

IOWA **Department of REVENUE**

Retail Sales and Use Tax Annual Report Fiscal Year 2012

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**Tax Research and Program Analysis Section
Iowa Department of Revenue**

**IOWA DEPARTMENT OF REVENUE
RETAIL SALES AND USE TAX REPORT
FISCAL YEAR 2012
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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 encompasses all four quarters, covering sales between July 1 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 Iowa Retail Sales Tax, listing some major legislation that changed the Iowa 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 the Iowa Use Tax followed by a summary of the various types of 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 in each county 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 used for any business group that does not have at least 20 returns filed. (3) "Retail Sales and Tax by Business Classification" provides state-wide data by the 12 business groups further broken out into 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 sales and tax 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 tax rate (6%) times the taxable sales.
CONSOLIDATED FILER	A business with multiple locations in Iowa that aggregates sales tax data over all the locations and files a single sales tax return per quarter. When state-level data is presented, consolidated filers are only counted once. The consolidated return provides the location data of each retailer operated by the consolidated filer, thus county-level and business classification data counts each consolidated location separately.
NONCLASSIFIED	Includes all businesses where less than 20 returns were filed for the applicable classification during the fiscal year. These are 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.iowa.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 Iowa and from receipts received for the performance of certain taxable services in Iowa. The amount of gross receipts is adjusted by adding the value of goods consumed by businesses that were purchased tax exempt and subtracting the amount of any exempt sales.

The Iowa sales tax was first imposed in 1934 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 was 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 was 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 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 were exempted.
- July 1, 1975: The sale of medically-supplied oxygen was exempted.
- July 1, 1979: Sales by cities and counties were exempted except utility service.
- July 1, 1987: Purchases of certain farm and industrial equipment and machinery were exempted.
- January 1, 2002: Phase out of Iowa sales tax on residential utilities was passed, with a rate of 1 percent per year until the phase out was completed January 1, 2006.

For a complete list of items that are taxable and exempt from Iowa 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

The Annual Iowa Retail Sales and Use Tax Report covers the period beginning July 1 and ending June 30. Prior to fiscal year 2009, the fiscal year for the annual report covered the period beginning April 1 and ending March 31. 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.

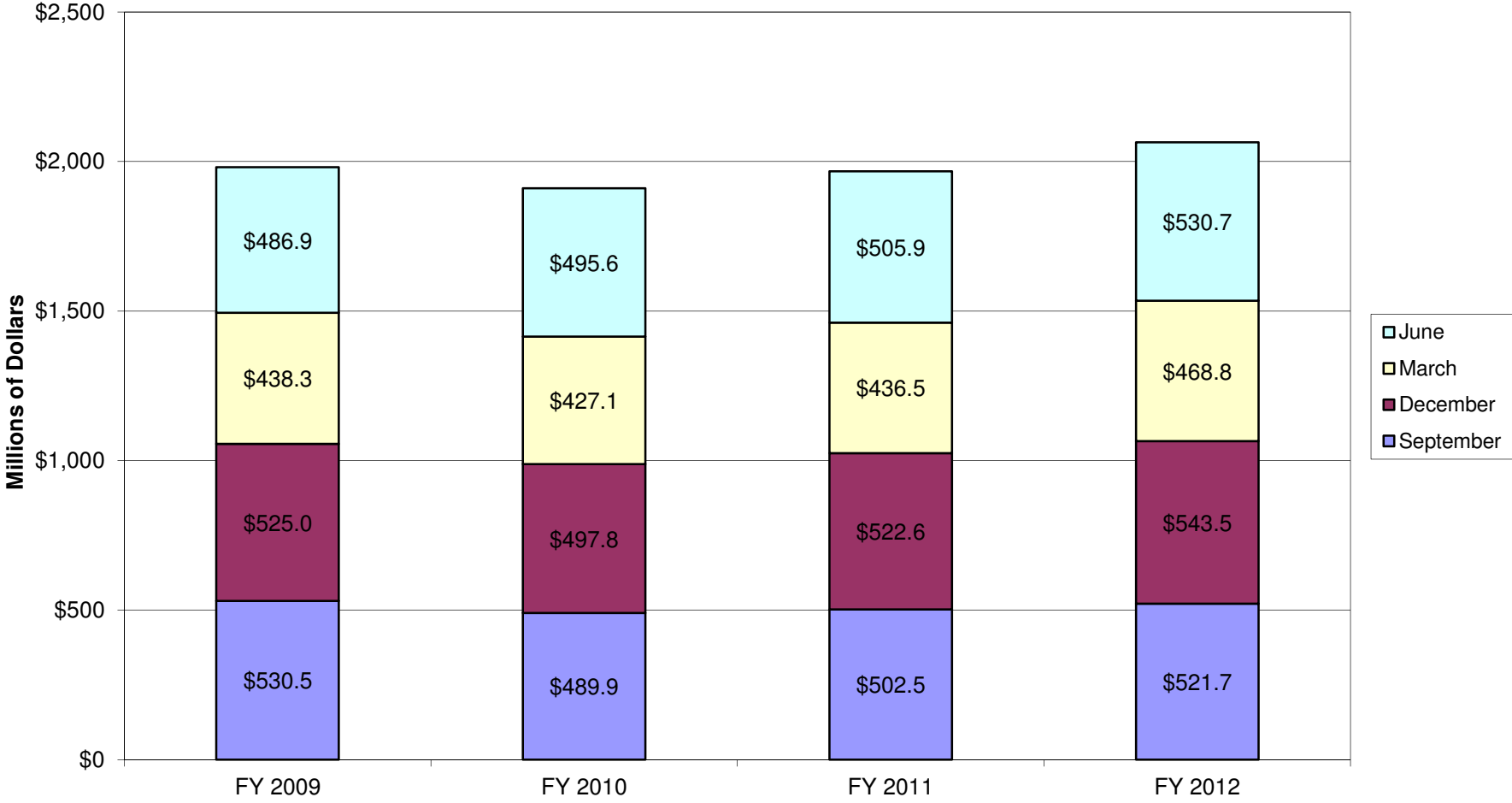
Summary of FY 2012 Annual Data

Total retail sales tax due on returns filed for the fiscal year ending June 30, 2012, was \$2,064.7 million, a 4.9 percent increase from the \$1,967.5 million collected in fiscal year 2011. The number of quarterly returns filed increased from 342,381 in fiscal year 2011 to 343,944 in fiscal year 2012, a 0.5 percent increase.

Summary of FY 2012 Quarterly Data

The December quarter consistently has the highest share of computed tax. In fiscal year 2012, the December quarter tax share was 26.3 percent of the total. The table on page 6 presents the retail quarterly tax collections, quarterly tax shares, and sales tax growth for fiscal years 2009 through 2012.

Retail Sales Tax for Fiscal Years 2009-2012
Fiscal Years ending June 30



**Retail Sales Tax Growth
for Fiscal Years 2009-2012**

Quarter Ending	2009	2010	2011	2012
September	\$533.1	\$489.9	\$502.5	\$521.7
December	\$530.9	\$497.8	\$522.6	\$543.5
March	\$448.5	\$427.1	\$436.8	\$468.8
June	\$491.4	\$495.6	\$505.9	\$530.7
State Totals	\$2,003.9	\$1,910.4	\$1,967.8	\$2,064.7
Fiscal Year Growth		-4.67%	3.00%	4.92%

**Quarterly Tax Shares
Fiscal Year**

Quarter Ending	2009	2010	2011	2012
September	26.60%	25.64%	25.54%	25.27%
December	26.49%	26.06%	26.56%	26.32%
March	22.38%	22.36%	22.20%	22.71%
June	24.52%	25.94%	25.71%	25.70%

**Retail Sales Tax
by City Population
Fiscal Year 2012**

City Population	Computed Tax	Percent of Tax
50,000 and Above	\$809,819,094	39.22%
25,000 to 50,000	\$285,060,709	13.81%
10,000 to 25,000	\$298,547,094	14.46%
5,000 to 10,000	\$253,807,627	12.29%
2,500 to 5,000	\$157,395,115	7.62%
1,000 to 2,500	\$126,719,705	6.14%
500 to 1,000	\$68,643,750	3.32%
Less than 500	\$49,655,146	2.40%
Unincorporated Areas	<u>\$15,079,647</u>	<u>0.73%</u>
State Totals	\$2,064,727,887	100.00%

Percentages may not equal 100% due to rounding

**Gross Sales and Tax
by Amount of Gross Sales
Fiscal Year 2012**

Amount of Gross Sales	Number of Returns Filed	Percent of Returns	Gross Sales	Percent of Sales	Computed Tax	Percent of Tax
\$0-\$499	58,217	19.26%	\$3,276,429	0.00%	\$1,400,928	0.07%
\$500-\$999	11,111	3.68%	\$8,217,619	0.01%	\$475,396	0.02%
\$1,000-\$1,999	17,211	5.69%	\$25,339,115	0.02%	\$1,437,511	0.07%
\$2,000-\$2,999	12,672	4.19%	\$31,306,604	0.02%	\$1,755,086	0.09%
\$3,000-\$3,999	10,475	3.47%	\$36,411,681	0.03%	\$2,062,289	0.10%
\$4,000-\$4,999	8,568	2.83%	\$38,363,404	0.03%	\$2,076,302	0.10%
\$5,000-\$9,999	28,727	9.50%	\$207,713,016	0.15%	\$10,954,756	0.53%
\$10,000-\$24,999	36,544	12.09%	\$599,759,470	0.44%	\$29,521,321	1.43%
\$25,000-\$49,999	27,855	9.21%	\$1,006,170,682	0.75%	\$46,908,507	2.27%
\$50,000-\$99,999	26,446	8.75%	\$1,892,066,889	1.40%	\$83,471,081	4.04%
\$100,000-\$249,999	28,492	9.42%	\$4,556,489,220	3.38%	\$182,035,893	8.82%
\$250,000-\$499,999	14,114	4.67%	\$4,953,321,609	3.67%	\$167,293,501	8.10%
\$500,000-\$999,999	8,764	2.90%	\$6,158,216,497	4.57%	\$161,483,814	7.82%
\$1,000,000-\$1,999,999	5,415	1.79%	\$7,598,873,630	5.63%	\$155,681,222	7.54%
\$2,000,000-\$4,999,999	4,284	1.42%	\$13,364,301,142	9.91%	\$214,569,574	10.39%
\$5,000,000-\$9,999,999	1,715	0.57%	\$11,841,668,328	8.78%	\$164,632,523	7.97%
\$10,000,000 and Above	<u>1,694</u>	<u>0.56%</u>	<u>\$82,540,394,030</u>	<u>61.20%</u>	<u>\$838,968,184</u>	<u>40.63%</u>
State Totals	302,304	100.00%	\$134,861,889,365	100.00%	\$2,064,727,887	100.00%

Percentages may not sum to totals due to rounding.

The total number of returns does not equal totals presented in the other tables of the report because consolidated returns are counted as only one return in this table.

**Taxable Sales and Tax
by Amount of Taxable Sales
Fiscal Year 2012**

Amount of Taxable Sales	Number of Returns Filed	Percent of Returns	Taxable Sales	Percent of Sales	Computed Tax	Percent of Tax
\$0-\$499	69,630	23.03%	\$4,139,152	0.01%	\$247,895	0.01%
\$500-\$999	13,476	4.46%	\$9,950,725	0.03%	\$595,650	0.03%
\$1,000-\$1,999	20,073	6.64%	\$29,470,788	0.09%	\$1,764,973	0.09%
\$2,000-\$2,999	14,601	4.83%	\$36,077,863	0.10%	\$2,160,387	0.10%
\$3,000-\$3,999	11,750	3.89%	\$40,835,603	0.12%	\$2,445,325	0.12%
\$4,000-\$4,999	9,550	3.16%	\$42,792,372	0.12%	\$2,561,840	0.12%
\$5,000-\$9,999	31,335	10.37%	\$225,940,969	0.65%	\$13,533,546	0.66%
\$10,000-\$24,999	38,252	12.65%	\$623,760,295	1.81%	\$37,344,515	1.81%
\$25,000-\$49,999	27,659	9.15%	\$995,479,928	2.88%	\$59,616,796	2.89%
\$50,000-\$99,999	24,550	8.12%	\$1,749,109,561	5.06%	\$104,670,089	5.07%
\$100,000-\$249,999	23,875	7.90%	\$3,769,854,377	10.92%	\$224,769,618	10.89%
\$250,000-\$499,999	9,516	3.15%	\$3,289,872,835	9.53%	\$195,826,532	9.48%
\$500,000-\$999,999	4,374	1.45%	\$3,025,416,149	8.76%	\$180,008,191	8.72%
\$1,000,000-\$1,999,999	1,930	0.64%	\$2,652,001,679	7.68%	\$158,126,115	7.66%
\$2,000,000-\$4,999,999	1,100	0.36%	\$3,350,553,277	9.70%	\$200,093,844	9.69%
\$5,000,000-\$9,999,999	355	0.12%	\$2,442,441,242	7.07%	\$146,434,732	7.09%
\$10,000,000 and Above	<u>278</u>	<u>0.09%</u>	<u>\$12,250,270,448</u>	<u>35.47%</u>	<u>\$734,527,837</u>	<u>35.58%</u>
State Totals	302,304	100.00%	\$34,537,967,263	100.00%	\$2,064,727,887	100.00%

Percentages may not sum to totals due to rounding.

The total number of returns does not equal totals presented in the other tables of the report because consolidated returns are counted as only one return in this table.

**Retail Sales Tax
by Amount Tax Due
Fiscal Year 2012**

Amount of Tax Due	Number of Returns Filed	Percent of Returns	Computed Tax	Percent of Tax
\$0 - \$24	67,230	22.24%	\$182,123	0.01%
\$25 - \$49	11,818	3.91%	\$438,653	0.02%
\$50 - \$99	18,291	6.05%	\$1,346,701	0.07%
\$100 - \$149	13,775	4.56%	\$1,704,700	0.08%
\$150 - \$199	11,063	3.66%	\$1,927,974	0.09%
\$200 - \$249	9,167	3.03%	\$2,055,432	0.10%
\$250 - \$499	31,034	10.27%	\$11,249,960	0.54%
\$500 - \$999	29,641	9.81%	\$21,266,359	1.03%
\$1,000 - \$1,499	16,722	5.53%	\$20,584,586	1.00%
\$1,500 - \$1,999	11,527	3.81%	\$20,015,018	0.97%
\$2,000 - \$2,499	9,031	2.99%	\$20,224,569	0.98%
\$2,500 - \$2,999	7,118	2.35%	\$19,528,460	0.95%
\$3,000 - \$3,999	10,821	3.58%	\$37,545,600	1.82%
\$4,000 - \$4,999	7,867	2.60%	\$35,235,038	1.71%
\$5,000 - \$9,999	20,649	6.83%	\$146,666,431	7.10%
\$10,000 - \$24,999	16,770	5.55%	\$257,905,725	12.49%
\$25,000 - \$49,999	5,233	1.73%	\$179,393,253	8.69%
\$50,000 - \$99,999	2,471	0.82%	\$168,972,983	8.18%
\$100,000 - \$199,999	1,082	0.36%	\$149,108,358	7.22%
\$200,000 - \$499,999	656	0.22%	\$202,044,426	9.79%
\$500,000 - \$999,999	193	0.06%	\$134,059,815	6.49%
\$1,000,000 and Above	<u>145</u>	<u>0.05%</u>	<u>\$633,271,722</u>	<u>30.67%</u>
State Totals	302,304	100.00%	\$2,064,727,887	100.00%

Percentages may not sum to totals due to rounding.

The total number of returns does not equal totals presented in the other tables of the report because consolidated returns are counted as only one return in this table.

**Retail Sales and Tax
by County
Fiscal Year 2012**

County Name	Number of Returns Filed	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Adair	1,208	0.35%	\$56,944,041	\$3,388,813	0.16%
Adams	668	0.19%	\$26,024,400	\$1,559,340	0.08%
Allamakee	2,196	0.64%	\$94,277,535	\$5,648,572	0.27%
Appanoose	1,787	0.52%	\$100,375,873	\$5,976,385	0.29%
Audubon	956	0.28%	\$34,201,378	\$2,051,058	0.10%
Benton	2,883	0.84%	\$122,326,648	\$7,332,730	0.36%
Black Hawk	12,627	3.67%	\$1,755,167,454	\$104,985,206	5.08%
Boone	2,807	0.82%	\$167,566,998	\$10,034,950	0.49%
Bremer	2,823	0.82%	\$180,028,719	\$10,778,974	0.52%
Buchanan	2,575	0.75%	\$157,441,735	\$9,434,550	0.46%
Buena Vista	2,468	0.72%	\$193,761,937	\$11,586,585	0.56%
Butler	1,888	0.55%	\$55,362,879	\$3,321,429	0.16%
Calhoun	1,434	0.42%	\$47,885,571	\$2,872,510	0.14%
Carroll	3,542	1.03%	\$284,745,265	\$17,049,716	0.83%
Cass	2,171	0.63%	\$139,278,830	\$8,336,270	0.40%
Cedar	2,294	0.67%	\$94,949,600	\$5,693,458	0.28%
Cerro Gordo	6,109	1.78%	\$678,155,651	\$40,547,014	1.96%
Cherokee	1,787	0.52%	\$103,709,097	\$6,208,628	0.30%
Chickasaw	1,902	0.55%	\$92,446,696	\$5,535,101	0.27%
Clarke	1,094	0.32%	\$71,641,408	\$4,263,354	0.21%
Clay	2,770	0.81%	\$278,297,076	\$16,668,750	0.81%
Clayton	2,856	0.83%	\$118,389,161	\$7,049,007	0.34%
Clinton	5,077	1.48%	\$455,442,972	\$27,274,708	1.32%
Crawford	2,039	0.59%	\$116,127,797	\$6,948,529	0.34%
Dallas	5,734	1.67%	\$1,097,524,460	\$65,526,840	3.17%
Davis	1,309	0.38%	\$50,773,596	\$3,039,805	0.15%
Decatur	1,085	0.32%	\$33,936,251	\$2,029,754	0.10%
Delaware	2,474	0.72%	\$120,708,193	\$7,232,819	0.35%
Des Moines	4,538	1.32%	\$513,556,526	\$30,702,950	1.49%
Dickinson	3,819	1.11%	\$265,503,729	\$15,786,687	0.76%
Dubuque	10,982	3.19%	\$1,225,151,160	\$73,219,194	3.55%
Emmet	1,586	0.46%	\$81,235,168	\$4,863,977	0.24%
Fayette	2,667	0.78%	\$127,312,743	\$7,621,083	0.37%
Floyd	2,209	0.64%	\$109,743,327	\$6,564,965	0.32%
Franklin	1,543	0.45%	\$85,640,450	\$5,128,687	0.25%
Fremont	1,010	0.29%	\$59,558,806	\$3,562,408	0.17%
Greene	1,335	0.39%	\$66,313,761	\$3,970,192	0.19%
Grundy	1,548	0.45%	\$69,198,866	\$4,147,551	0.20%
Guthrie	1,764	0.51%	\$61,003,214	\$3,653,263	0.18%
Hamilton	1,966	0.57%	\$97,131,631	\$5,809,973	0.28%
Hancock	1,691	0.49%	\$85,765,840	\$5,139,382	0.25%
Hardin	2,680	0.78%	\$148,015,935	\$8,863,947	0.43%
Harrison	1,780	0.52%	\$67,911,263	\$4,055,833	0.20%
Henry	2,488	0.72%	\$160,806,761	\$9,623,758	0.47%
Howard	1,515	0.44%	\$67,649,496	\$4,053,738	0.20%
Humboldt	1,524	0.44%	\$75,851,343	\$4,545,330	0.22%
Ida	1,073	0.31%	\$42,553,741	\$2,538,103	0.12%
Iowa	2,745	0.80%	\$186,275,378	\$11,132,332	0.54%
Jackson	2,757	0.80%	\$120,997,865	\$7,248,354	0.35%
Jasper	3,996	1.16%	\$319,585,190	\$19,132,465	0.93%
Jefferson	2,319	0.67%	\$147,929,134	\$8,854,990	0.43%

**Retail Sales and Tax
by County
Fiscal Year 2012**

County Name	Number of Returns Filed	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Johnson	11,441	3.33%	\$1,659,266,775	\$99,127,216	4.80%
Jones	2,613	0.76%	\$138,043,700	\$8,267,759	0.40%
Keokuk	1,389	0.40%	\$39,709,710	\$2,380,315	0.12%
Kossuth	2,619	0.76%	\$148,963,595	\$8,925,042	0.43%
Lee	4,120	1.20%	\$311,623,293	\$18,636,978	0.90%
Linn	21,171	6.16%	\$3,528,183,182	\$210,941,741	10.22%
Louisa	1,105	0.32%	\$31,177,514	\$1,868,346	0.09%
Lucas	984	0.29%	\$43,251,719	\$2,590,224	0.13%
Lyon	1,687	0.49%	\$85,617,292	\$5,115,541	0.25%
Madison	1,778	0.52%	\$75,263,296	\$4,511,987	0.22%
Mahaska	2,715	0.79%	\$178,634,690	\$10,698,909	0.52%
Marion	3,630	1.06%	\$261,683,454	\$15,651,001	0.76%
Marshall	3,950	1.15%	\$348,039,169	\$20,823,190	1.01%
Mills	1,376	0.40%	\$68,526,045	\$4,108,693	0.20%
Mitchell	1,708	0.50%	\$67,912,508	\$4,069,100	0.20%
Monona	1,286	0.37%	\$47,367,423	\$2,831,832	0.14%
Monroe	941	0.27%	\$37,920,739	\$2,269,802	0.11%
Montgomery	1,381	0.40%	\$76,649,839	\$4,584,218	0.22%
Muscatine	4,158	1.21%	\$452,214,326	\$27,082,368	1.31%
O'Brien	2,197	0.64%	\$114,868,878	\$6,874,311	0.33%
Osceola	831	0.24%	\$36,596,341	\$2,193,753	0.11%
Page	1,923	0.56%	\$127,991,369	\$7,666,691	0.37%
Palo Alto	1,354	0.39%	\$84,467,193	\$5,048,769	0.24%
Plymouth	3,146	0.91%	\$181,642,223	\$10,872,141	0.53%
Pocahontas	1,200	0.35%	\$43,119,936	\$2,582,858	0.13%
Polk	42,078	12.23%	\$6,786,896,931	\$405,302,136	19.63%
Pottawattamie	7,589	2.21%	\$1,103,978,385	\$65,792,737	3.19%
Poweshiek	2,734	0.79%	\$147,083,881	\$8,782,765	0.43%
Ringgold	786	0.23%	\$53,542,920	\$3,208,765	0.16%
Sac	1,612	0.47%	\$63,760,326	\$3,817,853	0.18%
Scott	15,836	4.60%	\$2,465,349,431	\$147,419,296	7.14%
Shelby	1,863	0.54%	\$86,089,993	\$5,153,079	0.25%
Sioux	4,806	1.40%	\$332,792,575	\$19,934,969	0.97%
Story	7,856	2.28%	\$898,976,506	\$53,670,507	2.60%
Tama	2,026	0.59%	\$79,914,752	\$4,783,966	0.23%
Taylor	932	0.27%	\$24,888,995	\$1,492,608	0.07%
Union	1,579	0.46%	\$120,951,969	\$7,238,630	0.35%
Van Buren	1,185	0.34%	\$29,569,710	\$1,768,395	0.09%
Wapello	3,581	1.04%	\$380,862,186	\$22,802,139	1.10%
Warren	4,092	1.19%	\$249,376,876	\$14,953,390	0.72%
Washington	3,302	0.96%	\$175,637,849	\$10,495,275	0.51%
Wayne	865	0.25%	\$28,528,169	\$1,709,347	0.08%
Webster	4,623	1.34%	\$497,347,607	\$29,689,791	1.44%
Winnebago	1,569	0.46%	\$75,255,853	\$4,514,195	0.22%
Winneshiek	3,041	0.88%	\$199,287,042	\$11,918,456	0.58%
Woodbury	10,395	3.02%	\$1,504,848,899	\$90,067,850	4.36%
Worth	953	0.28%	\$39,731,861	\$2,356,328	0.11%
Wright	1,840	0.53%	\$92,377,790	\$5,538,611	0.27%
State Totals	343,944	100.00%	\$34,537,967,263	\$2,064,727,887	100.00%

History of Iowa Use Tax

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

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

Iowa 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 Iowa 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 Years**

Use Tax	2011	2012	Percentage Change
Retailer's			
Number of Returns	49,500	50,307	1.63%
Computed Tax	\$298,559,487	\$317,152,273	6.23%
Consumer's			
Number of Returns	24,613	24,978	1.48%
Computed Tax	\$61,729,535	\$66,364,512	7.51%
Motor Vehicle			
Number of Units	927,492	953,109	2.76%
Fee	\$255,199,491	\$273,195,980	7.05%

**Retailer's Use Tax
by Amount of Tax Due
Fiscal Year 2012**

Amount of Tax Due	Number of Returns Filed	Percent of Returns	Computed Tax	Percent of Tax
\$0 - \$24	18,877	37.52%	\$24,727	0.01%
\$25 - \$49	1,509	3.00%	\$55,680	0.02%
\$50 - \$99	2,236	4.44%	\$163,323	0.05%
\$100 - \$149	1,639	3.26%	\$202,665	0.06%
\$150 - \$199	1,331	2.65%	\$232,257	0.07%
\$200 - \$249	1,025	2.04%	\$229,461	0.07%
\$250 - \$499	3,776	7.51%	\$1,369,607	0.43%
\$500 - \$999	3,948	7.85%	\$2,835,813	0.89%
\$1,000 - \$1,499	2,305	4.58%	\$2,843,320	0.90%
\$1,500 - \$1,999	1,661	3.30%	\$2,891,605	0.91%
\$2,000 - \$2,499	1,228	2.44%	\$2,754,839	0.87%
\$2,500 - \$2,999	1,014	2.02%	\$2,783,120	0.88%
\$3,000 - \$3,999	1,492	2.97%	\$5,193,986	1.64%
\$4,000 - \$4,999	1,029	2.05%	\$4,610,324	1.45%
\$5,000 - \$9,999	2,734	5.43%	\$19,443,321	6.13%
\$10,000 - \$24,999	2,345	4.66%	\$36,876,746	11.63%
\$25,000 - \$49,999	1,123	2.23%	\$39,218,345	12.37%
\$50,000 - \$99,999	539	1.07%	\$37,501,148	11.82%
\$100,000 and Above	<u>496</u>	<u>0.99%</u>	<u>\$157,921,986</u>	<u>49.79%</u>
State Totals	50,307	100.00%	\$317,152,273	100.00%

Percentages may not sum to totals due to rounding.

**Consumer's Use Tax
by Amount of Tax Due
Fiscal Year 2012**

Amount of Tax Due	Number of Returns Filed	Percent of Returns	Computed Tax	Percent of Tax
\$0 - \$24	10,714	42.89%	\$25,644	0.04%
\$25 - \$49	1,521	6.09%	\$55,981	0.08%
\$50 - \$99	1,745	6.99%	\$126,608	0.19%
\$100 - \$149	1,162	4.65%	\$142,965	0.22%
\$150 - \$199	836	3.35%	\$145,523	0.22%
\$200 - \$249	699	2.80%	\$156,609	0.24%
\$250 - \$499	2,004	8.02%	\$719,405	1.08%
\$500 - \$999	1,651	6.61%	\$1,169,746	1.76%
\$1,000 - \$1,499	861	3.45%	\$1,059,489	1.60%
\$1,500 - \$1,999	582	2.33%	\$1,008,726	1.52%
\$2,000 - \$2,499	436	1.75%	\$977,676	1.47%
\$2,500 - \$2,999	341	1.37%	\$932,978	1.41%
\$3,000 - \$3,999	444	1.78%	\$1,535,952	2.31%
\$4,000 - \$4,999	299	1.20%	\$1,339,954	2.02%
\$5,000 - \$9,999	645	2.58%	\$4,596,286	6.93%
\$10,000 - \$24,999	626	2.51%	\$9,714,894	14.64%
\$25,000 - \$49,999	205	0.82%	\$7,079,124	10.67%
\$50,000 - \$99,999	118	0.47%	\$8,202,021	12.36%
\$100,000 and Above	89	0.36%	\$27,374,931	41.25%
State Totals	24,978	100.00%	\$66,364,512	100.00%

Percentages may not sum to totals due to rounding.

**Hotel and Motel Tax Summary
Fiscal Year 2012**

During fiscal year 2012, one hundred and forty three cities and sixteen counties as listed below had a hotel-motel tax.

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

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, tourist court, 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, 2012, a total of \$43,269,029 was certified from the following jurisdictions.

Jurisdiction	Tax Rate	Quarter Ending September 2011	Quarter Ending December 2011	Quarter Ending March 2012	Quarter Ending June 2012	Total
Adair	5%	\$12,606	\$8,432	\$5,463	\$10,399	\$36,900
Algona	5%	\$18,983	\$14,554	\$12,623	\$15,966	\$62,126
Altoona	7%	\$230,311	\$76,607	\$122,621	\$233,055	\$662,593
Ames	7%	\$452,780	\$323,651	\$354,461	\$465,679	\$1,596,570
Anamosa	7%	\$24,647	\$19,006	\$11,789	\$21,659	\$77,101
Ankeny	7%	\$289,375	\$193,855	\$205,970	\$301,222	\$990,422
Appanoose County	7%	\$96,505	\$36,060	\$27,954	\$64,214	\$224,733
Arnolds Park	5%	\$197,785	\$10,507	\$16,281	\$79,655	\$304,228
Atlantic	4%	\$21,508	\$15,101	\$10,326	\$16,584	\$63,519
Avoca	7%	\$24,178	\$15,607	\$10,664	\$19,990	\$70,439
Bellevue	7%	\$1,252	\$1,105	\$991	\$1,222	\$4,570
Bettendorf	7%	\$213,048	\$165,826	\$162,667	\$196,836	\$738,376
Bloomfield	7%	\$12,417	\$11,393	\$6,601	\$11,231	\$41,642
Bondurant	7%	\$0	\$0	\$0	\$0	\$0
Boone	7%	\$43,242	\$24,745	\$21,779	\$40,887	\$130,653
Burlington	7%	\$229,393	\$153,192	\$152,572	\$201,895	\$737,052
Cantril	7%	\$0	\$0	\$0	\$0	\$0
Carlisle	7%	\$0	\$0	\$0	\$0	\$0
Carroll	7%	\$72,720	\$56,949	\$38,153	\$52,749	\$220,571
Carter Lake	7%	\$122,870	\$90,094	\$79,273	\$142,296	\$434,533
Cedar Falls	7%	\$165,015	\$140,124	\$109,387	\$126,095	\$540,622
Cedar Rapids	7%	\$765,762	\$674,652	\$589,491	\$805,195	\$2,835,100
Centerville	7%	\$21,254	\$19,663	\$14,804	\$22,251	\$77,972
Chariton	7%	\$10,092	\$9,765	\$5,342	\$8,952	\$34,152
Charles City	7%	\$35,148	\$35,715	\$25,015	\$30,887	\$126,766
Cherokee	7%	\$27,029	\$21,994	\$15,599	\$23,155	\$87,777
Clarinda	7%	\$16,009	\$11,106	\$8,733	\$13,269	\$49,117
Clarion	7%	\$0	\$0	\$3,176	\$4,795	\$7,971
Clayton County	7%	\$4,571	\$3,675	\$1,378	\$3,557	\$13,181
Clear Lake	7%	\$131,816	\$75,048	\$59,914	\$96,038	\$362,817
Clinton	7%	\$93,537	\$73,976	\$68,466	\$97,719	\$333,698
Clive	7%	\$268,631	\$193,867	\$181,639	\$266,816	\$910,952
Colfax	7%	\$17,422	\$8,694	\$6,270	\$15,580	\$47,966
Coralville	7%	\$613,560	\$586,292	\$401,076	\$537,983	\$2,138,911
Council Bluffs	7%	\$692,145	\$506,972	\$525,632	\$854,638	\$2,579,387
Cresco	7%	\$12,158	\$8,431	\$6,153	\$9,882	\$36,623
Creston	7%	\$33,596	\$33,185	\$22,438	\$36,386	\$125,606
Davenport	7%	\$590,944	\$431,153	\$446,925	\$586,031	\$2,055,052
De Soto	7%	\$3,973	\$2,592	\$992	\$2,767	\$10,324
Decorah	7%	\$85,872	\$61,565	\$47,097	\$75,112	\$269,646
Denison	7%	\$41,486	\$32,384	\$25,161	\$34,124	\$133,154
Des Moines	7%	\$1,099,029	\$1,028,212	\$936,642	\$1,302,880	\$4,366,762
Dewitt	5%	\$6,220	\$5,305	\$2,766	\$5,013	\$19,305
Dows	7%	\$0	\$0	\$0	\$0	\$0
Dickinson County	7%	\$31,371	\$4,769	\$5,651	\$11,806	\$53,598
Dubuque	7%	\$584,729	\$440,801	\$370,237	\$501,029	\$1,896,796
Dyersville	7%	\$29,147	\$22,212	\$15,960	\$21,223	\$88,542

Fiscal Year 2012

Jurisdiction	Tax Rate	Quarter Ending September 2011	Quarter Ending December 2011	Quarter Ending March 2012	Quarter Ending June 2012	Total
Eagle Grove	7%	\$0	\$0	\$869	\$1,871	\$2,740
Eldora	7%	\$4,475	\$3,261	\$2,611	\$3,224	\$13,572
Eldridge	7%	\$12,782	\$8,132	\$6,497	\$11,077	\$38,488
Elkader	7%	\$0	\$0	\$390	\$1,406	\$1,796
Elk Horn	7%	\$6,342	\$3,626	\$2,586	\$4,501	\$17,055
Emmetsburg	7%	\$39,454	\$25,172	\$18,333	\$29,637	\$112,595
Estherville	7%	\$27,320	\$13,465	\$8,924	\$21,221	\$70,930
Evansdale	7%	\$14,267	\$11,011	\$10,832	\$12,938	\$49,049
Fairfield	7%	\$34,196	\$29,774	\$21,890	\$35,948	\$121,807
Forest City	5%	\$14,585	\$8,639	\$7,592	\$11,282	\$42,097
Fort Dodge	7%	\$166,261	\$120,995	\$98,784	\$143,793	\$529,834
Fort Madison	7%	\$43,527	\$28,363	\$25,410	\$37,527	\$134,827
Franklin County	7%	\$0	\$1,401	\$900	\$1,819	\$4,120
Fremont County	7%	\$6,718	\$8,928	\$18,258	\$27,241	\$61,145
Greenfield	7%	\$2,585	\$2,185	\$1,548	\$4,069	\$10,388
Grimes	7%	\$17,704	\$11,674	\$10,361	\$17,938	\$57,676
Grinnell	7%	\$93,845	\$56,010	\$48,092	\$95,476	\$293,423
Guttenberg	7%	\$12,594	\$6,709	\$3,493	\$6,971	\$29,768
Hamilton County	7%	\$6,244	\$3,299	\$2,178	\$5,003	\$16,724
Hampton	5%	\$14,003	\$10,926	\$7,199	\$11,480	\$43,609
Harlan	7%	\$15,776	\$16,878	\$9,638	\$14,679	\$56,972
Holstein	7%	\$0	\$0	\$0	\$0	\$0
Humboldt	7%	\$0	\$0	\$6,899	\$11,104	\$18,004
Ida Grove	7%	\$10,795	\$10,069	\$9,513	\$9,435	\$39,812
Independence	7%	\$24,697	\$20,843	\$13,733	\$23,700	\$82,972
Indianola	7%	\$23,073	\$14,432	\$10,550	\$16,505	\$64,560
Iowa City	7%	\$205,354	\$205,373	\$180,692	\$219,120	\$810,539
Iowa County	7%	\$78,328	\$25,086	\$8,279	\$28,199	\$139,892
Iowa Falls	7%	\$31,765	\$21,588	\$21,266	\$30,871	\$105,491
Jefferson	7%	\$13,085	\$12,444	\$6,773	\$12,156	\$44,458
Johnston	7%	\$69,035	\$49,425	\$52,339	\$65,518	\$236,317
Jones County	5%	\$73	\$33	\$53	\$83	\$243
Keokuk	7%	\$89,022	\$64,488	\$50,981	\$74,181	\$278,672
Keosauqua	7%	\$4,427	\$3,864	\$1,905	\$3,902	\$14,098
Knoxville	7%	\$16,547	\$7,331	\$4,779	\$12,336	\$40,993
Lake View	7%	\$14,571	\$1,241	\$14,684	\$12,072	\$42,568
Lansing	2%	\$1,667	\$1,031	\$173	\$985	\$3,855
LeClaire	7%	\$74,081	\$46,201	\$42,903	\$65,920	\$229,104
Lee County	7%	\$103	\$137	\$0	\$67	\$307
Le Mars	5%	\$40,110	\$30,221	\$27,391	\$32,590	\$130,312
Lisbon	7%	\$0	\$0	\$0	\$0	\$0
Lynnville	7%	\$1,034	\$978	\$414	\$1,100	\$3,526
Lyon County	7%	\$36,449	\$29,406	\$34,505	\$32,821	\$133,182
Madison County	5%	\$176	\$50	\$6	\$164	\$396
Maharishi Vedic City	5%	\$4,137	\$4,205	\$3,155	\$4,724	\$16,221
Manchester	7%	\$17,870	\$11,797	\$11,064	\$16,435	\$57,167
Maquoketa	7%	\$21,861	\$16,931	\$10,173	\$24,403	\$73,367
Marion	7%	\$45,256	\$36,244	\$32,563	\$43,755	\$157,818
Marquette	7%	\$0	\$0	\$1,145	\$3,160	\$4,305
Marshalltown	7%	\$128,702	\$96,455	\$81,088	\$108,951	\$415,196
Marcus	5%	\$0	\$0	\$727	\$1,764	\$2,491
Mason City	7%	\$172,364	\$129,400	\$114,472	\$153,309	\$569,545
McGregor	7%	\$15,131	\$6,650	\$3,530	\$8,093	\$33,404
Milford	7%	\$0	\$0	\$0	\$6,803	\$6,803
Missouri Valley	7%	\$26,216	\$38,584	\$21,276	\$36,506	\$122,581
Mitchell County	7%	\$1,689	\$771	\$635	\$1,095	\$4,190
Monticello	5%	\$151	\$90	\$76	\$156	\$473
Mount Ayr	7%	\$6,617	\$6,697	\$66	\$9,820	\$23,201
Mount Vernon	7%	\$18,248	\$13,211	\$10,385	\$14,793	\$56,637
Mt. Pleasant	7%	\$58,092	\$35,950	\$29,214	\$46,970	\$170,226
Muscatine	7%	\$78,823	\$115,119	\$65,313	\$88,517	\$347,771

Fiscal Year 2012

Jurisdiction	Tax Rate	Quarter Ending September 2011	Quarter Ending December 2011	Quarter Ending March 2012	Quarter Ending June 2012	Total
Nevada	6%	\$3,086	\$1,871	\$781	\$2,443	\$8,180
Newton	7%	\$85,421	\$74,549	\$49,400	\$68,201	\$277,571
North Liberty	7%	\$22,471	\$16,131	\$9,381	\$14,662	\$62,645
Norwalk	7%	\$0	\$0	\$0	\$0	\$0
Oelwein	7%	\$11,132	\$9,897	\$6,649	\$10,904	\$38,581
Okoboji	5%	\$125,193	\$18,786	\$16,164	\$59,865	\$220,008
Orange City	5%	\$10,758	\$8,178	\$5,901	\$9,145	\$33,982
Osage	7%	\$8,692	\$6,997	\$5,717	\$10,293	\$31,700
Osceola	7%	\$71,221	\$62,074	\$47,422	\$64,952	\$245,669
Oskaloosa	5%	\$32,938	\$18,516	\$20,120	\$26,822	\$98,395
Ottumwa	7%	\$94,443	\$77,301	\$66,847	\$97,537	\$336,128
Pella	7%	\$91,080	\$59,136	\$51,585	\$93,791	\$295,592
Perry	7%	\$20,726	\$14,611	\$12,514	\$17,969	\$65,821
Pleasant Hill	7%	\$52,611	\$33,968	\$31,700	\$42,875	\$161,155
Pocahontas	7%	\$9,322	\$7,799	\$3,904	\$7,365	\$28,391
Polk County	7%	\$81,607	\$41,194	\$41,061	\$61,055	\$224,918
Poweshiek County	7%	\$591	\$1,003	\$106	\$753	\$2,453
Riverside	7%	\$58,646	\$49,712	\$47,524	\$59,132	\$215,013
Sergeant Bluff	7%	\$5,540	\$5,175	\$3,945	\$7,552	\$22,211
Shelby	7%	\$1,536	\$702	\$341	\$1,371	\$3,949
Shelby County	7%	\$3,168	\$1,736	\$1,713	\$3,056	\$9,673
Sheldon	7%	\$26,009	\$20,243	\$16,921	\$24,027	\$87,199
Shenandoah	7%	\$13,462	\$40,566	\$7,495	\$11,858	\$73,382
Sibley	5%	\$3,908	\$2,092	\$1,771	\$2,365	\$10,135
Sioux Center	5%	\$28,993	\$24,211	\$24,977	\$30,760	\$108,941
Sioux City	7%	\$344,908	\$297,478	\$312,784	\$345,939	\$1,301,109
Spencer	5%	\$74,900	\$42,235	\$34,078	\$50,476	\$201,688
Spirit Lake	5%	\$43,344	\$14,488	\$13,140	\$23,512	\$94,484
Storm Lake	7%	\$97,397	\$43,373	\$57,436	\$68,612	\$266,817
Story City	7%	\$32,329	\$20,776	\$13,235	\$28,043	\$94,383
Strawberry Point	7%	\$529	\$429	\$117	\$309	\$1,384
Stuart	5%	\$42,840	\$21,505	\$12,759	\$26,646	\$103,750
Tiffin	7%	\$0	\$0	\$0	\$0	\$0
Toledo	5%	\$16,389	\$10,936	\$9,298	\$14,521	\$51,145
Urbandale	7%	\$394,632	\$290,925	\$314,719	\$418,423	\$1,418,700
Wahpeton	5%	\$21,987	\$134	\$0	\$5,595	\$27,717
Walcott	7%	\$31,702	\$26,437	\$16,566	\$21,898	\$96,603
Walnut	7%	\$28,335	\$12,217	\$9,881	\$22,871	\$73,303
Waterloo	7%	\$351,633	\$268,730	\$292,753	\$332,907	\$1,246,022
Waukee	7%	\$0	\$0	\$0	\$0	\$0
Waukon	4%	\$0	\$0	\$2,575	\$5,183	\$7,758
Waverly	7%	\$42,838	\$33,938	\$30,995	\$42,832	\$150,602
Webster City	7%	\$35,569	\$23,687	\$16,488	\$26,318	\$102,062
West Bend	5%	\$3,138	\$9,338	\$4,802	\$8,174	\$25,452
West Burlington	7%	\$12,717	\$6,385	\$5,267	\$11,116	\$35,484
West Des Moines	7%	\$837,884	\$656,489	\$674,100	\$902,848	\$3,071,320
West Union	6%	\$11,197	\$8,921	\$6,011	\$11,280	\$37,409
Williamsburg	7%	\$29,751	\$41,830	\$34,781	\$46,277	\$152,639
Windsor Heights	7%	\$142	\$775	\$89	\$143	\$1,149
Winterset	7%	\$8,372	\$6,469	\$3,977	\$7,306	\$26,124
Worth County	7%	\$52,149	\$76,388	\$47,477	\$52,079	\$228,092
State Totals		\$12,683,599	\$9,585,959	\$8,702,508	\$12,291,963	\$43,264,029

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

**Retail Sales Tax
by County and City
Fiscal Year 2012**

County Name	City Name	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Adair	Greenfield	492	\$23,470,701	\$1,406,588	0.07%
Adair	Adair	245	\$11,303,418	\$670,854	0.03%
Adair	Fontanelle	160	\$4,379,146	\$262,749	0.01%
Adair	Stuart	131	\$10,048,502	\$584,113	0.03%
Adair	Orient	74	\$1,100,792	\$66,021	0.00%
Adair	Bridgewater	46	\$1,526,116	\$91,567	0.00%
Adair	Other	60	\$5,115,366	\$306,922	0.01%
Adair	County Totals	1,208	\$56,944,041	\$3,388,813	0.16%
Adams	Corning	543	\$21,198,876	\$1,269,809	0.06%
Adams	Other	125	\$4,825,524	\$289,531	0.01%
Adams	County Totals	668	\$26,024,400	\$1,559,340	0.08%
Allamakee	Waukon	1,031	\$58,177,276	\$3,485,627	0.17%
Allamakee	Lansing	370	\$12,552,176	\$751,051	0.04%
Allamakee	Postville	343	\$17,217,893	\$1,032,983	0.05%
Allamakee	Harpers Ferry	145	\$2,171,614	\$129,396	0.01%
Allamakee	New Albin	117	\$1,631,665	\$97,900	0.00%
Allamakee	Waterville	53	\$591,375	\$35,483	0.00%
Allamakee	Other	137	\$1,935,536	\$116,132	0.01%
Allamakee	County Totals	2,196	\$94,277,535	\$5,648,572	0.27%
Appanoose	Centerville	1,178	\$88,132,164	\$5,276,791	0.26%
Appanoose	Moravia	218	\$9,373,915	\$528,151	0.03%
Appanoose	Moulton	123	\$1,390,151	\$83,409	0.00%
Appanoose	Cincinnati	92	\$472,976	\$28,379	0.00%
Appanoose	Mystic	48	\$264,813	\$15,889	0.00%
Appanoose	Other	128	\$741,854	\$43,767	0.00%
Appanoose	County Totals	1,787	\$100,375,873	\$5,976,385	0.29%
Audubon	Audubon	644	\$28,054,890	\$1,682,269	0.08%
Audubon	Exira	180	\$4,029,222	\$241,753	0.01%
Audubon	Kimballton	40	\$580,152	\$34,809	0.00%
Audubon	Other	92	\$1,537,114	\$92,227	0.00%
Audubon	County Totals	956	\$34,201,378	\$2,051,058	0.10%
Benton	Vinton	946	\$47,220,293	\$2,828,759	0.14%
Benton	Belle Plaine	428	\$18,970,587	\$1,138,067	0.06%
Benton	Atkins	205	\$8,540,731	\$512,444	0.02%
Benton	Blairstown	197	\$9,692,242	\$581,535	0.03%
Benton	Shellsburg	197	\$5,901,557	\$354,093	0.02%
Benton	Keystone	134	\$4,846,281	\$290,777	0.01%
Benton	Van Horne	132	\$4,274,721	\$256,483	0.01%
Benton	Urbana	127	\$12,867,867	\$769,829	0.04%
Benton	Newhall	114	\$3,645,179	\$218,711	0.01%
Benton	Norway	101	\$2,526,496	\$151,590	0.01%
Benton	Walford	97	\$1,339,191	\$80,351	0.00%
Benton	Garrison	45	\$638,427	\$38,306	0.00%
Benton	Luzerne	41	\$300,129	\$18,008	0.00%
Benton	Other	119	\$1,562,947	\$93,777	0.00%
Benton	County Totals	2,883	\$122,326,648	\$7,332,730	0.36%
Black Hawk	Waterloo	6,856	\$1,129,249,855	\$67,533,670	3.27%
Black Hawk	Cedar Falls	4,006	\$541,544,871	\$32,396,304	1.57%
Black Hawk	Evansdale	385	\$23,698,647	\$1,414,912	0.07%
Black Hawk	Laporte City	360	\$9,516,768	\$570,881	0.03%
Black Hawk	Hudson	349	\$11,718,420	\$703,105	0.03%
Black Hawk	Dunkerton	172	\$8,880,377	\$532,823	0.03%
Black Hawk	Janesville	98	\$1,381,573	\$82,894	0.00%
Black Hawk	Raymond	90	\$2,874,087	\$172,445	0.01%
Black Hawk	Gilbertville	88	\$1,429,213	\$85,753	0.00%
Black Hawk	Elk Run Heights	82	\$20,390,503	\$1,223,430	0.06%
Black Hawk	Other	141	\$4,483,140	\$268,988	0.01%
Black Hawk	County Totals	12,627	\$1,755,167,454	\$104,985,206	5.08%
Boone	Boone	1,848	\$144,947,328	\$8,678,175	0.42%
Boone	Madrid	367	\$10,483,366	\$628,884	0.03%
Boone	Ogden	347	\$7,455,995	\$447,072	0.02%
Boone	Other	245	\$4,680,309	\$280,819	0.01%
Boone	County Totals	2,807	\$167,566,998	\$10,034,950	0.49%

**Retail Sales Tax
by County and City
Fiscal Year 2012**

County Name	City Name	Number of			
		Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Bremer	Waverly	1,291	\$125,019,611	\$7,478,871	0.36%
Bremer	Sumner	475	\$18,137,439	\$1,087,802	0.05%
Bremer	Denver	350	\$15,554,477	\$933,269	0.05%
Bremer	Tripoli	239	\$6,436,592	\$386,196	0.02%
Bremer	Readlyn	163	\$5,503,917	\$330,235	0.02%
Bremer	Janesville	136	\$5,028,822	\$301,729	0.01%
Bremer	Plainfield	103	\$3,727,044	\$223,623	0.01%
Bremer	Other	66	\$620,817	\$37,249	0.00%
Bremer	County Totals	2,823	\$180,028,719	\$10,778,974	0.52%
Buchanan	Independence	1,124	\$92,695,448	\$5,549,869	0.27%
Buchanan	Jesup	366	\$27,933,342	\$1,675,960	0.08%
Buchanan	Hazleton	221	\$5,953,129	\$357,132	0.02%
Buchanan	Fairbank	203	\$11,115,229	\$666,914	0.03%
Buchanan	Winthrop	201	\$6,394,842	\$383,691	0.02%
Buchanan	Rowley	93	\$3,766,469	\$225,988	0.01%
Buchanan	Brandon	78	\$754,304	\$45,258	0.00%
Buchanan	Aurora	70	\$835,513	\$50,131	0.00%
Buchanan	Lamont	69	\$2,269,455	\$136,167	0.01%
Buchanan	Quasqueton	62	\$1,829,652	\$109,779	0.01%
Buchanan	Other	88	\$3,894,352	\$233,661	0.01%
Buchanan	County Totals	2,575	\$157,441,735	\$9,434,550	0.46%
Buena Vista	Storm Lake	1,495	\$166,313,819	\$9,940,061	0.48%
Buena Vista	Alta	280	\$7,959,844	\$477,591	0.02%
Buena Vista	Sioux Rapids	178	\$11,235,239	\$673,975	0.03%
Buena Vista	Albert City	143	\$3,072,564	\$184,354	0.01%
Buena Vista	Newell	134	\$2,703,990	\$162,239	0.01%
Buena Vista	Linn Grove	81	\$666,644	\$39,776	0.00%
Buena Vista	Marathon	59	\$764,806	\$45,887	0.00%
Buena Vista	Rembrandt	50	\$455,174	\$27,310	0.00%
Buena Vista	Other	48	\$589,857	\$35,391	0.00%
Buena Vista	County Totals	2,468	\$193,761,937	\$11,586,585	0.56%
Butler	Parkersburg	330	\$11,502,279	\$690,137	0.03%
Butler	Clarksville	280	\$5,581,211	\$334,873	0.02%
Butler	Greene	271	\$9,552,185	\$573,131	0.03%
Butler	Allison	251	\$6,548,184	\$392,547	0.02%
Butler	Shell Rock	196	\$4,485,768	\$269,146	0.01%
Butler	Aplington	182	\$4,747,587	\$284,855	0.01%
Butler	Dumont	137	\$5,631,399	\$337,884	0.02%
Butler	New Hartford	116	\$1,746,529	\$104,792	0.01%
Butler	Bristow	41	\$305,578	\$18,335	0.00%
Butler	Other	84	\$5,262,159	\$315,730	0.02%
Butler	County Totals	1,888	\$55,362,879	\$3,321,429	0.16%
Calhoun	Rockwell City	364	\$16,248,189	\$974,602	0.05%
Calhoun	Manson	333	\$15,260,989	\$915,659	0.04%
Calhoun	Lake City	324	\$9,579,626	\$574,443	0.03%
Calhoun	Pomeroy	89	\$2,038,384	\$122,303	0.01%
Calhoun	Lohrville	85	\$1,409,250	\$84,555	0.00%
Calhoun	Farnhamville	75	\$1,549,285	\$92,957	0.00%
Calhoun	Other	164	\$1,799,848	\$107,991	0.01%
Calhoun	County Totals	1,434	\$47,885,571	\$2,872,510	0.14%
Carroll	Carroll	2,086	\$225,274,029	\$13,481,505	0.65%
Carroll	Manning	347	\$14,047,372	\$842,842	0.04%
Carroll	Coon Rapids	281	\$9,360,823	\$561,587	0.03%
Carroll	Glidden	188	\$7,919,213	\$475,153	0.02%
Carroll	Breda	150	\$9,631,992	\$577,920	0.03%
Carroll	Templeton	125	\$4,133,448	\$248,007	0.01%
Carroll	Arcadia	106	\$5,699,060	\$341,944	0.02%
Carroll	Dedham	84	\$1,486,353	\$89,181	0.00%
Carroll	Halbur	80	\$4,149,568	\$248,974	0.01%
Carroll	Other	95	\$3,043,407	\$182,604	0.01%
Carroll	County Totals	3,542	\$284,745,265	\$17,049,716	0.83%
Cass	Atlantic	1,352	\$117,862,857	\$7,051,443	0.34%
Cass	Griswold	251	\$7,115,612	\$426,937	0.02%
Cass	Anita	218	\$5,288,539	\$317,271	0.02%
Cass	Massena	108	\$5,013,497	\$300,810	0.01%
Cass	Cumberland	59	\$285,583	\$17,135	0.00%
Cass	Wiota	52	\$965,623	\$57,853	0.00%
Cass	Lewis	48	\$551,334	\$33,075	0.00%
Cass	Marne	40	\$1,112,904	\$66,774	0.00%
Cass	Other	43	\$1,082,881	\$64,973	0.00%
Cass	County Totals	2,171	\$139,278,830	\$8,336,270	0.40%

**Retail Sales Tax
by County and City
Fiscal Year 2012**

County Name	City Name	Number of			
		Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Cedar	Tipton	800	\$43,422,022	\$2,604,040	0.13%
Cedar	West Branch	420	\$13,592,099	\$813,527	0.04%
Cedar	Durant	287	\$15,375,248	\$922,515	0.04%
Cedar	Clarence	200	\$5,042,112	\$302,527	0.01%
Cedar	Lowden	188	\$7,609,791	\$456,350	0.02%
Cedar	Mechanicsville	156	\$3,979,735	\$238,784	0.01%
Cedar	Stanwood	90	\$2,014,203	\$120,852	0.01%
Cedar	Bennett	49	\$530,342	\$31,821	0.00%
Cedar	Other	104	\$3,384,048	\$203,043	0.01%
Cedar	County Totals	2,294	\$94,949,600	\$5,693,458	0.28%
Cerro Gordo	Mason City	3,930	\$557,759,660	\$33,382,286	1.62%
Cerro Gordo	Clear Lake	1,547	\$97,120,810	\$5,768,433	0.28%
Cerro Gordo	Rockwell	162	\$3,524,894	\$211,494	0.01%
Cerro Gordo	Ventura	136	\$11,649,573	\$698,974	0.03%
Cerro Gordo	Thornton	72	\$1,262,676	\$75,761	0.00%
Cerro Gordo	Plymouth	52	\$511,327	\$30,603	0.00%
Cerro Gordo	Swaledale	48	\$2,083,214	\$124,993	0.01%
Cerro Gordo	Meservey	45	\$415,273	\$24,916	0.00%
Cerro Gordo	Other	117	\$3,828,224	\$229,554	0.01%
Cerro Gordo	County Totals	6,109	\$678,155,651	\$40,547,014	1.96%
Cherokee	Cherokee	1,094	\$72,076,162	\$4,311,895	0.21%
Cherokee	Marcus	242	\$18,615,049	\$1,115,660	0.05%
Cherokee	Aurelia	170	\$7,911,132	\$474,668	0.02%
Cherokee	Quimby	66	\$1,275,868	\$76,552	0.00%
Cherokee	Cleghorn	60	\$732,588	\$43,955	0.00%
Cherokee	Washta	48	\$826,300	\$49,578	0.00%
Cherokee	Meriden	43	\$858,788	\$51,527	0.00%
Cherokee	Other	64	\$1,413,210	\$84,793	0.00%
Cherokee	County Totals	1,787	\$103,709,097	\$6,208,628	0.30%
Chickasaw	New Hampton	908	\$64,417,874	\$3,856,380	0.19%
Chickasaw	Nashua	290	\$7,736,693	\$464,088	0.02%
Chickasaw	Fredericksburg	208	\$6,609,132	\$396,136	0.02%
Chickasaw	Ionia	180	\$1,903,905	\$114,101	0.01%
Chickasaw	Lawler	146	\$5,263,750	\$315,825	0.02%
Chickasaw	Alta Vista	74	\$1,914,446	\$112,517	0.01%
Chickasaw	Other	96	\$4,600,896	\$276,054	0.01%
Chickasaw	County Totals	1,902	\$92,446,696	\$5,535,101	0.27%
Clarke	Osceola	905	\$68,104,332	\$4,051,163	0.20%
Clarke	Murray	87	\$1,291,337	\$77,480	0.00%
Clarke	Other	102	\$2,245,739	\$134,711	0.01%
Clarke	County Totals	1,094	\$71,641,408	\$4,263,354	0.21%
Clay	Spencer	2,204	\$266,351,209	\$15,952,260	0.77%
Clay	Everly	138	\$5,413,748	\$324,563	0.02%
Clay	Peterson	102	\$1,211,990	\$72,719	0.00%
Clay	Royal	61	\$714,604	\$42,876	0.00%
Clay	Dickens	60	\$2,133,316	\$127,999	0.01%
Clay	Webb	54	\$598,794	\$35,928	0.00%
Clay	Greenville	44	\$673,394	\$40,404	0.00%
Clay	Other	107	\$1,200,021	\$72,001	0.00%
Clay	County Totals	2,770	\$278,297,076	\$16,668,750	0.81%
Clayton	Elkader	536	\$37,128,594	\$2,185,531	0.11%
Clayton	Guttenberg	456	\$18,574,180	\$1,110,161	0.05%
Clayton	Monona	353	\$17,809,946	\$1,068,260	0.05%
Clayton	Strawberry Point	335	\$10,839,526	\$650,095	0.03%
Clayton	Mcgregor	313	\$6,232,126	\$369,257	0.02%
Clayton	Edgewood	197	\$12,878,941	\$772,563	0.04%
Clayton	Garnavillo	173	\$3,939,781	\$236,356	0.01%
Clayton	Marquette	86	\$4,734,862	\$281,975	0.01%
Clayton	Volga	77	\$1,118,223	\$67,093	0.00%
Clayton	Luana	57	\$1,010,794	\$60,648	0.00%
Clayton	Other	273	\$4,122,188	\$247,068	0.01%
Clayton	County Totals	2,856	\$118,389,161	\$7,049,007	0.34%

**Retail Sales Tax
by County and City
Fiscal Year 2012**

County Name	City Name	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Clinton	Clinton	2,920	\$364,684,477	\$21,833,398	1.06%
Clinton	Dewitt	875	\$55,064,128	\$3,299,956	0.16%
Clinton	Camanche	353	\$11,076,372	\$664,582	0.03%
Clinton	Wheatland	162	\$6,145,555	\$368,733	0.02%
Clinton	Delmar	127	\$1,771,142	\$106,269	0.01%
Clinton	Grand Mound	112	\$2,169,323	\$129,855	0.01%
Clinton	Goose Lake	87	\$1,470,330	\$88,220	0.00%
Clinton	Lost Nation	84	\$1,625,867	\$97,549	0.00%
Clinton	Low Moor	74	\$1,917,083	\$115,025	0.01%
Clinton	Charlotte	68	\$3,902,584	\$234,155	0.01%
Clinton	Calamus	67	\$2,522,312	\$151,339	0.01%
Clinton	Other	148	\$3,093,799	\$185,628	0.01%
Clinton	County Totals	5,077	\$455,442,972	\$27,274,708	1.32%
Crawford	Denison	1,196	\$96,088,804	\$5,746,211	0.28%
Crawford	Manilla	178	\$2,254,390	\$135,263	0.01%
Crawford	Schleswig	123	\$2,626,217	\$157,551	0.01%
Crawford	Dow City	111	\$2,488,281	\$149,297	0.01%
Crawford	Charter Oak	94	\$2,981,457	\$178,887	0.01%
Crawford	Westside	79	\$1,642,112	\$98,527	0.00%
Crawford	Vail	77	\$1,613,212	\$96,793	0.00%
Crawford	Kiron	68	\$3,174,043	\$190,443	0.01%
Crawford	Other	113	\$3,259,281	\$195,557	0.01%
Crawford	County Totals	2,039	\$116,127,797	\$6,948,529	0.34%
Dallas	West Des Moines	1,281	\$749,955,927	\$44,686,156	2.16%
Dallas	Waukee	909	\$120,684,120	\$7,241,047	0.35%
Dallas	Adel	880	\$47,469,328	\$2,845,722	0.14%
Dallas	Perry	879	\$105,964,970	\$6,348,403	0.31%
Dallas	Dallas Center	252	\$8,900,721	\$534,043	0.03%
Dallas	Clive	237	\$21,577,571	\$1,294,654	0.06%
Dallas	Woodward	221	\$3,705,434	\$222,326	0.01%
Dallas	Van Meter	136	\$5,670,526	\$340,232	0.02%
Dallas	Urbandale	135	\$1,863,537	\$111,812	0.01%
Dallas	Dexter	131	\$2,589,096	\$155,346	0.01%
Dallas	Redfield	124	\$3,159,674	\$189,580	0.01%
Dallas	Granger	121	\$8,249,512	\$494,971	0.02%
Dallas	Desoto	109	\$4,623,611	\$275,942	0.01%
Dallas	Minburn	85	\$1,702,142	\$102,129	0.00%
Dallas	Bouton	48	\$8,205,497	\$492,308	0.02%
Dallas	Other	186	\$3,202,794	\$192,168	0.01%
Dallas	County Totals	5,734	\$1,097,524,460	\$65,526,840	3.17%
Davis	Bloomfield	1,060	\$46,072,221	\$2,758,630	0.13%
Davis	Pulaski	84	\$1,519,638	\$91,178	0.00%
Davis	Drakesville	81	\$1,769,143	\$106,149	0.01%
Davis	Other	84	\$1,412,594	\$83,847	0.00%
Davis	County Totals	1,309	\$50,773,596	\$3,039,805	0.15%
Decatur	Leon	383	\$16,053,357	\$961,885	0.05%
Decatur	Lamoni	364	\$12,378,346	\$737,631	0.04%
Decatur	Decatur City	67	\$2,197,112	\$131,827	0.01%
Decatur	Davis City	63	\$381,252	\$22,875	0.00%
Decatur	Grand River	57	\$363,443	\$21,771	0.00%
Decatur	Garden Grove	40	\$859,348	\$51,561	0.00%
Decatur	Other	111	\$1,703,393	\$102,204	0.00%
Decatur	County Totals	1,085	\$33,936,251	\$2,029,754	0.10%
Delaware	Manchester	1,237	\$77,006,640	\$4,612,119	0.22%
Delaware	Delhi	182	\$7,486,185	\$449,171	0.02%
Delaware	Earlville	180	\$2,368,576	\$141,814	0.01%
Delaware	Hopkinton	179	\$3,339,841	\$200,390	0.01%
Delaware	Dyersville	152	\$5,974,199	\$358,452	0.02%
Delaware	Colesburg	111	\$3,243,937	\$194,636	0.01%
Delaware	Edgewood	104	\$4,424,204	\$265,452	0.01%
Delaware	Ryan	104	\$720,823	\$43,249	0.00%
Delaware	Dundee	60	\$1,940,628	\$116,438	0.01%
Delaware	Greeley	53	\$1,059,769	\$63,586	0.00%
Delaware	Other	112	\$13,143,391	\$787,511	0.04%
Delaware	County Totals	2,474	\$120,708,193	\$7,232,819	0.35%

**Retail Sales Tax
by County and City
Fiscal Year 2012**

County Name	City Name	Number of			
		Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Des Moines	Burlington	2,966	\$308,393,605	\$18,400,614	0.89%
Des Moines	West Burlington	848	\$180,637,572	\$10,830,815	0.52%
Des Moines	Mediapolis	332	\$16,439,317	\$986,359	0.05%
Des Moines	Danville	165	\$2,727,698	\$163,662	0.01%
Des Moines	Middletown	40	\$964,904	\$57,894	0.00%
Des Moines	Other	187	\$4,393,430	\$263,606	0.01%
Des Moines	County Totals	4,538	\$513,556,526	\$30,702,950	1.49%
Dickinson	Spirit Lake	1,715	\$142,569,460	\$8,504,075	0.41%
Dickinson	Milford	806	\$32,310,348	\$1,929,891	0.09%
Dickinson	Arnolds Park	631	\$33,483,118	\$1,969,488	0.10%
Dickinson	Okoboji	267	\$44,190,325	\$2,607,291	0.13%
Dickinson	Lake Park	193	\$7,789,264	\$467,356	0.02%
Dickinson	Terril	88	\$1,387,913	\$83,275	0.00%
Dickinson	Other	119	\$3,773,301	\$225,311	0.01%
Dickinson	County Totals	3,819	\$265,503,729	\$15,786,687	0.76%
Dubuque	Dubuque	7,972	\$1,060,222,499	\$63,341,762	3.07%
Dubuque	Dyersville	879	\$72,783,835	\$4,353,623	0.21%
Dubuque	Cascade	446	\$25,555,335	\$1,533,320	0.07%
Dubuque	Peosta	347	\$18,599,063	\$1,115,944	0.05%
Dubuque	Farley	245	\$7,703,115	\$457,944	0.02%
Dubuque	Epworth	240	\$6,026,364	\$361,539	0.02%
Dubuque	New Vienna	130	\$6,406,018	\$384,361	0.02%
Dubuque	Holy Cross	118	\$3,191,575	\$191,495	0.01%
Dubuque	Durango	108	\$3,019,311	\$180,684	0.01%
Dubuque	Worthington	104	\$10,496,091	\$629,765	0.03%
Dubuque	Sherrill	94	\$2,194,036	\$131,522	0.01%
Dubuque	Bernard	87	\$1,060,569	\$63,634	0.00%
Dubuque	Zwingle	50	\$1,019,263	\$61,156	0.00%
Dubuque	Other	162	\$6,874,086	\$412,445	0.02%
Dubuque	County Totals	10,982	\$1,225,151,160	\$73,219,194	3.55%
Emmet	Estherville	1,069	\$70,481,824	\$4,218,777	0.20%
Emmet	Armstrong	299	\$7,266,771	\$436,006	0.02%
Emmet	Ringsted	100	\$1,440,649	\$86,439	0.00%
Emmet	Wallingford	64	\$594,853	\$35,691	0.00%
Emmet	Other	54	\$1,451,071	\$87,064	0.00%
Emmet	County Totals	1,586	\$81,235,168	\$4,863,977	0.24%
Fayette	Oelwein	858	\$64,555,782	\$3,867,835	0.19%
Fayette	West Union	601	\$30,252,171	\$1,808,895	0.09%
Fayette	Fayette	238	\$5,410,955	\$318,784	0.02%
Fayette	Elgin	163	\$8,553,853	\$513,231	0.02%
Fayette	Clermont	138	\$4,941,470	\$296,488	0.01%
Fayette	Hawkeye	120	\$2,138,389	\$128,303	0.01%
Fayette	Maynard	100	\$2,395,595	\$143,736	0.01%
Fayette	Arlington	94	\$1,230,702	\$73,781	0.00%
Fayette	Waucoma	89	\$2,971,214	\$178,273	0.01%
Fayette	Wadena	57	\$657,903	\$39,474	0.00%
Fayette	Randalia	41	\$624,620	\$37,477	0.00%
Fayette	Other	168	\$3,580,089	\$214,805	0.01%
Fayette	County Totals	2,667	\$127,312,743	\$7,621,083	0.37%
Floyd	Charles City	1,369	\$86,938,601	\$5,196,934	0.25%
Floyd	Nora Springs	257	\$5,821,714	\$349,050	0.02%
Floyd	Floyd	138	\$9,354,528	\$561,272	0.03%
Floyd	Rockford	137	\$2,848,128	\$170,888	0.01%
Floyd	Rudd	124	\$1,831,592	\$109,896	0.01%
Floyd	Marble Rock	63	\$1,807,251	\$108,435	0.01%
Floyd	Other	121	\$1,141,513	\$68,491	0.00%
Floyd	County Totals	2,209	\$109,743,327	\$6,564,965	0.32%
Franklin	Hampton	862	\$54,082,079	\$3,235,379	0.16%
Franklin	Sheffield	191	\$20,281,704	\$1,216,902	0.06%
Franklin	Ackley	91	\$1,123,704	\$67,228	0.00%
Franklin	Latimer	85	\$3,988,389	\$239,303	0.01%
Franklin	Geneva	71	\$752,139	\$45,128	0.00%
Franklin	Alexander	59	\$531,427	\$31,886	0.00%
Franklin	Dows	57	\$2,030,856	\$121,851	0.01%
Franklin	Other	127	\$2,850,152	\$171,009	0.01%
Franklin	County Totals	1,543	\$85,640,450	\$5,128,687	0.25%

**Retail Sales Tax
by County and City
Fiscal Year 2012**

County Name	City Name	Number of			
		Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Fremont	Sidney	215	\$4,559,844	\$273,591	0.01%
Fremont	Hamburg	202	\$7,997,539	\$479,539	0.02%
Fremont	Tabor	140	\$3,687,195	\$221,206	0.01%
Fremont	Farragut	101	\$1,119,572	\$67,174	0.00%
Fremont	Shenandoah	73	\$21,500,306	\$1,285,374	0.06%
Fremont	Other	279	\$20,694,350	\$1,235,524	0.06%
Fremont	County Totals	1,010	\$59,558,806	\$3,562,408	0.17%
Greene	Jefferson	816	\$47,729,973	\$2,857,847	0.14%
Greene	Scranton	139	\$3,031,381	\$181,883	0.01%
Greene	Grand Junction	123	\$6,657,266	\$396,759	0.02%
Greene	Churdan	88	\$1,149,783	\$68,987	0.00%
Greene	Paton	65	\$6,057,960	\$363,478	0.02%
Greene	Rippey	50	\$978,875	\$58,727	0.00%
Greene	Other	54	\$708,523	\$42,511	0.00%
Greene	County Totals	1,335	\$66,313,761	\$3,970,192	0.19%
Grundy	Grundy Center	503	\$25,400,146	\$1,519,628	0.07%
Grundy	Reinbeck	293	\$14,489,390	\$869,363	0.04%
Grundy	Conrad	260	\$8,357,627	\$501,458	0.02%
Grundy	Dike	156	\$12,694,017	\$761,641	0.04%
Grundy	Wellsburg	146	\$3,422,284	\$205,337	0.01%
Grundy	Beaman	75	\$752,436	\$45,146	0.00%
Grundy	Holland	53	\$2,670,538	\$160,232	0.01%
Grundy	Other	62	\$1,412,428	\$84,746	0.00%
Grundy	County Totals	1,548	\$69,198,866	\$4,147,551	0.20%
Guthrie	Panora	504	\$25,320,054	\$1,513,832	0.07%
Guthrie	Guthrie Center	464	\$14,583,512	\$874,379	0.04%
Guthrie	Stuart	210	\$9,521,465	\$571,288	0.03%
Guthrie	Bayard	130	\$2,811,914	\$168,710	0.01%
Guthrie	Casey	102	\$1,925,566	\$115,534	0.01%
Guthrie	Menlo	85	\$1,624,848	\$97,491	0.00%
Guthrie	Yale	85	\$1,134,016	\$68,041	0.00%
Guthrie	Adair	51	\$3,026,729	\$181,604	0.01%
Guthrie	Bagley	45	\$329,582	\$19,775	0.00%
Guthrie	Other	88	\$725,528	\$42,610	0.00%
Guthrie	County Totals	1,764	\$61,003,214	\$3,653,263	0.18%
Hamilton	Webster City	1,197	\$72,442,291	\$4,331,807	0.21%
Hamilton	Jewell Junction	193	\$5,436,245	\$326,175	0.02%
Hamilton	Stratford	146	\$5,203,558	\$312,213	0.02%
Hamilton	Ellsworth	107	\$5,007,337	\$300,440	0.01%
Hamilton	Williams	92	\$3,670,848	\$217,597	0.01%
Hamilton	Stanhope	72	\$2,184,886	\$131,093	0.01%
Hamilton	Blairsburg	48	\$822,088	\$49,325	0.00%
Hamilton	Kamrar	41	\$1,011,363	\$60,682	0.00%
Hamilton	Other	70	\$1,353,015	\$80,640	0.00%
Hamilton	County Totals	1,966	\$97,131,631	\$5,809,973	0.28%
Hancock	Garner	642	\$49,605,259	\$2,975,564	0.14%
Hancock	Britt	447	\$13,307,775	\$798,467	0.04%
Hancock	Forest City	160	\$13,115,443	\$781,249	0.04%
Hancock	Kanawha	151	\$5,063,175	\$303,651	0.01%
Hancock	Klemme	72	\$1,047,678	\$62,861	0.00%
Hancock	Woden	65	\$513,802	\$30,828	0.00%
Hancock	Corwith	60	\$1,381,028	\$82,862	0.00%
Hancock	Other	94	\$1,731,680	\$103,901	0.01%
Hancock	County Totals	1,691	\$85,765,840	\$5,139,382	0.25%
Hardin	Iowa Falls	1,062	\$90,348,408	\$5,405,834	0.26%
Hardin	Eldora	506	\$17,094,934	\$1,024,383	0.05%
Hardin	Ackley	294	\$7,717,093	\$463,026	0.02%
Hardin	Alden	209	\$8,609,931	\$516,596	0.03%
Hardin	Hubbard	167	\$10,001,912	\$600,115	0.03%
Hardin	Radcliffe	107	\$4,554,753	\$273,285	0.01%
Hardin	Union	99	\$5,248,132	\$314,888	0.02%
Hardin	Steamboat Rock	70	\$720,376	\$43,223	0.00%
Hardin	New Providence	61	\$695,877	\$41,753	0.00%
Hardin	Other	105	\$3,024,519	\$180,845	0.01%
Hardin	County Totals	2,680	\$148,015,935	\$8,863,947	0.43%
Harrison	Missouri Valley	552	\$33,303,389	\$1,984,546	0.10%
Harrison	Woodbine	322	\$10,681,782	\$639,978	0.03%
Harrison	Logan	299	\$7,461,552	\$447,436	0.02%
Harrison	Dunlap	258	\$11,981,010	\$718,715	0.03%
Harrison	Mondamin	79	\$1,663,936	\$99,836	0.00%
Harrison	Persia	61	\$481,637	\$28,898	0.00%
Harrison	Modale	58	\$725,207	\$43,512	0.00%
Harrison	Pisgah	58	\$754,561	\$45,274	0.00%
Harrison	Other	93	\$858,189	\$47,637	0.00%
Harrison	County Totals	1,780	\$67,911,263	\$4,055,833	0.20%

**Retail Sales Tax
by County and City
Fiscal Year 2012**

County Name	City Name	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Henry	Mount Pleasant	1,522	\$133,439,190	\$7,981,704	0.39%
Henry	New London	283	\$8,098,078	\$485,885	0.02%
Henry	Wayland	205	\$5,603,062	\$336,184	0.02%
Henry	Winfield	179	\$6,295,061	\$377,704	0.02%
Henry	Salem	103	\$2,337,924	\$140,275	0.01%
Henry	Mount Union	56	\$1,387,546	\$83,253	0.00%
Henry	Olds	51	\$1,016,506	\$60,990	0.00%
Henry	Other	89	\$2,629,394	\$157,764	0.01%
Henry	County Totals	2,488	\$160,806,761	\$9,623,758	0.47%
Howard	Cresco	860	\$48,967,860	\$2,932,840	0.14%
Howard	Elma	197	\$5,722,760	\$343,366	0.02%
Howard	Lime Springs	170	\$2,382,320	\$142,939	0.01%
Howard	Riceville	107	\$4,757,705	\$285,462	0.01%
Howard	Protivin	76	\$3,357,565	\$201,454	0.01%
Howard	Chester	65	\$674,120	\$40,447	0.00%
Howard	Other	40	\$1,787,166	\$107,230	0.01%
Howard	County Totals	1,515	\$67,649,496	\$4,053,738	0.20%
Humboldt	Humboldt	952	\$63,614,260	\$3,811,117	0.18%
Humboldt	Livermore	104	\$1,344,193	\$80,652	0.00%
Humboldt	Dakota City	86	\$2,523,344	\$151,388	0.01%
Humboldt	Renwick	72	\$1,375,834	\$82,550	0.00%
Humboldt	Gilmore City	67	\$1,468,425	\$88,106	0.00%
Humboldt	Ottosen	45	\$906,657	\$54,399	0.00%
Humboldt	Other	198	\$4,618,630	\$277,118	0.01%
Humboldt	County Totals	1,524	\$75,851,343	\$4,545,330	0.22%
Ida	Ida Grove	553	\$27,713,919	\$1,647,984	0.08%
Ida	Holstein	266	\$9,115,208	\$546,912	0.03%
Ida	Battle Creek	108	\$3,530,469	\$211,558	0.01%
Ida	Galva	71	\$1,004,994	\$60,300	0.00%
Ida	Arthur	45	\$956,677	\$57,401	0.00%
Ida	Other	30	\$232,474	\$13,948	0.00%
Ida	County Totals	1,073	\$42,553,741	\$2,538,103	0.12%
Iowa	Williamsburg	944	\$119,623,697	\$7,144,608	0.35%
Iowa	Marengo	479	\$19,318,480	\$1,156,749	0.06%
Iowa	Victor	214	\$6,774,269	\$406,456	0.02%
Iowa	North English	170	\$5,783,952	\$347,037	0.02%
Iowa	Amana	109	\$1,083,381	\$63,769	0.00%
Iowa	Ladora	73	\$622,527	\$37,352	0.00%
Iowa	Parnell	73	\$771,435	\$46,203	0.00%
Iowa	Millersburg	45	\$414,531	\$24,872	0.00%
Iowa	Other	638	\$31,883,106	\$1,905,286	0.09%
Iowa	County Totals	2,745	\$186,275,378	\$11,132,332	0.54%
Jackson	Maquoketa	1,164	\$79,309,804	\$4,748,430	0.23%
Jackson	Bellevue	601	\$17,058,815	\$1,022,648	0.05%
Jackson	Preston	261	\$11,386,264	\$683,176	0.03%
Jackson	Sabula	146	\$2,054,350	\$123,150	0.01%
Jackson	Lamotte	123	\$2,085,875	\$125,153	0.01%
Jackson	Miles	99	\$2,142,146	\$128,529	0.01%
Jackson	Baldwin	51	\$1,213,312	\$72,799	0.00%
Jackson	Springbrook	48	\$990,035	\$59,177	0.00%
Jackson	Spragueville	47	\$495,151	\$29,709	0.00%
Jackson	St. Donatus	44	\$1,625,603	\$97,393	0.00%
Jackson	Andrew	40	\$835,716	\$50,143	0.00%
Jackson	Other	133	\$1,800,794	\$108,048	0.01%
Jackson	County Totals	2,757	\$120,997,865	\$7,248,354	0.35%
Jasper	Newton	2,187	\$252,870,000	\$15,136,932	0.73%
Jasper	Colfax	330	\$13,992,007	\$832,668	0.04%
Jasper	Monroe	298	\$15,518,527	\$931,112	0.05%
Jasper	Sully	250	\$16,044,569	\$962,674	0.05%
Jasper	Prairie City	237	\$6,510,216	\$390,613	0.02%
Jasper	Baxter	180	\$4,210,933	\$252,634	0.01%
Jasper	Kellogg	144	\$3,315,433	\$198,926	0.01%
Jasper	Lynnville	122	\$4,808,161	\$287,986	0.01%
Jasper	Reasnor	79	\$847,082	\$50,825	0.00%
Jasper	Mingo	65	\$559,160	\$33,550	0.00%
Jasper	Other	104	\$909,102	\$54,546	0.00%
Jasper	County Totals	3,996	\$319,585,190	\$19,132,465	0.93%

**Retail Sales Tax
by County and City
Fiscal Year 2012**

County Name	City Name	Number of			
		Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Jefferson	Fairfield	1,940	\$115,605,244	\$6,915,557	0.33%
Jefferson	Batavia	100	\$29,523,697	\$1,771,422	0.09%
Jefferson	Lockridge	81	\$858,212	\$51,493	0.00%
Jefferson	Packwood	65	\$301,930	\$18,116	0.00%
Jefferson	Libertyville	59	\$1,065,579	\$63,935	0.00%
Jefferson	Other	74	\$574,472	\$34,468	0.00%
Jefferson	County Totals	2,319	\$147,929,134	\$8,854,990	0.43%
Johnson	Iowa City	5,914	\$767,122,555	\$45,928,027	2.22%
Johnson	Coralville	2,749	\$757,196,145	\$45,111,253	2.18%
Johnson	North Liberty	1,045	\$81,975,430	\$4,909,576	0.24%
Johnson	Solon	558	\$17,150,311	\$1,029,019	0.05%
Johnson	Swisher	322	\$7,737,134	\$464,228	0.02%
Johnson	Oxford	271	\$6,588,051	\$395,283	0.02%
Johnson	Lone Tree	155	\$2,344,643	\$140,679	0.01%
Johnson	Tiffin	148	\$7,854,871	\$471,292	0.02%
Johnson	Hills	83	\$4,532,139	\$271,928	0.01%
Johnson	Joetown	40	\$1,696,792	\$101,808	0.00%
Johnson	Other	156	\$5,068,704	\$304,122	0.01%
Johnson	County Totals	11,441	\$1,659,266,775	\$99,127,216	4.80%
Jones	Monticello	1,067	\$53,761,921	\$3,221,907	0.16%
Jones	Anamosa	837	\$68,968,287	\$4,127,042	0.20%
Jones	Wyoming	160	\$4,254,896	\$255,294	0.01%
Jones	Olin	138	\$2,316,346	\$138,981	0.01%
Jones	Oxford Junction	88	\$1,046,934	\$62,816	0.00%
Jones	Cascade	68	\$535,554	\$32,133	0.00%
Jones	Martelle	59	\$1,038,533	\$62,312	0.00%
Jones	Onslow	51	\$218,175	\$13,091	0.00%
Jones	Other	145	\$5,903,054	\$354,183	0.02%
Jones	County Totals	2,613	\$138,043,700	\$8,267,759	0.40%
Keokuk	Sigourney	521	\$20,473,485	\$1,226,142	0.06%
Keokuk	Keota	209	\$5,915,274	\$354,916	0.02%
Keokuk	Hedrick	109	\$3,045,918	\$182,755	0.01%
Keokuk	Richland	104	\$1,991,119	\$119,467	0.01%
Keokuk	What Cheer	82	\$1,489,992	\$89,400	0.00%
Keokuk	Delta	59	\$1,325,573	\$79,534	0.00%
Keokuk	Keswick	56	\$1,857,426	\$111,446	0.01%
Keokuk	Ollie	51	\$404,279	\$24,257	0.00%
Keokuk	South English	48	\$773,954	\$46,437	0.00%
Keokuk	Harper	47	\$674,551	\$40,473	0.00%
Keokuk	Other	103	\$1,758,139	\$105,488	0.01%
Keokuk	County Totals	1,389	\$39,709,710	\$2,380,315	0.12%
Kossuth	Algona	1,388	\$112,657,340	\$6,747,039	0.33%
Kossuth	Bancroft	233	\$10,158,640	\$609,152	0.03%
Kossuth	Titonka	135	\$3,874,124	\$232,447	0.01%
Kossuth	Swea City	123	\$3,803,572	\$228,214	0.01%
Kossuth	Whittemore	115	\$2,710,489	\$162,624	0.01%
Kossuth	Wesley	99	\$2,798,295	\$167,898	0.01%
Kossuth	Burt	85	\$3,950,445	\$237,027	0.01%
Kossuth	Luverne	76	\$1,428,901	\$85,734	0.00%
Kossuth	Fenton	71	\$885,425	\$53,126	0.00%
Kossuth	Lakota	64	\$1,213,076	\$72,785	0.00%
Kossuth	Ledyard	63	\$746,221	\$44,773	0.00%
Kossuth	West Bend	52	\$3,694,491	\$221,669	0.01%
Kossuth	Lone Rock	50	\$688,676	\$41,321	0.00%
Kossuth	Other	65	\$353,900	\$21,234	0.00%
Kossuth	County Totals	2,619	\$148,963,595	\$8,925,042	0.43%
Lee	Keokuk	1,563	\$165,981,939	\$9,919,109	0.48%
Lee	Fort Madison	1,311	\$103,579,216	\$6,195,493	0.30%
Lee	Donnellson	324	\$11,708,263	\$702,486	0.03%
Lee	West Point	316	\$6,869,769	\$412,186	0.02%
Lee	Montrose	197	\$3,381,706	\$202,662	0.01%
Lee	Houghton	64	\$6,901,411	\$414,085	0.02%
Lee	St. Paul	46	\$2,876,361	\$172,582	0.01%
Lee	Other	299	\$10,324,628	\$618,376	0.03%
Lee	County Totals	4,120	\$311,623,293	\$18,636,978	0.90%

**Retail Sales Tax
by County and City
Fiscal Year 2012**

County Name	City Name	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Linn	Cedar Rapids	13,592	\$2,931,285,364	\$175,160,575	8.48%
Linn	Marion	3,232	\$340,967,638	\$20,452,520	0.99%
Linn	Hiawatha	1,014	\$104,529,277	\$6,271,757	0.30%
Linn	Mount Vernon	649	\$33,099,722	\$1,977,879	0.10%
Linn	Center Point	364	\$19,623,063	\$1,158,919	0.06%
Linn	Lisbon	299	\$8,513,909	\$510,835	0.02%
Linn	Central City	284	\$6,456,959	\$387,410	0.02%
Linn	Fairfax	269	\$9,535,812	\$572,149	0.03%
Linn	Palo	205	\$31,880,992	\$1,912,551	0.09%
Linn	Springville	198	\$7,714,612	\$462,877	0.02%
Linn	Ely	195	\$5,230,284	\$313,817	0.02%
Linn	Robins	166	\$3,763,020	\$225,781	0.01%
Linn	Coggon	146	\$4,210,295	\$252,618	0.01%
Linn	Walker	131	\$7,034,247	\$422,055	0.02%
Linn	Alburnett	107	\$3,252,072	\$195,124	0.01%
Linn	Waubeeek	45	\$164,445	\$9,867	0.00%
Linn	Other	275	\$10,921,471	\$655,010	0.03%
Linn	County Totals	21,171	\$3,528,183,182	\$210,941,741	10.22%
Louisa	Wapello	414	\$11,912,073	\$713,765	0.03%
Louisa	Columbus Junction	341	\$10,899,601	\$652,630	0.03%
Louisa	Morning Sun	132	\$3,684,332	\$221,060	0.01%
Louisa	Letts	56	\$387,296	\$23,238	0.00%
Louisa	Grandview	40	\$1,336,101	\$80,166	0.00%
Louisa	Other	122	\$2,958,111	\$177,487	0.01%
Louisa	County Totals	1,105	\$31,177,514	\$1,868,346	0.09%
Lucas	Chariton	732	\$40,506,092	\$2,425,487	0.12%
Lucas	Russell	95	\$763,928	\$45,836	0.00%
Lucas	Lucas	80	\$1,197,180	\$71,831	0.00%
Lucas	Other	77	\$784,519	\$47,071	0.00%
Lucas	County Totals	984	\$43,251,719	\$2,590,224	0.13%
Lyon	Rock Rapids	523	\$28,044,928	\$1,679,958	0.08%
Lyon	George	246	\$11,377,459	\$682,648	0.03%
Lyon	Larchwood	242	\$23,020,562	\$1,362,478	0.07%
Lyon	Inwood	220	\$6,596,474	\$395,788	0.02%
Lyon	Doon	191	\$9,931,777	\$595,903	0.03%
Lyon	Lester	87	\$3,649,046	\$218,943	0.01%
Lyon	Little Rock	81	\$1,101,780	\$66,107	0.00%
Lyon	Alvord	58	\$844,499	\$50,670	0.00%
Lyon	Other	39	\$1,050,767	\$63,046	0.00%
Lyon	County Totals	1,687	\$85,617,292	\$5,115,541	0.25%
Madison	Winterset	1,057	\$57,131,771	\$3,424,101	0.17%
Madison	St. Charles	190	\$3,136,202	\$188,167	0.01%
Madison	Earlham	189	\$9,642,652	\$578,559	0.03%
Madison	Truro	74	\$2,121,106	\$127,266	0.01%
Madison	Other	268	\$3,231,565	\$193,894	0.01%
Madison	County Totals	1,778	\$75,263,296	\$4,511,987	0.22%
Mahaska	Oskaloosa	1,924	\$161,372,667	\$9,663,282	0.47%
Mahaska	New Sharon	350	\$8,320,035	\$499,108	0.02%
Mahaska	Fremont	130	\$1,590,850	\$95,451	0.00%
Mahaska	Leighton	62	\$2,779,504	\$166,770	0.01%
Mahaska	Eddyville	46	\$710,812	\$42,649	0.00%
Mahaska	Other	203	\$3,860,822	\$231,649	0.01%
Mahaska	County Totals	2,715	\$178,634,690	\$10,698,909	0.52%
Marion	Pella	1,750	\$151,530,186	\$9,048,858	0.44%
Marion	Knoxville	1,162	\$93,968,304	\$5,631,045	0.27%
Marion	Pleasantville	253	\$5,047,372	\$302,842	0.01%
Marion	Melcher-Dallas	113	\$2,967,322	\$178,039	0.01%
Marion	Bussey	61	\$759,688	\$45,581	0.00%
Marion	Harvey	55	\$1,816,363	\$108,982	0.01%
Marion	Other	236	\$5,594,219	\$335,653	0.02%
Marion	County Totals	3,630	\$261,683,454	\$15,651,001	0.76%

**Retail Sales Tax
by County and City
Fiscal Year 2012**

County Name	City Name	Number of			
		Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Marshall	Marshalltown	3,061	\$322,643,986	\$19,299,479	0.93%
Marshall	State Center	237	\$7,716,717	\$463,003	0.02%
Marshall	Melbourne	95	\$1,563,403	\$93,804	0.00%
Marshall	Gilman	87	\$2,999,953	\$179,997	0.01%
Marshall	Albion	82	\$1,370,072	\$82,204	0.00%
Marshall	Rhodes	72	\$1,561,537	\$93,692	0.00%
Marshall	Legrand	68	\$1,891,913	\$113,515	0.01%
Marshall	Laurel	60	\$902,934	\$54,176	0.00%
Marshall	Other	188	\$7,388,654	\$443,319	0.02%
Marshall	County Totals	3,950	\$348,039,169	\$20,823,190	1.01%
Mills	Glenwood	841	\$43,683,220	\$2,620,993	0.13%
Mills	Malvern	185	\$5,397,514	\$323,851	0.02%
Mills	Emerson	102	\$9,266,735	\$556,004	0.03%
Mills	Pacific Junction	80	\$5,059,383	\$302,411	0.01%
Mills	Silver City	44	\$593,915	\$35,635	0.00%
Mills	Hastings	41	\$548,999	\$32,940	0.00%
Mills	Other	83	\$3,976,279	\$236,860	0.01%
Mills	County Totals	1,376	\$68,526,045	\$4,108,693	0.20%
Mitchell	Osage	769	\$44,335,045	\$2,654,976	0.13%
Mitchell	St. Ansgar	442	\$11,472,794	\$687,844	0.03%
Mitchell	Stacyville	181	\$4,662,612	\$279,757	0.01%
Mitchell	Riceville	131	\$3,270,345	\$196,221	0.01%
Mitchell	Orchard	46	\$759,156	\$45,549	0.00%
Mitchell	Mcintire	45	\$1,992,548	\$119,553	0.01%
Mitchell	Other	94	\$1,420,008	\$85,200	0.00%
Mitchell	County Totals	1,708	\$67,912,508	\$4,069,100	0.20%
Monona	Onawa	506	\$28,530,085	\$1,701,619	0.08%
Monona	Mapleton	267	\$10,787,245	\$647,235	0.03%
Monona	Whiting	116	\$1,572,829	\$94,370	0.00%
Monona	Ute	106	\$2,951,889	\$177,113	0.01%
Monona	Moorhead	87	\$736,726	\$44,204	0.00%
Monona	Castana	56	\$488,092	\$29,258	0.00%
Monona	Blencoe	47	\$750,448	\$45,027	0.00%
Monona	Soldier	45	\$1,192,076	\$71,525	0.00%
Monona	Other	56	\$358,033	\$21,482	0.00%
Monona	County Totals	1,286	\$47,367,423	\$2,831,832	0.14%
Monroe	Albia	743	\$34,489,986	\$2,063,989	0.10%
Monroe	Lovilia	92	\$1,599,668	\$95,980	0.00%
Monroe	Melrose	43	\$669,077	\$40,134	0.00%
Monroe	Other	63	\$1,162,008	\$69,700	0.00%
Monroe	County Totals	941	\$37,920,739	\$2,269,802	0.11%
Montgomery	Red Oak	955	\$67,593,502	\$4,042,085	0.20%
Montgomery	Villisca	216	\$5,066,941	\$304,016	0.01%
Montgomery	Stanton	126	\$2,508,288	\$149,250	0.01%
Montgomery	Other	84	\$1,481,108	\$88,866	0.00%
Montgomery	County Totals	1,381	\$76,649,839	\$4,584,218	0.22%
Muscatine	Muscatine	2,778	\$386,770,122	\$23,156,286	1.12%
Muscatine	West Liberty	504	\$17,449,271	\$1,046,848	0.05%
Muscatine	Wilton	377	\$35,369,164	\$2,121,688	0.10%
Muscatine	Nichols	116	\$3,170,139	\$190,208	0.01%
Muscatine	Atalissa	52	\$501,085	\$30,065	0.00%
Muscatine	Durant	51	\$3,723,949	\$223,437	0.01%
Muscatine	Fruitland	42	\$1,181,753	\$70,905	0.00%
Muscatine	Conesville	40	\$453,531	\$27,212	0.00%
Muscatine	Other	198	\$3,595,312	\$215,719	0.01%
Muscatine	County Totals	4,158	\$452,214,326	\$27,082,368	1.31%

**Retail Sales Tax
by County and City
Fiscal Year 2012**

County Name	City Name	Number of			
		Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
O'Brien	Sheldon	938	\$65,585,666	\$3,918,139	0.19%
O'Brien	Hartley	314	\$13,257,463	\$795,448	0.04%
O'Brien	Sanborn	265	\$13,820,900	\$829,254	0.04%
O'Brien	Primghar	217	\$4,582,455	\$274,394	0.01%
O'Brien	Paullina	214	\$6,845,575	\$410,495	0.02%
O'Brien	Sutherland	137	\$5,389,138	\$323,321	0.02%
O'Brien	Other	112	\$5,387,681	\$323,261	0.02%
O'Brien	County Totals	2,197	\$114,868,878	\$6,874,311	0.33%
Osceola	Sibley	468	\$22,153,037	\$1,327,155	0.06%
Osceola	Ocheyedan	141	\$6,993,682	\$419,621	0.02%
Osceola	Ashton	91	\$995,196	\$59,712	0.00%
Osceola	Melvin	50	\$3,804,808	\$228,288	0.01%
Osceola	Harris	48	\$453,609	\$27,217	0.00%
Osceola	Other	33	\$2,196,009	\$131,761	0.01%
Osceola	County Totals	831	\$36,596,341	\$2,193,753	0.11%
Page	Clarinda	804	\$58,339,912	\$3,493,698	0.17%
Page	Shenandoah	745	\$63,625,805	\$3,811,515	0.18%
Page	Essex	156	\$2,893,440	\$173,606	0.01%
Page	Coin	70	\$563,976	\$33,839	0.00%
Page	Braddyville	61	\$1,142,942	\$68,577	0.00%
Page	Other	87	\$1,425,294	\$85,457	0.00%
Page	County Totals	1,923	\$127,991,369	\$7,666,691	0.37%
Palo Alto	Emmetsburg	659	\$38,193,530	\$2,276,331	0.11%
Palo Alto	West Bend	202	\$10,907,649	\$650,898	0.03%
Palo Alto	Graettinger	182	\$29,175,811	\$1,750,549	0.08%
Palo Alto	Ruthven	142	\$1,983,549	\$118,592	0.01%
Palo Alto	Mallard	56	\$2,190,390	\$131,423	0.01%
Palo Alto	Cylinder	50	\$768,043	\$46,083	0.00%
Palo Alto	Other	63	\$1,248,221	\$74,893	0.00%
Palo Alto	County Totals	1,354	\$84,467,193	\$5,048,769	0.24%
Plymouth	Lemars	1,619	\$137,714,406	\$8,236,668	0.40%
Plymouth	Remsen	372	\$13,262,164	\$795,579	0.04%
Plymouth	Kingsley	294	\$9,971,824	\$598,308	0.03%
Plymouth	Akron	267	\$9,879,871	\$592,781	0.03%
Plymouth	Hinton	223	\$4,811,925	\$288,684	0.01%
Plymouth	Merrill	165	\$3,957,849	\$237,471	0.01%
Plymouth	Westfield	52	\$741,078	\$44,465	0.00%
Plymouth	Other	154	\$1,303,106	\$78,186	0.00%
Plymouth	County Totals	3,146	\$181,642,223	\$10,872,141	0.53%
Pocahontas	Pocahontas	415	\$18,976,169	\$1,134,487	0.05%
Pocahontas	Laurens	309	\$10,845,526	\$650,477	0.03%
Pocahontas	Rolfe	129	\$2,260,446	\$135,627	0.01%
Pocahontas	Fonda	123	\$1,774,549	\$106,473	0.01%
Pocahontas	Palmer	60	\$2,167,263	\$130,036	0.01%
Pocahontas	Havelock	58	\$2,904,001	\$174,240	0.01%
Pocahontas	Other	106	\$4,191,982	\$251,519	0.01%
Pocahontas	County Totals	1,200	\$43,119,936	\$2,582,858	0.13%
Polk	Des Moines	20,163	\$3,264,362,488	\$194,959,187	9.44%
Polk	West Des Moines	5,366	\$950,450,445	\$56,879,097	2.75%
Polk	Ankeny	4,303	\$682,910,249	\$40,838,268	1.98%
Polk	Urbandale	3,923	\$617,535,500	\$36,909,758	1.79%
Polk	Clive	1,769	\$368,756,985	\$21,995,329	1.07%
Polk	Johnston	1,511	\$159,555,242	\$9,516,548	0.46%
Polk	Altoona	1,423	\$436,485,596	\$25,857,107	1.25%
Polk	Grimes	935	\$162,298,531	\$9,697,514	0.47%
Polk	Pleasant Hill	648	\$45,161,255	\$2,686,653	0.13%
Polk	Polk City	417	\$13,162,252	\$789,735	0.04%
Polk	Bondurant	406	\$14,479,853	\$868,791	0.04%
Polk	Windsor Heights	386	\$40,905,928	\$2,454,192	0.12%
Polk	Runnells	271	\$4,801,998	\$288,120	0.01%
Polk	Mitchellville	172	\$4,659,927	\$279,596	0.01%
Polk	Elkhart	89	\$3,368,722	\$202,123	0.01%
Polk	Alleman	62	\$1,300,836	\$78,050	0.00%
Polk	Carlisle	48	\$1,444,758	\$86,685	0.00%
Polk	Other	186	\$15,256,366	\$915,382	0.04%
Polk	County Totals	42,078	\$6,786,896,931	\$405,302,136	19.63%

**Retail Sales Tax
by County and City
Fiscal Year 2012**

County Name	City Name	Number of			
		Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Pottawattamie	Council Bluffs	5,381	\$1,006,817,745	\$60,050,067	2.91%
Pottawattamie	Avoca	312	\$26,750,764	\$1,595,283	0.08%
Pottawattamie	Carter Lake	234	\$16,228,777	\$908,573	0.04%
Pottawattamie	Oakland	233	\$9,228,859	\$553,578	0.03%
Pottawattamie	Walnut	217	\$8,380,714	\$492,371	0.02%
Pottawattamie	Underwood	197	\$4,815,459	\$288,783	0.01%
Pottawattamie	Crescent	180	\$5,443,170	\$326,415	0.02%
Pottawattamie	Neola	160	\$6,345,691	\$380,741	0.02%
Pottawattamie	Treynor	156	\$5,842,642	\$350,559	0.02%
Pottawattamie	Carson	141	\$2,391,558	\$143,493	0.01%
Pottawattamie	Minden	88	\$2,127,303	\$127,078	0.01%
Pottawattamie	Hancock	54	\$1,921,349	\$115,281	0.01%
Pottawattamie	McClelland	49	\$642,607	\$38,556	0.00%
Pottawattamie	Other	187	\$7,041,747	\$421,959	0.02%
Pottawattamie	County Totals	7,589	\$1,103,978,385	\$65,792,737	3.19%
Poweshiek	Grinnell	1,439	\$92,129,757	\$5,485,796	0.27%
Poweshiek	Montezuma	518	\$19,778,615	\$1,186,439	0.06%
Poweshiek	Brooklyn	408	\$26,693,003	\$1,601,580	0.08%
Poweshiek	Malcom	117	\$1,085,697	\$65,142	0.00%
Poweshiek	Deep River	85	\$864,084	\$51,845	0.00%
Poweshiek	Victor	46	\$1,646,178	\$98,771	0.00%
Poweshiek	Other	121	\$4,886,547	\$293,193	0.01%
Poweshiek	County Totals	2,734	\$147,083,881	\$8,782,765	0.43%
Ringgold	Mount Ayr	474	\$45,542,512	\$2,728,946	0.13%
Ringgold	Diagonal	85	\$4,885,037	\$292,965	0.01%
Ringgold	Ellston	52	\$1,028,693	\$61,722	0.00%
Ringgold	Kellerton	44	\$231,406	\$13,884	0.00%
Ringgold	Redding	42	\$1,269,528	\$76,172	0.00%
Ringgold	Other	89	\$585,744	\$35,076	0.00%
Ringgold	County Totals	786	\$53,542,920	\$3,208,765	0.16%
Sac	Sac City	446	\$23,299,187	\$1,396,374	0.07%
Sac	Lake View	290	\$8,813,363	\$522,640	0.03%
Sac	Odebolt	211	\$9,279,141	\$556,721	0.03%
Sac	Schaller	183	\$5,957,478	\$357,449	0.02%
Sac	Wall Lake	156	\$6,554,005	\$393,240	0.02%
Sac	Early	108	\$2,263,115	\$135,787	0.01%
Sac	Auburn	63	\$1,946,435	\$116,786	0.01%
Sac	Lytton	47	\$1,360,636	\$81,638	0.00%
Sac	Nemaha	44	\$880,516	\$52,831	0.00%
Sac	Other	64	\$3,406,450	\$204,387	0.01%
Sac	County Totals	1,612	\$63,760,326	\$3,817,853	0.18%
Scott	Davenport	9,927	\$1,981,388,579	\$118,547,934	5.74%
Scott	Bettendorf	3,148	\$315,660,424	\$18,825,735	0.91%
Scott	Eldridge	855	\$63,947,749	\$3,831,367	0.19%
Scott	Leclaire	451	\$20,764,217	\$1,213,124	0.06%
Scott	Blue Grass	356	\$10,302,118	\$618,127	0.03%
Scott	Walcott	287	\$49,822,105	\$2,975,526	0.14%
Scott	Long Grove	182	\$2,968,672	\$177,750	0.01%
Scott	Princeton	115	\$2,300,231	\$138,014	0.01%
Scott	Buffalo	101	\$4,871,679	\$292,301	0.01%
Scott	Donahue	95	\$966,533	\$57,992	0.00%
Scott	Mccausland	73	\$2,311,455	\$138,687	0.01%
Scott	Dixon	66	\$885,146	\$53,109	0.00%
Scott	Other	180	\$9,160,523	\$549,631	0.03%
Scott	County Totals	15,836	\$2,465,349,431	\$147,419,296	7.14%
Shelby	Harlan	1,096	\$65,445,143	\$3,918,034	0.19%
Shelby	Elk Horn	155	\$6,846,274	\$407,365	0.02%
Shelby	Earling	104	\$1,103,853	\$66,231	0.00%
Shelby	Panama	94	\$2,882,123	\$172,927	0.01%
Shelby	Irwin	92	\$2,239,905	\$134,394	0.01%
Shelby	Defiance	85	\$2,381,491	\$142,889	0.01%
Shelby	Shelby	79	\$1,426,181	\$85,553	0.00%
Shelby	Portsmouth	60	\$1,683,071	\$100,984	0.00%
Shelby	Other	98	\$2,081,952	\$124,700	0.01%
Shelby	County Totals	1,863	\$86,089,993	\$5,153,079	0.25%

**Retail Sales Tax
by County and City
Fiscal Year 2012**

County Name	City Name	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Sioux	Sioux Center	1,213	\$131,057,839	\$7,841,324	0.38%
Sioux	Orange City	901	\$72,162,098	\$4,322,929	0.21%
Sioux	Rock Valley	767	\$49,164,941	\$2,947,264	0.14%
Sioux	Hawarden	448	\$22,728,064	\$1,363,112	0.07%
Sioux	Hull	445	\$18,616,606	\$1,116,996	0.05%
Sioux	Alton	230	\$8,411,992	\$504,720	0.02%
Sioux	Boyden	170	\$3,547,078	\$212,825	0.01%
Sioux	Ireton	156	\$7,744,884	\$464,693	0.02%
Sioux	Hospers	143	\$9,131,096	\$547,866	0.03%
Sioux	Maurice	106	\$3,522,081	\$211,325	0.01%
Sioux	Granville	87	\$2,819,255	\$169,155	0.01%
Sioux	Sheldon	49	\$1,040,079	\$61,966	0.00%
Sioux	Other	91	\$2,846,562	\$170,794	0.01%
Sioux	County Totals	4,806	\$332,792,575	\$19,934,969	0.97%
Story	Ames	4,847	\$773,074,664	\$46,152,719	2.24%
Story	Nevada	903	\$49,607,267	\$2,975,073	0.14%
Story	Story City	660	\$37,011,591	\$2,207,212	0.11%
Story	Huxley	328	\$9,923,794	\$595,428	0.03%
Story	Slater	176	\$8,931,015	\$514,749	0.02%
Story	Maxwell	151	\$2,374,759	\$142,486	0.01%
Story	Roland	146	\$2,883,958	\$172,787	0.01%
Story	Colo	126	\$4,959,761	\$297,471	0.01%
Story	Gilbert	119	\$4,055,403	\$243,324	0.01%
Story	Cambridge	116	\$1,418,584	\$85,115	0.00%
Story	Zearing	85	\$1,912,773	\$114,766	0.01%
Story	Kelley	63	\$882,894	\$52,974	0.00%
Story	Collins	50	\$443,187	\$26,591	0.00%
Story	Other	86	\$1,496,856	\$89,811	0.00%
Story	County Totals	7,856	\$898,976,506	\$53,670,507	2.60%
Tama	Toledo	409	\$30,190,893	\$1,801,225	0.09%
Tama	Tama	385	\$14,365,582	\$861,935	0.04%
Tama	Traer	341	\$9,606,493	\$575,700	0.03%
Tama	Dysart	284	\$9,642,068	\$578,524	0.03%
Tama	Gladbrook	189	\$8,574,682	\$514,481	0.02%
Tama	Garwin	90	\$1,183,916	\$71,035	0.00%
Tama	Chelsea	78	\$881,993	\$52,920	0.00%
Tama	Clutier	57	\$617,793	\$37,068	0.00%
Tama	Elberon	44	\$506,151	\$30,369	0.00%
Tama	Other	149	\$4,345,181	\$260,711	0.01%
Tama	County Totals	2,026	\$79,914,752	\$4,783,966	0.23%
Taylor	Bedford	401	\$12,501,445	\$749,590	0.04%
Taylor	Lenox	292	\$9,797,546	\$587,618	0.03%
Taylor	Clearfield	71	\$1,137,312	\$68,239	0.00%
Taylor	New Market	52	\$572,607	\$34,356	0.00%
Taylor	Gravety	42	\$169,804	\$10,188	0.00%
Taylor	Other	74	\$710,281	\$42,617	0.00%
Taylor	County Totals	932	\$24,888,995	\$1,492,608	0.07%
Union	Creston	1,198	\$111,050,541	\$6,644,857	0.32%
Union	Afton	213	\$7,866,773	\$472,006	0.02%
Union	Lorimor	61	\$633,936	\$38,036	0.00%
Union	Other	107	\$1,400,719	\$83,730	0.00%
Union	County Totals	1,579	\$120,951,969	\$7,238,630	0.35%
Van Buren	Keosauqua	419	\$9,477,896	\$564,199	0.03%
Van Buren	Bonaparte	127	\$2,461,717	\$146,598	0.01%
Van Buren	Farmington	117	\$2,012,468	\$120,748	0.01%
Van Buren	Birmingham	112	\$1,930,959	\$115,858	0.01%
Van Buren	Cantril	90	\$6,927,124	\$415,627	0.02%
Van Buren	Milton	75	\$1,217,725	\$73,064	0.00%
Van Buren	Stockport	65	\$2,452,628	\$147,158	0.01%
Van Buren	Other	180	\$3,089,193	\$185,144	0.01%
Van Buren	County Totals	1,185	\$29,569,710	\$1,768,395	0.09%

**Retail Sales Tax
by County and City
Fiscal Year 2012**

County Name	City Name	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Wapello	Ottumwa	3,051	\$364,782,298	\$21,838,700	1.06%
Wapello	Eldon	170	\$3,303,527	\$198,212	0.01%
Wapello	Eddyville	106	\$4,883,848	\$291,677	0.01%
Wapello	Agency	92	\$1,674,258	\$100,455	0.00%
Wapello	Blakesburg	70	\$601,915	\$36,115	0.00%
Wapello	Other	92	\$5,616,340	\$336,980	0.02%
Wapello	County Totals	3,581	\$380,862,186	\$22,802,139	1.10%
Warren	Indianola	2,066	\$166,286,139	\$9,967,946	0.48%
Warren	Norwalk	705	\$43,768,998	\$2,626,140	0.13%
Warren	Carlisle	394	\$13,908,183	\$834,491	0.04%
Warren	New Virginia	181	\$3,838,210	\$230,293	0.01%
Warren	Milo	154	\$3,199,236	\$191,954	0.01%
Warren	Cumming	138	\$8,342,168	\$500,530	0.02%
Warren	Lacona	113	\$1,600,088	\$96,005	0.00%
Warren	Hartford	54	\$1,400,828	\$84,050	0.00%
Warren	Martensdale	48	\$1,910,903	\$114,654	0.01%
Warren	Other	239	\$5,122,123	\$307,327	0.01%
Warren	County Totals	4,092	\$249,376,876	\$14,953,390	0.72%
Washington	Washington	1,366	\$90,173,114	\$5,401,687	0.26%
Washington	Kalona	791	\$39,792,545	\$2,384,615	0.12%
Washington	Wellman	346	\$11,280,874	\$676,287	0.03%
Washington	Riverside	326	\$24,712,072	\$1,452,008	0.07%
Washington	Ainsworth	156	\$3,550,379	\$212,970	0.01%
Washington	Brighton	126	\$3,087,342	\$185,237	0.01%
Washington	Crawfordsville	78	\$529,121	\$31,747	0.00%
Washington	West Chester	45	\$960,637	\$57,638	0.00%
Washington	Other	68	\$1,551,765	\$93,085	0.00%
Washington	County Totals	3,302	\$175,637,849	\$10,495,275	0.51%
Wayne	Corydon	335	\$14,569,805	\$872,512	0.04%
Wayne	Humeston	168	\$4,531,672	\$271,900	0.01%
Wayne	Seymour	150	\$2,408,810	\$144,529	0.01%
Wayne	Allerton	93	\$1,357,040	\$81,252	0.00%
Wayne	Lineville	44	\$1,473,967	\$88,438	0.00%
Wayne	Other	75	\$4,186,875	\$250,716	0.01%
Wayne	County Totals	865	\$28,528,169	\$1,709,347	0.08%
Webster	Fort Dodge	3,647	\$465,632,089	\$27,786,971	1.35%
Webster	Gowrie	242	\$7,851,645	\$471,099	0.02%
Webster	Dayton	136	\$2,885,591	\$173,135	0.01%
Webster	Clare	69	\$529,943	\$31,797	0.00%
Webster	Harcourt	67	\$4,116,760	\$247,006	0.01%
Webster	Lehigh	63	\$1,971,456	\$118,287	0.01%
Webster	Badger	59	\$1,203,036	\$72,182	0.00%
Webster	Callender	55	\$1,654,240	\$99,254	0.00%
Webster	Duncombe	55	\$872,770	\$52,366	0.00%
Webster	Otho	52	\$684,486	\$41,069	0.00%
Webster	Other	178	\$9,945,591	\$596,624	0.03%
Webster	County Totals	4,623	\$497,347,607	\$29,689,791	1.44%
Winnebago	Forest City	633	\$30,742,583	\$1,844,084	0.09%
Winnebago	Lake Mills	434	\$24,732,343	\$1,483,255	0.07%
Winnebago	Buffalo Center	223	\$7,766,350	\$465,981	0.02%
Winnebago	Thompson	103	\$8,169,432	\$490,166	0.02%
Winnebago	Leland	60	\$2,063,979	\$123,839	0.01%
Winnebago	Rake	59	\$883,264	\$52,996	0.00%
Winnebago	Other	57	\$897,902	\$53,874	0.00%
Winnebago	County Totals	1,569	\$75,255,853	\$4,514,195	0.22%
Winneshiek	Decorah	1,997	\$161,427,671	\$9,646,980	0.47%
Winneshiek	Calmar	210	\$11,327,889	\$679,666	0.03%
Winneshiek	Ossian	204	\$8,408,808	\$504,528	0.02%
Winneshiek	Fort Atkinson	173	\$4,662,917	\$279,775	0.01%
Winneshiek	Ridgeway	163	\$4,752,550	\$285,153	0.01%
Winneshiek	Spillville	69	\$2,024,154	\$121,369	0.01%
Winneshiek	Castalia	55	\$260,054	\$15,603	0.00%
Winneshiek	Other	170	\$6,422,999	\$385,380	0.02%
Winneshiek	County Totals	3,041	\$199,287,042	\$11,918,456	0.58%

**Retail Sales Tax
by County and City
Fiscal Year 2012**

County Name	City Name	Number of			Percent of Tax
		Returns Filed	Taxable Sales	Computed Tax	
Woodbury	Sioux City	8,420	\$1,407,973,636	\$84,281,588	4.08%
Woodbury	Sergeant Bluff	476	\$42,566,716	\$2,550,830	0.12%
Woodbury	Moville	230	\$7,148,836	\$428,716	0.02%
Woodbury	Anthon	184	\$3,806,205	\$228,372	0.01%
Woodbury	Lawton	167	\$8,819,622	\$529,177	0.03%
Woodbury	Correctionville	160	\$7,963,808	\$477,828	0.02%
Woodbury	Sloan	156	\$4,322,488	\$259,130	0.01%
Woodbury	Danbury	98	\$2,388,914	\$143,335	0.01%
Woodbury	Salix	92	\$10,775,775	\$646,547	0.03%
Woodbury	Hornick	73	\$1,495,122	\$89,707	0.00%
Woodbury	Pierson	73	\$1,735,710	\$104,143	0.01%
Woodbury	Bronson	58	\$538,425	\$32,306	0.00%
Woodbury	Cushing	43	\$603,240	\$36,194	0.00%
Woodbury	Other	165	\$4,710,402	\$259,976	0.01%
Woodbury	County Totals	10,395	\$1,504,848,899	\$90,067,850	4.36%
Worth	Northwood	452	\$25,355,913	\$1,493,771	0.07%
Worth	Manly	170	\$4,910,216	\$294,613	0.01%
Worth	Kensett	84	\$5,766,852	\$346,011	0.02%
Worth	Grafton	71	\$1,524,969	\$91,498	0.00%
Worth	Fertile	61	\$1,315,846	\$78,951	0.00%
Worth	Hanlontown	47	\$305,550	\$18,333	0.00%
Worth	Joice	40	\$324,586	\$19,475	0.00%
Worth	Other	28	\$227,929	\$13,676	0.00%
Worth	County Totals	953	\$39,731,861	\$2,356,328	0.11%
Wright	Clarion	538	\$27,001,572	\$1,617,450	0.08%
Wright	Belmond	496	\$21,389,533	\$1,282,993	0.06%
Wright	Eagle Grove	423	\$29,136,070	\$1,747,131	0.08%
Wright	Goldfield	158	\$8,573,555	\$514,413	0.02%
Wright	Dows	109	\$2,799,549	\$167,973	0.01%
Wright	Rowan	40	\$504,247	\$30,255	0.00%
Wright	Other	76	\$2,973,264	\$178,396	0.01%
Wright	County Totals	1,840	\$92,377,790	\$5,538,611	0.27%
State Totals		343,944	\$34,537,967,263	\$2,064,727,887	100.00%

**Retail Sales and Tax
by County and Business Group
Fiscal Year 2012**

County Name	Business Group	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Adair	Apparel	S	S	S	S
Adair	Building Materials	24	\$5,951,312	\$357,079	0.02%
Adair	Eating and Drinking	85	\$6,755,126	\$405,308	0.02%
Adair	Food Dealers	23	\$3,198,012	\$191,881	0.01%
Adair	General Merchandise	33	\$7,985,678	\$479,141	0.02%
Adair	Home Furnishings	S	S	S	S
Adair	Miscellaneous	236	\$6,110,467	\$366,628	0.02%
Adair	Motor Vehicle	69	\$6,262,601	\$375,756	0.02%
Adair	Service	432	\$8,156,830	\$461,580	0.02%
Adair	Specialty Retail Stores	208	\$3,364,702	\$201,882	0.01%
Adair	Utilities and Transportation	49	\$4,469,681	\$268,181	0.01%
Adair	Wholesale	36	\$4,639,008	\$278,340	0.01%
Adair	County Totals	1,208	\$56,944,041	\$3,388,813	0.16%
Adams	Apparel	S	S	S	S
Adams	Building Materials	S	S	S	S
Adams	Eating and Drinking	47	\$1,636,930	\$98,216	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	\$9,468,180	\$568,091	0.03%
Adams	Motor Vehicle	34	\$1,494,827	\$89,690	0.00%
Adams	Service	214	\$4,257,745	\$253,341	0.01%
Adams	Specialty Retail Stores	130	\$531,612	\$31,897	0.00%
Adams	Utilities and Transportation	28	\$2,074,994	\$124,500	0.01%
Adams	Wholesale	54	\$2,098,186	\$125,891	0.01%
Adams	County Totals	668	\$26,024,400	\$1,559,340	0.08%
Allamakee	Apparel	S	S	S	S
Allamakee	Building Materials	59	\$9,395,059	\$563,704	0.03%
Allamakee	Eating and Drinking	180	\$9,437,157	\$566,229	0.03%
Allamakee	Food Dealers	46	\$5,709,054	\$342,543	0.02%
Allamakee	General Merchandise	57	\$14,303,159	\$858,190	0.04%
Allamakee	Home Furnishings	S	S	S	S
Allamakee	Miscellaneous	301	\$5,389,614	\$323,377	0.02%
Allamakee	Motor Vehicle	110	\$13,820,976	\$829,259	0.04%
Allamakee	Service	877	\$15,904,288	\$946,177	0.05%
Allamakee	Specialty Retail Stores	323	\$6,401,978	\$384,119	0.02%
Allamakee	Utilities and Transportation	89	\$5,837,092	\$350,226	0.02%
Allamakee	Wholesale	112	\$4,823,624	\$289,417	0.01%
Allamakee	County Totals	2,196	\$94,277,535	\$5,648,572	0.27%
Appanoose	Apparel	33	\$1,481,915	\$88,915	0.00%
Appanoose	Building Materials	24	\$6,287,235	\$377,234	0.02%
Appanoose	Eating and Drinking	121	\$7,162,987	\$429,779	0.02%
Appanoose	Food Dealers	58	\$12,290,028	\$737,402	0.04%
Appanoose	General Merchandise	26	\$22,038,897	\$1,322,334	0.06%
Appanoose	Home Furnishings	47	\$1,849,838	\$110,990	0.01%
Appanoose	Miscellaneous	234	\$4,692,032	\$281,522	0.01%
Appanoose	Motor Vehicle	132	\$10,546,764	\$632,806	0.03%
Appanoose	Service	691	\$15,171,453	\$864,120	0.04%
Appanoose	Specialty Retail Stores	272	\$3,337,496	\$200,250	0.01%
Appanoose	Utilities and Transportation	91	\$11,899,168	\$713,950	0.03%
Appanoose	Wholesale	58	\$3,618,060	\$217,084	0.01%
Appanoose	County Totals	1,787	\$100,375,873	\$5,976,385	0.29%
Audubon	Apparel	S	S	S	S
Audubon	Building Materials	20	\$2,021,667	\$121,300	0.01%
Audubon	Eating and Drinking	73	\$2,154,237	\$129,254	0.01%
Audubon	Food Dealers	S	S	S	S
Audubon	General Merchandise	20	\$4,289,751	\$257,385	0.01%
Audubon	Home Furnishings	S	S	S	S
Audubon	Miscellaneous	155	\$5,893,757	\$353,625	0.02%
Audubon	Motor Vehicle	24	\$1,372,431	\$82,346	0.00%
Audubon	Service	355	\$7,629,699	\$456,757	0.02%
Audubon	Specialty Retail Stores	151	\$959,201	\$57,552	0.00%
Audubon	Utilities and Transportation	60	\$2,457,388	\$147,443	0.01%
Audubon	Wholesale	66	\$3,229,738	\$193,784	0.01%
Audubon	County Totals	956	\$34,201,378	\$2,051,058	0.10%

**Retail Sales and Tax
by County and Business Group
Fiscal Year 2012**

County Name	Business Group	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Benton	Apparel	21	\$1,609,112	\$96,547	0.00%
Benton	Building Materials	69	\$12,554,710	\$753,283	0.04%
Benton	Eating and Drinking	173	\$10,685,150	\$641,109	0.03%
Benton	Food Dealers	39	\$6,691,440	\$401,486	0.02%
Benton	General Merchandise	45	\$15,507,948	\$930,477	0.05%
Benton	Home Furnishings	36	\$3,698,594	\$221,916	0.01%
Benton	Miscellaneous	475	\$13,199,302	\$791,958	0.04%
Benton	Motor Vehicle	147	\$13,409,243	\$804,555	0.04%
Benton	Service	1,119	\$17,403,223	\$1,037,324	0.05%
Benton	Specialty Retail Stores	439	\$4,958,917	\$297,535	0.01%
Benton	Utilities and Transportation	186	\$15,303,174	\$918,190	0.04%
Benton	Wholesale	134	\$7,305,835	\$438,350	0.02%
Benton	County Totals	2,883	\$122,326,648	\$7,332,730	0.36%
Black Hawk	Apparel	305	\$53,810,833	\$3,228,650	0.16%
Black Hawk	Building Materials	204	\$198,643,488	\$11,918,609	0.58%
Black Hawk	Eating and Drinking	1,256	\$192,755,490	\$11,565,329	0.56%
Black Hawk	Food Dealers	276	\$69,114,449	\$4,146,867	0.20%
Black Hawk	General Merchandise	234	\$318,305,166	\$19,098,310	0.92%
Black Hawk	Home Furnishings	346	\$76,713,392	\$4,602,804	0.22%
Black Hawk	Miscellaneous	1,570	\$93,441,864	\$5,586,813	0.27%
Black Hawk	Motor Vehicle	527	\$82,599,350	\$4,929,447	0.24%
Black Hawk	Service	4,610	\$255,339,583	\$15,041,746	0.73%
Black Hawk	Specialty Retail Stores	2,349	\$151,689,101	\$9,101,346	0.44%
Black Hawk	Utilities and Transportation	376	\$122,923,597	\$7,375,416	0.36%
Black Hawk	Wholesale	574	\$139,831,141	\$8,389,868	0.41%
Black Hawk	County Totals	12,627	\$1,755,167,454	\$104,985,206	5.08%
Boone	Apparel	38	\$2,015,898	\$120,954	0.01%
Boone	Building Materials	58	\$9,576,527	\$574,592	0.03%
Boone	Eating and Drinking	199	\$16,517,960	\$991,078	0.05%
Boone	Food Dealers	44	\$13,537,035	\$812,222	0.04%
Boone	General Merchandise	43	\$29,808,379	\$1,788,503	0.09%
Boone	Home Furnishings	56	\$12,318,475	\$739,109	0.04%
Boone	Miscellaneous	513	\$23,104,183	\$1,386,251	0.07%
Boone	Motor Vehicle	94	\$16,414,196	\$984,852	0.05%
Boone	Service	951	\$20,849,798	\$1,231,918	0.06%
Boone	Specialty Retail Stores	552	\$8,235,337	\$494,120	0.02%
Boone	Utilities and Transportation	146	\$8,242,541	\$494,552	0.02%
Boone	Wholesale	113	\$6,946,669	\$416,800	0.02%
Boone	County Totals	2,807	\$167,566,998	\$10,034,950	0.49%
Bremer	Apparel	34	\$1,337,744	\$80,265	0.00%
Bremer	Building Materials	74	\$10,273,241	\$616,394	0.03%
Bremer	Eating and Drinking	213	\$17,771,833	\$1,066,310	0.05%
Bremer	Food Dealers	27	\$10,560,718	\$633,643	0.03%
Bremer	General Merchandise	45	\$44,704,282	\$2,682,257	0.13%
Bremer	Home Furnishings	63	\$3,131,198	\$187,872	0.01%
Bremer	Miscellaneous	511	\$14,395,105	\$863,706	0.04%
Bremer	Motor Vehicle	97	\$12,098,840	\$725,930	0.04%
Bremer	Service	1,052	\$31,419,964	\$1,863,239	0.09%
Bremer	Specialty Retail Stores	465	\$9,226,327	\$553,580	0.03%
Bremer	Utilities and Transportation	118	\$13,171,284	\$790,277	0.04%
Bremer	Wholesale	124	\$11,938,183	\$715,500	0.03%
Bremer	County Totals	2,823	\$180,028,719	\$10,778,974	0.52%
Buchanan	Apparel	S	S	S	S
Buchanan	Building Materials	79	\$21,611,824	\$1,296,709	0.06%
Buchanan	Eating and Drinking	166	\$13,036,372	\$782,182	0.04%
Buchanan	Food Dealers	60	\$12,195,396	\$731,724	0.04%
Buchanan	General Merchandise	S	S	S	S
Buchanan	Home Furnishings	53	\$1,340,785	\$80,447	0.00%
Buchanan	Miscellaneous	376	\$11,517,240	\$691,034	0.03%
Buchanan	Motor Vehicle	123	\$13,103,980	\$786,239	0.04%
Buchanan	Service	945	\$13,646,188	\$806,818	0.04%
Buchanan	Specialty Retail Stores	479	\$15,951,125	\$957,068	0.05%
Buchanan	Utilities and Transportation	99	\$11,238,333	\$674,300	0.03%
Buchanan	Wholesale	139	\$9,013,996	\$540,840	0.03%
Buchanan	County Totals	2,575	\$157,441,735	\$9,434,550	0.46%

**Retail Sales and Tax
by County and Business Group
Fiscal Year 2012**

County Name	Business Group	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Buena Vista	Apparel	38	\$3,999,214	\$239,953	0.01%
Buena Vista	Building Materials	56	\$11,950,774	\$717,046	0.03%
Buena Vista	Eating and Drinking	194	\$15,140,755	\$908,445	0.04%
Buena Vista	Food Dealers	40	\$9,840,681	\$590,441	0.03%
Buena Vista	General Merchandise	44	\$40,030,689	\$2,401,841	0.12%
Buena Vista	Home Furnishings	69	\$5,505,525	\$330,332	0.02%
Buena Vista	Miscellaneous	353	\$12,369,827	\$742,190	0.04%
Buena Vista	Motor Vehicle	104	\$19,794,966	\$1,187,698	0.06%
Buena Vista	Service	847	\$26,246,711	\$1,535,671	0.07%
Buena Vista	Specialty Retail Stores	436	\$18,529,727	\$1,111,784	0.05%
Buena Vista	Utilities and Transportation	143	\$10,990,099	\$659,406	0.03%
Buena Vista	Wholesale	144	\$19,362,969	\$1,161,778	0.06%
Buena Vista	County Totals	2,468	\$193,761,937	\$11,586,585	0.56%
Butler	Apparel	S	S	S	S
Butler	Building Materials	58	\$8,773,131	\$526,388	0.03%
Butler	Eating and Drinking	103	\$3,165,127	\$189,908	0.01%
Butler	Food Dealers	44	\$4,131,429	\$247,886	0.01%
Butler	General Merchandise	34	\$8,028,004	\$481,680	0.02%
Butler	Home Furnishings	S	S	S	S
Butler	Miscellaneous	340	\$5,002,244	\$300,135	0.01%
Butler	Motor Vehicle	56	\$2,463,193	\$147,792	0.01%
Butler	Service	630	\$9,181,885	\$550,569	0.03%
Butler	Specialty Retail Stores	325	\$2,343,167	\$140,590	0.01%
Butler	Utilities and Transportation	100	\$5,778,797	\$346,728	0.02%
Butler	Wholesale	157	\$5,161,250	\$309,675	0.01%
Butler	County Totals	1,888	\$55,362,879	\$3,321,429	0.16%
Calhoun	Apparel	S	S	S	S
Calhoun	Building Materials	41	\$3,291,435	\$197,486	0.01%
Calhoun	Eating and Drinking	79	\$3,011,627	\$180,698	0.01%
Calhoun	Food Dealers	32	\$2,857,668	\$171,460	0.01%
Calhoun	General Merchandise	38	\$6,524,682	\$391,481	0.02%
Calhoun	Home Furnishings	S	S	S	S
Calhoun	Miscellaneous	211	\$3,227,335	\$193,640	0.01%
Calhoun	Motor Vehicle	60	\$2,953,420	\$177,205	0.01%
Calhoun	Service	511	\$8,393,627	\$502,993	0.02%
Calhoun	Specialty Retail Stores	247	\$2,231,640	\$133,898	0.01%
Calhoun	Utilities and Transportation	90	\$2,698,088	\$161,885	0.01%
Calhoun	Wholesale	102	\$12,166,661	\$730,000	0.04%
Calhoun	County Totals	1,434	\$47,885,571	\$2,872,510	0.14%
Carroll	Apparel	65	\$6,890,014	\$413,401	0.02%
Carroll	Building Materials	78	\$23,403,204	\$1,404,192	0.07%
Carroll	Eating and Drinking	225	\$21,468,358	\$1,288,101	0.06%
Carroll	Food Dealers	43	\$14,253,010	\$855,181	0.04%
Carroll	General Merchandise	65	\$52,768,059	\$3,166,084	0.15%
Carroll	Home Furnishings	74	\$7,707,124	\$462,427	0.02%
Carroll	Miscellaneous	558	\$18,320,369	\$1,099,222	0.05%
Carroll	Motor Vehicle	155	\$17,377,156	\$1,042,629	0.05%
Carroll	Service	1,278	\$36,061,549	\$2,130,440	0.10%
Carroll	Specialty Retail Stores	572	\$27,578,357	\$1,654,701	0.08%
Carroll	Utilities and Transportation	173	\$14,352,203	\$861,132	0.04%
Carroll	Wholesale	256	\$44,565,862	\$2,672,205	0.13%
Carroll	County Totals	3,542	\$284,745,265	\$17,049,716	0.83%
Cass	Apparel	38	\$1,941,875	\$116,513	0.01%
Cass	Building Materials	33	\$1,212,384	\$72,743	0.00%
Cass	Eating and Drinking	183	\$13,563,125	\$813,788	0.04%
Cass	Food Dealers	34	\$11,483,327	\$689,000	0.03%
Cass	General Merchandise	35	\$31,929,978	\$1,915,799	0.09%
Cass	Home Furnishings	48	\$2,516,823	\$151,009	0.01%
Cass	Miscellaneous	419	\$20,216,384	\$1,212,983	0.06%
Cass	Motor Vehicle	98	\$11,627,710	\$697,663	0.03%
Cass	Service	762	\$21,294,237	\$1,257,194	0.06%
Cass	Specialty Retail Stores	288	\$6,126,682	\$367,601	0.02%
Cass	Utilities and Transportation	133	\$8,536,513	\$512,191	0.02%
Cass	Wholesale	100	\$8,829,792	\$529,788	0.03%
Cass	County Totals	2,171	\$139,278,830	\$8,336,270	0.40%

**Retail Sales and Tax
by County and Business Group
Fiscal Year 2012**

County Name	Business Group	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Cedar	Apparel	S	S	S	S
Cedar	Building Materials	41	\$4,326,113	\$259,567	0.01%
Cedar	Eating and Drinking	179	\$12,208,884	\$732,533	0.04%
Cedar	Food Dealers	S	S	S	S
Cedar	General Merchandise	36	\$16,668,486	\$1,000,109	0.05%
Cedar	Home Furnishings	26	\$2,586,038	\$155,162	0.01%
Cedar	Miscellaneous	467	\$14,964,565	\$897,874	0.04%
Cedar	Motor Vehicle	118	\$11,163,577	\$669,815	0.03%
Cedar	Service	834	\$12,304,135	\$734,730	0.04%
Cedar	Specialty Retail Stores	323	\$3,631,577	\$217,895	0.01%
Cedar	Utilities and Transportation	97	\$6,095,399	\$365,724	0.02%
Cedar	Wholesale	139	\$6,358,673	\$381,520	0.02%
Cedar	County Totals	2,294	\$94,949,600	\$5,693,458	0.28%
Cerro Gordo	Apparel	100	\$14,237,719	\$854,263	0.04%
Cerro Gordo	Building Materials	96	\$68,855,471	\$4,131,328	0.20%
Cerro Gordo	Eating and Drinking	563	\$71,679,945	\$4,300,797	0.21%
Cerro Gordo	Food Dealers	139	\$36,075,550	\$2,164,533	0.10%
Cerro Gordo	General Merchandise	85	\$132,064,544	\$7,923,873	0.38%
Cerro Gordo	Home Furnishings	153	\$29,522,710	\$1,771,363	0.09%
Cerro Gordo	Miscellaneous	905	\$50,814,832	\$3,048,890	0.15%
Cerro Gordo	Motor Vehicle	269	\$50,573,137	\$3,034,388	0.15%
Cerro Gordo	Service	2,184	\$81,411,161	\$4,750,792	0.23%
Cerro Gordo	Specialty Retail Stores	1,026	\$47,894,765	\$2,873,686	0.14%
Cerro Gordo	Utilities and Transportation	283	\$30,941,005	\$1,856,460	0.09%
Cerro Gordo	Wholesale	306	\$64,084,812	\$3,836,642	0.19%
Cerro Gordo	County Totals	6,109	\$678,155,651	\$40,547,014	1.96%
Cherokee	Apparel	28	\$1,198,757	\$71,925	0.00%
Cherokee	Building Materials	39	\$16,580,748	\$994,845	0.05%
Cherokee	Eating and Drinking	150	\$9,444,044	\$566,643	0.03%
Cherokee	Food Dealers	42	\$8,571,441	\$514,286	0.02%
Cherokee	General Merchandise	36	\$8,497,490	\$509,849	0.02%
Cherokee	Home Furnishings	29	\$2,605,338	\$156,320	0.01%
Cherokee	Miscellaneous	266	\$8,649,244	\$518,955	0.03%
Cherokee	Motor Vehicle	73	\$11,826,631	\$709,598	0.03%
Cherokee	Service	665	\$14,315,574	\$845,016	0.04%
Cherokee	Specialty Retail Stores	290	\$6,357,594	\$381,456	0.02%
Cherokee	Utilities and Transportation	91	\$7,695,335	\$461,720	0.02%
Cherokee	Wholesale	78	\$7,966,901	\$478,014	0.02%
Cherokee	County Totals	1,787	\$103,709,097	\$6,208,628	0.30%
Chickasaw	Apparel	S	S	S	S
Chickasaw	Building Materials	46	\$4,910,199	\$294,612	0.01%
Chickasaw	Eating and Drinking	151	\$8,549,510	\$512,971	0.02%
Chickasaw	Food Dealers	S	S	S	S
Chickasaw	General Merchandise	37	\$14,084,651	\$845,079	0.04%
Chickasaw	Home Furnishings	28	\$1,781,156	\$106,869	0.01%
Chickasaw	Miscellaneous	363	\$8,848,691	\$530,921	0.03%
Chickasaw	Motor Vehicle	87	\$6,979,429	\$418,766	0.02%
Chickasaw	Service	653	\$14,513,415	\$861,454	0.04%
Chickasaw	Specialty Retail Stores	323	\$7,493,403	\$447,255	0.02%
Chickasaw	Utilities and Transportation	62	\$2,991,313	\$179,479	0.01%
Chickasaw	Wholesale	131	\$19,440,411	\$1,166,425	0.06%
Chickasaw	County Totals	1,902	\$92,446,696	\$5,535,101	0.27%
Clarke	Apparel	S	S	S	S
Clarke	Building Materials	S	S	S	S
Clarke	Eating and Drinking	101	\$8,253,685	\$495,221	0.02%
Clarke	Food Dealers	25	\$4,682,391	\$280,943	0.01%
Clarke	General Merchandise	32	\$24,901,683	\$1,494,101	0.07%
Clarke	Home Furnishings	S	S	S	S
Clarke	Miscellaneous	172	\$3,679,884	\$220,793	0.01%
Clarke	Motor Vehicle	45	\$4,186,595	\$251,196	0.01%
Clarke	Service	416	\$12,470,888	\$713,123	0.03%
Clarke	Specialty Retail Stores	172	\$1,322,918	\$79,375	0.00%
Clarke	Utilities and Transportation	49	\$4,394,038	\$263,642	0.01%
Clarke	Wholesale	44	\$2,429,487	\$145,769	0.01%
Clarke	County Totals	1,094	\$71,641,408	\$4,263,354	0.21%

**Retail Sales and Tax
by County and Business Group
Fiscal Year 2012**

County Name	Business Group	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Clay	Apparel	65	\$6,877,527	\$412,652	0.02%
Clay	Building Materials	61	\$48,665,140	\$2,919,908	0.14%
Clay	Eating and Drinking	240	\$21,581,512	\$1,294,891	0.06%
Clay	Food Dealers	46	\$13,331,430	\$799,886	0.04%
Clay	General Merchandise	40	\$46,866,825	\$2,812,010	0.14%
Clay	Home Furnishings	87	\$8,316,438	\$498,986	0.02%
Clay	Miscellaneous	398	\$19,436,036	\$1,166,162	0.06%
Clay	Motor Vehicle	93	\$11,737,009	\$704,221	0.03%
Clay	Service	918	\$31,853,164	\$1,882,115	0.09%
Clay	Specialty Retail Stores	457	\$27,711,588	\$1,662,695	0.08%
Clay	Utilities and Transportation	173	\$26,905,475	\$1,614,329	0.08%
Clay	Wholesale	192	\$15,014,932	\$900,896	0.04%
Clay	County Totals	2,770	\$278,297,076	\$16,668,750	0.81%
Clayton	Apparel	S	S	S	S
Clayton	Building Materials	59	\$19,054,143	\$1,143,249	0.06%
Clayton	Eating and Drinking	245	\$10,887,494	\$653,250	0.03%
Clayton	Food Dealers	45	\$6,491,322	\$389,479	0.02%
Clayton	General Merchandise	63	\$11,175,262	\$670,516	0.03%
Clayton	Home Furnishings	S	S	S	S
Clayton	Miscellaneous	378	\$10,863,895	\$651,834	0.03%
Clayton	Motor Vehicle	120	\$12,786,684	\$766,989	0.04%
Clayton	Service	1,083	\$16,137,827	\$954,094	0.05%
Clayton	Specialty Retail Stores	491	\$10,704,089	\$602,771	0.03%
Clayton	Utilities and Transportation	119	\$7,815,870	\$468,952	0.02%
Clayton	Wholesale	194	\$11,547,480	\$692,369	0.03%
Clayton	County Totals	2,856	\$118,389,161	\$7,049,007	0.34%
Clinton	Apparel	59	\$4,158,553	\$249,513	0.01%
Clinton	Building Materials	105	\$29,444,454	\$1,766,667	0.09%
Clinton	Eating and Drinking	523	\$55,903,561	\$3,354,214	0.16%
Clinton	Food Dealers	115	\$28,685,849	\$1,721,151	0.08%
Clinton	General Merchandise	92	\$100,482,548	\$6,028,953	0.29%
Clinton	Home Furnishings	130	\$9,920,550	\$595,233	0.03%
Clinton	Miscellaneous	752	\$76,766,391	\$4,605,983	0.22%
Clinton	Motor Vehicle	199	\$24,715,869	\$1,482,952	0.07%
Clinton	Service	1,919	\$51,931,618	\$3,064,027	0.15%
Clinton	Specialty Retail Stores	745	\$25,231,199	\$1,513,872	0.07%
Clinton	Utilities and Transportation	219	\$18,054,808	\$1,083,288	0.05%
Clinton	Wholesale	219	\$30,147,572	\$1,808,854	0.09%
Clinton	County Totals	5,077	\$455,442,972	\$27,274,708	1.32%
Crawford	Apparel	46	\$1,422,074	\$85,324	0.00%
Crawford	Building Materials	36	\$4,060,967	\$243,658	0.01%
Crawford	Eating and Drinking	163	\$12,863,665	\$771,820	0.04%
Crawford	Food Dealers	48	\$14,183,669	\$851,020	0.04%
Crawford	General Merchandise	20	\$22,497,470	\$1,349,848	0.07%
Crawford	Home Furnishings	50	\$1,409,014	\$84,541	0.00%
Crawford	Miscellaneous	323	\$8,960,381	\$537,623	0.03%
Crawford	Motor Vehicle	105	\$11,626,274	\$697,576	0.03%
Crawford	Service	749	\$16,370,580	\$963,096	0.05%
Crawford	Specialty Retail Stores	263	\$6,086,370	\$365,182	0.02%
Crawford	Utilities and Transportation	136	\$11,043,535	\$662,612	0.03%
Crawford	Wholesale	100	\$5,603,798	\$336,228	0.02%
Crawford	County Totals	2,039	\$116,127,797	\$6,948,529	0.34%
Dallas	Apparel	311	\$116,591,997	\$6,995,520	0.34%
Dallas	Building Materials	87	\$27,037,437	\$1,622,246	0.08%
Dallas	Eating and Drinking	454	\$95,975,428	\$5,758,526	0.28%
Dallas	Food Dealers	105	\$53,357,232	\$3,201,434	0.16%
Dallas	General Merchandise	143	\$132,314,344	\$7,938,861	0.38%
Dallas	Home Furnishings	113	\$43,654,529	\$2,619,272	0.13%
Dallas	Miscellaneous	872	\$78,379,395	\$4,702,764	0.23%
Dallas	Motor Vehicle	141	\$29,804,279	\$1,788,257	0.09%
Dallas	Service	1,962	\$164,852,896	\$9,566,546	0.46%
Dallas	Specialty Retail Stores	1,048	\$135,764,967	\$8,145,898	0.39%
Dallas	Utilities and Transportation	307	\$173,959,523	\$10,437,571	0.51%
Dallas	Wholesale	191	\$45,832,433	\$2,749,946	0.13%
Dallas	County Totals	5,734	\$1,097,524,460	\$65,526,840	3.17%

**Retail Sales and Tax
by County and Business Group
Fiscal Year 2012**

County Name	Business Group	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Davis	Apparel	S	S	S	S
Davis	Building Materials	42	\$6,479,172	\$388,750	0.02%
Davis	Eating and Drinking	58	\$2,512,207	\$150,732	0.01%
Davis	Food Dealers	35	\$3,138,911	\$188,335	0.01%
Davis	General Merchandise	S	S	S	S
Davis	Home Furnishings	33	\$1,518,193	\$91,092	0.00%
Davis	Miscellaneous	244	\$8,718,268	\$523,096	0.03%
Davis	Motor Vehicle	69	\$4,995,882	\$299,753	0.01%
Davis	Service	445	\$6,494,052	\$383,032	0.02%
Davis	Specialty Retail Stores	254	\$3,251,817	\$195,109	0.01%
Davis	Utilities and Transportation	41	\$5,221,772	\$313,306	0.02%
Davis	Wholesale	62	\$5,103,584	\$306,215	0.01%
Davis	County Totals	1,309	\$50,773,596	\$3,039,805	0.15%
Decatur	Apparel	S	S	S	S
Decatur	Building Materials	26	\$2,995,783	\$179,747	0.01%
Decatur	Eating and Drinking	104	\$3,159,146	\$189,549	0.01%
Decatur	Food Dealers	S	S	S	S
Decatur	General Merchandise	25	\$6,319,433	\$379,166	0.02%
Decatur	Home Furnishings	28	\$932,293	\$55,938	0.00%
Decatur	Miscellaneous	191	\$2,769,095	\$166,146	0.01%
Decatur	Motor Vehicle	42	\$1,227,280	\$73,637	0.00%
Decatur	Service	305	\$4,422,858	\$258,950	0.01%
Decatur	Specialty Retail Stores	232	\$3,171,210	\$190,273	0.01%
Decatur	Utilities and Transportation	74	\$3,149,603	\$188,976	0.01%
Decatur	Wholesale	43	\$2,726,039	\$163,562	0.01%
Decatur	County Totals	1,085	\$33,936,251	\$2,029,754	0.10%
Delaware	Apparel	25	\$1,320,328	\$79,220	0.00%
Delaware	Building Materials	65	\$10,362,205	\$621,732	0.03%
Delaware	Eating and Drinking	134	\$9,369,082	\$562,145	0.03%
Delaware	Food Dealers	26	\$4,312,485	\$258,749	0.01%
Delaware	General Merchandise	47	\$21,623,033	\$1,297,382	0.06%
Delaware	Home Furnishings	41	\$3,594,235	\$215,654	0.01%
Delaware	Miscellaneous	358	\$16,462,748	\$987,765	0.05%
Delaware	Motor Vehicle	123	\$10,909,507	\$654,570	0.03%
Delaware	Service	998	\$17,603,351	\$1,046,529	0.05%
Delaware	Specialty Retail Stores	380	\$11,129,560	\$667,774	0.03%
Delaware	Utilities and Transportation	109	\$3,065,028	\$183,902	0.01%
Delaware	Wholesale	168	\$10,956,631	\$657,398	0.03%
Delaware	County Totals	2,474	\$120,708,193	\$7,232,819	0.35%
Des Moines	Apparel	102	\$8,059,987	\$483,599	0.02%
Des Moines	Building Materials	104	\$70,168,421	\$4,210,105	0.20%
Des Moines	Eating and Drinking	406	\$58,439,605	\$3,506,376	0.17%
Des Moines	Food Dealers	89	\$26,352,079	\$1,581,125	0.08%
Des Moines	General Merchandise	101	\$119,212,889	\$7,152,773	0.35%
Des Moines	Home Furnishings	116	\$6,827,824	\$409,669	0.02%
Des Moines	Miscellaneous	580	\$30,636,423	\$1,838,185	0.09%
Des Moines	Motor Vehicle	196	\$35,721,788	\$2,143,307	0.10%
Des Moines	Service	1,704	\$67,592,261	\$3,945,094	0.19%
Des Moines	Specialty Retail Stores	751	\$44,198,483	\$2,651,909	0.13%
Des Moines	Utilities and Transportation	183	\$14,525,945	\$871,557	0.04%
Des Moines	Wholesale	206	\$31,820,821	\$1,909,249	0.09%
Des Moines	County Totals	4,538	\$513,556,526	\$30,702,950	1.49%
Dickinson	Apparel	59	\$2,497,215	\$149,833	0.01%
Dickinson	Building Materials	50	\$11,475,598	\$688,536	0.03%
Dickinson	Eating and Drinking	384	\$38,468,723	\$2,308,123	0.11%
Dickinson	Food Dealers	54	\$13,581,726	\$814,904	0.04%
Dickinson	General Merchandise	41	\$45,115,808	\$2,706,948	0.13%
Dickinson	Home Furnishings	56	\$4,557,081	\$273,425	0.01%
Dickinson	Miscellaneous	603	\$22,449,628	\$1,346,978	0.07%
Dickinson	Motor Vehicle	93	\$36,019,728	\$2,161,184	0.10%
Dickinson	Service	1,385	\$43,597,262	\$2,472,299	0.12%
Dickinson	Specialty Retail Stores	802	\$29,595,289	\$1,775,717	0.09%
Dickinson	Utilities and Transportation	175	\$9,259,053	\$555,543	0.03%
Dickinson	Wholesale	117	\$8,886,618	\$533,197	0.03%
Dickinson	County Totals	3,819	\$265,503,729	\$15,786,687	0.76%

**Retail Sales and Tax
by County and Business Group
Fiscal Year 2012**

County Name	Business Group	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Dubuque	Apparel	215	\$32,048,887	\$1,922,933	0.09%
Dubuque	Building Materials	198	\$143,710,802	\$8,622,648	0.42%
Dubuque	Eating and Drinking	1,073	\$136,065,380	\$8,163,923	0.40%
Dubuque	Food Dealers	239	\$63,298,155	\$3,797,889	0.18%
Dubuque	General Merchandise	161	\$217,320,436	\$13,039,226	0.63%
Dubuque	Home Furnishings	336	\$55,630,630	\$3,337,838	0.16%
Dubuque	Miscellaneous	1,440	\$71,309,203	\$4,278,552	0.21%
Dubuque	Motor Vehicle	400	\$77,192,978	\$4,631,575	0.22%
Dubuque	Service	4,159	\$176,030,585	\$10,276,961	0.50%
Dubuque	Specialty Retail Stores	1,780	\$108,098,806	\$6,485,928	0.31%
Dubuque	Utilities and Transportation	348	\$68,636,718	\$4,118,203	0.20%
Dubuque	Wholesale	633	\$75,808,580	\$4,543,518	0.22%
Dubuque	County Totals	10,982	\$1,225,151,160	\$73,219,194	3.55%
Emmet	Apparel	S	S	S	S
Emmet	Building Materials	44	\$6,151,917	\$369,115	0.02%
Emmet	Eating and Drinking	90	\$7,131,658	\$427,899	0.02%
Emmet	Food Dealers	30	\$8,831,045	\$529,863	0.03%
Emmet	General Merchandise	38	\$6,873,869	\$412,432	0.02%
Emmet	Home Furnishings	S	S	S	S
Emmet	Miscellaneous	305	\$9,898,796	\$593,928	0.03%
Emmet	Motor Vehicle	76	\$9,434,266	\$566,056	0.03%
Emmet	Service	555	\$9,566,130	\$563,835	0.03%
Emmet	Specialty Retail Stores	241	\$4,128,942	\$247,737	0.01%
Emmet	Utilities and Transportation	86	\$14,266,162	\$855,970	0.04%
Emmet	Wholesale	74	\$2,746,129	\$164,768	0.01%
Emmet	County Totals	1,586	\$81,235,168	\$4,863,977	0.24%
Fayette	Apparel	22	\$962,867	\$57,772	0.00%
Fayette	Building Materials	58	\$5,794,663	\$347,680	0.02%
Fayette	Eating and Drinking	237	\$15,596,494	\$935,790	0.05%
Fayette	Food Dealers	42	\$6,370,588	\$382,235	0.02%
Fayette	General Merchandise	48	\$17,323,005	\$1,039,380	0.05%
Fayette	Home Furnishings	59	\$4,979,361	\$298,762	0.01%
Fayette	Miscellaneous	430	\$9,829,653	\$589,779	0.03%
Fayette	Motor Vehicle	142	\$14,698,396	\$881,904	0.04%
Fayette	Service	911	\$27,503,890	\$1,632,552	0.08%
Fayette	Specialty Retail Stores	453	\$5,844,164	\$350,650	0.02%
Fayette	Utilities and Transportation	108	\$3,625,548	\$217,533	0.01%
Fayette	Wholesale	157	\$14,784,114	\$887,047	0.04%
Fayette	County Totals	2,667	\$127,312,743	\$7,621,083	0.37%
Floyd	Apparel	38	\$497,004	\$29,820	0.00%
Floyd	Building Materials	41	\$5,028,984	\$301,739	0.01%
Floyd	Eating and Drinking	132	\$10,741,820	\$644,509	0.03%
Floyd	Food Dealers	21	\$10,624,143	\$637,449	0.03%
Floyd	General Merchandise	36	\$19,572,898	\$1,174,374	0.06%
Floyd	Home Furnishings	53	\$1,929,064	\$115,744	0.01%
Floyd	Miscellaneous	393	\$14,939,355	\$896,361	0.04%
Floyd	Motor Vehicle	103	\$10,962,253	\$657,735	0.03%
Floyd	Service	820	\$17,068,028	\$1,004,644	0.05%
Floyd	Specialty Retail Stores	382	\$4,464,882	\$267,893	0.01%
Floyd	Utilities and Transportation	78	\$9,814,386	\$588,863	0.03%
Floyd	Wholesale	112	\$4,100,510	\$245,834	0.01%
Floyd	County Totals	2,209	\$109,743,327	\$6,564,965	0.32%
Franklin	Apparel	S	S	S	S
Franklin	Building Materials	25	\$3,305,639	\$198,338	0.01%
Franklin	Eating and Drinking	108	\$6,484,751	\$389,085	0.02%
Franklin	Food Dealers	44	\$4,410,105	\$264,606	0.01%
Franklin	General Merchandise	21	\$5,388,619	\$323,317	0.02%
Franklin	Home Furnishings	S	S	S	S
Franklin	Miscellaneous	313	\$18,466,538	\$1,107,992	0.05%
Franklin	Motor Vehicle	48	\$2,835,609	\$170,137	0.01%
Franklin	Service	495	\$10,510,948	\$620,917	0.03%
Franklin	Specialty Retail Stores	223	\$4,147,260	\$248,836	0.01%
Franklin	Utilities and Transportation	102	\$7,717,924	\$463,075	0.02%
Franklin	Wholesale	132	\$21,418,510	\$1,285,111	0.06%
Franklin	County Totals	1,543	\$85,640,450	\$5,128,687	0.25%

**Retail Sales and Tax
by County and Business Group
Fiscal Year 2012**

County Name	Business Group	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Fremont	Apparel	S	S	S	S
Fremont	Building Materials	20	\$274,855	\$16,491	0.00%
Fremont	Eating and Drinking	84	\$5,451,992	\$327,120	0.02%
Fremont	Food Dealers	S	S	S	S
Fremont	General Merchandise	S	S	S	S
Fremont	Home Furnishings	20	\$107,878	\$6,473	0.00%
Fremont	Miscellaneous	162	\$2,821,511	\$169,291	0.01%
Fremont	Motor Vehicle	39	\$2,406,208	\$144,372	0.01%
Fremont	Service	346	\$5,753,219	\$334,072	0.02%
Fremont	Specialty Retail Stores	170	\$3,243,003	\$194,580	0.01%
Fremont	Utilities and Transportation	93	\$13,976,697	\$838,602	0.04%
Fremont	Wholesale	40	\$930,007	\$55,800	0.00%
Fremont	County Totals	1,010	\$59,558,806	\$3,562,408	0.17%
Greene	Apparel	S	S	S	S
Greene	Building Materials	28	\$5,226,308	\$313,578	0.02%
Greene	Eating and Drinking	102	\$4,551,813	\$273,109	0.01%
Greene	Food Dealers	S	S	S	S
Greene	General Merchandise	32	\$8,001,584	\$480,095	0.02%
Greene	Home Furnishings	S	S	S	S
Greene	Miscellaneous	181	\$3,674,780	\$220,487	0.01%
Greene	Motor Vehicle	56	\$4,354,554	\$261,273	0.01%
Greene	Service	543	\$7,791,139	\$461,511	0.02%
Greene	Specialty Retail Stores	210	\$3,311,631	\$198,698	0.01%
Greene	Utilities and Transportation	48	\$9,176,301	\$550,578	0.03%
Greene	Wholesale	89	\$16,559,596	\$990,899	0.05%
Greene	County Totals	1,335	\$66,313,761	\$3,970,192	0.19%
Grundy	Apparel	S	S	S	S
Grundy	Building Materials	35	\$10,198,879	\$611,933	0.03%
Grundy	Eating and Drinking	126	\$4,385,235	\$263,114	0.01%
Grundy	Food Dealers	S	S	S	S
Grundy	General Merchandise	32	\$5,456,505	\$327,390	0.02%
Grundy	Home Furnishings	S	S	S	S
Grundy	Miscellaneous	229	\$9,498,611	\$569,917	0.03%
Grundy	Motor Vehicle	79	\$2,498,914	\$149,935	0.01%
Grundy	Service	561	\$11,719,070	\$698,764	0.03%
Grundy	Specialty Retail Stores	235	\$3,128,639	\$187,718	0.01%
Grundy	Utilities and Transportation	101	\$6,946,051	\$416,763	0.02%
Grundy	Wholesale	103	\$10,174,624	\$610,477	0.03%
Grundy	County Totals	1,548	\$69,198,866	\$4,147,551	0.20%
Guthrie	Apparel	S	S	S	S
Guthrie	Building Materials	42	\$5,172,478	\$310,349	0.02%
Guthrie	Eating and Drinking	132	\$5,348,298	\$320,898	0.02%
Guthrie	Food Dealers	S	S	S	S
Guthrie	General Merchandise	43	\$8,798,378	\$527,903	0.03%
Guthrie	Home Furnishings	35	\$1,489,809	\$89,389	0.00%
Guthrie	Miscellaneous	344	\$5,600,518	\$336,031	0.02%
Guthrie	Motor Vehicle	56	\$2,574,429	\$154,466	0.01%
Guthrie	Service	579	\$9,862,688	\$584,831	0.03%
Guthrie	Specialty Retail Stores	300	\$5,711,638	\$342,698	0.02%
Guthrie	Utilities and Transportation	141	\$7,149,459	\$428,968	0.02%
Guthrie	Wholesale	63	\$4,072,182	\$244,331	0.01%
Guthrie	County Totals	1,764	\$61,003,214	\$3,653,263	0.18%
Hamilton	Apparel	S	S	S	S
Hamilton	Building Materials	S	S	S	S
Hamilton	Eating and Drinking	114	\$10,829,188	\$649,751	0.03%
Hamilton	Food Dealers	36	\$7,509,804	\$450,588	0.02%
Hamilton	General Merchandise	45	\$15,773,595	\$946,416	0.05%
Hamilton	Home Furnishings	40	\$1,133,750	\$68,025	0.00%
Hamilton	Miscellaneous	364	\$8,689,139	\$521,348	0.03%
Hamilton	Motor Vehicle	65	\$9,101,129	\$546,068	0.03%
Hamilton	Service	657	\$13,343,501	\$782,685	0.04%
Hamilton	Specialty Retail Stores	364	\$3,937,911	\$236,275	0.01%
Hamilton	Utilities and Transportation	121	\$11,166,953	\$670,017	0.03%
Hamilton	Wholesale	108	\$10,104,261	\$606,256	0.03%
Hamilton	County Totals	1,966	\$97,131,631	\$5,809,973	0.28%

**Retail Sales and Tax
by County and Business Group
Fiscal Year 2012**

County Name	Business Group	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Hancock	Apparel	S	S	S	S
Hancock	Building Materials	44	\$4,327,749	\$259,665	0.01%
Hancock	Eating and Drinking	111	\$4,911,573	\$294,694	0.01%
Hancock	Food Dealers	29	\$3,254,350	\$195,261	0.01%
Hancock	General Merchandise	S	S	S	S
Hancock	Home Furnishings	S	S	S	S
Hancock	Miscellaneous	282	\$36,732,888	\$2,203,973	0.11%
Hancock	Motor Vehicle	94	\$8,258,088	\$495,485	0.02%
Hancock	Service	595	\$7,756,432	\$458,818	0.02%
Hancock	Specialty Retail Stores	279	\$3,986,856	\$239,211	0.01%
Hancock	Utilities and Transportation	88	\$5,205,655	\$312,339	0.02%
Hancock	Wholesale	116	\$6,204,488	\$372,269	0.02%
Hancock	County Totals	1,691	\$85,765,840	\$5,139,382	0.25%
Hardin	Apparel	39	\$632,913	\$37,975	0.00%
Hardin	Building Materials	43	\$7,187,374	\$431,242	0.02%
Hardin	Eating and Drinking	154	\$11,216,337	\$672,980	0.03%
Hardin	Food Dealers	28	\$10,022,523	\$601,351	0.03%
Hardin	General Merchandise	56	\$31,197,062	\$1,871,824	0.09%
Hardin	Home Furnishings	52	\$2,660,995	\$159,660	0.01%
Hardin	Miscellaneous	452	\$19,721,433	\$1,183,286	0.06%
Hardin	Motor Vehicle	109	\$11,990,955	\$719,457	0.03%
Hardin	Service	958	\$21,193,966	\$1,254,629	0.06%
Hardin	Specialty Retail Stores	439	\$4,944,005	\$296,640	0.01%
Hardin	Utilities and Transportation	176	\$10,527,804	\$631,668	0.03%
Hardin	Wholesale	174	\$16,720,568	\$1,003,234	0.05%
Hardin	County Totals	2,680	\$148,015,935	\$8,863,947	0.43%
Harrison	Apparel	S	S	S	S
Harrison	Building Materials	32	\$2,641,621	\$158,497	0.01%
Harrison	Eating and Drinking	154	\$11,626,856	\$697,611	0.03%
Harrison	Food Dealers	55	\$5,220,365	\$313,222	0.02%
Harrison	General Merchandise	28	\$7,510,010	\$450,601	0.02%
Harrison	Home Furnishings	S	S	S	S
Harrison	Miscellaneous	272	\$4,508,800	\$270,528	0.01%
Harrison	Motor Vehicle	89	\$7,231,745	\$433,905	0.02%
Harrison	Service	621	\$9,570,909	\$555,412	0.03%
Harrison	Specialty Retail Stores	305	\$3,872,208	\$232,332	0.01%
Harrison	Utilities and Transportation	93	\$7,077,408	\$424,644	0.02%
Harrison	Wholesale	100	\$5,279,028	\$316,742	0.02%
Harrison	County Totals	1,780	\$67,911,263	\$4,055,833	0.20%
Henry	Apparel	32	\$2,451,605	\$147,096	0.01%
Henry	Building Materials	39	\$5,906,559	\$354,394	0.02%
Henry	Eating and Drinking	163	\$15,160,443	\$909,627	0.04%
Henry	Food Dealers	70	\$13,188,426	\$791,306	0.04%
Henry	General Merchandise	20	\$33,533,883	\$2,012,033	0.10%
Henry	Home Furnishings	58	\$2,802,977	\$168,179	0.01%
Henry	Miscellaneous	433	\$23,335,935	\$1,399,946	0.07%
Henry	Motor Vehicle	120	\$11,649,108	\$698,946	0.03%
Henry	Service	897	\$17,373,317	\$1,017,961	0.05%
Henry	Specialty Retail Stores	389	\$4,477,402	\$268,644	0.01%
Henry	Utilities and Transportation	127	\$25,513,477	\$1,530,809	0.07%
Henry	Wholesale	140	\$5,413,629	\$324,818	0.02%
Henry	County Totals	2,488	\$160,806,761	\$9,623,758	0.47%
Howard	Apparel	S	S	S	S
Howard	Building Materials	45	\$12,077,783	\$724,667	0.04%
Howard	Eating and Drinking	115	\$5,131,368	\$307,882	0.01%
Howard	Food Dealers	30	\$5,365,528	\$321,932	0.02%
Howard	General Merchandise	S	S	S	S
Howard	Home Furnishings	37	\$1,891,742	\$113,505	0.01%
Howard	Miscellaneous	269	\$5,891,972	\$353,518	0.02%
Howard	Motor Vehicle	63	\$4,356,402	\$261,384	0.01%
Howard	Service	505	\$8,036,118	\$476,935	0.02%
Howard	Specialty Retail Stores	254	\$5,437,654	\$326,259	0.02%
Howard	Utilities and Transportation	48	\$4,682,329	\$280,940	0.01%
Howard	Wholesale	110	\$9,394,968	\$563,698	0.03%
Howard	County Totals	1,515	\$67,649,496	\$4,053,738	0.20%

**Retail Sales and Tax
by County and Business Group
Fiscal Year 2012**

County Name	Business Group	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Humboldt	Apparel	S	S	S	S
Humboldt	Building Materials	28	\$1,089,138	\$65,348	0.00%
Humboldt	Eating and Drinking	123	\$7,441,823	\$446,509	0.02%
Humboldt	Food Dealers	24	\$8,421,197	\$505,272	0.02%
Humboldt	General Merchandise	36	\$6,821,473	\$409,288	0.02%
Humboldt	Home Furnishings	S	S	S	S
Humboldt	Miscellaneous	231	\$13,741,163	\$824,470	0.04%
Humboldt	Motor Vehicle	87	\$4,515,528	\$270,932	0.01%
Humboldt	Service	491	\$9,998,810	\$594,178	0.03%
Humboldt	Specialty Retail Stores	251	\$2,471,932	\$148,316	0.01%
Humboldt	Utilities and Transportation	109	\$7,876,334	\$472,580	0.02%
Humboldt	Wholesale	107	\$11,596,817	\$695,809	0.03%
Humboldt	County Totals	1,524	\$75,851,343	\$4,545,330	0.22%
Ida	Apparel	S	S	S	S
Ida	Building Materials	26	\$3,143,820	\$188,629	0.01%
Ida	Eating and Drinking	66	\$2,865,521	\$171,931	0.01%
Ida	Food Dealers	25	\$2,954,762	\$177,286	0.01%
Ida	General Merchandise	36	\$7,835,290	\$470,117	0.02%
Ida	Home Furnishings	S	S	S	S
Ida	Miscellaneous	172	\$3,456,028	\$201,648	0.01%
Ida	Motor Vehicle	54	\$3,652,644	\$219,159	0.01%
Ida	Service	334	\$5,492,963	\$320,595	0.02%
Ida	Specialty Retail Stores	176	\$2,053,249	\$122,770	0.01%
Ida	Utilities and Transportation	79	\$5,069,973	\$304,198	0.01%
Ida	Wholesale	81	\$5,780,744	\$346,845	0.02%
Ida	County Totals	1,073	\$42,553,741	\$2,538,103	0.12%
Iowa	Apparel	194	\$54,697,656	\$3,281,859	0.16%
Iowa	Building Materials	35	\$4,946,144	\$296,769	0.01%
Iowa	Eating and Drinking	177	\$17,234,725	\$1,034,084	0.05%
Iowa	Food Dealers	74	\$7,568,084	\$454,085	0.02%
Iowa	General Merchandise	43	\$10,297,721	\$617,863	0.03%
Iowa	Home Furnishings	72	\$12,003,461	\$720,208	0.03%
Iowa	Miscellaneous	384	\$15,532,781	\$931,967	0.05%
Iowa	Motor Vehicle	89	\$6,976,301	\$418,578	0.02%
Iowa	Service	887	\$19,892,852	\$1,149,380	0.06%
Iowa	Specialty Retail Stores	583	\$24,914,682	\$1,494,881	0.07%
Iowa	Utilities and Transportation	102	\$5,250,055	\$315,003	0.02%
Iowa	Wholesale	105	\$6,960,916	\$417,655	0.02%
Iowa	County Totals	2,745	\$186,275,378	\$11,132,332	0.54%
Jackson	Apparel	S	S	S	S
Jackson	Building Materials	S	S	S	S
Jackson	Eating and Drinking	253	\$15,750,462	\$945,028	0.05%
Jackson	Food Dealers	40	\$5,809,835	\$348,590	0.02%
Jackson	General Merchandise	41	\$30,765,167	\$1,845,910	0.09%
Jackson	Home Furnishings	39	\$1,121,271	\$67,276	0.00%
Jackson	Miscellaneous	507	\$10,038,295	\$602,298	0.03%
Jackson	Motor Vehicle	126	\$11,097,150	\$665,829	0.03%
Jackson	Service	1,063	\$16,328,881	\$968,215	0.05%
Jackson	Specialty Retail Stores	391	\$5,820,588	\$349,235	0.02%
Jackson	Utilities and Transportation	132	\$9,680,122	\$580,807	0.03%
Jackson	Wholesale	116	\$6,453,317	\$387,199	0.02%
Jackson	County Totals	2,757	\$120,997,865	\$7,248,354	0.35%
Jasper	Apparel	55	\$1,660,088	\$99,605	0.00%
Jasper	Building Materials	82	\$10,936,823	\$656,209	0.03%
Jasper	Eating and Drinking	269	\$26,181,931	\$1,570,916	0.08%
Jasper	Food Dealers	58	\$20,486,028	\$1,229,162	0.06%
Jasper	General Merchandise	76	\$43,644,785	\$2,618,687	0.13%
Jasper	Home Furnishings	104	\$4,451,014	\$267,061	0.01%
Jasper	Miscellaneous	630	\$26,682,529	\$1,600,952	0.08%
Jasper	Motor Vehicle	180	\$18,883,584	\$1,133,015	0.05%
Jasper	Service	1,482	\$41,274,544	\$2,433,827	0.12%
Jasper	Specialty Retail Stores	694	\$25,188,447	\$1,511,307	0.07%
Jasper	Utilities and Transportation	210	\$87,198,110	\$5,231,887	0.25%
Jasper	Wholesale	156	\$12,997,307	\$779,838	0.04%
Jasper	County Totals	3,996	\$319,585,190	\$19,132,465	0.93%

**Retail Sales and Tax
by County and Business Group
Fiscal Year 2012**

County Name	Business Group	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Jefferson	Apparel	40	\$1,246,991	\$74,819	0.00%
Jefferson	Building Materials	45	\$3,367,790	\$202,067	0.01%
Jefferson	Eating and Drinking	158	\$12,047,522	\$722,851	0.04%
Jefferson	Food Dealers	68	\$13,428,249	\$805,695	0.04%
Jefferson	General Merchandise	33	\$20,462,533	\$1,227,752	0.06%
Jefferson	Home Furnishings	73	\$505,769	\$30,346	0.00%
Jefferson	Miscellaneous	337	\$11,277,054	\$676,623	0.03%
Jefferson	Motor Vehicle	67	\$11,622,051	\$697,323	0.03%
Jefferson	Service	780	\$20,515,538	\$1,210,175	0.06%
Jefferson	Specialty Retail Stores	527	\$6,678,687	\$400,721	0.02%
Jefferson	Utilities and Transportation	92	\$43,188,333	\$2,591,300	0.13%
Jefferson	Wholesale	99	\$3,588,617	\$215,317	0.01%
Jefferson	County Totals	2,319	\$147,929,134	\$8,854,990	0.43%
Johnson	Apparel	369	\$81,757,729	\$4,905,464	0.24%
Johnson	Building Materials	189	\$158,919,300	\$9,535,158	0.46%
Johnson	Eating and Drinking	1,317	\$247,965,960	\$14,877,958	0.72%
Johnson	Food Dealers	322	\$103,005,116	\$6,180,307	0.30%
Johnson	General Merchandise	158	\$259,160,967	\$15,549,658	0.75%
Johnson	Home Furnishings	302	\$81,993,950	\$4,919,637	0.24%
Johnson	Miscellaneous	1,477	\$84,149,351	\$5,048,961	0.24%
Johnson	Motor Vehicle	345	\$70,381,232	\$4,222,874	0.20%
Johnson	Service	4,177	\$243,364,610	\$14,173,086	0.69%
Johnson	Specialty Retail Stores	2,081	\$153,748,484	\$9,224,909	0.45%
Johnson	Utilities and Transportation	312	\$130,256,523	\$7,815,391	0.38%
Johnson	Wholesale	392	\$44,563,553	\$2,673,813	0.13%
Johnson	County Totals	11,441	\$1,659,266,775	\$99,127,216	4.80%
Jones	Apparel	S	S	S	S
Jones	Building Materials	S	S	S	S
Jones	Eating and Drinking	165	\$12,549,505	\$752,970	0.04%
Jones	Food Dealers	32	\$5,460,500	\$327,630	0.02%
Jones	General Merchandise	39	\$29,264,619	\$1,755,877	0.09%
Jones	Home Furnishings	54	\$2,530,057	\$151,803	0.01%
Jones	Miscellaneous	446	\$13,052,231	\$783,134	0.04%
Jones	Motor Vehicle	105	\$17,553,375	\$1,049,497	0.05%
Jones	Service	969	\$15,141,638	\$897,340	0.04%
Jones	Specialty Retail Stores	486	\$7,056,331	\$423,380	0.02%
Jones	Utilities and Transportation	117	\$15,436,223	\$926,173	0.04%
Jones	Wholesale	161	\$15,557,183	\$933,431	0.05%
Jones	County Totals	2,613	\$138,043,700	\$8,267,759	0.40%
Keokuk	Apparel	S	S	S	S
Keokuk	Building Materials	41	\$2,281,112	\$136,867	0.01%
Keokuk	Eating and Drinking	72	\$2,692,618	\$161,557	0.01%
Keokuk	Food Dealers	27	\$1,084,015	\$65,041	0.00%
Keokuk	General Merchandise	22	\$4,368,750	\$262,125	0.01%
Keokuk	Home Furnishings	S	S	S	S
Keokuk	Miscellaneous	244	\$7,275,510	\$436,531	0.02%
Keokuk	Motor Vehicle	76	\$6,372,108	\$382,326	0.02%
Keokuk	Service	535	\$6,108,251	\$364,228	0.02%
Keokuk	Specialty Retail Stores	213	\$1,923,761	\$115,426	0.01%
Keokuk	Utilities and Transportation	64	\$986,029	\$59,162	0.00%
Keokuk	Wholesale	77	\$5,688,598	\$341,316	0.02%
Keokuk	County Totals	1,389	\$39,709,710	\$2,380,315	0.12%
Kossuth	Apparel	26	\$1,120,748	\$67,245	0.00%
Kossuth	Building Materials	67	\$6,231,532	\$373,892	0.02%
Kossuth	Eating and Drinking	194	\$12,379,081	\$742,745	0.04%
Kossuth	Food Dealers	53	\$10,278,376	\$616,703	0.03%
Kossuth	General Merchandise	22	\$13,157,805	\$789,468	0.04%
Kossuth	Home Furnishings	41	\$3,720,661	\$223,240	0.01%
Kossuth	Miscellaneous	449	\$17,553,027	\$1,053,182	0.05%
Kossuth	Motor Vehicle	152	\$18,098,979	\$1,085,939	0.05%
Kossuth	Service	897	\$19,460,162	\$1,154,836	0.06%
Kossuth	Specialty Retail Stores	383	\$14,516,752	\$871,005	0.04%
Kossuth	Utilities and Transportation	182	\$10,914,754	\$654,885	0.03%
Kossuth	Wholesale	153	\$21,531,718	\$1,291,903	0.06%
Kossuth	County Totals	2,619	\$148,963,595	\$8,925,042	0.43%

**Retail Sales and Tax
by County and Business Group
Fiscal Year 2012**

County Name	Business Group	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Lee	Apparel	55	\$3,295,057	\$197,703	0.01%
Lee	Building Materials	89	\$15,854,433	\$951,266	0.05%
Lee	Eating and Drinking	446	\$33,814,257	\$2,028,855	0.10%
Lee	Food Dealers	58	\$20,323,742	\$1,219,425	0.06%
Lee	General Merchandise	96	\$64,663,044	\$3,879,783	0.19%
Lee	Home Furnishings	89	\$5,331,422	\$319,885	0.02%
Lee	Miscellaneous	598	\$30,937,109	\$1,856,227	0.09%
Lee	Motor Vehicle	190	\$34,623,772	\$2,077,426	0.10%
Lee	Service	1,485	\$49,746,997	\$2,925,503	0.14%
Lee	Specialty Retail Stores	704	\$13,885,298	\$833,118	0.04%
Lee	Utilities and Transportation	164	\$14,116,224	\$846,973	0.04%
Lee	Wholesale	146	\$25,031,938	\$1,500,814	0.07%
Lee	County Totals	4,120	\$311,623,293	\$18,636,978	0.90%
Linn	Apparel	470	\$67,951,566	\$4,077,094	0.20%
Linn	Building Materials	320	\$246,866,709	\$14,812,003	0.72%
Linn	Eating and Drinking	2,005	\$300,452,774	\$18,027,166	0.87%
Linn	Food Dealers	362	\$119,428,307	\$7,165,698	0.35%
Linn	General Merchandise	351	\$483,131,251	\$28,987,875	1.40%
Linn	Home Furnishings	441	\$89,268,040	\$5,356,082	0.26%
Linn	Miscellaneous	2,865	\$374,647,275	\$22,444,593	1.09%
Linn	Motor Vehicle	674	\$146,518,351	\$8,791,101	0.43%
Linn	Service	8,210	\$488,658,001	\$28,649,348	1.39%
Linn	Specialty Retail Stores	3,808	\$263,723,706	\$15,823,422	0.77%
Linn	Utilities and Transportation	707	\$694,508,589	\$41,670,515	2.02%
Linn	Wholesale	958	\$253,028,613	\$15,136,843	0.73%
Linn	County Totals	21,171	\$3,528,183,182	\$210,941,741	10.22%
Louisa	Apparel	S	S	S	S
Louisa	Building Materials	S	S	S	S
Louisa	Eating and Drinking	107	\$3,798,327	\$227,900	0.01%
Louisa	Food Dealers	27	\$1,903,255	\$114,195	0.01%
Louisa	General Merchandise	23	\$5,896,440	\$353,786	0.02%
Louisa	Home Furnishings	S	S	S	S
Louisa	Miscellaneous	171	\$2,896,745	\$173,805	0.01%
Louisa	Motor Vehicle	68	\$3,767,451	\$226,047	0.01%
Louisa	Service	352	\$4,106,979	\$244,114	0.01%
Louisa	Specialty Retail Stores	196	\$3,364,746	\$201,885	0.01%
Louisa	Utilities and Transportation	68	\$1,316,954	\$79,017	0.00%
Louisa	Wholesale	68	\$3,798,339	\$227,900	0.01%
Louisa	County Totals	1,105	\$31,177,514	\$1,868,346	0.09%
Lucas	Apparel	S	S	S	S
Lucas	Building Materials	S	S	S	S
Lucas	Eating and Drinking	78	\$3,694,415	\$221,665	0.01%
Lucas	Food Dealers	24	\$4,006,433	\$240,386	0.01%
Lucas	General Merchandise	21	\$6,111,877	\$366,713	0.02%
Lucas	Home Furnishings	S	S	S	S
Lucas	Miscellaneous	100	\$2,190,496	\$131,430	0.01%
Lucas	Motor Vehicle	63	\$8,032,621	\$481,957	0.02%
Lucas	Service	396	\$7,603,805	\$451,349	0.02%
Lucas	Specialty Retail Stores	196	\$2,630,575	\$157,835	0.01%
Lucas	Utilities and Transportation	36	\$1,118,043	\$67,083	0.00%
Lucas	Wholesale	31	\$1,782,105	\$106,926	0.01%
Lucas	County Totals	984	\$43,251,719	\$2,590,224	0.13%
Lyon	Apparel	S	S	S	S
Lyon	Building Materials	41	\$4,855,941	\$291,356	0.01%
Lyon	Eating and Drinking	87	\$4,660,261	\$279,616	0.01%
Lyon	Food Dealers	44	\$3,917,356	\$235,041	0.01%
Lyon	General Merchandise	S	S	S	S
Lyon	Home Furnishings	39	\$1,481,629	\$88,898	0.00%
Lyon	Miscellaneous	366	\$18,847,550	\$1,130,853	0.05%
Lyon	Motor Vehicle	70	\$6,134,865	\$368,089	0.02%
Lyon	Service	551	\$18,911,728	\$1,113,210	0.05%
Lyon	Specialty Retail Stores	244	\$4,358,534	\$261,512	0.01%
Lyon	Utilities and Transportation	78	\$7,458,060	\$447,484	0.02%
Lyon	Wholesale	137	\$10,519,295	\$631,158	0.03%
Lyon	County Totals	1,687	\$85,617,292	\$5,115,541	0.25%

**Retail Sales and Tax
by County and Business Group
Fiscal Year 2012**

County Name	Business Group	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Madison	Apparel	S	S	S	S
Madison	Building Materials	50	\$4,961,602	\$297,696	0.01%
Madison	Eating and Drinking	102	\$7,120,753	\$427,245	0.02%
Madison	Food Dealers	28	\$4,990,126	\$299,408	0.01%
Madison	General Merchandise	42	\$12,942,489	\$776,549	0.04%
Madison	Home Furnishings	S	S	S	S
Madison	Miscellaneous	377	\$15,919,557	\$955,173	0.05%
Madison	Motor Vehicle	90	\$5,713,391	\$342,803	0.02%
Madison	Service	522	\$9,230,687	\$550,030	0.03%
Madison	Specialty Retail Stores	390	\$3,802,192	\$228,132	0.01%
Madison	Utilities and Transportation	65	\$6,029,954	\$361,797	0.02%
Madison	Wholesale	73	\$3,575,589	\$214,535	0.01%
Madison	County Totals	1,778	\$75,263,296	\$4,511,987	0.22%
Mahaska	Apparel	46	\$2,923,235	\$175,394	0.01%
Mahaska	Building Materials	51	\$6,867,193	\$412,032	0.02%
Mahaska	Eating and Drinking	174	\$18,536,599	\$1,112,196	0.05%
Mahaska	Food Dealers	44	\$9,630,461	\$577,828	0.03%
Mahaska	General Merchandise	66	\$43,901,782	\$2,634,107	0.13%
Mahaska	Home Furnishings	67	\$5,986,711	\$359,203	0.02%
Mahaska	Miscellaneous	373	\$16,562,786	\$993,767	0.05%
Mahaska	Motor Vehicle	119	\$11,814,492	\$708,870	0.03%
Mahaska	Service	970	\$20,037,663	\$1,183,088	0.06%
Mahaska	Specialty Retail Stores	530	\$14,798,341	\$887,900	0.04%
Mahaska	Utilities and Transportation	136	\$16,366,951	\$982,017	0.05%
Mahaska	Wholesale	139	\$11,208,476	\$672,509	0.03%
Mahaska	County Totals	2,715	\$178,634,690	\$10,698,909	0.52%
Marion	Apparel	56	\$3,983,430	\$239,006	0.01%
Marion	Building Materials	86	\$13,703,059	\$822,184	0.04%
Marion	Eating and Drinking	270	\$28,095,016	\$1,685,701	0.08%
Marion	Food Dealers	41	\$12,855,603	\$771,336	0.04%
Marion	General Merchandise	77	\$56,975,909	\$3,418,555	0.17%
Marion	Home Furnishings	66	\$6,408,637	\$384,518	0.02%
Marion	Miscellaneous	572	\$34,803,214	\$2,088,193	0.10%
Marion	Motor Vehicle	160	\$15,524,649	\$931,479	0.05%
Marion	Service	1,269	\$37,031,164	\$2,173,120	0.11%
Marion	Specialty Retail Stores	663	\$25,495,226	\$1,528,457	0.07%
Marion	Utilities and Transportation	227	\$17,544,074	\$1,052,644	0.05%
Marion	Wholesale	143	\$9,263,473	\$555,808	0.03%
Marion	County Totals	3,630	\$261,683,454	\$15,651,001	0.76%
Marshall	Apparel	83	\$3,801,982	\$228,119	0.01%
Marshall	Building Materials	71	\$32,689,423	\$1,961,365	0.09%
Marshall	Eating and Drinking	380	\$38,907,417	\$2,334,445	0.11%
Marshall	Food Dealers	117	\$20,292,271	\$1,217,536	0.06%
Marshall	General Merchandise	101	\$90,507,883	\$5,430,473	0.26%
Marshall	Home Furnishings	70	\$4,478,321	\$268,699	0.01%
Marshall	Miscellaneous	600	\$39,473,046	\$2,368,383	0.11%
Marshall	Motor Vehicle	161	\$15,586,751	\$935,205	0.05%
Marshall	Service	1,392	\$42,328,903	\$2,480,589	0.12%
Marshall	Specialty Retail Stores	589	\$21,488,255	\$1,289,280	0.06%
Marshall	Utilities and Transportation	214	\$15,625,143	\$937,509	0.05%
Marshall	Wholesale	172	\$22,859,774	\$1,371,586	0.07%
Marshall	County Totals	3,950	\$348,039,169	\$20,823,190	1.01%
Mills	Apparel	S	S	S	S
Mills	Building Materials	40	\$1,149,212	\$68,953	0.00%
Mills	Eating and Drinking	86	\$7,266,392	\$435,984	0.02%
Mills	Food Dealers	29	\$5,118,313	\$307,099	0.01%
Mills	General Merchandise	28	\$7,625,849	\$457,551	0.02%
Mills	Home Furnishings	S	S	S	S
Mills	Miscellaneous	235	\$9,980,068	\$597,087	0.03%
Mills	Motor Vehicle	56	\$6,505,064	\$390,304	0.02%
Mills	Service	484	\$10,494,341	\$628,508	0.03%
Mills	Specialty Retail Stores	237	\$6,094,043	\$365,643	0.02%
Mills	Utilities and Transportation	95	\$10,336,846	\$620,211	0.03%
Mills	Wholesale	54	\$3,508,570	\$210,514	0.01%
Mills	County Totals	1,376	\$68,526,045	\$4,108,693	0.20%

**Retail Sales and Tax
by County and Business Group
Fiscal Year 2012**

County Name	Business Group	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Mitchell	Apparel	21	\$1,520,925	\$91,256	0.00%
Mitchell	Building Materials	46	\$6,611,411	\$396,685	0.02%
Mitchell	Eating and Drinking	125	\$5,641,523	\$338,491	0.02%
Mitchell	Food Dealers	28	\$1,790,525	\$107,432	0.01%
Mitchell	General Merchandise	43	\$8,339,552	\$500,373	0.02%
Mitchell	Home Furnishings	28	\$1,267,391	\$76,043	0.00%
Mitchell	Miscellaneous	322	\$14,709,317	\$882,559	0.04%
Mitchell	Motor Vehicle	49	\$4,059,630	\$243,578	0.01%
Mitchell	Service	528	\$8,359,877	\$495,942	0.02%
Mitchell	Specialty Retail Stores	361	\$4,084,254	\$245,055	0.01%
Mitchell	Utilities and Transportation	75	\$5,763,617	\$345,817	0.02%
Mitchell	Wholesale	82	\$5,764,486	\$345,869	0.02%
Mitchell	County Totals	1,708	\$67,912,508	\$4,069,100	0.20%
Monona	Apparel	S	S	S	S
Monona	Building Materials	S	S	S	S
Monona	Eating and Drinking	119	\$6,102,228	\$366,134	0.02%
Monona	Food Dealers	30	\$3,854,027	\$231,242	0.01%
Monona	General Merchandise	28	\$7,578,987	\$454,739	0.02%
Monona	Home Furnishings	22	\$647,034	\$38,822	0.00%
Monona	Miscellaneous	121	\$2,138,447	\$128,307	0.01%
Monona	Motor Vehicle	46	\$3,006,352	\$180,381	0.01%
Monona	Service	481	\$6,116,676	\$356,787	0.02%
Monona	Specialty Retail Stores	250	\$3,246,318	\$194,779	0.01%
Monona	Utilities and Transportation	82	\$5,085,354	\$305,121	0.01%
Monona	Wholesale	84	\$8,210,961	\$492,658	0.02%
Monona	County Totals	1,286	\$47,367,423	\$2,831,832	0.14%
Monroe	Apparel	S	S	S	S
Monroe	Building Materials	S	S	S	S
Monroe	Eating and Drinking	84	\$4,893,884	\$293,633	0.01%
Monroe	Food Dealers	S	S	S	S
Monroe	General Merchandise	24	\$5,968,361	\$358,102	0.02%
Monroe	Home Furnishings	S	S	S	S
Monroe	Miscellaneous	140	\$2,903,227	\$174,194	0.01%
Monroe	Motor Vehicle	58	\$2,843,738	\$170,624	0.01%
Monroe	Service	315	\$4,518,200	\$265,650	0.01%
Monroe	Specialty Retail Stores	198	\$1,490,006	\$89,400	0.00%
Monroe	Utilities and Transportation	28	\$3,958,396	\$237,504	0.01%
Monroe	Wholesale	47	\$1,568,930	\$94,136	0.00%
Monroe	County Totals	941	\$37,920,739	\$2,269,802	0.11%
Montgomery	Apparel	20	\$732,582	\$43,955	0.00%
Montgomery	Building Materials	26	\$3,437,926	\$206,276	0.01%
Montgomery	Eating and Drinking	112	\$8,591,113	\$515,467	0.02%
Montgomery	Food Dealers	28	\$11,079,767	\$664,786	0.03%
Montgomery	General Merchandise	28	\$9,566,081	\$573,965	0.03%
Montgomery	Home Furnishings	37	\$1,245,959	\$74,758	0.00%
Montgomery	Miscellaneous	233	\$10,975,302	\$658,518	0.03%
Montgomery	Motor Vehicle	80	\$6,302,210	\$378,133	0.02%
Montgomery	Service	468	\$11,388,777	\$668,554	0.03%
Montgomery	Specialty Retail Stores	204	\$5,492,042	\$329,523	0.02%
Montgomery	Utilities and Transportation	76	\$6,464,887	\$387,893	0.02%
Montgomery	Wholesale	69	\$1,373,193	\$82,392	0.00%
Montgomery	County Totals	1,381	\$76,649,839	\$4,584,218	0.22%
Muscatine	Apparel	48	\$1,242,898	\$74,574	0.00%
Muscatine	Building Materials	101	\$39,087,518	\$2,345,251	0.11%
Muscatine	Eating and Drinking	399	\$40,047,441	\$2,402,846	0.12%
Muscatine	Food Dealers	104	\$27,085,527	\$1,625,132	0.08%
Muscatine	General Merchandise	105	\$78,909,235	\$4,734,554	0.23%
Muscatine	Home Furnishings	84	\$6,222,543	\$373,353	0.02%
Muscatine	Miscellaneous	632	\$49,395,877	\$2,963,753	0.14%
Muscatine	Motor Vehicle	179	\$20,153,186	\$1,209,191	0.06%
Muscatine	Service	1,485	\$48,249,810	\$2,844,605	0.14%
Muscatine	Specialty Retail Stores	683	\$37,180,121	\$2,230,807	0.11%
Muscatine	Utilities and Transportation	161	\$72,882,805	\$4,372,968	0.21%
Muscatine	Wholesale	177	\$31,757,365	\$1,905,334	0.09%
Muscatine	County Totals	4,158	\$452,214,326	\$27,082,368	1.31%

**Retail Sales and Tax
by County and Business Group
Fiscal Year 2012**

County Name	Business Group	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
O'Brien	Apparel	20	\$900,100	\$54,006	0.00%
O'Brien	Building Materials	51	\$10,334,387	\$620,063	0.03%
O'Brien	Eating and Drinking	143	\$10,928,462	\$655,708	0.03%
O'Brien	Food Dealers	64	\$9,474,431	\$568,466	0.03%
O'Brien	General Merchandise	44	\$9,141,622	\$548,497	0.03%
O'Brien	Home Furnishings	52	\$1,932,705	\$115,962	0.01%
O'Brien	Miscellaneous	364	\$7,549,414	\$452,965	0.02%
O'Brien	Motor Vehicle	97	\$8,758,294	\$525,498	0.03%
O'Brien	Service	778	\$18,244,356	\$1,076,840	0.05%
O'Brien	Specialty Retail Stores	332	\$8,233,920	\$494,035	0.02%
O'Brien	Utilities and Transportation	86	\$9,226,813	\$553,609	0.03%
O'Brien	Wholesale	166	\$20,144,374	\$1,208,662	0.06%
O'Brien	County Totals	2,197	\$114,868,878	\$6,874,311	0.33%
Osceola	Apparel	S	S	S	S
Osceola	Building Materials	S	S	S	S
Osceola	Eating and Drinking	51	\$2,560,848	\$153,651	0.01%
Osceola	Food Dealers	S	S	S	S
Osceola	General Merchandise	S	S	S	S
Osceola	Home Furnishings	S	S	S	S
Osceola	Miscellaneous	165	\$7,503,562	\$450,214	0.02%
Osceola	Motor Vehicle	25	\$1,643,176	\$98,591	0.00%
Osceola	Service	331	\$3,584,815	\$213,062	0.01%
Osceola	Specialty Retail Stores	114	\$2,999,286	\$179,957	0.01%
Osceola	Utilities and Transportation	40	\$6,332,339	\$379,940	0.02%
Osceola	Wholesale	50	\$5,823,082	\$349,385	0.02%
Osceola	County Totals	831	\$36,596,341	\$2,193,753	0.11%
Page	Apparel	38	\$2,123,899	\$127,434	0.01%
Page	Building Materials	42	\$14,285,503	\$857,130	0.04%
Page	Eating and Drinking	164	\$13,202,676	\$792,161	0.04%
Page	Food Dealers	40	\$12,994,495	\$779,670	0.04%
Page	General Merchandise	42	\$8,193,626	\$491,618	0.02%
Page	Home Furnishings	39	\$2,057,071	\$123,424	0.01%
Page	Miscellaneous	286	\$35,328,518	\$2,119,711	0.10%
Page	Motor Vehicle	84	\$7,700,396	\$462,024	0.02%
Page	Service	697	\$12,489,122	\$736,556	0.04%
Page	Specialty Retail Stores	323	\$5,954,727	\$357,284	0.02%
Page	Utilities and Transportation	83	\$7,660,355	\$459,621	0.02%
Page	Wholesale	85	\$6,000,981	\$360,059	0.02%
Page	County Totals	1,923	\$127,991,369	\$7,666,691	0.37%
Palo Alto	Apparel	S	S	S	S
Palo Alto	Building Materials	32	\$9,755,070	\$585,304	0.03%
Palo Alto	Eating and Drinking	135	\$7,533,608	\$452,016	0.02%
Palo Alto	Food Dealers	33	\$4,379,474	\$262,768	0.01%
Palo Alto	General Merchandise	S	S	S	S
Palo Alto	Home Furnishings	32	\$1,186,202	\$71,172	0.00%
Palo Alto	Miscellaneous	188	\$28,346,650	\$1,700,799	0.08%
Palo Alto	Motor Vehicle	62	\$3,292,754	\$197,565	0.01%
Palo Alto	Service	456	\$13,640,648	\$799,177	0.04%
Palo Alto	Specialty Retail Stores	254	\$4,918,452	\$295,107	0.01%
Palo Alto	Utilities and Transportation	88	\$5,579,336	\$334,760	0.02%
Palo Alto	Wholesale	50	\$1,359,819	\$81,589	0.00%
Palo Alto	County Totals	1,354	\$84,467,193	\$5,048,769	0.24%
Plymouth	Apparel	34	\$2,147,417	\$128,845	0.01%
Plymouth	Building Materials	86	\$13,066,662	\$784,000	0.04%
Plymouth	Eating and Drinking	285	\$22,645,748	\$1,358,745	0.07%
Plymouth	Food Dealers	44	\$11,116,070	\$666,964	0.03%
Plymouth	General Merchandise	51	\$35,375,643	\$2,122,539	0.10%
Plymouth	Home Furnishings	44	\$1,955,034	\$117,302	0.01%
Plymouth	Miscellaneous	594	\$12,246,644	\$734,799	0.04%
Plymouth	Motor Vehicle	111	\$10,745,772	\$644,746	0.03%
Plymouth	Service	1,124	\$28,909,608	\$1,708,318	0.08%
Plymouth	Specialty Retail Stores	458	\$9,802,464	\$588,148	0.03%
Plymouth	Utilities and Transportation	136	\$15,616,303	\$936,978	0.05%
Plymouth	Wholesale	179	\$18,014,858	\$1,080,757	0.05%
Plymouth	County Totals	3,146	\$181,642,223	\$10,872,141	0.53%

**Retail Sales and Tax
by County and Business Group
Fiscal Year 2012**

County Name	Business Group	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Pocahontas	Apparel	S	S	S	S
Pocahontas	Building Materials	22	\$2,652,072	\$159,124	0.01%
Pocahontas	Eating and Drinking	79	\$2,620,524	\$157,231	0.01%
Pocahontas	Food Dealers	42	\$5,067,275	\$304,037	0.01%
Pocahontas	General Merchandise	S	S	S	S
Pocahontas	Home Furnishings	23	\$186,927	\$11,216	0.00%
Pocahontas	Miscellaneous	169	\$9,873,986	\$592,439	0.03%
Pocahontas	Motor Vehicle	62	\$5,372,939	\$322,376	0.02%
Pocahontas	Service	409	\$4,495,464	\$265,390	0.01%
Pocahontas	Specialty Retail Stores	202	\$2,242,120	\$134,527	0.01%
Pocahontas	Utilities and Transportation	92	\$6,569,436	\$394,166	0.02%
Pocahontas	Wholesale	89	\$1,995,499	\$119,730	0.01%
Pocahontas	County Totals	1,200	\$43,119,936	\$2,582,858	0.13%
Polk	Apparel	956	\$189,055,033	\$11,343,302	0.55%
Polk	Building Materials	658	\$471,920,866	\$28,315,252	1.37%
Polk	Eating and Drinking	4,444	\$750,021,871	\$45,001,312	2.18%
Polk	Food Dealers	890	\$305,856,054	\$18,351,363	0.89%
Polk	General Merchandise	686	\$914,645,129	\$54,878,708	2.66%
Polk	Home Furnishings	1,030	\$331,586,776	\$19,895,207	0.96%
Polk	Miscellaneous	5,257	\$522,591,411	\$31,355,174	1.52%
Polk	Motor Vehicle	1,343	\$360,840,582	\$21,604,154	1.05%
Polk	Service	16,370	\$1,077,188,171	\$63,154,430	3.06%
Polk	Specialty Retail Stores	7,434	\$631,571,576	\$37,894,295	1.84%
Polk	Utilities and Transportation	1,234	\$555,184,035	\$33,311,042	1.61%
Polk	Wholesale	1,776	\$676,435,427	\$40,197,898	1.95%
Polk	County Totals	42,078	\$6,786,896,931	\$405,302,136	19.63%
Pottawattamie	Apparel	198	\$30,485,737	\$1,829,144	0.09%
Pottawattamie	Building Materials	110	\$106,484,179	\$6,389,051	0.31%
Pottawattamie	Eating and Drinking	798	\$138,215,544	\$8,292,933	0.40%
Pottawattamie	Food Dealers	160	\$59,640,667	\$3,578,440	0.17%
Pottawattamie	General Merchandise	155	\$199,081,970	\$11,944,918	0.58%
Pottawattamie	Home Furnishings	119	\$19,065,614	\$1,143,937	0.06%
Pottawattamie	Miscellaneous	1,126	\$49,703,983	\$2,982,239	0.14%
Pottawattamie	Motor Vehicle	363	\$93,079,619	\$5,584,777	0.27%
Pottawattamie	Service	2,747	\$173,438,329	\$9,960,448	0.48%
Pottawattamie	Specialty Retail Stores	1,171	\$95,190,442	\$5,711,427	0.28%
Pottawattamie	Utilities and Transportation	330	\$104,748,136	\$6,284,888	0.30%
Pottawattamie	Wholesale	312	\$34,844,165	\$2,090,535	0.10%
Pottawattamie	County Totals	7,589	\$1,103,978,385	\$65,792,737	3.19%
Poweshiek	Apparel	21	\$817,843	\$49,071	0.00%
Poweshiek	Building Materials	56	\$8,858,669	\$531,520	0.03%
Poweshiek	Eating and Drinking	212	\$16,615,375	\$996,923	0.05%
Poweshiek	Food Dealers	46	\$8,682,781	\$520,967	0.03%
Poweshiek	General Merchandise	44	\$29,855,769	\$1,791,346	0.09%
Poweshiek	Home Furnishings	56	\$2,089,785	\$125,387	0.01%
Poweshiek	Miscellaneous	437	\$9,109,394	\$546,564	0.03%
Poweshiek	Motor Vehicle	136	\$12,796,521	\$767,791	0.04%
Poweshiek	Service	966	\$23,096,562	\$1,343,526	0.07%
Poweshiek	Specialty Retail Stores	480	\$11,262,780	\$675,767	0.03%
Poweshiek	Utilities and Transportation	152	\$15,247,276	\$914,837	0.04%
Poweshiek	Wholesale	128	\$8,651,126	\$519,068	0.03%
Poweshiek	County Totals	2,734	\$147,083,881	\$8,782,765	0.43%
Ringgold	Apparel	S	S	S	S
Ringgold	Building Materials	24	\$4,892,088	\$293,525	0.01%
Ringgold	Eating and Drinking	76	\$2,120,469	\$127,228	0.01%
Ringgold	Food Dealers	S	S	S	S
Ringgold	General Merchandise	S	S	S	S
Ringgold	Home Furnishings	S	S	S	S
Ringgold	Miscellaneous	103	\$2,926,363	\$175,582	0.01%
Ringgold	Motor Vehicle	42	\$2,826,818	\$169,609	0.01%
Ringgold	Service	290	\$4,983,094	\$295,195	0.01%
Ringgold	Specialty Retail Stores	135	\$760,901	\$45,634	0.00%
Ringgold	Utilities and Transportation	36	\$26,369,681	\$1,582,181	0.08%
Ringgold	Wholesale	37	\$1,345,978	\$80,759	0.00%
Ringgold	County Totals	786	\$53,542,920	\$3,208,765	0.16%

**Retail Sales and Tax
by County and Business Group
Fiscal Year 2012**

County Name	Business Group	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Sac	Apparel	S	S	S	S
Sac	Building Materials	47	\$6,301,418	\$378,085	0.02%
Sac	Eating and Drinking	100	\$4,630,274	\$277,816	0.01%
Sac	Food Dealers	S	S	S	S
Sac	General Merchandise	33	\$5,175,083	\$310,505	0.02%
Sac	Home Furnishings	33	\$1,036,065	\$62,164	0.00%
Sac	Miscellaneous	300	\$8,158,399	\$489,504	0.02%
Sac	Motor Vehicle	82	\$8,682,168	\$520,930	0.03%
Sac	Service	528	\$7,583,785	\$447,261	0.02%
Sac	Specialty Retail Stores	221	\$5,774,377	\$346,463	0.02%
Sac	Utilities and Transportation	105	\$8,503,802	\$510,228	0.02%
Sac	Wholesale	123	\$4,570,446	\$274,227	0.01%
Sac	County Totals	1,612	\$63,760,326	\$3,817,853	0.18%
Scott	Apparel	433	\$106,270,544	\$6,376,233	0.31%
Scott	Building Materials	296	\$162,884,922	\$9,773,095	0.47%
Scott	Eating and Drinking	1,696	\$284,037,838	\$17,042,270	0.83%
Scott	Food Dealers	339	\$118,816,443	\$7,128,987	0.35%
Scott	General Merchandise	295	\$348,995,427	\$20,939,726	1.01%
Scott	Home Furnishings	384	\$116,779,814	\$7,006,789	0.34%
Scott	Miscellaneous	1,973	\$174,642,881	\$10,469,604	0.51%
Scott	Motor Vehicle	548	\$137,075,419	\$8,224,525	0.40%
Scott	Service	5,836	\$301,588,792	\$17,625,958	0.85%
Scott	Specialty Retail Stores	2,657	\$228,193,532	\$13,691,612	0.66%
Scott	Utilities and Transportation	531	\$325,149,227	\$19,508,954	0.94%
Scott	Wholesale	848	\$160,914,592	\$9,631,544	0.47%
Scott	County Totals	15,836	\$2,465,349,431	\$147,419,296	7.14%
Shelby	Apparel	24	\$1,132,805	\$67,968	0.00%
Shelby	Building Materials	49	\$4,993,013	\$299,581	0.01%
Shelby	Eating and Drinking	139	\$8,095,001	\$485,700	0.02%
Shelby	Food Dealers	21	\$8,984,900	\$539,094	0.03%
Shelby	General Merchandise	34	\$7,178,997	\$430,740	0.02%
Shelby	Home Furnishings	30	\$1,327,351	\$79,641	0.00%
Shelby	Miscellaneous	304	\$7,251,195	\$435,072	0.02%
Shelby	Motor Vehicle	82	\$7,534,806	\$452,088	0.02%
Shelby	Service	663	\$11,827,133	\$697,308	0.03%
Shelby	Specialty Retail Stores	299	\$4,994,859	\$299,692	0.01%
Shelby	Utilities and Transportation	90	\$12,993,548	\$779,613	0.04%
Shelby	Wholesale	128	\$9,776,385	\$586,583	0.03%
Shelby	County Totals	1,863	\$86,089,993	\$5,153,079	0.25%
Sioux	Apparel	44	\$2,596,896	\$155,814	0.01%
Sioux	Building Materials	89	\$12,968,830	\$778,130	0.04%
Sioux	Eating and Drinking	298	\$23,536,478	\$1,412,189	0.07%
Sioux	Food Dealers	97	\$13,173,048	\$790,383	0.04%
Sioux	General Merchandise	75	\$43,950,356	\$2,637,021	0.13%
Sioux	Home Furnishings	127	\$15,072,087	\$904,325	0.04%
Sioux	Miscellaneous	927	\$68,472,766	\$4,108,366	0.20%
Sioux	Motor Vehicle	197	\$21,862,871	\$1,311,772	0.06%
Sioux	Service	1,649	\$36,840,276	\$2,177,831	0.11%
Sioux	Specialty Retail Stores	716	\$21,043,413	\$1,262,605	0.06%
Sioux	Utilities and Transportation	249	\$39,891,792	\$2,393,508	0.12%
Sioux	Wholesale	338	\$33,383,762	\$2,003,026	0.10%
Sioux	County Totals	4,806	\$332,792,575	\$19,934,969	0.97%
Story	Apparel	197	\$25,321,783	\$1,519,307	0.07%
Story	Building Materials	134	\$63,246,226	\$3,794,774	0.18%
Story	Eating and Drinking	800	\$128,103,489	\$7,685,382	0.37%
Story	Food Dealers	161	\$54,491,211	\$3,269,473	0.16%
Story	General Merchandise	177	\$183,479,464	\$11,008,768	0.53%
Story	Home Furnishings	189	\$35,787,370	\$2,147,242	0.10%
Story	Miscellaneous	1,167	\$82,183,408	\$4,931,004	0.24%
Story	Motor Vehicle	246	\$37,680,231	\$2,260,814	0.11%
Story	Service	2,803	\$149,327,848	\$8,712,759	0.42%
Story	Specialty Retail Stores	1,369	\$59,873,294	\$3,572,113	0.17%
Story	Utilities and Transportation	340	\$49,690,488	\$2,981,429	0.14%
Story	Wholesale	273	\$29,791,694	\$1,787,442	0.09%
Story	County Totals	7,856	\$898,976,506	\$53,670,507	2.60%

**Retail Sales and Tax
by County and Business Group
Fiscal Year 2012**

County Name	Business Group	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Tama	Apparel	21	\$340,004	\$20,400	0.00%
Tama	Building Materials	64	\$10,723,891	\$643,433	0.03%
Tama	Eating and Drinking	154	\$5,682,355	\$340,941	0.02%
Tama	Food Dealers	42	\$5,859,395	\$351,564	0.02%
Tama	General Merchandise	28	\$7,605,762	\$456,346	0.02%
Tama	Home Furnishings	41	\$1,536,370	\$92,182	0.00%
Tama	Miscellaneous	271	\$10,266,576	\$615,995	0.03%
Tama	Motor Vehicle	93	\$6,163,257	\$369,795	0.02%
Tama	Service	704	\$11,319,506	\$668,251	0.03%
Tama	Specialty Retail Stores	385	\$5,478,403	\$328,704	0.02%
Tama	Utilities and Transportation	79	\$3,038,610	\$182,317	0.01%
Tama	Wholesale	144	\$11,900,623	\$714,037	0.03%
Tama	County Totals	2,026	\$79,914,752	\$4,783,966	0.23%
Taylor	Apparel	S	S	S	S
Taylor	Building Materials	S	S	S	S
Taylor	Eating and Drinking	64	\$1,309,469	\$78,568	0.00%
Taylor	Food Dealers	26	\$1,187,864	\$71,272	0.00%
Taylor	General Merchandise	21	\$3,499,656	\$209,979	0.01%
Taylor	Home Furnishings	S	S	S	S
Taylor	Miscellaneous	135	\$3,132,304	\$187,938	0.01%
Taylor	Motor Vehicle	39	\$3,136,997	\$188,220	0.01%
Taylor	Service	336	\$5,344,890	\$319,962	0.02%
Taylor	Specialty Retail Stores	161	\$1,055,536	\$63,332	0.00%
Taylor	Utilities and Transportation	89	\$3,567,310	\$214,039	0.01%
Taylor	Wholesale	30	\$1,850,742	\$111,045	0.01%
Taylor	County Totals	932	\$24,888,995	\$1,492,608	0.07%
Union	Apparel	34	\$2,215,851	\$132,951	0.01%
Union	Building Materials	S	S	S	S
Union	Eating and Drinking	147	\$13,188,647	\$791,319	0.04%
Union	Food Dealers	S	S	S	S
Union	General Merchandise	40	\$39,940,901	\$2,396,454	0.12%
Union	Home Furnishings	48	\$2,361,202	\$141,672	0.01%
Union	Miscellaneous	224	\$6,607,606	\$396,456	0.02%
Union	Motor Vehicle	74	\$8,450,777	\$507,047	0.02%
Union	Service	537	\$13,220,192	\$774,724	0.04%
Union	Specialty Retail Stores	277	\$5,459,416	\$327,565	0.02%
Union	Utilities and Transportation	76	\$4,235,941	\$254,156	0.01%
Union	Wholesale	85	\$12,333,557	\$740,013	0.04%
Union	County Totals	1,579	\$120,951,969	\$7,238,630	0.35%
Van Buren	Apparel	S	S	S	S
Van Buren	Building Materials	38	\$3,359,115	\$201,547	0.01%
Van Buren	Eating and Drinking	70	\$3,185,458	\$191,127	0.01%
Van Buren	Food Dealers	36	\$4,965,565	\$297,934	0.01%
Van Buren	General Merchandise	S	S	S	S
Van Buren	Home Furnishings	24	\$668,642	\$40,119	0.00%
Van Buren	Miscellaneous	194	\$2,698,562	\$161,914	0.01%
Van Buren	Motor Vehicle	69	\$2,854,528	\$171,272	0.01%
Van Buren	Service	375	\$4,470,218	\$262,426	0.01%
Van Buren	Specialty Retail Stores	240	\$1,337,770	\$80,266	0.00%
Van Buren	Utilities and Transportation	72	\$2,168,225	\$130,094	0.01%
Van Buren	Wholesale	47	\$3,112,073	\$186,724	0.01%
Van Buren	County Totals	1,185	\$29,569,710	\$1,768,395	0.09%
Wapello	Apparel	53	\$5,499,701	\$329,982	0.02%
Wapello	Building Materials	61	\$58,950,626	\$3,537,038	0.17%
Wapello	Eating and Drinking	334	\$39,264,365	\$2,355,862	0.11%
Wapello	Food Dealers	80	\$24,113,119	\$1,446,787	0.07%
Wapello	General Merchandise	74	\$93,916,094	\$5,634,966	0.27%
Wapello	Home Furnishings	64	\$6,517,633	\$391,058	0.02%
Wapello	Miscellaneous	447	\$21,648,733	\$1,298,924	0.06%
Wapello	Motor Vehicle	227	\$26,794,077	\$1,607,645	0.08%
Wapello	Service	1,297	\$44,342,227	\$2,610,941	0.13%
Wapello	Specialty Retail Stores	622	\$20,407,971	\$1,224,478	0.06%
Wapello	Utilities and Transportation	141	\$19,456,525	\$1,167,392	0.06%
Wapello	Wholesale	181	\$19,951,115	\$1,197,067	0.06%
Wapello	County Totals	3,581	\$380,862,186	\$22,802,139	1.10%

**Retail Sales and Tax
by County and Business Group
Fiscal Year 2012**

County Name	Business Group	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Warren	Apparel	41	\$1,130,522	\$67,831	0.00%
Warren	Building Materials	83	\$5,882,057	\$352,923	0.02%
Warren	Eating and Drinking	342	\$23,871,059	\$1,432,264	0.07%
Warren	Food Dealers	63	\$19,005,521	\$1,140,331	0.06%
Warren	General Merchandise	84	\$62,147,385	\$3,728,843	0.18%
Warren	Home Furnishings	73	\$4,319,623	\$259,177	0.01%
Warren	Miscellaneous	586	\$13,324,997	\$799,500	0.04%
Warren	Motor Vehicle	135	\$20,146,193	\$1,208,772	0.06%
Warren	Service	1,550	\$36,027,979	\$2,152,456	0.10%
Warren	Specialty Retail Stores	825	\$11,857,815	\$711,469	0.03%
Warren	Utilities and Transportation	155	\$27,277,018	\$1,636,621	0.08%
Warren	Wholesale	155	\$24,386,707	\$1,463,202	0.07%
Warren	County Totals	4,092	\$249,376,876	\$14,953,390	0.72%
Washington	Apparel	31	\$59,454	\$3,567	0.00%
Washington	Building Materials	58	\$7,364,641	\$441,878	0.02%
Washington	Eating and Drinking	207	\$14,541,277	\$872,477	0.04%
Washington	Food Dealers	60	\$11,450,415	\$687,025	0.03%
Washington	General Merchandise	40	\$25,066,609	\$1,503,997	0.07%
Washington	Home Furnishings	71	\$5,122,172	\$307,330	0.01%
Washington	Miscellaneous	580	\$21,709,229	\$1,301,988	0.06%
Washington	Motor Vehicle	112	\$14,930,641	\$895,838	0.04%
Washington	Service	1,209	\$34,994,797	\$2,057,258	0.10%
Washington	Specialty Retail Stores	611	\$14,911,746	\$894,705	0.04%
Washington	Utilities and Transportation	117	\$5,052,908	\$303,174	0.01%
Washington	Wholesale	206	\$20,433,960	\$1,226,038	0.06%
Washington	County Totals	3,302	\$175,637,849	\$10,495,275	0.51%
Wayne	Apparel	S	S	S	S
Wayne	Building Materials	26	\$4,218,579	\$253,115	0.01%
Wayne	Eating and Drinking	49	\$1,584,268	\$95,056	0.00%
Wayne	Food Dealers	22	\$1,496,924	\$89,815	0.00%
Wayne	General Merchandise	21	\$5,158,677	\$309,521	0.01%
Wayne	Home Furnishings	S	S	S	S
Wayne	Miscellaneous	146	\$2,536,873	\$152,212	0.01%
Wayne	Motor Vehicle	46	\$3,699,604	\$221,976	0.01%
Wayne	Service	264	\$3,759,881	\$223,250	0.01%
Wayne	Specialty Retail Stores	170	\$2,431,713	\$145,903	0.01%
Wayne	Utilities and Transportation	47	\$1,202,832	\$72,170	0.00%
Wayne	Wholesale	51	\$2,056,536	\$123,392	0.01%
Wayne	County Totals	865	\$28,528,169	\$1,709,347	0.08%
Webster	Apparel	103	\$14,069,568	\$844,174	0.04%
Webster	Building Materials	71	\$56,168,163	\$3,370,090	0.16%
Webster	Eating and Drinking	332	\$44,863,666	\$2,691,820	0.13%
Webster	Food Dealers	70	\$19,927,767	\$1,195,666	0.06%
Webster	General Merchandise	103	\$114,721,655	\$6,883,299	0.33%
Webster	Home Furnishings	126	\$13,226,273	\$793,576	0.04%
Webster	Miscellaneous	629	\$37,215,400	\$2,181,580	0.11%
Webster	Motor Vehicle	234	\$36,828,886	\$2,186,831	0.11%
Webster	Service	1,690	\$56,573,410	\$3,317,585	0.16%
Webster	Specialty Retail Stores	780	\$29,845,458	\$1,790,727	0.09%
Webster	Utilities and Transportation	223	\$32,258,585	\$1,935,515	0.09%
Webster	Wholesale	262	\$41,648,776	\$2,498,927	0.12%
Webster	County Totals	4,623	\$497,347,607	\$29,689,791	1.44%
Winnebago	Apparel	S	S	S	S
Winnebago	Building Materials	37	\$7,446,335	\$446,780	0.02%
Winnebago	Eating and Drinking	125	\$6,319,667	\$379,180	0.02%
Winnebago	Food Dealers	S	S	S	S
Winnebago	General Merchandise	36	\$9,575,127	\$574,508	0.03%
Winnebago	Home Furnishings	38	\$549,132	\$32,948	0.00%
Winnebago	Miscellaneous	288	\$10,926,324	\$655,579	0.03%
Winnebago	Motor Vehicle	59	\$6,763,936	\$405,836	0.02%
Winnebago	Service	475	\$8,022,679	\$480,205	0.02%
Winnebago	Specialty Retail Stores	327	\$7,754,849	\$465,291	0.02%
Winnebago	Utilities and Transportation	67	\$10,532,034	\$631,922	0.03%
Winnebago	Wholesale	80	\$2,982,791	\$178,967	0.01%
Winnebago	County Totals	1,569	\$75,255,853	\$4,514,195	0.22%

**Retail Sales and Tax
by County and Business Group
Fiscal Year 2012**

County Name	Business Group	Number of Returns Filed	Taxable Sales	Computed Tax	Percent of Tax
Winneshiek	Apparel	52	\$3,807,956	\$228,477	0.01%
Winneshiek	Building Materials	75	\$16,722,910	\$1,003,375	0.05%
Winneshiek	Eating and Drinking	228	\$20,953,586	\$1,257,215	0.06%
Winneshiek	Food Dealers	56	\$7,805,744	\$468,345	0.02%
Winneshiek	General Merchandise	40	\$51,486,871	\$3,089,212	0.15%
Winneshiek	Home Furnishings	74	\$9,650,682	\$579,041	0.03%
Winneshiek	Miscellaneous	486	\$22,175,387	\$1,330,523	0.06%
Winneshiek	Motor Vehicle	126	\$15,933,602	\$956,016	0.05%
Winneshiek	Service	1,084	\$20,321,562	\$1,180,527	0.06%
Winneshiek	Specialty Retail Stores	548	\$13,115,992	\$786,960	0.04%
Winneshiek	Utilities and Transportation	132	\$5,099,679	\$305,981	0.01%
Winneshiek	Wholesale	140	\$12,213,071	\$732,784	0.04%
Winneshiek	County Totals	3,041	\$199,287,042	\$11,918,456	0.58%
Woodbury	Apparel	309	\$83,026,652	\$4,981,599	0.24%
Woodbury	Building Materials	159	\$157,656,157	\$9,459,369	0.46%
Woodbury	Eating and Drinking	1,131	\$157,429,738	\$9,445,784	0.46%
Woodbury	Food Dealers	232	\$54,761,288	\$3,285,677	0.16%
Woodbury	General Merchandise	181	\$248,717,482	\$14,923,049	0.72%
Woodbury	Home Furnishings	276	\$73,917,939	\$4,435,076	0.21%
Woodbury	Miscellaneous	1,420	\$112,124,148	\$6,727,308	0.33%
Woodbury	Motor Vehicle	417	\$105,732,206	\$6,328,165	0.31%
Woodbury	Service	3,846	\$181,485,116	\$10,704,324	0.52%
Woodbury	Specialty Retail Stores	1,521	\$97,204,226	\$5,832,254	0.28%
Woodbury	Utilities and Transportation	390	\$124,429,911	\$7,465,795	0.36%
Woodbury	Wholesale	513	\$108,364,036	\$6,479,449	0.31%
Woodbury	County Totals	10,395	\$1,504,848,899	\$90,067,850	4.36%
Worth	Apparel	S	S	S	S
Worth	Building Materials	20	\$490,231	\$29,414	0.00%
Worth	Eating and Drinking	79	\$3,749,018	\$224,941	0.01%
Worth	Food Dealers	S	S	S	S
Worth	General Merchandise	25	\$4,406,467	\$264,388	0.01%
Worth	Home Furnishings	S	S	S	S
Worth	Miscellaneous	167	\$2,944,886	\$176,693	0.01%
Worth	Motor Vehicle	53	\$2,909,585	\$174,575	0.01%
Worth	Service	325	\$16,306,945	\$950,833	0.05%
Worth	Specialty Retail Stores	144	\$1,913,651	\$114,819	0.01%
Worth	Utilities and Transportation	67	\$1,085,857	\$65,151	0.00%
Worth	Wholesale	50	\$4,317,529	\$259,052	0.01%
Worth	County Totals	953	\$39,731,861	\$2,356,328	0.11%
Wright	Apparel	S	S	S	S
Wright	Building Materials	43	\$6,013,163	\$360,790	0.02%
Wright	Eating and Drinking	151	\$7,517,889	\$451,073	0.02%
Wright	Food Dealers	35	\$5,582,316	\$334,939	0.02%
Wright	General Merchandise	46	\$12,216,499	\$732,990	0.04%
Wright	Home Furnishings	S	S	S	S
Wright	Miscellaneous	310	\$20,898,768	\$1,253,926	0.06%
Wright	Motor Vehicle	73	\$5,070,284	\$304,217	0.01%
Wright	Service	667	\$9,465,404	\$563,868	0.03%
Wright	Specialty Retail Stores	283	\$4,886,181	\$293,171	0.01%
Wright	Utilities and Transportation	122	\$12,305,410	\$738,325	0.04%
Wright	Wholesale	82	\$6,278,187	\$376,691	0.02%
Wright	County Totals	1,840	\$92,377,790	\$5,538,611	0.27%
	State Totals	343,944	\$34,537,967,263	\$2,064,727,887	100.00%

**Retail Sales and Tax
by Business Classification
Fiscal Year 2012**

Business Group and Classification	Number of Returns Filed	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Apparel Group					
Clothing and Clothing Accessories Stores	5,341	1.55%	\$822,719,171	\$49,363,150	2.39%
Shoe Stores	883	0.26%	\$150,095,889	\$9,005,753	0.44%
Group Totals	6,224	1.81%	\$972,815,060	\$58,368,904	2.83%
Building Materials Group					
Building Material Dealers	2,560	0.74%	\$2,173,160,954	\$130,389,657	6.32%
Garden Supply Stores	1,792	0.52%	\$91,842,614	\$5,510,557	0.27%
Hardware Stores	1,561	0.45%	\$365,818,343	\$21,949,101	1.06%
Mobile Home Dealers	115	0.03%	\$5,285,719	\$317,143	0.02%
Paint and Glass Stores	502	0.15%	\$68,771,603	\$4,126,296	0.20%
Group Totals	6,530	1.90%	\$2,704,879,233	\$162,292,754	7.86%
Eating and Drinking Places Group					
Restaurants, Taverns, and Bars	30,248	8.79%	\$3,635,252,146	\$218,114,302	10.56%
Group Totals	30,248	8.79%	\$3,635,252,146	\$218,114,302	10.56%
Food Dealers Group					
Grocery Stores and Convenience Stores	4,356	1.27%	\$1,675,935,257	\$100,556,115	4.87%
Specialized Groceries	2,420	0.70%	\$97,049,814	\$5,822,989	0.28%
Group Totals	6,776	1.97%	\$1,772,985,071	\$106,379,104	5.15%
General Merchandise Group					
Department Stores	1,198	0.35%	\$4,314,375,240	\$258,862,514	12.54%
Miscellaneous Merchandise Stores	4,471	1.30%	\$1,074,032,931	\$64,441,976	3.12%
Variety Stores	542	0.16%	\$142,543,938	\$8,552,636	0.41%
Group Totals	6,211	1.81%	\$5,530,952,109	\$331,857,127	16.07%
Home Furnishings and Appliances Group					
Appliances and Entertainment Equipment	3,854	1.12%	\$620,062,248	\$37,203,735	1.80%
Furniture Stores	1,859	0.54%	\$372,233,046	\$22,333,983	1.08%
Home Furnishing Stores	1,761	0.51%	\$213,296,231	\$12,797,774	0.62%
Group Totals	7,474	2.17%	\$1,205,591,525	\$72,335,492	3.50%
Miscellaneous Group					
Agricultural Production and Services	3,440	1.00%	\$422,403,485	\$25,343,158	1.23%
Apparel and Textile Manufacturers	24	0.01%	\$3,853,882	\$231,233	0.01%
Carpentry Contractors	431	0.13%	\$89,540,138	\$5,372,408	0.26%
Electrical Contractors	866	0.25%	\$161,088,930	\$9,665,336	0.47%
Food Manufacturers	276	0.08%	\$197,641,764	\$11,858,506	0.57%
Furniture, Wood and Paper Manufacturers	283	0.08%	\$101,337,685	\$6,080,261	0.29%
General Contractors	1,557	0.45%	\$380,908,439	\$22,841,750	1.11%
Industrial Equipment Manufacturers	399	0.12%	\$282,753,619	\$16,908,160	0.82%
Mining	202	0.06%	\$60,064,417	\$3,603,865	0.17%
Miscellaneous Manufacturers	606	0.18%	\$232,924,730	\$13,934,423	0.67%
Non-Metallic Product Manufacturers	237	0.07%	\$108,353,769	\$6,501,041	0.31%
Other Special Trade Contractors	1,102	0.32%	\$347,314,525	\$20,828,070	1.01%
Painting Contractors	605	0.18%	\$36,571,669	\$2,194,300	0.11%
Plumbing and Heating Contractors	1,464	0.43%	\$428,366,057	\$25,701,963	1.24%
Publishers Of Books and Newspapers and Commercial Printers	402	0.12%	\$100,153,727	\$6,009,224	0.29%
Unclassified	110	0.03%	\$43,626,027	\$2,617,562	0.13%
Group Totals	12,004	3.49%	\$2,996,902,863	\$179,691,259	8.70%
Motor Vehicle Group					
Automotive Parts and Accessories	5,047	1.47%	\$631,101,868	\$37,862,191	1.83%
Gas Stations/Convenience Stores With Gas	4,195	1.22%	\$599,520,263	\$35,971,216	1.74%
New and Used Car Dealers	3,050	0.89%	\$667,921,823	\$40,075,309	1.94%
Recreational and All Other Motorized Vehicles	1,431	0.42%	\$209,660,816	\$12,468,181	0.60%
Group Totals	13,723	3.99%	\$2,108,204,770	\$126,376,897	6.12%

**Retail Sales and Tax
by Business Classification
Fiscal Year 2012**

Business Group and Classification	Number of Returns Filed	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Services Group					
Arts and Entertainment	7,442	2.16%	\$435,164,457	\$26,109,867	1.26%
Auto Rental and Storage	1,897	0.55%	\$143,941,730	\$8,629,789	0.42%
Auto Repair	18,575	5.40%	\$993,349,834	\$59,600,395	2.89%
Beauty/Barber Shops	26,630	7.74%	\$369,662,613	\$22,179,757	1.07%
Education and Athletic Events	1,243	0.36%	\$60,413,849	\$3,624,831	0.18%
Electronic and Precision Equipment Repair and Maintenance	2,265	0.66%	\$136,302,521	\$8,178,121	0.40%
Employment Services	558	0.16%	\$39,585,026	\$2,375,102	0.12%
Finance, Insurance, Real Estate and Leasing	4,502	1.31%	\$112,045,844	\$6,722,751	0.33%
Footwear and Leather Repair	103	0.03%	\$1,957,655	\$117,459	0.01%
Funeral Service and Crematories	1,717	0.50%	\$78,258,940	\$4,695,536	0.23%
Hotels and All Other Lodging Places	5,542	1.61%	\$821,691,024	\$42,902,702	2.08%
Laundry and Floor Cleaning	3,180	0.92%	\$116,297,242	\$6,977,835	0.34%
Miscellaneous Repairs	8,347	2.43%	\$271,559,692	\$16,291,805	0.79%
Motion Picture and Video Industries	1,380	0.40%	\$123,526,813	\$7,411,609	0.36%
Other Business Services	19,015	5.53%	\$753,367,528	\$44,862,415	2.17%
Other Personal Services	8,951	2.60%	\$237,943,046	\$14,276,583	0.69%
Other Services	7,368	2.14%	\$112,644,561	\$6,758,674	0.33%
Photographic Studios	5,255	1.53%	\$54,815,892	\$3,288,954	0.16%
Upholstery and Furniture Repair	1,096	0.32%	\$10,277,093	\$616,626	0.03%
Watch, Clock, Jewelry Repair	159	0.05%	\$4,357,068	\$261,424	0.01%
Group Totals	125,225	36.41%	\$4,877,162,428	\$285,882,233	13.85%
Specialty Retail Stores Group					
Beauty and Health(Drug)	2,993	0.87%	\$398,974,856	\$23,938,491	1.16%
Book and Stationery Stores	1,512	0.44%	\$137,613,222	\$8,256,793	0.40%
Direct Sellers	5,405	1.57%	\$235,701,236	\$14,078,708	0.68%
Electronic Shopping and Mail Order Houses	504	0.15%	\$9,027,968	\$541,678	0.03%
Florists	1,632	0.47%	\$51,531,332	\$3,091,880	0.15%
Fuel and Ice Dealers	102	0.03%	\$7,656,506	\$459,390	0.02%
Hobby and Toy	8,551	2.49%	\$200,904,003	\$12,054,240	0.58%
Jewelry	2,277	0.66%	\$181,664,938	\$10,899,896	0.53%
Liquor Stores	890	0.26%	\$61,764,153	\$3,705,849	0.18%
Other Specialty	19,241	5.59%	\$775,165,230	\$46,509,899	2.25%
Sporting Goods	5,042	1.47%	\$421,134,145	\$25,268,049	1.22%
Stationery, Gift, Novelty	3,581	1.04%	\$101,449,782	\$6,086,987	0.29%
Used Merchandise Stores	5,628	1.64%	\$92,153,802	\$5,528,783	0.27%
Vending Machine Operators	1,556	0.45%	\$84,987,466	\$5,099,248	0.25%
Group Totals	58,914	17.13%	\$2,759,728,639	\$165,519,892	8.02%
Utilities and Transportation Group					
Communications	4,331	1.26%	\$1,398,532,867	\$83,911,972	4.06%
Electric and Gas	4,655	1.35%	\$495,602,933	\$29,735,718	1.44%
Transportation and Warehousing	689	0.20%	\$104,241,442	\$6,251,537	0.30%
Water and Sanitation	16,945	4.93%	\$2,568,014,128	\$153,581,167	7.44%
Group Totals	26,620	7.74%	\$4,566,391,370	\$273,480,394	13.25%
Wholesale Goods Group					
Apparel, Piece Goods	14	0.00%	\$462,387	\$27,743	0.00%
Construction Materials	3,494	1.02%	\$848,280,849	\$50,848,891	2.46%
Farm and Garden Equipment	6,086	1.77%	\$940,991,903	\$56,011,201	2.71%
Furniture and Home Furnishings	81	0.02%	\$31,945,787	\$1,916,747	0.09%
Groceries and Farm Products	1,161	0.34%	\$72,273,302	\$4,336,398	0.21%
Miscellaneous Durable Goods	765	0.22%	\$74,215,525	\$4,452,932	0.22%
Miscellaneous Non-Durable Goods	4,655	1.35%	\$495,602,933	\$29,735,718	1.44%
Motor Vehicle Parts and Supplies	689	0.20%	\$104,241,442	\$6,251,537	0.30%
Group Totals	16,945	4.93%	\$2,568,014,128	\$153,581,167	7.44%
State Totals	343,944	100.00%	\$34,537,967,263	\$2,064,727,887	100.00%

Percentages may not sum to totals due to rounding.

**County Treasurer Motor Vehicle Use Fee Report
Fiscal Year 2012**

County Name	Units	Fee	County Name	Units	Fee
Adair	2,593	\$841,335	Johnson	30,509	\$10,373,973
Adams	1,640	\$451,561	Jones	6,615	\$1,870,040
Allamakee	5,052	\$1,242,068	Keokuk	3,775	\$1,016,966
Appanoose	4,633	\$1,029,886	Kossuth	5,891	\$1,838,013
Audubon	2,256	\$736,328	Lee	11,822	\$2,774,487
Benton	9,395	\$2,543,701	Linn	61,053	\$18,784,774
Black Hawk	38,194	\$10,677,690	Louisa	4,085	\$972,393
Boone	8,169	\$2,348,648	Lucas	4,321	\$681,356
Bremer	7,214	\$2,491,856	Lyon	4,436	\$1,262,582
Buchanan	7,518	\$2,074,236	Madison	5,307	\$1,588,111
Buena Vista	6,914	\$1,877,390	Mahaska	7,333	\$1,917,386
Butler	5,231	\$1,482,136	Marion	10,174	\$2,654,666
Calhoun	3,616	\$1,110,820	Marshall	11,747	\$3,256,019
Carroll	6,973	\$2,415,546	Mills	5,580	\$1,693,333
Cass	4,957	\$1,477,818	Mitchell	3,717	\$1,034,645
Cedar	6,416	\$1,925,272	Monona	3,841	\$1,058,969
Cerro Gordo	14,954	\$3,579,804	Monroe	2,799	\$693,455
Cherokee	4,313	\$1,303,798	Montgomery	3,966	\$1,110,510
Chickasaw	5,228	\$1,414,727	Muscatine	13,781	\$3,457,580
Clarke	3,155	\$693,118	O'Brien	5,224	\$1,430,923
Clay	6,416	\$1,647,791	Osceola	2,204	\$666,885
Clayton	5,903	\$1,741,453	Page	5,219	\$1,311,695
Clinton	15,133	\$3,896,123	Palo Alto	3,169	\$1,006,028
Crawford	5,886	\$1,727,889	Plymouth	9,082	\$2,816,527
Dallas	18,581	\$7,091,449	Pocahontas	3,267	\$863,764
Davis	2,699	\$637,143	Polk	127,880	\$37,858,468
Decatur	3,328	\$584,260	Pottawattamie	29,562	\$8,492,999
Delaware	6,253	\$1,866,110	Poweshiek	5,613	\$1,951,553
Des Moines	12,468	\$3,096,438	Ringgold	1,905	\$582,452
Dickinson	6,677	\$1,869,480	Sac	3,872	\$1,248,149
Dubuque	26,724	\$8,587,533	Scott	48,409	\$14,232,525
Emmet	3,596	\$1,001,631	Shelby	4,078	\$1,379,816
Fayette	6,924	\$2,029,495	Sioux	10,913	\$3,482,626
Floyd	5,426	\$1,414,469	Story	18,803	\$6,353,402
Franklin	3,509	\$1,022,143	Tama	5,917	\$1,692,391
Fremont	2,780	\$814,104	Taylor	2,303	\$595,399
Greene	3,710	\$1,030,074	Union	4,560	\$1,117,432
Grundy	4,116	\$1,445,388	Van Buren	2,439	\$549,846
Guthrie	3,828	\$1,102,513	Wapello	13,238	\$2,749,261
Hamilton	5,280	\$1,483,109	Warren	13,303	\$4,212,934
Hancock	4,202	\$1,115,134	Washington	7,057	\$2,028,019
Hardin	6,031	\$1,698,207	Wayne	2,195	\$580,988
Harrison	6,812	\$1,645,642	Webster	11,890	\$2,956,292
Henry	6,637	\$1,636,117	Winnebago	3,399	\$1,030,624
Howard	3,780	\$883,096	Winneshiek	6,355	\$1,856,007
Humboldt	3,744	\$1,032,849	Woodbury	32,575	\$7,613,575
Ida	2,656	\$925,645	Worth	2,584	\$717,461
Iowa	5,458	\$1,693,964	Wright	4,584	\$1,231,088
Jackson	7,260	\$1,840,278			
Jasper	11,269	\$3,096,066			
Jefferson	5,251	\$1,174,263	State Totals	953,109	\$273,195,980

**Retailer's Use Sales and Tax
by Business Classification
Fiscal Year 2012**

Business Group and Classification	Number of Returns Filed	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Apparel Group					
Clothing and Clothing Accessories Stores	427	0.85%	\$68,451,867	\$4,107,112	1.29%
Shoe Stores	84	0.17%	\$7,584,207	\$455,052	0.14%
Group Totals	511	1.02%	\$76,036,074	\$4,562,164	1.44%
Building Materials Group					
Building Material Dealers	654	1.30%	\$80,043,015	\$4,802,581	1.51%
Garden Supply Stores	100	0.20%	\$909,308	\$54,558	0.02%
Hardware Stores	175	0.35%	\$19,110,950	\$1,146,657	0.36%
Mobile Home Dealers	35	0.07%	\$12,821,096	\$769,266	0.24%
Paint and Glass Stores	73	0.15%	\$2,036,121	\$122,167	0.04%
Group Totals	1,037	2.06%	\$114,920,490	\$6,895,229	2.17%
Eating and Drinking Places Group					
Restaurants, Taverns, and Bars	333	0.66%	\$15,627,023	\$937,621	0.30%
Group Totals	333	0.66%	\$15,627,023	\$937,621	0.30%
Food Dealers Group					
Grocery Stores and Convenience Stores	58	0.12%	\$3,039,980	\$182,399	0.06%
Specialized Groceries	236	0.47%	\$39,810,038	\$2,388,602	0.75%
Group Totals	294	0.58%	\$42,850,018	\$2,571,001	0.81%
General Merchandise Group					
Department Stores	13	0.03%	\$56,242,363	\$3,374,542	1.06%
Miscellaneous Merchandise Stores	87	0.17%	\$10,877,295	\$652,638	0.21%
Variety Stores	5	0.01%	\$28,011	\$1,681	0.00%
Group Totals	105	0.21%	\$67,147,669	\$4,028,860	1.27%
Home Furnishings and Appliances Group					
Appliances and Entertainment Equipment	370	0.74%	\$12,497,050	\$749,823	0.24%
Furniture Stores	439	0.87%	\$15,231,370	\$913,882	0.29%
Home Furnishing Stores	387	0.77%	\$63,706,478	\$3,822,389	1.21%
Group Totals	1,196	2.38%	\$91,434,898	\$5,486,094	1.73%
Miscellaneous Group					
Agricultural Production and Services	739	1.47%	\$48,904,572	\$2,934,274	0.93%
Apparel and Textile Manufacturers	108	0.21%	\$11,205,467	\$672,328	0.21%
Carpentry Contractors	239	0.48%	\$4,282,688	\$256,961	0.08%
Electrical Contractors	479	0.95%	\$48,066,708	\$2,883,446	0.91%
Food Manufacturers	233	0.46%	\$51,332,911	\$3,079,975	0.97%
Furniture, Wood and Paper Manufacturers	477	0.95%	\$38,994,710	\$2,339,683	0.74%
General Contractors	1,884	3.75%	\$84,681,681	\$5,080,901	1.60%
Industrial Equipment Manufacturers	2,014	4.00%	\$173,271,859	\$10,394,466	3.28%
Mining	34	0.07%	\$278,500	\$16,710	0.01%
Miscellaneous Manufacturers	2,978	5.92%	\$216,247,664	\$12,974,860	4.09%
Non-Metallic Product Manufacturers	993	1.97%	\$86,411,609	\$5,184,697	1.63%
Other Special Trade Contractors	1,376	2.74%	\$66,747,726	\$4,004,862	1.26%
Painting Contractors	115	0.23%	\$2,449,934	\$146,996	0.05%
Plumbing and Heating Contractors	580	1.15%	\$20,823,026	\$1,249,382	0.39%
Publishers Of Books and Newspapers and Commercial Printers	366	0.73%	\$47,307,520	\$2,838,451	0.89%
Unclassified	369	0.73%	\$35,432,913	\$2,125,975	0.67%
Group Totals	12,984	25.81%	\$936,439,488	\$56,183,966	17.72%
Motor Vehicle Group					
Automotive Parts and Accessories	434	0.86%	\$28,809,492	\$1,728,570	0.55%
Gas Stations/Convenience Stores With Gas	56	0.11%	\$7,984,717	\$479,083	0.15%
New and Used Car Dealers	99	0.20%	\$8,986,095	\$539,166	0.17%
Recreational and All Other Motorized Vehicles	82	0.16%	\$1,209,680	\$72,581	0.02%
Group Totals	671	1.33%	\$46,989,984	\$2,819,399	0.89%

**Retailer's Use Sales and Tax
by Business Classification
Fiscal Year 2012**

Business Group and Classification	Number of Returns Filed	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Services Group					
Arts and Entertainment	306	0.61%	\$17,596,836	\$1,055,810	0.33%
Auto Rental and Storage	274	0.54%	\$30,623,358	\$1,837,401	0.58%
Auto Repair	274	0.54%	\$40,757,635	\$2,445,458	0.77%
Beauty/Barber Shops	33	0.07%	\$1,206,543	\$72,393	0.02%
Education and Athletic Events	184	0.37%	\$2,756,772	\$165,406	0.05%
Electronic and Precision Equipment Repair and Maintenance	455	0.90%	\$27,852,029	\$1,671,122	0.53%
Employment Services	176	0.35%	\$3,056,128	\$183,368	0.06%
Finance, Insurance, Real Estate and Leasing	826	1.64%	\$54,509,235	\$3,270,554	1.03%
Funeral Service and Crematories	11	0.02%	\$462,777	\$27,767	0.01%
Hotels and All Other Lodging Places	10	0.02%	\$168,339	\$10,100	0.00%
Laundry and Floor Cleaning	222	0.44%	\$20,610,367	\$1,236,622	0.39%
Miscellaneous Repairs	677	1.35%	\$43,197,401	\$2,587,585	0.82%
Motion Picture and Video Industries	66	0.13%	\$2,544,514	\$152,671	0.05%
Other Business Services	7,311	14.53%	\$455,411,519	\$27,303,189	8.61%
Other Personal Services	897	1.78%	\$60,855,011	\$3,651,301	1.15%
Other Services	349	0.69%	\$22,364,033	\$1,341,842	0.42%
Photographic Studios	218	0.43%	\$21,394,139	\$1,283,648	0.40%
Upholstery and Furniture Repair	23	0.05%	\$155,785	\$9,347	0.00%
Watch, Clock, Jewelry Repair	6	0.01%	\$71,218	\$4,273	0.00%
Group Totals	12,318	24.49%	\$805,593,639	\$48,309,857	15.23%
Specialty Retail Stores Group					
Beauty and Health(Drug)	246	0.49%	\$24,752,691	\$1,485,161	0.47%
Book and Stationery Stores	233	0.46%	\$25,622,855	\$1,537,371	0.48%
Direct Sellers	2,456	4.88%	\$220,646,654	\$13,238,799	4.17%
Electronic Shopping and Mail Order Houses	277	0.55%	\$58,929,981	\$3,535,799	1.11%
Florists	30	0.06%	\$790,456	\$47,427	0.01%
Fuel and Ice Dealers	40	0.08%	\$7,780,796	\$466,848	0.15%
Hobby and Toy	723	1.44%	\$15,071,225	\$904,274	0.29%
Jewelry	206	0.41%	\$19,162,644	\$1,149,759	0.36%
Liquor Stores	13	0.03%	\$316,054	\$18,963	0.01%
Other Specialty	3,881	7.71%	\$268,471,317	\$16,087,929	5.07%
Sporting Goods	239	0.48%	\$17,167,235	\$1,030,034	0.32%
Stationery, Gift, Novelty	209	0.42%	\$10,761,723	\$645,703	0.20%
Used Merchandise Stores	287	0.57%	\$12,939,638	\$774,503	0.24%
Vending Machine Operators	148	0.29%	\$11,354,148	\$681,249	0.21%
Group Totals	8,988	17.87%	\$693,767,417	\$41,603,820	13.12%
Utilities and Transportation Group					
Communications	1,871	3.72%	\$1,214,763,514	\$72,885,811	22.98%
Electric and Gas	190	0.38%	\$22,051,136	\$1,323,068	0.42%
Transportation and Warehousing	364	0.72%	\$57,668,552	\$3,460,113	1.09%
Water and Sanitation	168	0.33%	\$12,204,682	\$732,281	0.23%
Group Totals	2,593	5.15%	\$1,306,687,884	\$78,401,273	24.72%
Wholesale Goods Group					
Apparel, Piece Goods	41	0.08%	\$903,020	\$54,181	0.02%
Construction Materials	1,992	3.96%	\$273,848,980	\$16,430,939	5.18%
Farm and Garden Equipment	5,030	10.00%	\$663,164,493	\$39,671,865	12.51%
Furniture and Home Furnishings	93	0.18%	\$3,232,650	\$193,959	0.06%
Groceries and Farm Products	226	0.45%	\$32,951,303	\$1,977,078	0.62%
Miscellaneous Durable Goods	562	1.12%	\$29,908,672	\$1,794,520	0.57%
Miscellaneous Non-Durable Goods	1,130	2.25%	\$73,928,282	\$4,435,697	1.40%
Motor Vehicle Parts and Supplies	203	0.40%	\$13,245,799	\$794,748	0.25%
Group Totals	9,277	18.44%	\$1,091,183,199	\$65,352,988	20.61%
State Totals	50,307	100.00%	\$5,288,677,783	\$317,152,273	100.00%

Percentages may not sum to totals due to rounding.

**Consumer's Use Sales and Tax
by Business Classification
Fiscal Year 2012**

Business Group and Classification	Number of Returns Filed	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Apparel Group					
Clothing and Clothing Accessories Stores	345	1.38%	\$14,830,387	\$889,823	0.16%
Shoe Stores	34	0.14%	\$527,553	\$31,653	0.01%
Group Totals	379	1.52%	\$15,357,940	\$921,476	0.16%
Building Materials Group					
Building Material Dealers	108	0.43%	\$15,807,210	\$948,433	0.17%
Garden Supply Stores	68	0.27%	\$599,054	\$35,943	0.01%
Hardware Stores	57	0.23%	\$117,865	\$7,072	0.00%
Mobile Home Dealers	4	0.02%	\$0	\$0	0.00%
Paint and Glass Stores	38	0.15%	\$2,359,030	\$141,542	0.03%
Group Totals	275	1.10%	\$18,883,159	\$1,132,990	0.20%
Eating and Drinking Places Group					
Restaurants, Taverns, and Bars	1,070	4.28%	\$18,083,375	\$1,085,003	0.19%
Group Totals	1,070	4.28%	\$18,083,375	\$1,085,003	0.19%
Food Dealers Group					
Grocery Stores and Convenience Stores	91	0.36%	\$38,632,885	\$2,317,973	0.41%
Specialized Groceries	100	0.40%	\$2,840,664	\$170,440	0.03%
Group Totals	191	0.76%	\$41,473,549	\$2,488,413	0.44%
General Merchandise Group					
Department Stores	173	0.69%	\$14,123,469	\$847,408	0.15%
Miscellaneous Merchandise Stores	63	0.25%	\$40,304,790	\$2,418,287	0.43%
Variety Stores	41	0.16%	\$1,705,409	\$102,325	0.02%
Group Totals	277	1.11%	\$56,133,668	\$3,368,020	0.60%
Home Furnishings and Appliances Group					
Appliances and Entertainment Equipment	79	0.32%	\$4,647,151	\$278,829	0.05%
Furniture Stores	32	0.13%	\$522,004	\$31,320	0.01%
Home Furnishing Stores	84	0.34%	\$2,367,335	\$142,040	0.03%
Group Totals	195	0.78%	\$7,536,490	\$452,189	0.08%
Miscellaneous Group					
Agricultural Production and Services	438	1.75%	\$22,209,167	\$1,332,550	0.24%
Apparel and Textile Manufacturers	50	0.20%	\$1,433,294	\$85,998	0.02%
Carpentry Contractors	109	0.44%	\$3,222,213	\$192,438	0.03%
Electrical Contractors	217	0.87%	\$30,197,682	\$1,811,861	0.32%
Food Manufacturers	413	1.65%	\$71,183,899	\$4,271,034	0.75%
Furniture, Wood and Paper Manufacturers	206	0.82%	\$9,674,742	\$580,485	0.10%
General Contractors	966	3.87%	\$32,120,194	\$1,923,631	0.34%
Industrial Equipment Manufacturers	670	2.68%	\$43,371,475	\$2,602,289	0.46%
Mining	36	0.14%	\$13,819,799	\$829,188	0.15%
Miscellaneous Manufacturers	871	3.49%	\$146,363,780	\$8,781,827	1.55%
Non-Metallic Product Manufacturers	470	1.88%	\$41,939,825	\$2,516,390	0.44%
Other Special Trade Contractors	705	2.82%	\$19,714,305	\$1,175,918	0.21%
Painting Contractors	43	0.17%	\$740,582	\$44,435	0.01%
Plumbing and Heating Contractors	283	1.13%	\$8,799,210	\$527,953	0.09%
Publishers Of Books and Newspapers and Commercial Printers	255	1.02%	\$4,616,548	\$276,993	0.05%
Unclassified	104	0.42%	\$3,433,382	\$206,003	0.04%
Group Totals	5,836	23.36%	\$452,840,097	\$27,158,989	4.80%
Motor Vehicle Group					
Automotive Parts and Accessories	175	0.70%	\$6,425,161	\$385,510	0.07%
Gas Stations/Convenience Stores With Gas	84	0.34%	\$4,960,761	\$297,646	0.05%
New and Used Car Dealers	178	0.71%	\$1,788,004	\$107,280	0.02%
Recreational and All Other Motorized Vehicles	46	0.18%	\$572,154	\$34,329	0.01%
Group Totals	483	1.93%	\$13,746,080	\$824,765	0.15%

**Consumer's Use Sales and Tax
by Business Classification
Fiscal Year 2012**

Business Group and Classification	Number of Returns Filed	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Services Group					
Arts and Entertainment	320	1.28%	\$8,303,516	\$498,211	0.09%
Auto Rental and Storage	147	0.59%	\$5,307,234	\$318,434	0.06%
Auto Repair	352	1.41%	\$3,676,416	\$220,585	0.04%
Beauty/Barber Shops	184	0.74%	\$1,096,670	\$65,800	0.01%
Education and Athletic Events	70	0.28%	\$1,929,999	\$115,800	0.02%
Electronic and Precision Equipment Repair and Maintenance	64	0.26%	\$1,706,512	\$102,391	0.02%
Employment Services	123	0.49%	\$122,945	\$7,377	0.00%
Finance, Insurance, Real Estate and Leasing	1,304	5.22%	\$38,195,842	\$2,291,751	0.41%
Funeral Service and Crematories	82	0.33%	\$101,850	\$6,111	0.00%
Hotels and All Other Lodging Places	620	2.48%	\$9,446,512	\$566,791	0.10%
Laundry and Floor Cleaning	62	0.25%	\$184,066	\$11,044	0.00%
Miscellaneous Repairs	249	1.00%	\$2,372,434	\$142,346	0.03%
Motion Picture and Video Industries	52	0.21%	\$716,476	\$42,989	0.01%
Other Business Services	2,378	9.52%	\$41,213,792	\$2,472,587	0.44%
Other Personal Services	252	1.01%	\$4,860,160	\$291,610	0.05%
Other Services	4,391	17.58%	\$46,412,573	\$2,784,754	0.49%
Photographic Studios	115	0.46%	\$247,344	\$14,841	0.00%
Upholstery and Furniture Repair	16	0.06%	\$205,827	\$12,350	0.00%
Watch, Clock, Jewelry Repair	6	0.02%	\$0	\$0	0.00%
Group Totals	10,787	43.19%	\$166,100,168	\$9,965,769	1.76%
Specialty Retail Stores Group					
Beauty and Health(Drug)	135	0.54%	\$1,706,540	\$102,392	0.02%
Book and Stationery Stores	76	0.30%	\$403,431	\$24,206	0.00%
Direct Sellers	293	1.17%	\$13,641,153	\$818,469	0.14%
Electronic Shopping and Mail Order Houses	21	0.08%	\$28,802	\$1,728	0.00%
Florists	24	0.10%	\$25,264	\$1,516	0.00%
Fuel and Ice Dealers	4	0.02%	\$26,478	\$1,589	0.00%
Hobby and Toy	185	0.74%	\$1,034,393	\$62,064	0.01%
Jewelry	47	0.19%	\$139,193	\$8,352	0.00%
Liquor Stores	9	0.04%	\$225	\$14	0.00%
Other Specialty	732	2.93%	\$15,999,935	\$959,996	0.17%
Sporting Goods	149	0.60%	\$1,726,097	\$103,566	0.02%
Stationery, Gift, Novelty	76	0.30%	\$1,736,974	\$104,218	0.02%
Used Merchandise Stores	78	0.31%	\$359,094	\$21,546	0.00%
Vending Machine Operators	98	0.39%	\$849,374	\$50,962	0.01%
Group Totals	1,927	7.71%	\$37,676,953	\$2,260,617	0.40%
Utilities and Transportation Group					
Communications	972	3.89%	\$46,887,478	\$2,813,249	0.50%
Electric and Gas	596	2.39%	\$127,523,995	\$7,651,440	1.35%
Transportation and Warehousing	476	1.91%	\$25,620,659	\$1,537,240	0.27%
Water and Sanitation	97	0.39%	\$4,321,056	\$259,263	0.05%
Group Totals	2,141	8.57%	\$204,353,188	\$12,261,191	2.17%
Wholesale Goods Group					
Apparel, Piece Goods	4	0.02%	\$105,969	\$6,358	0.00%
Construction Materials	212	0.85%	\$5,486,505	\$329,179	0.06%
Farm and Garden Equipment	480	1.92%	\$6,282,484	\$376,331	0.07%
Furniture and Home Furnishings	16	0.06%	\$307,622	\$18,457	0.00%
Groceries and Farm Products	124	0.50%	\$8,995,303	\$539,718	0.10%
Miscellaneous Durable Goods	116	0.46%	\$22,319,339	\$1,339,160	0.24%
Miscellaneous Non-Durable Goods	442	1.77%	\$28,797,637	\$1,727,858	0.31%
Motor Vehicle Parts and Supplies	23	0.09%	\$1,800,447	\$108,027	0.02%
Group Totals	1,417	5.67%	\$74,095,306	\$4,445,089	0.79%
State Totals	24,978	100.00%	\$1,106,279,973	\$565,821,533	100.00%

Percentages may not sum to totals due to rounding.

**Consumer's Use Sales and Tax
by County
Fiscal Year 2012**

County Name	Number of Returns Filed	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Adair	38	0.15%	\$3,046,643	\$182,799	0.28%
Adams	138	0.55%	\$987,146	\$59,229	0.09%
Allamakee	71	0.28%	\$2,807,962	\$168,478	0.25%
Appanoose	39	0.16%	\$1,521,946	\$91,317	0.14%
Audubon	135	0.54%	\$168,238	\$10,094	0.02%
Benton	1,207	4.83%	\$873,015	\$52,381	0.08%
Black Hawk	97	0.39%	\$111,294,246	\$6,676,072	10.06%
Boone	179	0.72%	\$2,380,606	\$142,836	0.22%
Bremer	143	0.57%	\$5,009,487	\$300,558	0.45%
Buchanan	122	0.49%	\$5,907,843	\$354,471	0.53%
Buena Vista	78	0.31%	\$2,822,920	\$169,375	0.26%
Butler	44	0.18%	\$1,749,812	\$104,989	0.16%
Calhoun	201	0.80%	\$1,555,148	\$93,309	0.14%
Carroll	101	0.40%	\$2,330,846	\$139,851	0.21%
Cass	108	0.43%	\$858,807	\$51,528	0.08%
Cedar	461	1.85%	\$5,115,382	\$306,923	0.46%
Cerro Gordo	83	0.33%	\$7,776,334	\$466,580	0.70%
Cherokee	120	0.48%	\$3,669,041	\$220,142	0.33%
Chickasaw	57	0.23%	\$3,611,207	\$216,672	0.33%
Clarke	245	0.98%	\$3,226,693	\$193,602	0.29%
Clay	178	0.71%	\$4,863,719	\$291,823	0.44%
Clayton	376	1.51%	\$2,224,943	\$133,497	0.20%
Clinton	91	0.36%	\$13,251,277	\$795,077	1.20%
Crawford	459	1.84%	\$1,007,898	\$60,474	0.09%
Dallas	51	0.20%	\$7,917,747	\$475,065	0.72%
Davis	25	0.10%	\$559,181	\$33,551	0.05%
Decatur	132	0.53%	\$400,996	\$24,060	0.04%
Delaware	429	1.72%	\$1,488,020	\$88,663	0.13%
Des Moines	161	0.64%	\$22,533,251	\$1,351,995	2.04%
Dickinson	1,224	4.90%	\$1,656,350	\$99,381	0.15%
Dubuque	82	0.33%	\$65,616,808	\$3,937,008	5.93%
Emmet	101	0.40%	\$1,243,421	\$74,605	0.11%
Fayette	138	0.55%	\$399,080	\$23,945	0.04%
Floyd	87	0.35%	\$9,703,800	\$582,228	0.88%
Franklin	40	0.16%	\$1,444,728	\$86,684	0.13%
Fremont	76	0.30%	\$1,081,622	\$64,897	0.10%
Greene	112	0.45%	\$1,537,538	\$92,252	0.14%
Grundy	71	0.28%	\$3,031,244	\$180,924	0.27%
Guthrie	158	0.63%	\$3,045,580	\$182,735	0.28%
Hamilton	81	0.32%	\$3,187,283	\$191,237	0.29%
Hancock	220	0.88%	\$5,671,935	\$340,316	0.51%
Hardin	93	0.37%	\$6,103,426	\$366,206	0.55%
Harrison	174	0.70%	\$253,800	\$15,228	0.02%
Henry	79	0.32%	\$4,095,977	\$245,759	0.37%
Howard	99	0.40%	\$972,179	\$58,331	0.09%
Humboldt	66	0.26%	\$1,646,691	\$98,801	0.15%
Ida	161	0.64%	\$1,920,266	\$115,216	0.17%
Iowa	190	0.76%	\$4,305,720	\$258,343	0.39%
Jackson	218	0.87%	\$778,200	\$46,692	0.07%
Jasper	157	0.63%	\$2,122,263	\$127,336	0.19%
Jefferson	755	3.02%	\$705,066	\$42,304	0.06%

**Consumer's Use Sales and Tax
by County
Fiscal Year 2012**

County Name	Number of Returns Filed	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Johnson	755	3.02%	\$31,594,355	\$1,894,766	2.86%
Jones	123	0.49%	\$1,156,250	\$69,375	0.10%
Keokuk	64	0.26%	\$263,961	\$15,838	0.02%
Kossuth	109	0.44%	\$3,481,003	\$208,860	0.31%
Lee	373	1.49%	\$18,633,717	\$1,118,023	1.68%
Linn	1,975	7.91%	\$89,569,008	\$5,374,140	8.10%
Louisa	50	0.20%	\$532,885	\$31,973	0.05%
Lucas	35	0.14%	\$7,729,083	\$463,745	0.70%
Lyon	107	0.43%	\$3,155,359	\$189,322	0.29%
Madison	71	0.28%	\$2,784,270	\$167,056	0.25%
Mahaska	155	0.62%	\$2,231,353	\$133,881	0.20%
Marion	191	0.76%	\$7,855,980	\$471,359	0.71%
Marshall	243	0.97%	\$3,261,197	\$195,672	0.29%
Mills	76	0.30%	\$652,030	\$39,122	0.06%
Mitchell	113	0.45%	\$1,817,186	\$109,031	0.16%
Monona	77	0.31%	\$560,126	\$33,608	0.05%
Monroe	62	0.25%	\$589,542	\$35,373	0.05%
Montgomery	93	0.37%	\$781,540	\$46,892	0.07%
Muscatine	346	1.39%	\$34,184,571	\$2,051,074	3.09%
O'Brien	121	0.48%	\$346,273	\$20,776	0.03%
Osceola	80	0.32%	\$1,220,800	\$73,248	0.11%
Page	66	0.26%	\$1,567,635	\$94,058	0.14%
Palo Alto	83	0.33%	\$1,036,046	\$62,163	0.09%
Plymouth	163	0.65%	\$2,148,045	\$128,883	0.19%
Pocahontas	64	0.26%	\$943,494	\$56,610	0.09%
Polk	3,913	15.67%	\$355,773,754	\$21,345,242	32.16%
Pottawattamie	745	2.98%	\$34,232,567	\$2,053,954	3.09%
Poweshiek	154	0.62%	\$5,240,402	\$314,424	0.47%
Ringgold	28	0.11%	\$30,621	\$1,837	0.00%
Sac	51	0.20%	\$69,097	\$4,146	0.01%
Scott	1,517	6.07%	\$50,824,525	\$3,049,472	4.60%
Shelby	132	0.53%	\$2,564,082	\$153,845	0.23%
Sioux	320	1.28%	\$14,049,836	\$842,990	1.27%
Story	627	2.51%	\$20,369,613	\$1,222,177	1.84%
Tama	92	0.37%	\$439,541	\$26,372	0.04%
Taylor	22	0.09%	\$36,527	\$2,192	0.00%
Union	68	0.27%	\$1,010,237	\$60,614	0.09%
Van Buren	45	0.18%	\$558,900	\$33,534	0.05%
Wapello	202	0.81%	\$17,083,998	\$1,018,100	1.53%
Warren	180	0.72%	\$654,543	\$39,273	0.06%
Washington	157	0.63%	\$1,566,995	\$94,020	0.14%
Wayne	33	0.13%	\$1,010,550	\$60,633	0.09%
Webster	325	1.30%	\$11,464,217	\$687,853	1.04%
Winnebago	130	0.52%	\$3,925,530	\$235,532	0.35%
Winneshiek	182	0.73%	\$3,806,546	\$228,288	0.34%
Woodbury	1,006	4.03%	\$14,587,041	\$875,222	1.32%
Worth	89	0.36%	\$1,765,296	\$105,918	0.16%
Wright	100	0.40%	\$5,636,515	\$338,191	0.51%
State Totals	24,978	100.00%	\$1,106,279,973	\$66,364,512	100.00%