County Total	1,317	\$58,964,988	\$3,533,727	0.18%
Grundy	Apparel	S	S	S	S
Grundy	Building Materials	39	\$9,566,677	\$574,001	0.03%
Grundy	Eating and Drinking	117	\$3,863,402	\$231,804	0.01%
Grundy	Food Dealers	S	S	S	S
Grundy	General Merchandise	35	\$5,251,945	\$315,117	0.02%
Grundy	Home Furnishings	23	\$1,245,441	\$74,726	0.00%
Grundy	Miscellaneous	204	\$6,875,832	\$412,525	0.02%
Grundy	Motor Vehicle	79	\$2,795,511	\$167,494	0.01%
Grundy	Service	563	\$11,826,867	\$705,422	0.04%
Grundy	Specialty Retail Stores	270	\$3,337,665	\$200,260	0.01%
Grundy	Utilities and Transportation	98	\$7,052,993	\$423,180	0.02%
Grundy	Wholesale	102	\$12,207,617	\$732,457	0.04%
Grundy	County Total	1,559	\$67,925,030	\$4,071,050	0.21%
Guthrie	Apparel	S	S	S	S
Guthrie	Building Materials	41	\$4,167,810	\$250,069	0.01%
Guthrie	Eating and Drinking	136	\$4,835,252	\$290,115	0.01%
Guthrie	Food Dealers	S	S	S	S
Guthrie	General Merchandise	44	\$7,853,426	\$471,206	0.02%
Guthrie	Home Furnishings	36	\$1,419,530	\$85,172	0.00%
Guthrie	Miscellaneous	353	\$5,383,009	\$322,981	0.02%
Guthrie	Motor Vehicle	53	\$2,439,659	\$146,380	0.01%
Guthrie	Service	562	\$9,391,132	\$557,380	0.03%
Guthrie	Specialty Retail Stores	307	\$5,077,596	\$304,656	0.02%
Guthrie	Utilities and Transportation	145	\$6,805,520	\$408,331	0.02%
Guthrie	Wholesale	65	\$3,924,815	\$235,489	0.01%
Guthrie	County Total	1,767	\$56,417,183	\$3,378,943	0.17%
Hamilton	Apparel	22	\$377,103	\$22,626	0.00%
Hamilton	Building Materials	40	\$5,699,174	\$341,950	0.02%
Hamilton	Eating and Drinking	130	\$10,778,976	\$646,739	0.03%
Hamilton	Food Dealers	35	\$7,583,641	\$455,018	0.02%
Hamilton	General Merchandise	45	\$15,316,422	\$918,985	0.05%
Hamilton	Home Furnishings	40	\$1,275,667	\$76,540	0.00%
Hamilton	Miscellaneous	348	\$7,933,869	\$476,032	0.02%
Hamilton	Motor Vehicle	64	\$9,127,936	\$547,676	0.03%
Hamilton	Service	651	\$12,421,516	\$728,930	0.04%
Hamilton	Specialty Retail Stores	358	\$3,653,065	\$219,184	0.01%
Hamilton	Utilities and Transportation	116	\$11,023,592	\$661,416	0.03%
Hamilton	Wholesale	111	\$9,824,268	\$589,456	0.03%
Hamilton	County Total	1,960	\$95,015,229	\$5,684,553	0.29%

		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Tax
Hancock	Apparel	S	S	S	S
Hancock	Building Materials	44	\$4,310,136	\$258,608	0.01%
Hancock	Eating and Drinking	103	\$4,485,323	\$269,119	0.01%
Hancock	Food Dealers	29	\$3,946,699	\$236,802	0.01%
Hancock	General Merchandise	23	\$4,112,600	\$246,756	0.01%
Hancock	Home Furnishings	S	S	S	S
Hancock	Miscellaneous	276	\$33,654,351	\$2,018,836	0.10%
Hancock	Motor Vehicle	87	\$7,070,343	\$424,221	0.02%
Hancock	Service	585	\$7,801,142	\$460,721	0.02%
Hancock	Specialty Retail Stores	276	\$3,866,798	\$232,008	0.01%
Hancock	Utilities and Transportation	88	\$5,294,450	\$317,667	0.02%
Hancock	Wholesale	123	\$5,931,008	\$355,860	0.02%
Hancock	County Total	1,669	\$82,355,525	\$4,933,559	0.25%
Hardin	Apparel	40	\$538,964	\$32,338	0.00%
Hardin	Building Materials	45	\$6,204,366	\$372,262	0.02%
Hardin	Eating and Drinking	153	\$10,639,454	\$638,367	0.03%
Hardin	Food Dealers	29	\$9,667,792	\$580,068	0.03%
Hardin	General Merchandise	56	\$30,157,037	\$1,809,422	0.09%
Hardin	Home Furnishings	52	\$2,409,380	\$144,563	0.01%
Hardin	Miscellaneous	443	\$16,663,667	\$999,820	0.05%
Hardin	Motor Vehicle	110	\$11,803,180	\$708,191	0.04%
Hardin	Service	939	\$21,104,030	\$1,251,847	0.06%
Hardin	Specialty Retail Stores	479	\$6,534,267	\$392,056	0.02%
Hardin	Utilities and Transportation	172	\$10,593,135	\$635,588	0.03%
Hardin	Wholesale	141	\$13,651,911	\$819,115	0.04%
Hardin	County Total	2,659	\$139,967,183	\$8,383,636	0.43%
Harrison	Apparel	S	S	S	S
Harrison	Building Materials	31	\$2,341,836	\$140,510	0.01%
Harrison	Eating and Drinking	155	\$11,292,713	\$677,563	0.03%
Harrison	Food Dealers	56	\$5,047,362	\$302,842	0.02%
Harrison	General Merchandise	30	\$7,240,760	\$434,446	0.02%
Harrison	Home Furnishings	S	S	S	S
Harrison	Miscellaneous	276	\$4,480,076	\$268,805	0.01%
Harrison	Motor Vehicle	85	\$7,335,242	\$440,115	0.02%
Harrison	Service	588	\$8,921,535	\$518,274	0.03%
Harrison	Specialty Retail Stores	296	\$3,407,682	\$204,461	0.01%
Harrison	Utilities and Transportation	90	\$6,962,558	\$417,753	0.02%
Harrison	Wholesale	99	\$4,699,318	\$281,959	0.01%
Harrison	County Total	1,736	\$65,224,079	\$3,896,427	0.20%
Henry	Apparel	31	\$2,023,930	\$121,436	0.01%
Henry	Building Materials	36	\$5,114,246	\$306,855	0.02%
Henry	Eating and Drinking	169	\$14,947,115	\$896,827	0.05%
Henry	Food Dealers	68	\$12,725,337	\$763,520	0.04%
Henry	General Merchandise	20	\$33,489,899	\$2,009,394	0.10%
Henry	Home Furnishings	61	\$3,007,096	\$180,426	0.01%
Henry	Miscellaneous	429	\$22,453,777	\$1,347,227	0.07%
Henry	Motor Vehicle	130	\$10,459,804	\$627,588	0.03%
Henry	Service	852	\$15,625,696	\$915,780	0.05%
Henry	Specialty Retail Stores	383	\$4,861,331	\$291,680	0.01%
Henry	Utilities and Transportation	124	\$25,344,639	\$1,520,678	0.08%
Henry	Wholesale	150	\$6,591,418	\$395,485	0.02%
Henry	County Total	2,453	\$156,644,288	\$9,376,895	0.48%

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Oddity Name	Business Group				
Howard	Apparel	S	S	S	S
Howard	Building Materials	47	\$10,110,210	\$606,613	0.03%
Howard	Eating and Drinking	117	\$4,853,590	\$291,215	0.01%
Howard	Food Dealers	32	\$5,383,416	\$323,005	0.02%
Howard	General Merchandise	S	S	S	S
Howard	Home Furnishings	38	\$1,846,825	\$110,810	0.01%
Howard	Miscellaneous	288	\$4,798,808	\$287,928	0.01%
Howard	Motor Vehicle	66	\$3,646,298	\$218,778	0.01%
Howard	Service	505	\$7,742,254	\$459,727	0.02%
Howard	Specialty Retail Stores	233	\$4,800,380	\$288,023	0.01%
Howard	Utilities and Transportation	45	\$4,655,575	\$279,335	0.01%
Howard	Wholesale	113	\$7,802,920	\$468,175	0.02%
Howard	County Total	1,522	\$61,647,860	\$3,694,063	0.19%
Humboldt	Apparel	S	S	S	S
Humboldt	Building Materials	23	\$1,099,817	\$65,989	0.00%
Humboldt	Eating and Drinking	122	\$6,840,203	\$410,412	0.02%
Humboldt	Food Dealers	24	\$8,303,016	\$498,181	0.03%
Humboldt	General Merchandise	36	\$6,544,455	\$392,667	0.02%
Humboldt	Home Furnishings	S	S	S	S
Humboldt	Miscellaneous	228	\$10,681,683	\$640,901	0.03%
Humboldt	Motor Vehicle	89	\$4,374,478	\$262,469	0.01%
Humboldt	Service	508	\$9,626,222	\$572,007	0.03%
Humboldt	Specialty Retail Stores	266	\$2,368,364	\$142,102	0.01%
Humboldt	Utilities and Transportation	112	\$7,544,671	\$452,680	0.02%
Humboldt	Wholesale	108	\$10,675,452	\$640,527	0.03%
Humboldt	County Total	1,556	\$69,639,104	\$4,172,780	0.21%
lda	Apparel	S	S	S	S
lda	Building Materials	32	\$2,705,307	\$162,318	0.01%
lda	Eating and Drinking	61	\$2,586,805	\$155,208	0.01%
lda	Food Dealers	25	\$2,691,118	\$161,467	0.01%
lda	General Merchandise	36	\$7,458,244	\$447,495	0.02%
lda	Home Furnishings	S	S	S	S
lda	Miscellaneous	182	\$5,582,890	\$315,581	0.02%
lda	Motor Vehicle	57	\$3,400,226	\$204,014	0.01%
lda	Service	339	\$5,243,580	\$307,536	0.02%
lda	Specialty Retail Stores	165	\$2,551,390	\$143,626	0.01%
lda	Utilities and Transportation	77	\$5,365,830	\$321,950	0.02%
lda	Wholesale	74	\$4,808,524	\$288,511	0.01%
lda	County Total	1,079	\$42,778,490	\$2,530,780	0.13%
lowa	Apparel	177	\$44,411,373	\$2,664,682	0.14%
lowa	Building Materials	42	\$4,785,466	\$287,128	0.01%
lowa	Eating and Drinking	168	\$16,192,020	\$971,521	0.05%
lowa	Food Dealers	72	\$7,978,578	\$478,715	0.03%
lowa	General Merchandise	44	\$9,277,494	\$556,650	0.02%
lowa	Home Furnishings	71	\$11,053,556	\$663,213	0.03%
lowa	Miscellaneous	372	\$17,573,355	\$1,054,401	0.05%
lowa	Motor Vehicle	95	\$6,993,970	\$419,638	
lowa	Service	882			0.02%
	Specialty Retail Stores		\$19,319,852 \$23,274,485	\$1,114,358 \$1,306,460	0.06%
lowa	' '	580	\$23,274,485 \$5,400,129	\$1,396,469	0.07%
lowa	Utilities and Transportation	102		\$324,008	0.02%
lowa	Wholesale	106	\$6,520,083	\$391,205 \$10,321,989	0.02%
Iowa	County Total	2,711	\$172,780,361	⊅10,3∠1,989	0.52%

		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Тах
Jackson	Apparel	S	S	S	S
Jackson	Building Materials	50	\$6,881,207	\$412,872	0.02%
Jackson	Eating and Drinking	256	\$15,623,606	\$937,416	0.05%
Jackson	Food Dealers	S	S	S	S
Jackson	General Merchandise	41	\$29,579,275	\$1,774,757	0.09%
Jackson	Home Furnishings	42	\$985,539	\$59,132	0.00%
Jackson	Miscellaneous	530	\$8,891,370	\$533,482	0.03%
Jackson	Motor Vehicle	118	\$9,964,004	\$597,840	0.03%
Jackson	Service	1,052	\$16,571,626	\$983,269	0.05%
Jackson	Specialty Retail Stores	395	\$4,900,254	\$294,015	0.01%
Jackson	Utilities and Transportation	126	\$10,179,489	\$610,769	0.03%
Jackson	Wholesale	118	\$5,574,279	\$334,457	0.02%
Jackson	County Total	2,778	\$115,119,613	\$6,896,148	0.35%
Jasper	Apparel	49	\$1,567,908	\$94,074	0.00%
Jasper	Building Materials	88	\$10,903,011	\$654,181	0.03%
Jasper	Eating and Drinking	267	\$25,497,491	\$1,529,849	0.08%
Jasper	Food Dealers	67	\$19,980,889	\$1,198,853	0.06%
Jasper	General Merchandise	82	\$43,321,711	\$2,599,303	0.13%
Jasper	Home Furnishings	100	\$4,768,400	\$286,104	0.01%
Jasper	Miscellaneous	625	\$25,429,285	\$1,525,757	0.08%
Jasper	Motor Vehicle	186	\$17,215,584	\$1,032,935	0.05%
Jasper	Service	1,441	\$42,617,904	\$2,511,554	0.13%
Jasper	Specialty Retail Stores	702	\$21,217,756	\$1,273,065	0.06%
Jasper	Utilities and Transportation	198	\$89,229,710	\$5,353,783	0.27%
Jasper	Wholesale	161	\$13,041,170	\$782,470	0.04%
Jasper	County Total	3,966	\$314,790,819	\$18,841,929	0.96%
Jefferson	Apparel	30	\$1,078,533	\$64,712	0.00%
Jefferson	Building Materials	47	\$2,684,342	\$161,061	0.01%
Jefferson	Eating and Drinking	159	\$11,106,329	\$666,380	0.03%
Jefferson	Food Dealers	62	\$12,352,628	\$741,158	0.04%
Jefferson	General Merchandise	31	\$18,514,578	\$1,110,875	0.06%
Jefferson	Home Furnishings	76	\$510,273	\$30,616	0.00%
Jefferson	Miscellaneous	317	\$9,820,988	\$589,259	0.03%
Jefferson	Motor Vehicle	71	\$10,552,194	\$633,132	0.03%
Jefferson	Service	777	\$20,549,171	\$1,213,348	0.06%
Jefferson	Specialty Retail Stores	503	\$7,100,027	\$426,002	0.02%
Jefferson	Utilities and Transportation	89	\$42,584,605	\$2,555,076	0.13%
Jefferson	Wholesale	101	\$4,048,194	\$242,892	0.01%
Jefferson	County Total	2,263	\$140,901,862	\$8,434,509	0.43%
Johnson	Apparel	386	\$74,202,355	\$4,452,141	0.23%
Johnson	Building Materials	187	\$119,506,550	\$7,170,393	0.36%
Johnson	Eating and Drinking	1,274	\$237,456,548	\$14,247,393	0.72%
Johnson	Food Dealers	327	\$102,191,473	\$6,131,488	0.31%
Johnson	General Merchandise	154	\$251,726,700	\$15,103,602	0.77%
Johnson	Home Furnishings	305	\$83,164,926	\$4,989,896	0.25%
Johnson	Miscellaneous	1,461	\$78,573,674	\$4,714,420	0.24%
Johnson	Motor Vehicle	355	\$64,933,168	\$3,895,990	0.20%
Johnson	Service	4,013	\$237,499,208	\$13,830,169	0.70%
Johnson	Specialty Retail Stores	2,069	\$173,260,410	\$10,395,625	0.53%
Johnson	Utilities and Transportation	310	\$118,795,685	\$7,127,741	0.36%
Johnson	Wholesale	402	\$46,141,155	\$2,768,469	0.14%
Johnson	County Total	11,243	\$1,587,451,852	\$94,827,327	4.82%

		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Tax
Jones	Apparel	S	S	S	S
Jones	Building Materials	S	S	S	S
Jones	Eating and Drinking	181	\$12,033,799	\$722,028	0.04%
Jones	Food Dealers	37	\$5,291,446	\$317,487	0.02%
Jones	General Merchandise	42	\$30,727,344	\$1,843,641	0.09%
Jones	Home Furnishings	53	\$2,804,868	\$168,292	0.01%
Jones	Miscellaneous	447	\$12,624,782	\$757,487	0.04%
Jones	Motor Vehicle	101	\$13,119,201	\$782,864	0.04%
Jones	Service	961	\$14,559,469	\$864,140	0.04%
Jones	Specialty Retail Stores	475	\$5,426,025	\$325,562	0.02%
Jones	Utilities and Transportation	116	\$13,602,395	\$816,144	0.04%
Jones	Wholesale	171	\$13,806,993	\$828,420	0.04%
Jones	County Total	2,631	\$128,691,282	\$7,707,760	0.39%
Keokuk	Apparel	S	S	S	S
Keokuk	Building Materials	41	\$2,090,136	\$125,408	0.01%
Keokuk	Eating and Drinking	75	\$2,765,757	\$165,945	0.01%
Keokuk	Food Dealers	26	\$947,144	\$56,829	0.00%
Keokuk	General Merchandise	25	\$4,718,012	\$283,081	0.01%
Keokuk	Home Furnishings	S	S	S	S
Keokuk	Miscellaneous	232	\$7,570,034	\$454,202	0.02%
Keokuk	Motor Vehicle	77	\$5,581,316	\$334,879	0.02%
Keokuk	Service	515	\$5,716,408	\$340,176	0.02%
Keokuk	Specialty Retail Stores	218	\$1,638,637	\$98,318	0.00%
Keokuk	Utilities and Transportation	60	\$966,108	\$57,966	0.00%
Keokuk	Wholesale	75	\$5,713,271	\$342,796	0.02%
Keokuk	County Total	1,361	\$38,353,427	\$2,298,397	0.12%
Kossuth	Apparel	27	\$1,038,314	\$62,299	0.00%
Kossuth	Building Materials	65	\$5,788,537	\$347,312	0.02%
Kossuth	Eating and Drinking	189	\$11,695,775	\$701,747	0.04%
Kossuth	Food Dealers	54	\$9,848,819	\$590,929	0.03%
Kossuth	General Merchandise	23	\$12,907,111	\$774,427	0.04%
Kossuth	Home Furnishings	42	\$3,278,623	\$196,717	0.01%
Kossuth	Miscellaneous	459	\$14,900,451	\$894,027	0.05%
Kossuth	Motor Vehicle	159	\$16,937,372	\$1,016,242	0.05%
Kossuth	Service	904	\$18,383,712	\$1,090,687	0.06%
Kossuth	Specialty Retail Stores	371	\$12,106,560	\$726,394	0.04%
Kossuth	Utilities and Transportation	177	\$10,621,381	\$637,283	0.03%
Kossuth	Wholesale	150	\$21,383,911	\$1,283,035	0.07%
Kossuth	County Total	2,620	\$138,890,566	\$8,321,098	0.42%
Lee	Apparel	59	\$3,213,968	\$192,838	0.01%
Lee	Building Materials	94	\$15,025,886	\$901,553	0.05%
Lee	Eating and Drinking	445	\$32,503,291	\$1,950,197	0.10%
Lee	Food Dealers	68	\$19,954,395	\$1,197,264	0.06%
Lee	General Merchandise	92	\$61,945,164	\$3,716,710	0.19%
Lee	Home Furnishings	95	\$5,150,213	\$309,013	0.02%
Lee	Miscellaneous	584	\$24,646,043	\$1,478,763	0.08%
Lee	Motor Vehicle	191	\$32,388,972	\$1,943,338	0.10%
Lee	Service	1,517	\$47,588,554	\$2,800,362	0.14%
Lee	Specialty Retail Stores	708	\$14,644,181	\$878,651	0.04%
Lee	Utilities and Transportation	160	\$14,833,817	\$890,029	0.05%
Lee	Wholesale	152	\$24,500,920	\$1,470,055	0.07%
Lee	County Total	4,165	\$296,395,404	\$17,728,773	0.90%

		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Тах
Linn	Apparel	464	\$65,896,265	\$3,951,821	0.20%
Linn	Building Materials	308	\$237,169,885	\$14,230,193	0.72%
Linn	Eating and Drinking	1,972	\$286,922,189	\$17,215,331	0.87%
Linn	Food Dealers	367	\$118,488,841	\$7,109,330	0.36%
Linn	General Merchandise	346	\$476,837,976	\$28,610,279	1.45%
Linn	Home Furnishings	453	\$91,539,060	\$5,492,344	0.28%
Linn	Miscellaneous	2,881	\$345,703,708	\$20,698,543	1.05%
Linn	Motor Vehicle	685	\$136,604,003	\$8,196,240	0.42%
Linn	Service	8,090	\$453,640,225	\$26,640,048	1.35%
Linn	Specialty Retail Stores	3,780	\$248,931,905	\$14,935,914	0.76%
Linn	Utilities and Transportation	702	\$747,811,361	\$44,868,682	2.28%
Linn	Wholesale	985	\$215,718,464	\$12,910,815	0.66%
Linn	County Total	21,033	\$3,425,263,882	\$204,859,539	10.41%
Louisa	Apparel	S	S	S	S
Louisa	Building Materials	S	S	S	S
Louisa	Eating and Drinking	90	\$3,539,307	\$212,358	0.01%
Louisa	Food Dealers	27	\$2,208,193	\$132,492	0.01%
Louisa	General Merchandise	26	\$5,457,657	\$327,459	0.02%
Louisa	Home Furnishings	S	S	S	S
Louisa	Miscellaneous	170	\$2,747,113	\$164,827	0.01%
Louisa	Motor Vehicle	69	\$3,871,288	\$232,277	0.01%
Louisa	Service	335	\$3,674,374	\$218,724	0.01%
Louisa	Specialty Retail Stores	213	\$2,882,790	\$172,967	0.01%
Louisa	Utilities and Transportation	66	\$1,245,612	\$74,737	0.00%
Louisa	Wholesale	68	\$3,582,529	\$214,952	0.01%
Louisa	County Total	1,094	\$29,566,907	\$1,772,276	0.09%
Lucas	Apparel	S	S	S	S
Lucas	Building Materials	S	S	S	S
Lucas	Eating and Drinking	78	\$3,600,284	\$216,017	0.01%
Lucas	Food Dealers	22	\$3,918,587	\$235,115	0.01%
Lucas	General Merchandise	24	\$7,172,816	\$430,369	0.02%
Lucas	Home Furnishings	S	S	S	S
Lucas	Miscellaneous	107	\$1,612,981	\$96,779	0.00%
Lucas	Motor Vehicle	61	\$6,582,954	\$394,977	0.02%
Lucas	Service	411	\$7,178,948	\$426,322	0.02%
Lucas	Specialty Retail Stores	200	\$1,734,936	\$104,096	0.01%
Lucas	Utilities and Transportation	33	\$1,005,200	\$60,312	0.00%
Lucas	Wholesale	38	\$1,239,966	\$74,398	0.00%
Lucas	County Total	1,012	\$39,425,890	\$2,361,138	0.12%
Lyon	Apparel	S	S	S	S
Lyon	Building Materials	46	\$6,002,205	\$360,132	0.02%
Lyon	Eating and Drinking	89	\$4,580,793	\$274,848	0.01%
Lyon	Food Dealers	45	\$3,860,116	\$231,607	0.01%
Lyon	General Merchandise	S	S	S	S
Lyon	Home Furnishings	42	\$1,558,045	\$93,483	0.00%
Lyon	Miscellaneous	371	\$15,718,594	\$943,116	0.05%
Lyon	Motor Vehicle	70	\$5,604,436	\$336,266	0.02%
Lyon	Service	543	\$10,073,062	\$600,819	0.03%
Lyon	Specialty Retail Stores	239	\$4,165,628	\$249,938	0.01%
Lyon	Utilities and Transportation	86	\$6,903,432	\$414,206	0.02%
Lyon	Wholesale	136	\$8,216,954	\$493,017	0.03%
Lyon	County Total	1,692	\$70,649,216	\$4,235,388	0.22%

		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Tax
Madison	Apparel	S	S	S	S
Madison	Building Materials	51	\$4,710,830	\$282,650	0.01%
Madison	Eating and Drinking	109	\$6,972,076	\$418,325	0.02%
Madison	Food Dealers	24	\$4,824,554	\$289,473	0.01%
Madison	General Merchandise	40	\$13,173,799	\$790,428	0.04%
Madison	Home Furnishings	S	S	S	S
Madison	Miscellaneous	369	\$13,773,634	\$826,418	0.04%
Madison	Motor Vehicle	86	\$4,593,386	\$275,603	0.01%
Madison	Service	501	\$9,089,744	\$541,636	0.03%
Madison	Specialty Retail Stores	392	\$3,672,003	\$220,320	0.01%
Madison	Utilities and Transportation	63	\$5,894,012	\$353,641	0.02%
Madison	Wholesale	79	\$3,638,038	\$218,282	0.01%
Madison	County Total	1,752	\$71,238,315	\$4,270,550	0.22%
Mahaska	Apparel	47	\$3,006,223	\$180,373	0.01%
Mahaska	Building Materials	52	\$5,903,020	\$354,181	0.02%
Mahaska	Eating and Drinking	174	\$17,469,811	\$1,048,189	0.05%
Mahaska	Food Dealers	47	\$9,885,516	\$593,131	0.03%
Mahaska	General Merchandise	63	\$43,456,227	\$2,607,374	0.13%
Mahaska	Home Furnishings	70	\$5,366,967	\$322,018	0.02%
Mahaska	Miscellaneous	369	\$17,004,785	\$1,020,287	0.05%
Mahaska	Motor Vehicle	124	\$11,488,544	\$689,313	0.04%
Mahaska	Service	962	\$20,314,238	\$1,200,233	0.06%
Mahaska	Specialty Retail Stores	555	\$14,728,427	\$883,706	0.04%
Mahaska	Utilities and Transportation	124	\$15,288,264	\$917,296	0.05%
Mahaska	Wholesale	144	\$11,530,206	\$691,812	0.04%
Mahaska	County Total	2,731	\$175,442,228	\$10,507,913	0.53%
Marion	Apparel	56	\$3,726,043	\$223,563	0.01%
Marion	Building Materials	87	\$12,238,094	\$734,286	0.04%
Marion	Eating and Drinking	269	\$27,228,072	\$1,633,684	0.08%
Marion	Food Dealers	44	\$12,642,585	\$758,555	0.04%
Marion	General Merchandise	74	\$53,151,099	\$3,189,066	0.16%
Marion	Home Furnishings	64	\$6,706,190	\$402,371	0.02%
Marion	Miscellaneous	593	\$31,497,143	\$1,889,829	0.10%
Marion	Motor Vehicle	162	\$14,644,333	\$878,660	0.04%
Marion	Service	1,261	\$36,869,784	\$2,165,540	0.11%
Marion	Specialty Retail Stores	651	\$24,954,040	\$1,497,242	0.08%
Marion	Utilities and Transportation	217	\$17,130,386	\$1,027,823	0.05%
Marion	Wholesale	147	\$8,929,146	\$535,690	0.03%
Marion	County Total	3,625	\$249,716,915	\$14,936,309	0.76%
Marshall	Apparel	98	\$4,293,035	\$257,582	0.01%
Marshall	Building Materials	71	\$23,083,915	\$1,385,035	0.07%
Marshall	Eating and Drinking	384	\$36,596,129	\$2,195,768	0.11%
Marshall	Food Dealers	94	\$19,956,713	\$1,197,403	0.06%
Marshall	General Merchandise	100	\$88,738,912	\$5,324,335	0.27%
Marshall	Home Furnishings	77	\$4,653,632	\$279,218	0.01%
Marshall	Miscellaneous	588	\$33,859,021	\$2,031,541	0.10%
Marshall	Motor Vehicle	162	\$15,345,650	\$920,739	0.05%
Marshall	Service	1,382	\$40,401,413	\$2,371,135	0.12%
Marshall	Specialty Retail Stores	594	\$21,266,555	\$1,275,993	0.06%
Marshall	Utilities and Transportation	210	\$16,177,550	\$970,653	0.05%
Marshall	Wholesale	184	\$23,460,403	\$1,407,624	0.07%
Marshall	County Total	3,944	\$327,832,928	\$19,617,026	1.00%

		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Tax
Mills	Apparel	S	S	S	S
Mills	Building Materials	33	\$1,090,934	\$65,456	0.00%
Mills	Eating and Drinking	81	\$6,700,811	\$402,049	0.02%
Mills	Food Dealers	25	\$4,877,200	\$292,632	0.01%
Mills	General Merchandise	28	\$6,999,339	\$419,960	0.02%
Mills	Home Furnishings	S	S	S	S
Mills	Miscellaneous	216	\$6,945,162	\$416,710	0.02%
Mills	Motor Vehicle	54	\$6,603,155	\$396,189	0.02%
Mills	Service	454	\$8,706,374	\$521,013	0.03%
Mills	Specialty Retail Stores	233	\$6,661,056	\$399,663	0.02%
Mills	Utilities and Transportation	98	\$10,308,563	\$618,514	0.03%
Mills	Wholesale	58	\$1,748,493	\$104,910	0.01%
Mills	County Total	1,311	\$61,126,702	\$3,666,233	0.19%
Mitchell	Apparel	22	\$1,281,479	\$76,889	0.00%
Mitchell	Building Materials	43	\$5,877,460	\$352,648	0.02%
Mitchell	Eating and Drinking	125	\$5,422,295	\$325,338	0.02%
Mitchell	Food Dealers	30	\$1,750,803	\$105,048	0.01%
Mitchell	General Merchandise	46	\$7,543,174	\$452,590	0.02%
Mitchell	Home Furnishings	34	\$1,381,259	\$82,876	0.00%
Mitchell	Miscellaneous	328	\$11,918,900	\$715,134	0.04%
Mitchell	Motor Vehicle	54	\$4,390,804	\$263,448	0.01%
Mitchell	Service	503	\$7,399,395	\$438,745	0.02%
Mitchell	Specialty Retail Stores	362	\$3,739,029	\$224,342	0.01%
Mitchell	Utilities and Transportation	75	\$5,856,328	\$351,380	0.02%
Mitchell	Wholesale .	84	\$5,163,567	\$309,814	0.02%
Mitchell	County Total	1,706	\$61,724,493	\$3,698,251	0.19%
Monona	Apparel	S	S	S	S
Monona	Building Materials	S	S	S	S
Monona	Eating and Drinking	120	\$6,461,536	\$387,692	0.02%
Monona	Food Dealers	25	\$3,869,108	\$232,146	0.01%
Monona	General Merchandise	31	\$7,311,811	\$438,709	0.02%
Monona	Home Furnishings	23	\$612,128	\$36,728	0.00%
Monona	Miscellaneous	120	\$2,260,866	\$135,652	0.01%
Monona	Motor Vehicle	57	\$2,877,562	\$172,654	0.01%
Monona	Service	488	\$5,947,573	\$347,463	0.02%
Monona	Specialty Retail Stores	238	\$3,180,289	\$190,817	0.01%
Monona	Utilities and Transportation	74	\$4,899,205	\$293,952	0.01%
Monona	Wholesale	92	\$8,230,359	\$493,822	0.03%
Monona	County Total	1,287	\$46,674,833	\$2,791,099	0.14%
Monroe	Apparel	S	S	S	S
Monroe	Building Materials	20	\$3,004,454	\$180,267	0.01%
Monroe	Eating and Drinking	80	\$4,482,573	\$268,954	0.01%
Monroe	Food Dealers	S	S	S	S
Monroe	General Merchandise	24	\$5,539,127	\$332,348	0.02%
Monroe	Home Furnishings	20	\$1,772,469	\$106,348	0.01%
Monroe	Miscellaneous	150	\$4,010,205	\$240,612	0.01%
Monroe	Motor Vehicle	62	\$3,109,499	\$186,570	0.01%
Monroe	Service	306	\$4,248,963	\$249,705	0.01%
Monroe	Specialty Retail Stores	199	\$2,131,260	\$127,876	0.01%
Monroe	Utilities and Transportation	31	\$3,991,083	\$239,465	0.01%
Monroe	Wholesale	50	\$1,499,469	\$89,968	0.00%
Monroe	County Total	955	\$38,089,888	\$2,280,161	0.12%
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		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Tax
Montgomery	Apparel	20	\$695,853	\$41,751	0.00%
Montgomery	Building Materials	26	\$3,067,370	\$184,042	0.01%
Montgomery	Eating and Drinking	120	\$7,936,262	\$476,176	0.02%
Montgomery	Food Dealers	29	\$10,522,127	\$631,328	0.03%
Montgomery	General Merchandise	28	\$8,995,623	\$539,737	0.03%
Montgomery	Home Furnishings	35	\$640,743	\$38,445	0.00%
Montgomery	Miscellaneous	222	\$9,332,164	\$559,930	0.03%
Montgomery	Motor Vehicle	83	\$5,929,116	\$355,747	0.02%
Montgomery	Service	465	\$10,913,451	\$641,739	0.03%
Montgomery	Specialty Retail Stores	216	\$4,918,781	\$295,127	0.02%
Montgomery	Utilities and Transportation	77	\$6,601,352	\$396,081	0.02%
Montgomery	Wholesale .	66	\$2,115,974	\$126,958	0.01%
Montgomery	County Total	1,387	\$71,668,816	\$4,287,061	0.22%
Muscatine	Apparel	48	\$1,201,320	\$72,079	0.00%
Muscatine	Building Materials	98	\$35,749,652	\$2,144,979	0.00%
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Muscatine	Eating and Drinking Food Dealers	409	\$38,395,538	\$2,303,732	0.12%
Muscatine		104	\$26,879,506	\$1,612,770	0.08%
Muscatine	General Merchandise	106	\$75,963,966	\$4,557,838	0.23%
Muscatine	Home Furnishings	86	\$5,404,055	\$324,243	0.02%
Muscatine	Miscellaneous	630	\$50,806,552	\$3,048,393	0.15%
Muscatine	Motor Vehicle	170	\$17,807,725	\$1,068,464	0.05%
Muscatine	Service	1,445	\$47,160,692	\$2,777,253	0.14%
Muscatine	Specialty Retail Stores	693	\$34,617,982	\$2,077,079	0.11%
Muscatine	Utilities and Transportation	155	\$72,137,491	\$4,328,249	0.22%
Muscatine	Wholesale	195	\$31,087,140	\$1,864,275	0.09%
Muscatine	County Total	4,139	\$437,211,619	\$26,179,355	1.33%
Obrien	Apparel	S	S	S	S
Obrien	Building Materials	50	\$8,743,529	\$524,612	0.03%
Obrien	Eating and Drinking	166	\$10,390,169	\$623,410	0.03%
Obrien	Food Dealers	56	\$9,417,010	\$565,021	0.03%
Obrien	General Merchandise	S	S	S	S
Obrien	Home Furnishings	54	\$1,951,794	\$117,108	0.01%
Obrien	Miscellaneous	357	\$7,249,690	\$434,981	0.02%
Obrien	Motor Vehicle	90	\$7,449,472	\$446,968	0.02%
Obrien	Service	792	\$18,024,685	\$1,066,448	0.05%
Obrien	Specialty Retail Stores	328	\$7,236,662	\$434,200	0.02%
Obrien	Utilities and Transportation	87	\$9,133,029	\$547,982	0.03%
Obrien	Wholesale	171	\$17,894,185	\$1,073,651	0.05%
Obrien	County Total	2,211	\$107,460,665	\$6,432,607	0.33%
Osceola	Apparel	S	S	S	S
	Building Materials	S	S	S	S
Osceola Osceola					
Osceola	Eating and Drinking Food Dealers	65	\$2,817,885	\$169,073	0.01%
		S	S	S	S
Osceola	General Merchandise	S	S	S	S
Osceola	Home Furnishings	S 161	S \$5,970,670	S \$252.241	S 0.03%
Osceola	Miscellaneous	161	\$5,870,679	\$352,241	0.02%
Osceola	Motor Vehicle	26	\$1,602,405	\$96,144	0.00%
Osceola	Service	313	\$3,481,805	\$206,692	0.01%
Osceola	Specialty Retail Stores	107	\$3,117,638	\$187,058	0.01%
Osceola	Utilities and Transportation	37	\$4,320,384	\$259,223	0.01%
Osceola	Wholesale	48	\$5,043,927	\$302,636	0.02%
Osceola	County Total	813	\$32,464,233	\$1,945,638	0.10%

		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Tax
Page	Apparel	38	\$2,057,119	\$123,427	0.01%
Page	Building Materials	44	\$11,235,576	\$674,135	0.03%
Page	Eating and Drinking	163	\$11,618,038	\$697,082	0.04%
Page	Food Dealers	41	\$12,009,653	\$720,579	0.04%
Page	General Merchandise	43	\$8,627,219	\$517,633	0.03%
Page	Home Furnishings	44	\$2,086,584	\$125,195	0.01%
Page	Miscellaneous	277	\$15,745,186	\$944,711	0.05%
Page	Motor Vehicle	86	\$7,389,077	\$443,345	0.02%
Page	Service	725	\$12,155,760	\$716,628	0.04%
Page	Specialty Retail Stores	331	\$5,705,345	\$342,321	0.02%
Page	Utilities and Transportation	84	\$7,299,010	\$437,941	0.02%
Page	Wholesale	90	\$5,774,346	\$346,461	0.02%
Page	County Total	1,966	\$101,702,913	\$6,089,458	0.31%
Palo Alto	Apparel	S	S	S	S
Palo Alto	Building Materials	34	\$9,222,604	\$553,356	0.03%
Palo Alto	Eating and Drinking	134	\$6,945,577	\$416,735	0.02%
Palo Alto	Food Dealers	37	\$4,294,247	\$257,655	0.01%
Palo Alto	General Merchandise	S	S	S	S
Palo Alto	Home Furnishings	32	\$1,205,955	\$72,357	0.00%
Palo Alto	Miscellaneous	194	\$13,950,504	\$837,030	0.04%
Palo Alto	Motor Vehicle	64	\$3,174,225	\$190,454	0.01%
Palo Alto	Service	453	\$11,923,170	\$697,580	0.04%
Palo Alto	Specialty Retail Stores	275	\$4,828,533	\$289,712	0.01%
Palo Alto	Utilities and Transportation	91	\$5,675,751	\$340,545	0.02%
Palo Alto	Wholesale	54	\$909,854	\$54,591	0.00%
Palo Alto	County Total	1,395	\$66,967,716	\$4,000,253	0.20%
Plymouth	Apparel	31	\$1,809,580	\$108,575	0.01%
Plymouth	Building Materials	92	\$12,237,024	\$734,221	0.04%
Plymouth	Eating and Drinking	258	\$20,670,759	\$1,240,246	0.06%
Plymouth	Food Dealers	49	\$11,329,975	\$679,799	0.03%
Plymouth	General Merchandise	52	\$33,741,451	\$2,024,487	0.10%
Plymouth	Home Furnishings	46	\$1,422,595	\$85,356	0.00%
Plymouth	Miscellaneous	576	\$12,154,411	\$729,265	0.04%
Plymouth	Motor Vehicle	128	\$12,050,824	\$723,049	0.04%
Plymouth	Service	1,120	\$27,006,028	\$1,598,297	0.08%
Plymouth	Specialty Retail Stores	451	\$7,667,267	\$460,036	0.02%
Plymouth	Utilities and Transportation	135	\$14,186,962	\$851,218	0.04%
Plymouth	Wholesale	185	\$16,855,897	\$1,011,354	0.05%
Plymouth	County Total	3,123	\$171,132,773	\$10,245,902	0.52%
Pocahontas	Apparel	S	S	S	S
Pocahontas	Building Materials	26	\$2,675,953	\$160,557	0.01%
Pocahontas	Eating and Drinking	85	\$2,732,396	\$163,944	0.01%
Pocahontas	Food Dealers	42	\$5,065,204	\$303,912	0.02%
Pocahontas	General Merchandise	S	S	S	S
Pocahontas	Home Furnishings	24	\$168,032	\$10,082	0.00%
Pocahontas	Miscellaneous	173	\$8,629,438	\$517,766	0.03%
Pocahontas	Motor Vehicle	62	\$4,033,862	\$242,032	0.01%
Pocahontas	Service	406	\$3,922,294	\$231,488	0.01%
Pocahontas	Specialty Retail Stores	194	\$1,720,425	\$103,226	0.01%
Pocahontas	Utilities and Transportation	92	\$6,322,556	\$379,353	0.02%
Pocahontas	Wholesale .	105	\$2,427,274	\$145,636	0.01%
Pocahontas	County Total	1,223	\$39,426,951	\$2,361,767	0.12%

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
D. II		200	401 101 001		0.550/
Polk	Apparel	989	\$181,484,931	\$10,889,096	0.55%
Polk	Building Materials	683	\$457,206,566	\$27,432,394	1.39%
Polk	Eating and Drinking Food Dealers	4,382	\$697,482,635	\$41,848,958	2.13%
Polk		865	\$300,315,506	\$18,018,930	0.92%
Polk	General Merchandise	713	\$902,618,107	\$54,157,086	2.75%
Polk	Home Furnishings	1,036	\$330,732,327	\$19,843,940	1.01%
Polk	Miscellaneous	5,210	\$482,418,228	\$28,945,094	1.47%
Polk	Motor Vehicle	1,348	\$333,863,403	\$20,008,525	1.02%
Polk	Service	15,879	\$1,025,263,752	\$60,179,528	3.06%
Polk	Specialty Retail Stores	7,442	\$603,011,875	\$36,180,713	1.84%
Polk	Utilities and Transportation	1,194	\$634,746,108	\$38,084,752	1.94%
Polk	Wholesale	1,814	\$614,437,496	\$36,651,061	1.86%
Polk	County Total	41,555	\$6,563,580,934	\$392,240,076	19.94%
Pottawattamie	Apparel	180	\$25,215,911	\$1,512,955	0.08%
Pottawattamie	Building Materials	115	\$88,263,914	\$5,295,835	0.27%
Pottawattamie	Eating and Drinking	795	\$128,720,371	\$7,723,222	0.39%
Pottawattamie	Food Dealers	162	\$58,247,713	\$3,494,863	0.18%
Pottawattamie	General Merchandise	157	\$195,211,342	\$11,712,681	0.60%
Pottawattamie	Home Furnishings	119	\$19,776,783	\$1,186,607	0.06%
Pottawattamie	Miscellaneous	1,079	\$41,233,249	\$2,473,995	0.13%
Pottawattamie	Motor Vehicle	370	\$81,458,986	\$4,887,539	0.25%
Pottawattamie	Service	2,705	\$163,264,354	\$9,397,168	0.48%
Pottawattamie	Specialty Retail Stores	1,214	\$89,139,758	\$5,348,385	0.27%
Pottawattamie	Utilities and Transportation	333	\$76,890,843	\$4,613,451	0.23%
Pottawattamie	Wholesale	307	\$29,802,464	\$1,788,148	0.09%
Pottawattamie	County Total	7,536	\$997,225,688	\$59,434,848	3.02%
Poweshiek	Apparel	25	\$875,577	\$52,535	0.00%
Poweshiek	Building Materials	58	\$10,415,751	\$624,945	0.03%
Poweshiek	Eating and Drinking	222	\$16,146,151	\$968,769	0.05%
Poweshiek	Food Dealers	49	\$9,361,716	\$561,703	0.03%
Poweshiek	General Merchandise	43	\$29,414,264	\$1,764,856	0.09%
Poweshiek	Home Furnishings	54	\$1,842,427	\$110,546	0.01%
Poweshiek	Miscellaneous	431	\$9,553,460	\$573,208	0.03%
Poweshiek	Motor Vehicle	143	\$12,345,156	\$739,843	0.04%
Poweshiek	Service	958	\$23,828,078	\$1,385,586	0.07%
Poweshiek	Specialty Retail Stores	482	\$11,058,076	\$663,485	0.03%
Poweshiek	Utilities and Transportation	151	\$14,673,247	\$880,395	0.04%
Poweshiek	Wholesale	127	\$7,893,544	\$473,613	0.02%
Poweshiek	County Total	2,743	\$147,407,447	\$8,799,482	0.45%
Ringgold	Apparel	S	S	S	S
Ringgold	Building Materials	24	\$5,160,780	\$309,647	0.02%
Ringgold	Eating and Drinking	70	\$2,074,890	\$124,493	0.01%
Ringgold	Food Dealers	s	S	S	S S
Ringgold	General Merchandise	S	S	S	S
Ringgold	Home Furnishings	S	S	S	S
Ringgold	Miscellaneous	96	\$2,801,073	\$168,064	0.01%
Ringgold	Motor Vehicle	42	\$2,649,297	\$158,958	0.01%
Ringgold	Service	294	\$4,829,208	\$286,458	0.01%
Ringgold	Specialty Retail Stores	138	\$928,719	\$55,704	0.01%
Ringgold	Utilities and Transportation	33	\$28,492,075	\$1,709,525	0.00%
Ringgold	Wholesale	33 41	\$28,492,075 \$1,287,577	\$1,709,525 \$77,255	
Ringgold	County Total	779		\$3,254,154	0.00% 0.17%
i iii iggolu	County Total	779	\$54,291,132	φυ,204,104	U.17/0

		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Tax
Sac	Apparel	S	S	S	S
Sac	Building Materials	45	\$5,849,200	\$350,952	0.02%
Sac	Eating and Drinking	112	\$4,313,386	\$258,803	0.01%
Sac	Food Dealers	S	S	S	S
Sac	General Merchandise	36	\$4,857,368	\$291,442	0.01%
Sac	Home Furnishings	31	\$763,289	\$45,797	0.00%
Sac	Miscellaneous	308	\$7,433,275	\$445,997	0.02%
Sac	Motor Vehicle	87	\$8,504,119	\$510,247	0.03%
Sac	Service	516	\$7,671,231	\$454,338	0.02%
Sac	Specialty Retail Stores	226	\$5,077,224	\$304,633	0.02%
Sac	Utilities and Transportation	112	\$10,044,110	\$602,647	0.03%
Sac	Wholesale	123	\$3,849,747	\$230,985	0.01%
Sac	County Total	1,637	\$61,694,330	\$3,695,724	0.19%
Scott	Apparel	460	\$102,757,982	\$6,165,479	0.31%
Scott	Building Materials	288	\$155,253,474	\$9,315,208	0.47%
Scott	Eating and Drinking	1,690	\$270,873,512	\$16,252,411	0.83%
Scott	Food Dealers	331	\$115,703,190	\$6,942,191	0.35%
Scott	General Merchandise	294	\$345,934,196	\$20,756,052	1.05%
Scott	Home Furnishings	404	\$116,735,538	\$7,004,132	0.36%
Scott	Miscellaneous	1,982	\$162,230,069	\$9,728,214	0.49%
Scott	Motor Vehicle	548	\$124,724,047	\$7,483,443	0.38%
Scott	Service	5,754	\$287,942,036	\$16,838,152	0.86%
Scott	Specialty Retail Stores	2,691	\$207,614,089	\$12,456,845	0.63%
Scott	Utilities and Transportation	514	\$334,872,077	\$20,092,325	1.02%
Scott	Wholesale	847	\$154,698,591	\$9,256,863	0.47%
Scott	County Total	15,803	\$2,379,338,801	\$142,291,315	7.23%
Shelby	Apparel	20	\$1,238,456	\$74,307	0.00%
Shelby	Building Materials	49	\$4,359,315	\$261,559	0.01%
Shelby	Eating and Drinking	133	\$8,062,013	\$483,721	0.02%
Shelby	Food Dealers	26	\$8,800,717	\$528,043	0.03%
Shelby	General Merchandise	34	\$6,877,375	\$412,643	0.02%
Shelby	Home Furnishings	32	\$1,290,102	\$77,406	0.00%
Shelby	Miscellaneous	308	\$7,108,616	\$426,517	0.02%
Shelby	Motor Vehicle	79	\$6,039,740	\$362,384	0.02%
Shelby	Service	632	\$10,395,548	\$613,792	0.03%
Shelby	Specialty Retail Stores	294	\$4,398,657	\$263,919	0.01%
Shelby	Utilities and Transportation	93	\$12,460,865	\$747,652	0.04%
Shelby	Wholesale	130	\$8,836,051	\$530,163	0.03%
Shelby	County Total	1,830	\$79,867,455	\$4,782,107	0.24%
Sioux	Apparel	53	\$2,730,682	\$163,841	0.01%
Sioux	Building Materials	90	\$10,956,251	\$657,375	0.03%
Sioux	Eating and Drinking	326	\$23,133,159	\$1,387,990	0.07%
Sioux	Food Dealers	97	\$12,293,550	\$737,613	0.04%
Sioux	General Merchandise	76	\$42,779,282	\$2,566,757	0.13%
Sioux	Home Furnishings	136	\$15,933,943	\$956,037	0.05%
Sioux	Miscellaneous	925	\$52,909,252	\$3,174,555	0.16%
Sioux	Motor Vehicle	195	\$20,439,281	\$1,226,357	0.06%
Sioux	Service	1,628	\$34,778,982	\$2,056,229	0.10%
Sioux	Specialty Retail Stores	682	\$19,744,652	\$1,184,679	0.06%
Sioux	Utilities and Transportation	242	\$38,909,311	\$2,334,559	0.12%
Sioux	Wholesale	342	\$30,071,243	\$1,804,275	0.09%
Sioux	County Total	4,792	\$304,679,588	\$18,250,265	0.93%

		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Tax
Story	Apparel	196	\$24,616,856	\$1,477,011	0.08%
Story	Building Materials	137	\$61,653,524	\$3,699,211	0.19%
Story	Eating and Drinking	797	\$121,611,952	\$7,295,238	0.37%
Story	Food Dealers	165	\$53,763,944	\$3,225,837	0.16%
Story	General Merchandise	177	\$177,067,336	\$10,624,040	0.54%
Story	Home Furnishings	198	\$35,820,359	\$2,149,222	0.11%
Story	Miscellaneous	1,165	\$71,443,922	\$4,286,635	0.22%
Story	Motor Vehicle	247	\$37,357,057	\$2,241,423	0.11%
Story	Service	2,760	\$139,175,096	\$8,128,394	0.41%
Story	Specialty Retail Stores	1,379	\$55,491,763	\$3,310,140	0.17%
Story	Utilities and Transportation	341	\$49,679,377	\$2,980,763	0.15%
Story	Wholesale	284	\$29,647,997	\$1,778,607	0.09%
Story	County Total	7,846	\$857,329,183	\$51,196,522	2.60%
Tama	Apparel	25	\$365,746	\$21,945	0.00%
Tama	Building Materials	62	\$7,396,207	\$443,772	0.02%
Tama	Eating and Drinking	156	\$5,426,753	\$325,605	0.02%
Tama	Food Dealers	46	\$5,412,535	\$324,752	0.02%
Tama	General Merchandise	32	\$7,272,233	\$436,334	0.02%
Tama	Home Furnishings	43	\$1,283,883	\$77,033	0.00%
Tama	Miscellaneous	277	\$7,757,037	\$465,422	0.02%
Tama	Motor Vehicle	98	\$6,590,057	\$395,403	0.02%
Tama	Service	697	\$9,945,479	\$587,309	0.03%
Tama	Specialty Retail Stores	396	\$4,733,347	\$284,001	0.01%
Tama	Utilities and Transportation	82	\$3,208,982	\$192,539	0.01%
Tama	Wholesale	141	\$9,503,329	\$570,200	0.03%
Tama	County Total	2,055	\$68,895,588	\$4,124,316	0.21%
Taylor	Apparel	S	S	S	S
Taylor	Building Materials	S	S	S	S
Taylor	Eating and Drinking	64	\$1,376,109	\$82,567	0.00%
Taylor	Food Dealers	25	\$1,163,285	\$69,797	0.00%
Taylor	General Merchandise	21	\$3,233,793	\$194,028	0.01%
Taylor	Home Furnishings	S	S	S	S
Taylor	Miscellaneous	132	\$3,620,214	\$217,213	0.01%
Taylor	Motor Vehicle	40	\$2,897,503	\$173,850	0.01%
Taylor	Service	322	\$5,104,869	\$305,904	0.02%
Taylor	Specialty Retail Stores	155	\$899,754	\$53,985	0.00%
Taylor	Utilities and Transportation	87	\$4,159,256	\$249,555	0.01%
Taylor	Wholesale	31	\$1,646,075	\$98,765	0.01%
Taylor	County Total	910	\$24,981,085	\$1,498,477	0.08%
Union	Apparel	34	\$2,233,834	\$134,030	0.01%
Union	Building Materials	S	S	S	S
Union	Eating and Drinking	140	\$12,401,836	\$744,110	0.04%
Union	Food Dealers	S	S	S	S
Union	General Merchandise	40	\$39,341,794	\$2,360,508	0.12%
Union	Home Furnishings	52	\$2,481,215	\$148,873	0.01%
Union	Miscellaneous	241	\$5,931,643	\$355,899	0.02%
Union	Motor Vehicle	68	\$8,165,054	\$489,903	0.02%
Union	Service	529	\$13,437,915	\$786,924	0.04%
Union	Specialty Retail Stores	285	\$4,774,901	\$286,494	0.01%
Union	Utilities and Transportation	77	\$4,208,970	\$252,538	0.01%
Union	Wholesale	94	\$11,438,747	\$686,325	0.03%
Union	County Total	1,597	\$116,535,197	\$6,972,761	0.35%

		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Tax
Van Buren	Apparel	S	S	S	S
Van Buren	Building Materials	39	\$3,242,075	\$194,525	0.01%
Van Buren	Eating and Drinking	81	\$3,245,730	\$194,744	0.01%
Van Buren	Food Dealers	40	\$4,724,362	\$283,462	0.01%
Van Buren	General Merchandise	S	S	S	S
Van Buren	Home Furnishings	22	\$543,699	\$32,622	0.00%
Van Buren	Miscellaneous	185	\$3,503,572	\$210,214	0.01%
Van Buren	Motor Vehicle	76	\$2,777,237	\$166,634	0.01%
Van Buren	Service	365	\$4,316,259	\$253,095	0.01%
Van Buren	Specialty Retail Stores	242	\$1,255,820	\$75,349	0.00%
Van Buren	Utilities and Transportation	69	\$2,496,145	\$149,769	0.01%
Van Buren	Wholesale	50	\$2,774,461	\$166,468	0.01%
Van Buren	County Total	1,192	\$29,619,067	\$1,771,263	0.09%
Wapello	Apparel	57	\$5,625,827	\$337,550	0.02%
Wapello	Building Materials	59	\$55,000,292	\$3,300,018	0.17%
Wapello	Eating and Drinking	336	\$37,592,749	\$2,255,565	0.11%
Wapello	Food Dealers	75	\$24,056,708	\$1,443,402	0.07%
Wapello	General Merchandise	75	\$93,080,577	\$5,584,835	0.28%
Wapello	Home Furnishings	68	\$6,992,926	\$419,576	0.02%
Wapello	Miscellaneous	435	\$20,725,419	\$1,243,525	0.06%
Wapello	Motor Vehicle	243	\$26,614,828	\$1,596,890	0.08%
Wapello	Service	1,268	\$43,170,988	\$2,541,279	0.13%
Wapello	Specialty Retail Stores	645	\$18,792,692	\$1,127,562	0.06%
Wapello	Utilities and Transportation	135	\$19,110,278	\$1,146,617	0.06%
Wapello	Wholesale	198	\$17,305,964	\$1,038,358	0.05%
Wapello	County Total	3,594	\$368,069,248	\$22,035,175	1.12%
Warren	Apparel	39	\$965,281	\$57,917	0.00%
Warren	Building Materials	85	\$6,276,663	\$376,600	0.02%
Warren	Eating and Drinking	328	\$24,186,071	\$1,451,164	0.07%
Warren	Food Dealers	61	\$18,436,618	\$1,106,197	0.06%
Warren	General Merchandise	82	\$54,500,569	\$3,270,034	0.17%
Warren	Home Furnishings	81	\$1,954,994	\$117,300	0.01%
Warren	Miscellaneous	562	\$11,712,107	\$702,726	0.04%
Warren	Motor Vehicle	147	\$19,205,820	\$1,152,349	0.06%
Warren	Service	1,513	\$35,643,829	\$2,130,169	0.11%
Warren	Specialty Retail Stores	820	\$11,478,924	\$688,735	0.04%
Warren	Utilities and Transportation	153	\$25,918,656	\$1,555,119	0.08%
Warren	Wholesale	158	\$22,751,283	\$1,365,077	0.07%
Warren	County Total	4,029	\$233,030,815	\$13,973,388	0.71%
Washington	Apparel	38	\$76,595	\$4,596	0.00%
Washington	Building Materials	47	\$5,682,586	\$340,955	0.02%
Washington	Eating and Drinking	197	\$13,576,723	\$814,603	0.04%
Washington	Food Dealers	58	\$11,864,170	\$711,850	0.04%
Washington	General Merchandise	42	\$23,795,470	\$1,427,728	0.07%
Washington	Home Furnishings	67	\$4,994,284	\$299,657	0.02%
Washington	Miscellaneous	582	\$19,623,769	\$1,177,265	0.06%
Washington	Motor Vehicle	114	\$13,916,248	\$834,975	0.04%
Washington	Service	1,164	\$32,282,727	\$1,895,686	0.10%
Washington	Specialty Retail Stores	624	\$12,829,062	\$769,744	0.04%
Washington	Utilities and Transportation	113	\$5,334,057	\$320,043	0.02%
Washington	Wholesale	219	\$19,168,331	\$1,150,100	0.06%
Washington	County Total	3,265	\$163,144,022	\$9,747,202	0.50%

		Number of			Percent of
County Name	Business Group	Returns	Taxable Sales	Computed Tax	Tax
Wayne	Apparel	S	S	S	S
Wayne	Building Materials	29	\$3,767,435	\$226,046	0.01%
Wayne	Eating and Drinking	55	\$1,729,484	\$103,769	0.01%
Wayne	Food Dealers	S	S	S	S
Wayne	General Merchandise	21	\$4,692,625	\$281,558	0.01%
Wayne	Home Furnishings	S	S	S	S
Wayne	Miscellaneous	142	\$2,381,861	\$142,912	0.01%
Wayne	Motor Vehicle	37	\$2,784,544	\$167,073	0.01%
Wayne	Service	267	\$3,764,960	\$223,597	0.01%
Wayne	Specialty Retail Stores	171	\$2,479,286	\$148,757	0.01%
Wayne	Utilities and Transportation	44	\$1,126,144	\$67,569	0.00%
Wayne	Wholesale	52	\$1,670,135	\$100,208	0.01%
Wayne	County Total	857	\$25,939,404	\$1,554,064	0.08%
Webster	Apparel	108	\$9,373,209	\$562,393	0.03%
Webster	Building Materials	73	\$52,407,820	\$3,144,469	0.16%
Webster	Eating and Drinking	341	\$42,289,845	\$2,537,391	0.13%
Webster	Food Dealers	83	\$20,180,345	\$1,210,821	0.06%
Webster	General Merchandise	105	\$113,829,634	\$6,829,778	0.35%
Webster	Home Furnishings	129	\$13,686,488	\$821,189	0.04%
Webster	Miscellaneous	629	\$32,582,578	\$1,919,057	0.10%
Webster	Motor Vehicle	234	\$34,547,314	\$2,062,947	0.10%
Webster	Service	1,708	\$51,893,770	\$3,047,643	0.15%
Webster	Specialty Retail Stores	750	\$27,029,517	\$1,621,771	0.08%
Webster	Utilities and Transportation	225	\$29,318,577	\$1,759,115	0.09%
Webster	Wholesale	271	\$35,309,416	\$2,118,565	0.11%
Webster	County Total	4,656	\$462,448,513	\$27,635,137	1.40%
Winnebago	Apparel	S	S	S	S
Winnebago	Building Materials	37	\$5,928,138	\$355,688	0.02%
Winnebago	Eating and Drinking	117	\$6,182,083	\$370,925	0.02%
Winnebago	Food Dealers	S	S	S	S
Winnebago	General Merchandise	36	\$9,074,853	\$544,491	0.03%
Winnebago	Home Furnishings	40	\$490,123	\$29,407	0.00%
Winnebago	Miscellaneous	289	\$9,424,126	\$565,448	0.03%
Winnebago	Motor Vehicle	56	\$6,659,732	\$399,584	0.02%
Winnebago	Service	480	\$9,154,803	\$547,917	0.03%
Winnebago	Specialty Retail Stores	336	\$8,825,818	\$529,549	0.03%
Winnebago	Utilities and Transportation	67	\$10,292,392	\$617,544	0.03%
Winnebago	Wholesale	83	\$3,153,415	\$189,205	0.01%
Winnebago	County Total	1,582	\$73,588,615	\$4,413,946	0.22%
Winneshiek	Apparel	60	\$3,763,307	\$225,798	0.01%
Winneshiek	Building Materials	69	\$13,383,298	\$802,998	0.04%
Winneshiek	Eating and Drinking	226	\$19,851,813	\$1,191,109	0.06%
Winneshiek	Food Dealers	54	\$7,274,287	\$436,457	0.02%
Winneshiek	General Merchandise	41	\$51,017,115	\$3,061,027	0.16%
Winneshiek	Home Furnishings	70	\$9,591,729	\$575,504	0.03%
Winneshiek	Miscellaneous	477	\$19,225,261	\$1,153,516	0.06%
Winneshiek	Motor Vehicle	138	\$15,309,954	\$918,597	0.05%
Winneshiek	Service	1,086	\$18,962,043	\$1,101,247	0.06%
Winneshiek	Specialty Retail Stores	538	\$12,403,003	\$744,180	0.04%
Winneshiek	Utilities and Transportation	133	\$5,141,544	\$308,493	0.02%
Winneshiek	Wholesale	145	\$11,067,037	\$663,255	0.03%
Winneshiek	County Total	3,037	\$186,990,391	\$11,182,181	0.57%

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Woodbury	Apparel	311	\$77,987,361	\$4,679,242	0.24%
Woodbury	Building Materials	167	\$144,420,747	\$8,665,245	0.44%
Woodbury	Eating and Drinking	1.121	\$146,176,310	\$8,770,579	0.45%
Woodbury	Food Dealers	231	\$53,623,744	\$3,217,425	0.16%
Woodbury	General Merchandise	187	\$242,530,340	\$14,551,820	0.74%
Woodbury	Home Furnishings	268	\$71,495,528	\$4,289,732	0.22%
Woodbury	Miscellaneous	1,414	\$84,917,334	\$5,095,040	0.26%
Woodbury	Motor Vehicle	408	\$101,839,081	\$6,104,405	0.31%
Woodbury	Service	3,788	\$192,627,530	\$11,374,701	0.58%
Woodbury	Specialty Retail Stores	1,549	\$94,279,380	\$5,656,763	0.29%
Woodbury	Utilities and Transportation	396	\$129,369,947	\$7,762,197	0.39%
Woodbury	Wholesale	542	\$111,696,844	\$6,683,952	0.34%
Woodbury	County Total	10,382	\$1,450,964,146	\$86,851,100	4.41%
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Worth	Apparel	S	S	S	S
Worth	Building Materials	23	\$449,244	\$26,955	0.00%
Worth	Eating and Drinking	80	\$3,467,139	\$208,028	0.01%
Worth	Food Dealers	S	S	S	S
Worth	General Merchandise	25	\$4,016,964	\$241,018	0.01%
Worth	Home Furnishings	S	S	S	S
Worth	Miscellaneous	163	\$2,842,389	\$170,543	0.01%
Worth	Motor Vehicle	54	\$2,630,613	\$157,837	0.01%
Worth	Service	318	\$12,242,177	\$709,998	0.04%
Worth	Specialty Retail Stores	155	\$1,518,713	\$91,123	0.00%
Worth	Utilities and Transportation	63	\$1,055,792	\$63,348	0.00%
Worth	Wholesale	58	\$4,043,730	\$242,624	0.01%
Worth	County Total	964	\$33,846,674	\$2,006,268	0.10%
Wright	Apparel	S	S	S	S
Wright	Building Materials	45	\$5,833,722	\$350,023	0.02%
Wright	Eating and Drinking	155	\$7,280,658	\$436,839	0.02%
Wright	Food Dealers	28	\$5,519,624	\$331,177	0.02%
Wright	General Merchandise	48	\$11,133,231	\$667,994	0.03%
Wright	Home Furnishings	S	S	S	S
Wright	Miscellaneous	320	\$20,805,504	\$1,248,330	0.06%
Wright	Motor Vehicle	74	\$4,947,283	\$296,837	0.02%
Wright	Service	674	\$10,491,652	\$625,710	0.03%
Wright	Specialty Retail Stores	287	\$4,622,155	\$277,329	0.01%
Wright	Utilities and Transportation	113	\$13,276,579	\$796,595	0.04%
Wright	Wholesale	86	\$5,711,081	\$342,665	0.02%
Wright	County Total	1,859	\$91,766,737	\$5,502,215	0.28%
	State Totals	342,381	\$32,904,016,683	\$1,967,480,805	100%

Percentages may not equal 100% due to rounding

Retail Sales and Tax By Business Classification Fiscal Year 2011

Business Groups	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
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Apparel Group				
Clothing and Clothing Accessories Stores	5,397	\$766,439,382	\$45,984,408	2.34%
Shoe Stores	915	\$140,606,377	\$8,436,383	0.43%
* Group Totals *	6,312	\$907,045,759	\$54,420,790	2.77%
Building Materials Group				
Building Material Dealers	2,593	\$2,041,092,171	\$122,465,530	6.22%
Garden Supply Stores	1,821	\$81,461,873	\$4,887,712	0.25%
Hardware Stores	1,607	\$316,587,733	\$18,995,264	0.97%
Mobile Home Dealers	117	\$4,403,522	\$264,211	0.01%
Paint and Glass Stores	498	\$63,690,433	\$3,821,426	0.19%
* Group Totals *	6,636	\$2,507,235,732	\$150,434,144	7.65%
Eating And Drinking Places Group				
Restaurants, Taverns, and Bars	30,191	\$3,434,698,443	\$206,080,428	10.47%
* Group Totals *	30,191	\$3,434,698,443	\$206,080,428	10.47%
Food Dealers Group				
Grocery Stores and Convenience Stores	4,336	\$1,642,214,238	\$98,532,854	5.01%
Specialized Grocery Stores	2,430	\$90,538,081	\$5,432,285	0.28%
* Group Totals *	6,766	\$1,732,752,319	\$103,965,139	5.28%
General Merchandise Group				
Department Stores	1,164	\$4,241,579,662	\$254,494,780	12.94%
Miscellaneous Merchandise Stores	4,557	\$1,025,055,177	\$61,503,311	3.13%
Variety Stores	575	\$141,482,804	\$8,488,968	0.43%
* Group Totals *	6,296	\$5,408,117,643	\$324,487,059	16.49%
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Home Furnishings and Appliances Group				
Appliances and Entertainment Equipment Stores	3,927	\$657,684,026	\$39,461,042	2.01%
Furniture Stores	1,876	\$350,627,602	\$21,037,656	1.07%
Home Furnishing Stores	1,812	\$187,089,595	\$11,225,376	0.57%
* Group Totals *	7,615	\$1,195,401,223	\$71,724,073	3.65%
Miscellaneous Group				
Agricultural Production and Services	14,312	\$384,152,261	\$23,048,942	1.17%
Apparel and Textile Manufacturers	103	\$3,938,311	\$236,299	0.01%
Carpentry Contractors	1,987	\$86,448,425	\$5,186,906	0.26%
Electrical Contractors	3,583	\$152,167,753	\$9,130,065	0.46%
Food Manufacturers	1,148	\$178,392,133	\$10,703,528	0.54%
Furniture, Wood and Paper Manufacturers	1,269	\$84,909,542	\$5,094,573	0.26%
General Contractors	6,784	\$318,275,440	\$19,070,679	0.97%
Industrial Equipment Manufacturers	1,769	\$258,156,066	\$15,435,384	0.78%
Mining	815	\$54,974,963	\$3,298,498	0.17%
Miscellaneous Manufacturers	2,669	\$211,276,523	\$12,628,302	0.64%
Nonmetallic Product Manufacturers	1,015	\$92,004,007	\$5,520,240	0.28%
Other Special Trade Contractors	4,625	\$282,897,236	\$16,968,082	0.86%
Painting Contractors	2,357	\$31,695,595	\$1,901,736	0.10%
Plumbing and Heating Contractors	5,964	\$415,050,075	\$24,903,005	1.27%
Publishers of Books and Newspapers, and Commercial Printers	1,681	\$101,435,820	\$6,086,149	0.31%
Nonclassified * Group Totals *	492 50,573	\$34,826,165 \$2,690,600,315	\$2,089,570 \$161,301,957	0.11% 8.20%
Matan Victoria Communication				
Motor Vehicle Group	E 110	PEON 100 104	#25 007 070	1.000/
Automotive Parts and Accessories	5,119	\$600,103,104	\$35,997,973	1.83%
Gas Stations and Convenience Stores Selling Gas	4,168	\$548,542,040	\$32,912,522	1.67%
New and Used Car Dealers	3,101	\$634,858,362	\$38,091,502	1.94%
Recreational and All Other Motorized Vehicles	1,479	\$184,442,389 \$1,067,045,805	\$11,004,934	0.56%
* Group Totals *	13,867	\$1,967,945,895	\$118,006,931	6.00%

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Retail Sales and Tax By Business Classification Fiscal Year 2011

Business Groups	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
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Services Group				
Arts and Entertainment	7,449	\$429,986,434	\$25,799,186	1.31%
Auto Rental and Storage	1,885	\$134,115,918	\$8,037,800	0.41%
Auto Repair	18,441	\$969,797,183	\$58,187,316	2.96%
Beauty and Barber Shops	26,145	\$351,568,095	\$21,094,086	1.07%
Education and Athletic Events	1,161	\$56,023,857	\$3,361,431	0.17%
Electronic and Precision Equipment Repair and Maintenance	2,295	\$112,109,688	\$6,726,581	0.34%
Employment Services	609	\$39,486,341	\$2,369,180	0.12%
Finance, Insurance, Real Estate, and Leasing	4,473	\$111,561,337	\$6,693,680	0.34%
Footwear and Leather Repair	105	\$1,831,758	\$109,905	0.01%
Funeral Service and Crematories	1,712 5,328	\$79,489,448	\$4,769,367	0.24% 1.96%
Hotels and All Other Lodging Places Laundry and Floor Cleaning	3,218	\$741,393,337 \$113,703,693	\$38,521,298	0.35%
Miscellaneous Repairs	8,444	\$268,442,956	\$6,822,222 \$16,105,896	0.82%
Motion Picture and Video Industries	1,200	\$115,638,659	\$6,938,320	0.35%
Other Business Services	18,799	\$716,895,730	\$42,781,386	2.17%
Other Personal Services	8,519	\$235,996,616	\$14,159,797	0.72%
Other Services	7,070	\$112,631,389	\$6,757,883	0.34%
Photographic Studios	4,940	\$55,854,155	\$3,351,249	0.17%
Upholstery and Furniture Repair	1,137	\$10,403,967	\$624,238	0.03%
Watch, Clock, and Jewelry Repair	155	\$4,095,583	\$245,735	0.01%
* Group Totals *	123,085	\$4,661,026,144	\$273,456,557	13.90%
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Specialty Retail Stores Group				
Beauty and Health (Drug) Stores	3,001	\$371,080,417	\$22,264,825	1.13%
Book and Stationery Stores	1,545	\$149,800,483	\$8,988,029	0.46%
Direct Sellers	5,110	\$196,511,990	\$11,764,235	0.60%
Electronic Shopping and Mail Order Houses	539	\$8,279,878	\$496,793	0.03%
Florists	1,643	\$50,749,461	\$3,044,968	0.15%
Fuel and Ice Dealers	101	\$4,956,315	\$297,379	0.02%
Hobby and Toy Stores	8,651	\$193,463,795	\$11,607,828	0.59%
Jewelry Stores	2,226	\$171,592,463	\$10,295,548	0.52%
Liquor Stores	851	\$53,466,681	\$3,208,001	0.16%
Other Specialty Stores	19,398 5,029	\$732,646,887	\$43,958,813	2.23% 1.23%
Sporting Goods Stores Stationery, Gift, and Novelty Stores	3,781	\$402,439,604 \$103,593,047	\$24,146,376 \$6,215,583	0.32%
Used Merchandise Stores	5,697	\$83,415,803	\$4,995,472	0.25%
Vending Machine Operators	1,594	\$93,427,112	\$5,605,627	0.28%
* Group Totals *	59,166	\$2,615,423,936	\$156,889,476	7.97%
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Utilities and Transportation Group				
Communications	4,298	\$1,435,676,278	\$86,140,562	4.38%
Electric and Gas	1,490	\$1,276,298,341	\$76,577,900	3.89%
Transportation and Warehousing	4,914	\$201,959,900	\$12,117,594	0.62%
Water and Sanitation	3,787	\$515,015,421	\$30,900,925	1.57%
* Group Totals *	14,489	\$3,428,949,940	\$205,736,982	10.46%
Wholesale Goods Group				
Apparel and Piece Goods	13	\$486,839	\$29,210	0.00%
Construction Materials	3,664	\$760,486,930	\$45,623,984	2.32%
Farm and Garden Equipment	6,277	\$878,661,525	\$52,417,127	2.66%
Furniture and Home Furnishings	84	\$29,310,099	\$1,758,606	0.09%
Groceries and Farm Products	1,106	\$65,090,809	\$3,905,449	0.20%
Miscellaneous Durable Goods	753	\$67,593,865	\$4,055,632	0.21%
Miscellaneous Nondurable Goods	4,787	\$450,346,589	\$27,019,074	1.37%
Motor Vehicle Parts and Supplies	701	\$102,842,678	\$6,168,187	0.31%
* Group Totals *	17,385	\$2,354,819,334	\$140,977,270	7.17%
State Totals	342,381	\$32,904,016,683	\$1,967,480,805	100%

Percentages may not equal 100% due to rounding

Iowa Department of Revenue 62

County Treasurer Motor Vehicle Use Fee Report Fiscal Year 2011

County Name	Units	Fee	County Name	Units	Fee
Adair	2,536	\$789,772	Johnson	28,641	\$9,254,345
Adams	1,655	\$387,642	Jones	6,429	\$1,720,848
Allamakee	4,679	\$1,044,846	Keokuk	3,895	\$954,664
Appanoose	4,457	\$912,722	Kossuth	5,960	\$1,819,293
Audubon	2,190	\$707,897	Lee	11,456	\$2,420,113
Benton	9,332	\$2,321,501	Linn	60,576	\$17,634,934
Black Hawk	37,829	\$10,280,862	Louisa	3,926	\$877,514
Boone	8,202	\$2,208,321	Lucas	4,475	\$583,862
Bremer	6,814	\$2,388,495	Lyon	4,267	\$1,201,489
Buchanan	7,343	\$1,775,372	Madison	5,204	\$1,487,911
Buena Vista	6,699	\$1,803,637	Mahaska	6,993	\$1,707,800
Butler	5,159	\$1,351,742	Marion	10,373	\$2,611,736
Calhoun	3,499	\$1,014,076	Marshall	11,660	\$3,218,611
Carroll	6,620	\$2,330,812	Mills	4,957	\$1,412,013
Cass	4,998	\$1,376,702	Mitchell	3,564	\$998,975
Cedar	6,131	\$1,726,083	Monona	3,513	\$919,809
Cerro Gordo	15,572	\$3,728,737	Monroe	2,832	\$676,951
Cherokee	4,064	\$1,186,308	Montgomery	3,663	\$938,801
Chickasaw	4,920	\$1,200,382	Muscatine	13,215	\$3,251,435
Clarke	2,869	\$664,015	O'Brien	5,008	\$1,400,457
Clay	6,008	\$1,598,737	Osceola	2,181	\$622,560
Clayton	5,703	\$1,583,702	Page	4,884	\$1,223,447
Clinton	14,855	\$3,680,993	Palo Alto	2,934	\$884,481
Crawford	5,663	\$1,617,166	Plymouth	8,416	\$2,712,777
Dallas	18,292	\$6,864,418	Pocahontas	3,127	\$896,828
Davis	2,603	\$610,443	Polk	125,614	\$35,947,756
Decatur	3,099	\$528,266	Pottawattamie	27,647	\$7,098,459
Delaware	6,017	\$1,771,991	Poweshiek	5,814	\$1,741,993
Des Moines	12,052	\$2,796,492	Ringgold	1,879	\$513,828
Dickinson	6,393	\$1,690,796	Sac	3,645	\$1,263,617
Dubuque	25,806	\$7,865,636	Scott	47,999	\$13,877,718
Emmet	3,375	\$918,407	Shelby	3,985	\$1,261,130
Fayette	6,812	\$1,657,727	Sioux	10,083	\$3,026,110
Floyd	5,406	\$1,335,592	Story	18,653	\$6,124,070
Franklin	3,772	\$1,037,648	Tama	5,603	\$1,535,325
Fremont	2,740	\$764,250	Taylor	2,195	\$552,589
Greene	3,482	\$848,760	Union	4,162	\$1,009,125
Grundy	3,942	\$1,382,197	Van Buren	2,454	\$514,563
Guthrie	3,931	\$1,080,117	Wapello	12,501	\$2,560,748
Hamilton	4,986	\$1,342,955	Warren	12,986	\$3,933,126
Hancock	4,121	\$1,080,055	Washington	6,325	\$1,717,940
Hardin	5,567	\$1,744,922	Wayne	2,162	\$557,112
Harrison	6,556	\$1,500,532	Webster	11,866	\$2,893,329
Henry	6,452	\$1,562,834	Winnebago	3,518	\$1,000,913
Howard	3,380	\$718,682	Winneshiek	6,149	\$1,730,940
Humboldt	3,550	\$1,053,493	Woodbury	31,931	\$7,241,214
Ida	2,678	\$840,337	Worth	2,654	\$679,729
lowa	5,180	\$1,481,873	Wright	4,528	\$1,217,422
Jackson	7,202	\$1,724,811			
Jasper	10,846	\$2,865,292	Otata Talah	007.400	MOFF 100 101
Jefferson	4,953	\$1,020,032	State Totals	927,492	\$255,199,491

Retailer's Use Sales and Tax by Business Classification Fiscal Year 2011

Business Groups	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Apparel Group	404	ΦC4 7C0 00E	ΦΩ QQC QQ4	1 200/
Clothing and Clothing Accessories Stores Shoe Stores	404 79	\$64,768,225 \$5,564,202	\$3,886,094 \$333,852	1.30%
* Group Totals *	483	\$70,332,427	\$4,219,946	0.11% 1.41%
Croup rotato	400	ψ10,00 <u>2</u> ,4 <u>2</u> 1	ψ+,210,040	1.4170
Building Materials Group				
Building Material Dealers	650	\$59,380,694	\$3,562,842	1.19%
Garden Supply Stores	97	\$931,493	\$55,890	0.02%
Hardware Stores	166	\$18,499,870	\$1,109,992	0.37%
Mobile Home Dealers Paint and Glass Stores	39 70	\$8,525,730	\$511,544 \$133,481	0.17% 0.04%
* Group Totals *	1,022	\$2,224,684 \$89,562,471	\$5,373,748	1.80%
Group Totalo	1,022	ψου,σου, τη τ	ψο,οτο,τ 4ο	1.0070
Eating And Drinking Places Group				
Restaurants, Taverns, and Bars	347	\$14,197,217	\$851,833	0.29%
* Group Totals *	347	\$14,197,217	\$851,833	0.29%
Food Dealers Group				
Grocery Stores and Convenience Stores	55	\$3,441,676	\$206,501	0.07%
Specialized Grocery Stores	247	\$36,936,955	\$2,216,217	0.74%
* Group Totals *	302	\$40,378,631	\$2,422,718	0.81%
Consul Marchandias Cresus				
General Merchandise Group Department Stores	12	\$63,211,575	\$3,792,695	1.27%
Miscellaneous Merchandise Stores	85	\$9,804,357	\$588,261	0.20%
Variety Stores	7	\$74,648	\$4,479	0.00%
* Group Totals *	104	\$73,090,580	\$4,385,435	1.47%
Home Furnishings and Appliances Group	200	****	44 000 4 7 4	0.470/
Appliances and Entertainment Equipment Stores	360	\$23,202,905	\$1,392,174	0.47% 0.30%
Furniture Stores Home Furnishing Stores	422 395	\$14,731,320 \$50,268,725	\$883,879 \$3,016,124	
* Group Totals *	1,177	\$88,202,950	\$5,292,177	1.01% 1.77%
Cloup Totals	1,177	ψ00,202,330	ψο,202,177	1.77 /0
Miscellaneous Group				
Agricultural Production and Services	706	\$43,576,878	\$2,614,613	0.88%
Apparel and Textile Manufacturers	113	\$8,710,402	\$522,624	0.18%
Carpentry Contractors Electrical Contractors	234 460	\$3,646,431	\$218,786	0.07% 0.78%
Food Manufacturers	235	\$38,919,795 \$50,678,266	\$2,335,188 \$3,040,696	1.02%
Furniture, Wood and Paper Manufacturers	488	\$34,318,792	\$2,059,128	0.69%
General Contractors	1,780	\$74,833,114	\$4,489,987	1.50%
Industrial Equipment Manufacturers	2,029	\$153,248,701	\$9,191,471	3.08%
Mining	37	\$527,032	\$31,622	0.01%
Miscellaneous Manufacturers	2,876	\$189,085,148	\$11,345,109	3.80%
Nonmetallic Product Manufacturers	992	\$86,932,144	\$5,215,929	1.75%
Other Special Trade Contractors	1,374	\$74,546,793	\$4,472,621	1.50%
Painting Contractors	122	\$2,130,756	\$127,845	0.04%
Plumbing and Heating Contractors	576	\$19,053,442	\$1,143,207	0.38%
Publishers of Books and Newspapers, and Commercial Printers	391	\$49,702,915	\$2,982,175	1.00%
Nonclassified * Group Totals *	363 266	\$34,750,053 \$864,660,662	\$2,085,003 \$51,876,002	0.70% 17.38%
5.50p (State	200	ψουτ,οου,ουΣ	ψο 1,07 0,002	17.50/6
Motor Vehicle Group			.	
Automotive Parts and Accessories	428	\$23,761,508	\$1,425,690	0.48%
Gas Stations and Convenience Stores Selling Gas	58	\$8,098,221	\$485,893	0.16%
New and Used Car Dealers Pearesting and all other Motorized Vehicles	101	\$7,769,873 \$1,127,506	\$466,192 \$67,650	0.16%
Recreational and all other Motorized Vehicles * Group Totals *	87 674	\$1,127,506 \$40,757,108	\$67,650 \$2,445,426	0.02% 0.82%
Group Totalo	0/4	ψ-10,7 07,100	Ψ2,770,420	0.02 /6

Retailer's Use Sales and Tax by Business Classification Fiscal Year 2011

Business Groups	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Ourries a Ourre				
Services Group Arts and Entertainment	298	\$27,013,119	\$1,620,787	0.54%
Auto Rental and Storage	266	\$22,432,233	\$1,345,934	0.45%
Auto Repair	281	\$36,413,511	\$2,184,811	0.73%
Beauty and Barber Shops	31	\$600,451	\$36,027	0.01%
Education and Athletic Events	175	\$2,669,321	\$160,157	0.05%
Electronic and Precision Equipment Repair and Maintenance	453	\$29,053,398	\$1,743,204	0.58%
Employment Services	182	\$3,466,778	\$208,007	0.07%
Finance, Insurance, Real Estate, and Leasing	808	\$58,860,646	\$3,531,639	1.18%
Funeral Service and Crematories	11	\$475,210	\$28,513	0.01%
Hotels and All Other Lodging Places	12	\$138,891	\$8,333	0.00%
Laundry and Floor Cleaning	228	\$19,037,184	\$1,142,231	0.38%
Miscellaneous Repairs	652	\$35,772,664	\$2,146,237	0.72%
Motion Picture and Video Industries	53	\$2,402,621	\$144,157	0.05%
Other Business Services	7,135	\$470,636,517	\$28,223,511	9.45%
Other Personal Services	891	\$54,901,594	\$3,294,096	1.10%
Other Services	322	\$20,192,100	\$1,211,526	0.41%
Photographic Studios	228	\$19,234,700	\$1,154,082	0.39%
Upholstery and Furniture Repair	17	\$57,203	\$3,432	0.00%
Watch, Clock, and Jewelry Repair	5	\$24,035	\$1,442	0.00%
* Group Totals *	12,048	\$803,382,176	\$48,188,125	16.14%
Group Totals	12,040	φοσο,σο2,17ο	ψ40,100,120	10.1470
Specialty Retail Stores Group				
Beauty and Health (Drug) Stores	226	\$21,458,553	\$1,287,513	0.43%
Book and Stationery Stores	228	\$26,609,659	\$1,596,580	0.53%
Direct Sellers	2,202	\$208,788,658	\$12,527,319	4.20%
Electronic Shopping and Mail Order Houses	268	\$50,320,891	\$3,019,253	1.01%
Florists	28	\$762,750	\$45,765	0.02%
Fuel and Ice Dealers	43	\$8,691,820	\$521,509	0.17%
Hobby and Toy Stores	745	\$10,341,875	\$620,513	0.21%
Jewelry Stores	195	\$20,301,088	\$1,218,065	0.41%
Liquor Stores	13	\$347,587	\$20,855	0.01%
Other Specialty Stores	3,747	\$235,159,297	\$14,102,102	4.72%
Sporting Goods Stores	226	\$18,019,517	\$1,081,171	0.36%
Stationery, Gift, and Novelty Stores	214	\$11,792,765	\$707,566	0.24%
Used Merchandise Stores	279	\$10,903,496	\$654,210	0.22%
Vending Machine Operators	147	\$9,593,513	\$575,611	0.19%
* Group Totals *	8,561	\$633,091,469	\$37,978,032	12.72%
Utilities and Transportation Group				
Communications	1,831	\$1,188,805,044	\$71,328,303	23.89%
Electric and Gas	171	\$21,996,278	\$1,319,777	0.44%
Transportation and Warehousing	354	\$31,342,907	\$1,880,574	0.63%
Water and Sanitation	160	\$11,015,678	\$660,941	0.03%
* Group Totals *		\$1,253,159,907	\$75,189,594	25.18%
Group Totals	2,510	ψ1,230,133,307	Ψ/3,103,334	23.1076
Wholesale Goods Group				
Apparel and Piece Goods	42	\$1,439,406	\$86,364	0.03%
Construction Materials	2,077	\$209,255,099	\$12,553,102	4.20%
Farm and Garden Equipment	5,209	\$652,858,598	\$39,069,680	13.09%
Furniture and Home Furnishings	102	\$2,689,806	\$161,388	0.05%
Groceries and Farm Products	217	\$29,140,146	\$1,748,409	0.59%
Miscellaneous Durable Goods	511	\$25,451,383	\$1,527,083	0.51%
Miscellaneous Non-Durable Goods	1,134	\$75,892,196	\$4,553,532	1.53%
Motor Vehicle Parts and Supplies	198	\$10,614,864	\$636,892	0.21%
* Group Totals *	9,490	\$1,007,341,498	\$60,336,450	20.21%
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State Totals	49,500	\$4,978,157,096	\$298,559,487	100%

Iowa Department of Revenue 65

Consumer's Use Sales and Tax by Business Classification Fiscal Year 2011

	Number of			Percent of
Business Groups	Returns	Taxable Sales	Computed Tax	Tax
Apparel Group				
Clothing and Clothing Accessories Stores	352	\$4,715,023	\$282,901	0.46%
Shoe Stores	38	\$584,282	\$35,057	0.06%
* Group Totals *	390	\$5,299,305	\$317,958	0.52%
Building Materials Group	404	445 000 500	4057.045	4 550/
Building Material Dealers	121	\$15,963,590	\$957,815	1.55%
Garden Supply Stores	60	\$284,474	\$17,068	0.03%
Hardware Stores	39	\$59,683	\$3,581	0.01%
Mobile Home Dealers	4	\$0	\$0	0.00%
Paint and Glass Stores	38	\$2,031,189	\$121,871	0.20%
* Group Totals *	262	\$18,338,936	\$1,100,336	1.78%
Eating And Drinking Places Group				
Restaurants, Taverns, and Bars	1,043	\$19,951,060	\$1,197,064	1.94%
* Group Totals *	1,043	\$19,951,060	\$1,197,064	1.94%
- 15 1 6				
Food Dealers Group	00	\$00.750.000	Φ0 00F 100	0.000/
Grocery Stores and Convenience Stores	96	\$33,753,036	\$2,025,182	3.28%
Specialized Grocery Stores	98 194	\$2,453,438	\$147,206	0.24%
* Group Totals *	194	\$36,206,474	\$2,172,388	3.52%
General Merchandise Group				
Department Stores	149	\$14,802,910	\$888,175	1.44%
Miscellaneous Merchandise Stores	62	\$41,661,303	\$2,499,678	4.05%
Variety Stores	31	\$1,818,698	\$109,122	0.18%
* Group Totals *	242	\$58,282,911	\$3,496,975	5.66%
Home Furnishings and Appliances Group				
Appliances and Entertainment Equipment Stores	81	\$5,194,954	\$311,697	0.50%
Furniture Stores	32	\$200,568	\$12,034	0.02%
Home Furnishing Stores	82	\$1,715,325	\$102,920	0.17%
* Group Totals *	195	\$7,110,847	\$426,651	0.69%
Miscellaneous Group				
Agricultural Production and Services	405	\$24,720,907	\$1,483,254	2.40%
Apparel and Textile Manufacturers	48	\$626,763	\$37,606	0.06%
Carpentry Contractors	105	\$3,095,322	\$185,719	0.30%
Electrical Contractors	216	\$16,800,199	\$1,008,012	1.63%
Food Manufacturers	402	\$83,719,559	\$5,023,174	8.14%
Furniture, Wood and Paper Manufacturers	208	\$7,201,395	\$432,084	0.70%
General Contractors	997	\$28,797,598	\$1,719,165	2.78%
Industrial Equipment Manufacturers	673	\$37,542,973	\$2,252,578	3.65%
Mining	37	\$12,171,501	\$730,290	1.18%
Miscellaneous Manufacturers	860	\$133,584,927	\$8,015,096	12.98%
Nonmetallic Product Manufacturers	458	\$41,448,056	\$2,486,883	4.03%
Other Special Trade Contractors	725	\$19,963,062	\$1,193,839	1.93%
Painting Contractors	43	\$808,276	\$48,497	0.08%
Plumbing and Heating Contractors	291	\$7,369,731	\$442,184	0.72%
Publishers of Books and Newspapers, and Commercial Printers	259	\$6,369,159	\$382,150	0.62%
Nonclassified	120	\$2,924,128	\$175,448	0.28%
* Group Totals *	5,847	\$427,143,556	\$25,615,978	41.50%
Motor Vehicle Group	–	AF 600 0:	0010105	0.500
Automotive Parts and Accessories	167	\$5,303,319	\$318,199	0.52%
Gas Stations and Convenience Stores Selling Gas	83	\$3,938,949	\$236,337	0.38%
New and Used Car Dealers	170	\$1,844,731	\$110,684	0.18%
Recreational and all other Motorized Vehicles	49	\$467,037	\$28,022	0.05%
* Group Totals *	469	\$11,554,036	\$693,242	1.12%

Consumer's Use Sales and Tax by Business Classification Fiscal Year 2011

Particus Course	Number of	Tarrella Octor	0	Percent of
Business Groups	neturns	raxable Sales	Computed Tax	Tax
Services Group				
Arts and Entertainment	321	\$9,024,234	\$541,454	0.88%
Auto Rental and Storage	180	\$6,659,369	\$399,562	0.65%
Auto Repair	323	\$2,646,816	\$158,809	0.26%
Beauty and Barber Shops	166	\$869,974	\$52,198	0.08%
Education and Athletic Events	65	\$1,614,701	\$96,882	0.16%
Electronic and Precision Equipment Repair and Maintenance	65	\$2,605,640	\$156,338	0.25%
Employment Services	146	\$209,730	\$12,584	0.02%
Finance, Insurance, Real Estate, and Leasing	1,301	\$30,403,306	\$1,824,198	2.96%
Funeral Service and Crematories	80	\$102,659	\$6,160	0.01%
Hotels and All Other Lodging Places	606	\$8,988,035	\$539,282	0.87%
Laundry and Floor Cleaning	61	\$131,970	\$7,918	0.01%
Miscellaneous Repairs	253	\$1,991,769	\$119,506	0.19%
Motion Picture and Video Industries	49	\$596,204	\$35,772	0.06%
Other Business Services	2,287	\$39,116,260	\$2,346,976	3.80%
Other Personal Services	237	\$5,192,798	\$311,568	0.50%
Other Services	4,312	\$45,545,291	\$2,732,717	4.43%
Photographic Studios	102	\$271,483	\$16,289	0.03%
Upholstery and Furniture Repair	20	\$11,860	\$712	0.00%
Watch, Clock, and Jewelry Repair	6	\$0	\$0	0.00%
* Group Totals *	10,580	\$155,982,099	\$9,358,926	15.16%
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Specialty Retail Stores Group				
Beauty and Health (Drug) Stores	131	\$1,197,466	\$71,848	0.12%
Book and Stationery Stores	63	\$337,637	\$20,258	0.03%
Direct Sellers	252	\$10,951,195	\$657,072	1.06%
Electronic Shopping and Mail Order Houses	23	\$19,790	\$1,187	0.00%
Florists	22	\$16,340	\$980	0.00%
Fuel and Ice Dealers	9	\$48,596	\$2,916	0.00%
Hobby and Toy Stores	176	\$984,422	\$59,065	0.10%
Jewelry Stores	41	\$135,156	\$8,109	0.01%
Liquor Stores	5	\$0	\$0	0.00%
Other Specialty Stores	699	\$21,758,701	\$1,305,522	2.11%
Sporting Goods Stores	154	\$1,701,263	\$102,076	0.17%
Stationery, Gift, and Novelty Stores	80	\$1,266,379	\$75,983	0.12%
Used Merchandise Stores	57	\$120,591	\$7,235	0.01%
Vending Machine Operators	102	\$1,105,846	\$66,351	0.11%
* Group Totals *	1,814	\$39,643,382	\$2,378,603	3.85%
Utilities and Transportation Group				
Communications	975	\$36,262,437	\$2,175,746	3.52%
Electric and Gas	591	\$117,989,958	\$7,079,397	11.47%
Transportation and Warehousing	478	\$22,454,876	\$1,346,788	2.18%
Water and Sanitation	98	\$2,972,790	\$178,367	0.29%
* Group Totals *	2,142	\$179,680,061	\$10,780,299	17.46%
Croup Totalo	2,112	ψ170,000,001	ψ10,700,200	17.1070
Wholesale Goods Group				
Apparel and Piece Goods	4	\$31,987	\$1,919	0.00%
Construction Materials	214	\$4,965,816	\$297,900	0.48%
Farm and Garden Equipment	487	\$7,742,184	\$464,271	0.75%
Furniture and Home Furnishings	16	\$527,762	\$31,666	0.05%
Groceries and Farm Products	122	\$9,181,645	\$550,899	0.89%
Miscellaneous Durable Goods	117	\$18,291,509	\$1,097,491	1.78%
Miscellaneous Non-Durable Goods	452	\$26,511,868	\$1,590,712	2.58%
Motor Vehicle Parts and Supplies	23	\$2,604,307	\$156,258	0.25%
* Group Totals *	1,435	\$69,857,078	\$4,191,116	6.79%
State Totals	24,613	\$1,029,049,745	\$61,729,535	100%

Consumer's Use Tax By County Fiscal Year 2011

County Name	Number of Returns	Computed Tax	County Name	Number of Returns	Computed Tax
County Humo		compated rax	oounity maine		Comparca Tax
Adair	67	\$158,802	Jefferson	158	\$59,227
Adams	37	\$43,695	Johnson	702	\$2,058,354
Allamakee	143	\$194,337	Jones	123	\$86,038
Appanoose	70	\$106,031	Keokuk	66	\$9,482
Audubon	37	\$9,570	Kossuth	111	\$282,368
Benton	130	\$69,616	Lee	368	\$1,198,908
Black Hawk	1,171	\$5,534,982	Linn	1,929	\$5,193,659
Boone	102	\$149,063	Louisa	51	\$27,779
Bremer	176	\$218,787	Lucas	35	\$583,754
Buchanan	139	\$144,706	Lyon	118	\$105,127
Buena Vista	111	\$196,452	Madison	72	\$183,491
Butler	76	\$81,901	Mahaska	149	\$152,438
Calhoun	47	\$174,896	Marion	185	\$275,710
Carroll	201	\$147,229	Marshall	253	\$120,055
Cass	105	\$51,892	Mills	68	\$44,546
Cedar	104	\$498,195	Mitchell	109	\$91,358
Cerro Gordo	447	\$384,898	Monona	81	\$33,310
Cherokee	81	\$159,497	Monroe	66	\$71,616
Chickasaw	121	\$216,780	Montgomery	90	\$57,005
Clarke	55	\$141,840	Muscatine	340	\$1,965,525
Clay	241	\$393,983	Obrien	112	\$24,170
Clayton	172	\$131,487	Osceola	81	\$64,769
Clinton	384	\$832,901	Page	77	\$83,519
Crawford	86	\$41,996	Palo Alto	83	\$61,708
Dallas	453	\$401,017	Plymouth	163	\$112,456
Davis	51	\$15,465	Pocahontas	63	\$44,616
Decatur	22	\$7,955	Polk	3,848	\$19,826,024
Delaware	132	\$63,934	Pottawattamie	738	\$2,185,249
Des Moines	427	\$1,427,314	Poweshiek	149	\$189,779
Dickinson	160	\$59,680	Ringgold	29	\$5,192
Dubuque	1,200	\$3,053,306	Sac	56	\$4,455
Emmet	81	\$72,297	Scott	1,489	\$2,840,360
Fayette	109	\$26,365	Shelby	133	\$105,028
Floyd	132	\$482,698	Sioux	329	\$800,693
Franklin	92	\$62,768	Story	656	\$1,285,825
Fremont	42	\$27,384	Tama	97	\$37,698
Greene	68	\$74,587	Taylor	23	\$3,324
Grundy	110	\$68,876	Union	66	\$81,023
Guthrie	69	\$94,219	Van Buren	41	\$49,667
Hamilton	156	\$233,574	Wapello	206	\$964,939
Hancock	81	\$349,859	Warren	182	\$42,973
Hardin	227	\$245,980	Washington	143	\$80,462
Harrison	103	\$21,270	Wayne	32	\$47,752
Henry	166	\$275,375	Webster	302	\$795,084
Howard	81	\$49,125	Winnebago	124	\$218,439
Humboldt	98	\$87,158	Winneshiek	187	\$306,676
Ida	65	\$57,278	Woodbury	994	\$913,250
lowa	161	\$165,817	Worth	82	\$51,559
Jackson	168	\$62,253	Wright	89	\$226,899
Jasper	208	\$107,110	J		
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