



Iowa Department of
REVENUE

Retail Sales and Use Tax
Annual Report
Fiscal Year 2013

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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 2013
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Forward

Each fiscal year, July 1 to June 30, a retail sales and use tax report is published for each of the four quarters ending September 30, December 31, March 31, and June 30. This annual report encompasses all four quarters, covering sales between July 1 through June 30 of the following calendar year.

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.

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 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 "Unclassified" category in the "Miscellaneous" group.

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 in table 10 on pages 54-56.

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.
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.
NUMBER OF ESTABLISHMENTS	An establishment is a location where business is conducted. The number of establishments includes each separate location of a consolidated filer.
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 website http://www.iowa.gov/tax/educate/79120.pdf
UNCLASSIFIED	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.

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 website at <http://www.iowa.gov/tax/educate/79120.pdf>.

THE YEAR IN REVIEW

Retail Sales Tax

The Iowa Retail Sales and Use Tax Annual Report covers the period beginning July 1 and ending June 30. Prior to fiscal year 2009, 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 website.

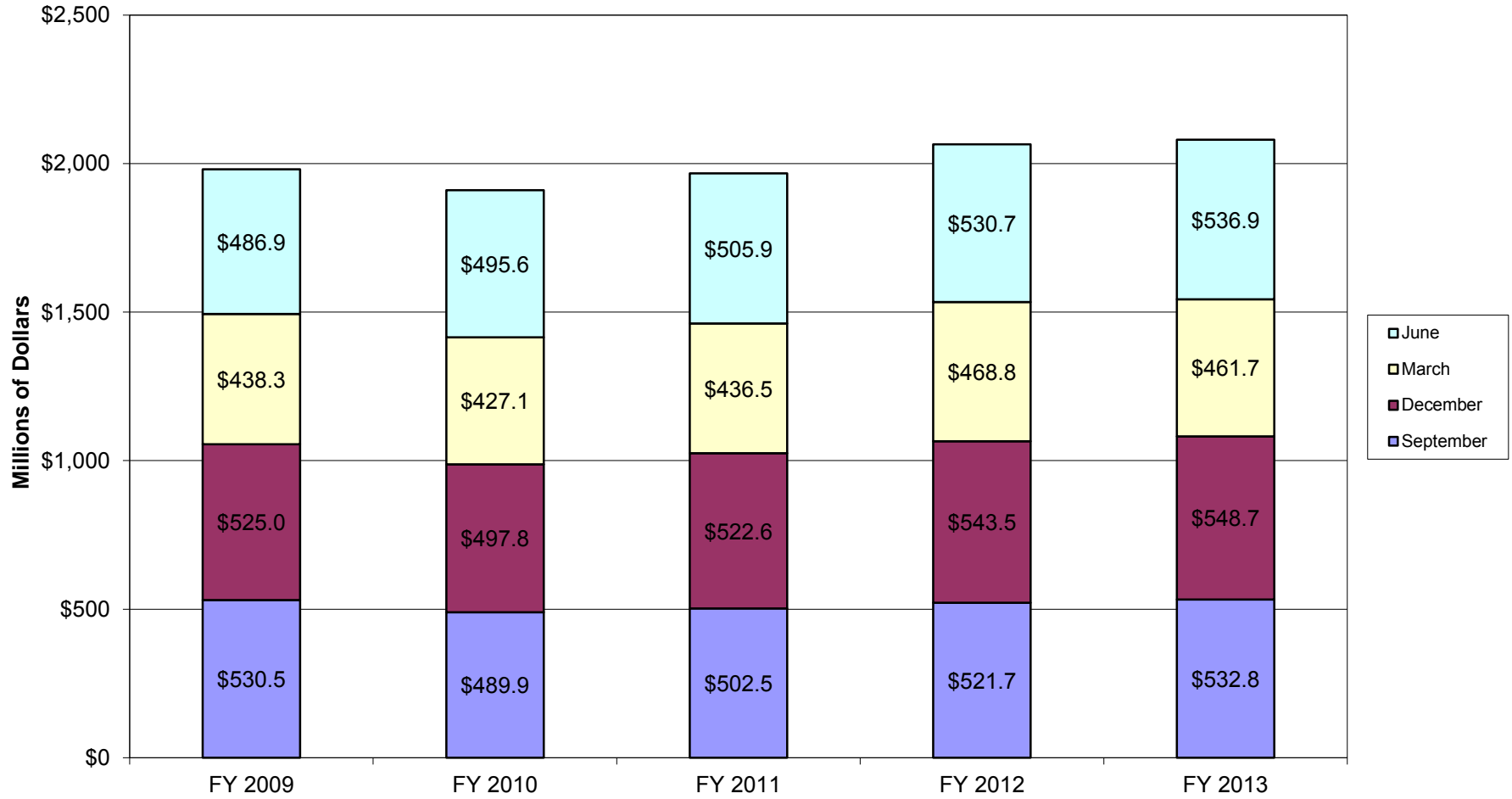
Summary of FY 2013 Annual Data

Total retail sales tax due on returns filed for the fiscal year ending June 30, 2013, was \$2,080.1 million, a 0.75 percent increase from the \$2,064.7 million collected in fiscal year 2012. The aggregate number of quarterly returns filed increased from 343,944 in fiscal year 2012 to 345,787 in fiscal year 2013, a 0.5 percent increase.

Summary of FY 2013 Quarterly Data

The December quarter had the most computed tax, 26.4 percent of the 2013 fiscal year total. Fiscal year 2013 March quarter receipts fell below fiscal year 2012 March quarter receipts by 1.5 percent, the first quarterly drop in receipts since the fiscal year 2010 March quarter. Table 1 on page 6 presents the retail quarterly tax collections, quarterly tax share, and sales tax growth for fiscal years 2009-2013.

Figure 1. Retail Sales Tax for Fiscal Years 2009-2013
Fiscal Years Ending June 30



**Table 1. Retail Sales Tax Growth
for Fiscal Years 2009-2013**

Quarter Ending	2009	2010	2011	2012	2013
September	\$533.1	\$489.9	\$502.5	\$521.7	\$532.8
December	\$530.9	\$497.8	\$522.6	\$543.5	\$548.7
March	\$448.5	\$427.1	\$436.8	\$468.8	\$461.7
June	\$491.4	\$495.6	\$505.9	\$530.7	\$536.9
State Totals	\$2,003.9	\$1,910.4	\$1,967.8	\$2,064.7	\$2,080.1
Fiscal Year Growth		-4.67%	3.00%	4.92%	0.75%

**Quarterly Tax Shares
Fiscal Year**

Quarter Ending	2009	2010	2011	2012	2013
September	26.60%	25.64%	25.54%	25.27%	25.61%
December	26.49%	26.06%	26.56%	26.32%	26.38%
March	22.38%	22.36%	22.20%	22.71%	22.20%
June	24.52%	25.94%	25.71%	25.70%	25.81%

**Table 2. Retail Sales Tax
by City Population
Fiscal Year 2013**

City Population	Computed Tax	Percent of Tax
50,000 and Above	\$817,172,147	39.28%
25,000 to 50,000	\$288,781,288	13.88%
10,000 to 25,000	\$295,747,019	14.22%
5,000 to 10,000	\$256,293,612	12.32%
2,500 to 5,000	\$157,918,883	7.59%
1,000 to 2,500	\$128,253,515	6.17%
500 to 1,000	\$67,963,696	3.27%
Less than 500	\$52,218,914	2.51%
Unincorporated Areas	<u>\$15,770,118</u>	<u>0.76%</u>
State Totals	\$2,080,119,192	100.00%

Percentages may not equal 100% due to rounding

**Table 3. Retail Gross Sales and Tax
by Amount of Gross Sales Reported on Quarterly Returns
Fiscal Year 2013**

Amount of Gross Sales	Number of Returns	Percent of Returns	Gross Sales	Percent of Sales	Computed Tax	Percent of Tax
\$0-\$499	59,565	19.63%	\$3,351,079	0.00%	\$1,413,117	0.07%
\$500-\$999	11,240	3.71%	\$8,313,253	0.01%	\$482,195	0.02%
\$1,000-\$1,999	17,213	5.67%	\$25,247,514	0.02%	\$1,442,302	0.07%
\$2,000-\$2,999	12,939	4.27%	\$32,020,638	0.02%	\$1,785,026	0.09%
\$3,000-\$3,999	10,510	3.46%	\$36,557,591	0.03%	\$1,995,899	0.10%
\$4,000-\$4,999	8,710	2.87%	\$39,001,445	0.03%	\$2,122,579	0.10%
\$5,000-\$9,999	28,579	9.42%	\$206,404,797	0.16%	\$10,940,996	0.53%
\$10,000-\$24,999	36,176	11.92%	\$592,051,047	0.45%	\$28,765,819	1.38%
\$25,000-\$49,999	27,878	9.19%	\$1,007,886,071	0.77%	\$46,878,003	2.25%
\$50,000-\$99,999	26,209	8.64%	\$1,875,648,623	1.43%	\$82,672,564	3.97%
\$100,000-\$249,999	28,296	9.33%	\$4,512,247,952	3.43%	\$180,156,553	8.66%
\$250,000-\$499,999	14,220	4.69%	\$4,987,142,388	3.79%	\$170,100,345	8.18%
\$500,000-\$999,999	8,719	2.87%	\$6,117,173,169	4.65%	\$161,253,196	7.75%
\$1,000,000-\$1,999,999	5,442	1.79%	\$7,659,860,722	5.82%	\$159,502,728	7.67%
\$2,000,000-\$4,999,999	4,215	1.39%	\$13,243,934,701	10.06%	\$216,121,303	10.39%
\$5,000,000-\$9,999,999	1,730	0.57%	\$12,113,571,023	9.20%	\$164,963,322	7.93%
\$10,000,000 and Above	<u>1,726</u>	<u>0.57%</u>	<u>\$79,150,816,665</u>	<u>60.14%</u>	<u>\$849,523,243</u>	<u>40.84%</u>
State Totals	303,367	100.00%	\$131,611,228,678	100.00%	\$2,080,119,190	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.

**Table 4. Retail Taxable Sales and Tax
by Amount of Taxable Sales Reported on Quarterly Returns
Fiscal Year 2013**

Amount of Taxable Sales	Number of Returns	Percent of Returns	Taxable Sales	Percent of Sales	Computed Tax	Percent of Tax
\$0-\$499	71,299	23.50%	\$4,222,626	0.01%	\$252,899	0.01%
\$500-\$999	13,478	4.44%	\$9,948,996	0.03%	\$595,809	0.03%
\$1,000-\$1,999	20,059	6.61%	\$29,424,013	0.08%	\$1,761,657	0.08%
\$2,000-\$2,999	14,859	4.90%	\$36,751,274	0.11%	\$2,200,968	0.11%
\$3,000-\$3,999	11,843	3.90%	\$41,198,972	0.12%	\$2,467,276	0.12%
\$4,000-\$4,999	9,616	3.17%	\$43,067,677	0.12%	\$2,578,979	0.12%
\$5,000-\$9,999	31,272	10.31%	\$225,603,564	0.65%	\$13,511,002	0.65%
\$10,000-\$24,999	37,543	12.38%	\$610,870,665	1.76%	\$36,577,279	1.76%
\$25,000-\$49,999	27,794	9.16%	\$1,001,116,143	2.88%	\$59,948,438	2.88%
\$50,000-\$99,999	24,104	7.95%	\$1,718,196,091	4.94%	\$102,794,100	4.94%
\$100,000-\$249,999	23,661	7.80%	\$3,721,871,375	10.69%	\$221,943,820	10.67%
\$250,000-\$499,999	9,664	3.19%	\$3,337,281,847	9.59%	\$198,540,022	9.54%
\$500,000-\$999,999	4,430	1.46%	\$3,044,217,420	8.75%	\$181,047,308	8.70%
\$1,000,000-\$1,999,999	2,020	0.67%	\$2,790,572,652	8.02%	\$166,314,963	8.00%
\$2,000,000-\$4,999,999	1,077	0.36%	\$3,303,410,154	9.49%	\$197,249,352	9.48%
\$5,000,000-\$9,999,999	376	0.12%	\$2,596,157,823	7.46%	\$155,534,161	7.48%
\$10,000,000 and Above	<u>272</u>	<u>0.09%</u>	<u>\$12,286,675,844</u>	<u>35.31%</u>	<u>\$736,801,158</u>	<u>35.42%</u>
State Totals	303,367	100.00%	\$34,800,587,136	100.00%	\$2,080,119,190	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.

**Table 5. Retail Sales Tax
by Amount of Tax Due
Fiscal Year 2013**

Amount of Tax Due	Number of Returns	Percent of Returns	Computed Tax	Percent of Tax
\$0 - \$24	68,789	22.68%	\$184,157	0.01%
\$25 - \$49	11,886	3.92%	\$439,386	0.02%
\$50 - \$99	18,338	6.04%	\$1,347,792	0.06%
\$100 - \$149	13,841	4.56%	\$1,714,527	0.08%
\$150 - \$199	11,190	3.69%	\$1,947,610	0.09%
\$200 - \$249	9,339	3.08%	\$2,094,384	0.10%
\$250 - \$499	30,946	10.20%	\$11,202,981	0.54%
\$500 - \$999	29,394	9.69%	\$21,012,872	1.01%
\$1,000 - \$1,499	16,339	5.39%	\$20,129,837	0.97%
\$1,500 - \$1,999	11,607	3.83%	\$20,142,451	0.97%
\$2,000 - \$2,499	8,910	2.94%	\$19,962,954	0.96%
\$2,500 - \$2,999	7,266	2.40%	\$19,941,065	0.96%
\$3,000 - \$3,999	10,647	3.51%	\$36,934,194	1.78%
\$4,000 - \$4,999	7,644	2.52%	\$34,260,360	1.65%
\$5,000 - \$9,999	20,582	6.78%	\$146,228,459	7.03%
\$10,000 - \$24,999	16,726	5.51%	\$257,860,176	12.40%
\$25,000 - \$49,999	5,346	1.76%	\$183,426,020	8.82%
\$50,000 - \$99,999	2,464	0.81%	\$169,347,001	8.14%
\$100,000 - \$199,999	1,103	0.36%	\$151,176,848	7.27%
\$200,000 - \$499,999	667	0.22%	\$204,942,615	9.85%
\$500,000 - \$999,999	196	0.06%	\$133,645,568	6.42%
\$1,000,000 and Above	<u>147</u>	<u>0.05%</u>	<u>\$642,177,936</u>	<u>30.87%</u>
State Totals	303,367	100.00%	\$2,080,119,190	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.

**Table 6. Retail Taxable Sales and Tax
by County
Fiscal Year 2013**

County	Number of Returns	Percent of Returns	Number of Establishments	Taxable Sales	Computed Tax	Percent of Tax
Adair	1,204	0.35%	390	\$56,783,841	\$3,380,211	0.16%
Adams	662	0.19%	215	\$27,124,547	\$1,625,816	0.08%
Allamakee	2,169	0.64%	706	\$95,562,474	\$5,722,971	0.27%
Appanoose	1,730	0.52%	584	\$98,881,227	\$5,886,638	0.29%
Audubon	964	0.28%	311	\$33,076,486	\$1,983,630	0.10%
Benton	2,872	0.84%	954	\$118,636,702	\$7,110,593	0.36%
Black Hawk	12,715	3.67%	4,094	\$1,780,865,630	\$106,534,252	5.08%
Boone	2,836	0.82%	967	\$172,122,527	\$10,307,104	0.49%
Bremer	2,878	0.82%	965	\$181,849,420	\$10,886,680	0.52%
Buchanan	2,568	0.75%	817	\$159,681,961	\$9,566,464	0.46%
Buena Vista	2,523	0.72%	782	\$188,649,687	\$11,280,475	0.56%
Butler	1,877	0.55%	627	\$55,999,362	\$3,359,598	0.16%
Calhoun	1,425	0.42%	476	\$47,491,024	\$2,848,963	0.14%
Carroll	3,536	1.03%	1,086	\$283,551,571	\$16,982,577	0.83%
Cass	2,220	0.63%	702	\$136,968,924	\$8,200,014	0.40%
Cedar	2,266	0.67%	740	\$93,749,751	\$5,621,847	0.28%
Cerro Gordo	6,143	1.78%	1,923	\$675,239,488	\$40,366,205	1.96%
Cherokee	1,790	0.52%	579	\$103,032,420	\$6,168,053	0.30%
Chickasaw	1,907	0.55%	641	\$89,621,310	\$5,364,352	0.27%
Clarke	1,096	0.32%	361	\$70,880,941	\$4,216,240	0.21%
Clay	2,804	0.81%	875	\$277,255,108	\$16,607,193	0.81%
Clayton	2,881	0.83%	925	\$121,331,710	\$7,209,128	0.34%
Clinton	5,125	1.48%	1,620	\$455,953,097	\$27,302,502	1.32%
Crawford	2,048	0.59%	638	\$116,243,042	\$6,959,867	0.34%
Dallas	5,906	1.67%	1,938	\$1,052,077,895	\$62,782,912	3.17%
Davis	1,361	0.38%	466	\$53,341,163	\$3,194,028	0.15%
Decatur	1,060	0.32%	342	\$32,965,812	\$1,971,628	0.10%
Delaware	2,483	0.72%	793	\$123,425,973	\$7,394,612	0.35%
Des Moines	4,507	1.32%	1,398	\$509,417,378	\$30,457,899	1.49%
Dickinson	3,914	1.11%	1,204	\$267,373,474	\$15,896,745	0.76%
Dubuque	11,052	3.19%	3,421	\$1,227,470,232	\$73,344,968	3.55%
Emmet	1,535	0.46%	492	\$79,347,736	\$4,750,131	0.24%
Fayette	2,680	0.78%	871	\$124,439,382	\$7,446,220	0.37%
Floyd	2,188	0.64%	734	\$113,565,019	\$6,794,659	0.32%
Franklin	1,541	0.45%	505	\$70,479,830	\$4,218,032	0.25%
Fremont	1,016	0.29%	331	\$65,288,952	\$3,899,414	0.17%
Greene	1,330	0.39%	422	\$65,818,190	\$3,942,566	0.19%
Grundy	1,555	0.45%	516	\$66,136,430	\$3,962,667	0.20%
Guthrie	1,748	0.51%	575	\$59,913,080	\$3,587,244	0.18%
Hamilton	1,906	0.57%	624	\$96,877,715	\$5,793,881	0.28%
Hancock	1,678	0.49%	549	\$80,163,720	\$4,801,425	0.25%
Hardin	2,693	0.78%	862	\$145,206,479	\$8,696,284	0.43%
Harrison	1,812	0.52%	569	\$66,942,509	\$4,000,979	0.20%
Henry	2,533	0.72%	821	\$161,762,975	\$9,681,882	0.47%
Howard	1,529	0.44%	518	\$64,371,554	\$3,856,910	0.20%
Humboldt	1,483	0.44%	470	\$73,874,953	\$4,426,625	0.22%
Ida	1,102	0.31%	343	\$42,298,370	\$2,514,301	0.12%
Iowa	2,788	0.80%	880	\$193,194,653	\$11,551,329	0.54%
Jackson	2,781	0.80%	894	\$120,184,285	\$7,200,324	0.35%
Jasper	3,989	1.16%	1,312	\$317,173,842	\$18,982,281	0.93%
Jefferson	2,330	0.67%	818	\$153,574,304	\$9,191,245	0.43%

**Table 6 (continued). Retail Taxable Sales and Tax
by County
Fiscal Year 2013**

County	Number of Returns	Percent of Returns	Number of Establishments	Taxable Sales	Computed Tax	Percent of Tax
Johnson	11,774	3.33%	3,788	\$1,690,889,383	\$100,983,150	4.80%
Jones	2,616	0.76%	863	\$136,784,496	\$8,193,676	0.40%
Keokuk	1,394	0.40%	475	\$39,590,531	\$2,372,571	0.12%
Kossuth	2,601	0.76%	823	\$151,700,543	\$9,087,820	0.43%
Lee	4,084	1.20%	1,281	\$300,551,475	\$17,979,586	0.90%
Linn	21,223	6.16%	6,877	\$3,584,912,520	\$214,261,665	10.22%
Louisa	1,127	0.32%	374	\$31,406,521	\$1,882,230	0.09%
Lucas	1,022	0.29%	336	\$46,012,992	\$2,755,605	0.13%
Lyon	1,708	0.49%	560	\$85,424,709	\$5,101,478	0.25%
Madison	1,796	0.52%	602	\$75,234,028	\$4,510,073	0.22%
Mahaska	2,702	0.79%	884	\$177,476,109	\$10,627,482	0.52%
Marion	3,721	1.06%	1,206	\$269,660,451	\$16,123,059	0.76%
Marshall	3,947	1.15%	1,312	\$346,378,427	\$20,726,210	1.01%
Mills	1,397	0.40%	491	\$71,487,444	\$4,288,022	0.20%
Mitchell	1,708	0.50%	564	\$65,552,782	\$3,921,900	0.20%
Monona	1,296	0.37%	427	\$47,216,479	\$2,823,928	0.14%
Monroe	948	0.27%	320	\$39,194,208	\$2,346,586	0.11%
Montgomery	1,413	0.40%	453	\$74,544,403	\$4,459,064	0.22%
Muscatine	4,167	1.21%	1,329	\$436,675,581	\$26,153,782	1.31%
O'Brien	2,201	0.64%	686	\$111,822,254	\$6,691,230	0.33%
Osceola	810	0.24%	263	\$38,501,176	\$2,308,071	0.11%
Page	1,893	0.56%	597	\$120,281,352	\$7,204,544	0.37%
Palo Alto	1,359	0.39%	433	\$82,533,407	\$4,931,837	0.24%
Plymouth	3,165	0.91%	992	\$180,139,294	\$10,783,915	0.53%
Pocahontas	1,170	0.35%	389	\$40,505,162	\$2,426,066	0.13%
Polk	42,497	12.23%	13,663	\$6,969,991,553	\$416,200,891	19.63%
Pottawattamie	7,680	2.21%	2,436	\$1,094,395,226	\$65,218,429	3.19%
Poweshiek	2,655	0.79%	847	\$148,296,259	\$8,852,574	0.43%
Ringgold	782	0.23%	261	\$45,636,218	\$2,734,645	0.16%
Sac	1,604	0.47%	501	\$61,466,672	\$3,682,080	0.18%
Scott	15,724	4.60%	4,830	\$2,484,179,993	\$148,521,177	7.14%
Shelby	1,896	0.54%	599	\$82,845,848	\$4,960,649	0.25%
Sioux	4,827	1.40%	1,496	\$329,736,870	\$19,751,653	0.97%
Story	7,961	2.28%	2,586	\$911,639,639	\$54,397,519	2.60%
Tama	2,046	0.59%	685	\$75,076,996	\$4,495,312	0.23%
Taylor	948	0.27%	314	\$24,513,481	\$1,470,204	0.07%
Union	1,567	0.46%	506	\$121,712,716	\$7,283,127	0.35%
Van Buren	1,204	0.34%	414	\$30,501,066	\$1,825,410	0.09%
Wapello	3,526	1.04%	1,152	\$385,065,970	\$23,048,215	1.10%
Warren	4,127	1.19%	1,435	\$254,310,241	\$15,249,537	0.72%
Washington	3,300	0.96%	1,084	\$177,852,368	\$10,632,271	0.51%
Wayne	902	0.25%	301	\$26,209,976	\$1,569,931	0.08%
Webster	4,661	1.34%	1,441	\$496,992,941	\$29,667,594	1.44%
Winnebago	1,582	0.46%	509	\$75,433,115	\$4,525,202	0.22%
Winneshiek	3,029	0.88%	986	\$201,500,711	\$12,047,574	0.58%
Woodbury	10,498	3.02%	3,207	\$1,558,513,511	\$93,261,755	4.36%
Worth	959	0.28%	323	\$42,098,025	\$2,497,303	0.11%
Wright	1,831	0.53%	594	\$90,903,859	\$5,450,022	0.27%
State Totals	345,787	100.00%	111,141	\$34,800,587,136	\$2,080,119,190	100.00%

Percentages may not sum to totals due to rounding.

* The number of establishments. An establishment is a location where business is conducted.

**Table 11. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Adair	Greenfield	493	\$25,127,004	\$1,505,241	0.07%
Adair	Adair	230	\$10,259,820	\$609,578	0.03%
Adair	Fontanelle	161	\$3,978,549	\$238,709	0.01%
Adair	Stuart	145	\$10,901,832	\$635,717	0.03%
Adair	Orient	75	\$982,950	\$58,946	0.00%
Adair	Bridgewater	47	\$1,467,062	\$88,024	0.00%
Adair	Other	53	\$4,066,624	\$243,997	0.01%
Adair	County Totals	1,204	\$56,783,841	\$3,380,211	0.16%
Adams	Corning	539	\$25,406,245	\$1,522,718	0.07%
Adams	Other	123	\$1,718,302	\$103,098	0.00%
Adams	County Totals	662	\$27,124,547	\$1,625,816	0.08%
Allamakee	Waukon	1,003	\$59,322,828	\$3,551,717	0.17%
Allamakee	Lansing	360	\$12,309,746	\$736,397	0.04%
Allamakee	Postville	335	\$17,288,452	\$1,037,178	0.05%
Allamakee	Harpers Ferry	141	\$2,243,647	\$133,810	0.01%
Allamakee	New Albin	130	\$1,982,614	\$118,957	0.01%
Allamakee	Waterville	50	\$578,505	\$34,710	0.00%
Allamakee	Other	150	\$1,836,682	\$110,201	0.01%
Allamakee	County Totals	2,169	\$95,562,474	\$5,722,971	0.28%
Appanoose	Centerville	1,149	\$86,640,212	\$5,187,187	0.25%
Appanoose	Moravia	204	\$9,296,157	\$523,093	0.03%
Appanoose	Moulton	118	\$1,240,401	\$74,424	0.00%
Appanoose	Cincinnati	87	\$537,297	\$32,238	0.00%
Appanoose	Mystic	48	\$154,630	\$9,278	0.00%
Appanoose	Other	124	\$1,012,530	\$60,419	0.00%
Appanoose	County Totals	1,730	\$98,881,227	\$5,886,638	0.28%
Audubon	Audubon	660	\$27,223,749	\$1,632,465	0.08%
Audubon	Exira	174	\$4,061,566	\$243,694	0.01%
Audubon	Kimballton	40	\$564,860	\$33,892	0.00%
Audubon	Other	90	\$1,226,311	\$73,579	0.00%
Audubon	County Totals	964	\$33,076,486	\$1,983,630	0.10%
Benton	Vinton	952	\$45,992,602	\$2,754,669	0.13%
Benton	Belle Plaine	435	\$18,677,097	\$1,120,560	0.05%
Benton	Atkins	205	\$7,677,476	\$460,649	0.02%
Benton	Blairstown	196	\$9,367,914	\$561,784	0.03%
Benton	Shellsburg	190	\$6,471,481	\$388,289	0.02%
Benton	Van Horne	133	\$4,163,294	\$249,798	0.01%
Benton	Keystone	127	\$4,312,585	\$258,755	0.01%
Benton	Urbana	120	\$12,701,235	\$759,709	0.04%
Benton	Newhall	108	\$3,570,257	\$214,215	0.01%
Benton	Norway	98	\$2,403,170	\$144,190	0.01%
Benton	Walford	92	\$931,633	\$55,898	0.00%
Benton	Garrison	54	\$641,059	\$38,464	0.00%
Benton	Other	162	\$1,726,899	\$103,614	0.00%
Benton	County Totals	2,872	\$118,636,702	\$7,110,593	0.34%
Black Hawk	Waterloo	6,870	\$1,124,405,223	\$67,260,428	3.23%
Black Hawk	Cedar Falls	4,045	\$570,668,895	\$34,133,735	1.64%
Black Hawk	Evansdale	405	\$24,004,170	\$1,432,987	0.07%
Black Hawk	Laporte City	366	\$9,943,132	\$596,491	0.03%
Black Hawk	Hudson	354	\$11,131,833	\$667,910	0.03%
Black Hawk	Dunkerton	165	\$9,647,643	\$578,859	0.03%
Black Hawk	Janesville	101	\$1,563,242	\$93,754	0.00%
Black Hawk	Raymond	88	\$3,072,266	\$184,336	0.01%
Black Hawk	Elk Run Heights	85	\$20,287,939	\$1,217,276	0.06%
Black Hawk	Gilbertville	85	\$1,497,942	\$89,877	0.00%
Black Hawk	Other	151	\$4,643,345	\$278,601	0.01%
Black Hawk	County Totals	12,715	\$1,780,865,630	\$106,534,252	5.12%
Boone	Boone	1,862	\$148,555,032	\$8,893,516	0.43%
Boone	Ogden	360	\$7,505,329	\$449,989	0.02%
Boone	Madrid	347	\$10,678,276	\$640,564	0.03%
Boone	Pilot Mound	45	\$266,701	\$16,002	0.00%
Boone	Ames	44	\$953,803	\$57,228	0.00%
Boone	Other	178	\$4,163,386	\$249,803	0.01%
Boone	County Totals	2,836	\$172,122,527	\$10,307,104	0.50%

**Table 11. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Bremer	Waverly	1,328	\$128,799,113	\$7,704,116	0.37%
Bremer	Sumner	483	\$17,716,214	\$1,062,518	0.05%
Bremer	Denver	353	\$14,629,164	\$877,750	0.04%
Bremer	Tripoli	237	\$5,892,108	\$353,526	0.02%
Bremer	Readlyn	168	\$5,593,920	\$335,635	0.02%
Bremer	Janesville	135	\$4,744,841	\$284,690	0.01%
Bremer	Plainfield	108	\$3,893,446	\$233,607	0.01%
Bremer	Other	66	\$580,614	\$34,837	0.00%
Bremer	County Totals	2,878	\$181,849,420	\$10,886,680	0.52%
Buchanan	Independence	1,117	\$94,780,314	\$5,672,535	0.27%
Buchanan	Jesup	364	\$26,645,681	\$1,598,692	0.08%
Buchanan	Hazleton	219	\$5,951,375	\$356,961	0.02%
Buchanan	Winthrop	205	\$6,957,149	\$417,429	0.02%
Buchanan	Fairbank	200	\$11,692,460	\$701,548	0.03%
Buchanan	Rowley	99	\$4,071,408	\$244,284	0.01%
Buchanan	Brandon	75	\$742,866	\$44,572	0.00%
Buchanan	Lamont	74	\$2,375,716	\$142,543	0.01%
Buchanan	Aurora	69	\$799,315	\$47,959	0.00%
Buchanan	Quasqueton	62	\$1,761,244	\$105,675	0.01%
Buchanan	Other	84	\$3,904,433	\$234,266	0.01%
Buchanan	County Totals	2,568	\$159,681,961	\$9,566,464	0.46%
Buena Vista	Storm Lake	1,544	\$163,346,504	\$9,762,646	0.47%
Buena Vista	Alta	289	\$7,514,721	\$450,883	0.02%
Buena Vista	Sioux Rapids	169	\$9,603,836	\$576,060	0.03%
Buena Vista	Albert City	149	\$2,893,822	\$173,629	0.01%
Buena Vista	Newell	128	\$2,768,997	\$166,140	0.01%
Buena Vista	Linn Grove	82	\$799,945	\$47,805	0.00%
Buena Vista	Marathon	64	\$786,133	\$47,168	0.00%
Buena Vista	Rembrandt	44	\$344,175	\$20,651	0.00%
Buena Vista	Other	54	\$591,554	\$35,493	0.00%
Buena Vista	County Totals	2,523	\$188,649,687	\$11,280,475	0.54%
Butler	Parkersburg	332	\$10,977,076	\$658,625	0.03%
Butler	Clarksville	293	\$5,383,842	\$323,031	0.02%
Butler	Greene	268	\$9,236,071	\$554,164	0.03%
Butler	Allison	246	\$6,326,942	\$379,253	0.02%
Butler	Shell Rock	200	\$6,111,774	\$366,706	0.02%
Butler	Aplington	170	\$5,613,706	\$336,822	0.02%
Butler	Dumont	142	\$5,343,960	\$320,638	0.02%
Butler	New Hartford	108	\$1,807,817	\$108,469	0.01%
Butler	Bristow	40	\$276,721	\$16,603	0.00%
Butler	Other	78	\$4,921,453	\$295,287	0.01%
Butler	County Totals	1,877	\$55,999,362	\$3,359,598	0.16%
Calhoun	Rockwell City	365	\$15,873,206	\$952,162	0.05%
Calhoun	Manson	340	\$14,829,453	\$889,767	0.04%
Calhoun	Lake City	322	\$9,906,395	\$594,116	0.03%
Calhoun	Pomeroy	83	\$2,114,379	\$126,863	0.01%
Calhoun	Lohrville	79	\$1,527,222	\$91,633	0.00%
Calhoun	Farnhamville	72	\$1,481,360	\$88,882	0.00%
Calhoun	Other	164	\$1,759,009	\$105,541	0.01%
Calhoun	County Totals	1,425	\$47,491,024	\$2,848,963	0.14%
Carroll	Carroll	2,079	\$223,224,209	\$13,362,998	0.64%
Carroll	Manning	340	\$14,977,221	\$898,633	0.04%
Carroll	Coon Rapids	278	\$10,233,254	\$613,933	0.03%
Carroll	Glidden	197	\$8,671,632	\$520,298	0.03%
Carroll	Breda	151	\$8,419,371	\$505,162	0.02%
Carroll	Templeton	132	\$4,075,112	\$244,507	0.01%
Carroll	Arcadia	101	\$5,892,062	\$353,524	0.02%
Carroll	Dedham	86	\$1,087,290	\$65,237	0.00%
Carroll	Halbur	77	\$3,765,837	\$225,950	0.01%
Carroll	Other	95	\$3,205,583	\$192,335	0.01%
Carroll	County Totals	3,536	\$283,551,571	\$16,982,577	0.82%

**Table 11. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Cass	Atlantic	1,397	\$114,434,844	\$6,848,150	0.33%
Cass	Griswold	247	\$7,099,253	\$425,955	0.02%
Cass	Anita	221	\$6,679,194	\$400,719	0.02%
Cass	Massena	112	\$4,492,469	\$269,548	0.01%
Cass	Cumberland	63	\$455,328	\$27,320	0.00%
Cass	Wiota	51	\$943,519	\$56,476	0.00%
Cass	Lewis	50	\$878,214	\$52,679	0.00%
Cass	Other	79	\$1,986,103	\$119,166	0.01%
Cass	County Totals	2,220	\$136,968,924	\$8,200,014	0.39%
Cedar	Tipton	794	\$43,543,512	\$2,611,323	0.13%
Cedar	West Branch	417	\$12,734,002	\$762,398	0.04%
Cedar	Durant	289	\$14,722,222	\$883,333	0.04%
Cedar	Clarence	194	\$4,667,193	\$280,032	0.01%
Cedar	Lowden	186	\$7,846,506	\$470,582	0.02%
Cedar	Mechanicsville	146	\$3,868,576	\$232,115	0.01%
Cedar	Stanwood	85	\$2,260,335	\$135,620	0.01%
Cedar	Bennett	42	\$765,926	\$45,956	0.00%
Cedar	Other	113	\$3,341,479	\$200,489	0.01%
Cedar	County Totals	2,266	\$93,749,751	\$5,621,847	0.27%
Cerro Gordo	Mason City	3,927	\$555,619,935	\$33,251,777	1.60%
Cerro Gordo	Clear Lake	1,569	\$97,275,426	\$5,773,848	0.28%
Cerro Gordo	Rockwell	174	\$3,153,514	\$189,211	0.01%
Cerro Gordo	Ventura	142	\$9,935,753	\$596,145	0.03%
Cerro Gordo	Thornton	73	\$1,196,311	\$71,779	0.00%
Cerro Gordo	Plymouth	48	\$470,758	\$28,245	0.00%
Cerro Gordo	Swaledale	47	\$2,647,822	\$158,869	0.01%
Cerro Gordo	Meservey	44	\$391,752	\$23,505	0.00%
Cerro Gordo	Other	119	\$4,548,217	\$272,825	0.01%
Cerro Gordo	County Totals	6,143	\$675,239,488	\$40,366,205	1.94%
Cherokee	Cherokee	1,100	\$72,636,413	\$4,345,534	0.21%
Cherokee	Marcus	244	\$18,773,001	\$1,125,165	0.05%
Cherokee	Aurelia	169	\$6,096,618	\$365,797	0.02%
Cherokee	Cleghorn	64	\$621,970	\$37,293	0.00%
Cherokee	Quimby	62	\$1,601,368	\$96,082	0.00%
Cherokee	Washta	47	\$677,833	\$40,670	0.00%
Cherokee	Meriden	42	\$1,054,428	\$63,266	0.00%
Cherokee	Other	62	\$1,570,789	\$94,247	0.00%
Cherokee	County Totals	1,790	\$103,032,420	\$6,168,053	0.30%
Chickasaw	New Hampton	910	\$62,632,954	\$3,747,686	0.18%
Chickasaw	Nashua	301	\$8,688,841	\$521,183	0.03%
Chickasaw	Fredericksburg	213	\$6,364,421	\$381,472	0.02%
Chickasaw	Ionia	168	\$2,121,394	\$127,149	0.01%
Chickasaw	Lawler	143	\$4,328,829	\$259,730	0.01%
Chickasaw	Alta Vista	70	\$1,374,818	\$80,528	0.00%
Chickasaw	Other	102	\$4,110,053	\$246,603	0.01%
Chickasaw	County Totals	1,907	\$89,621,310	\$5,364,352	0.26%
Clarke	Osceola	906	\$68,002,505	\$4,043,640	0.19%
Clarke	Murray	90	\$977,887	\$58,673	0.00%
Clarke	Other	100	\$1,900,549	\$113,927	0.01%
Clarke	County Totals	1,096	\$70,880,941	\$4,216,240	0.20%
Clay	Spencer	2,221	\$266,129,913	\$15,940,059	0.77%
Clay	Everly	155	\$4,964,093	\$297,467	0.01%
Clay	Peterson	103	\$1,233,667	\$74,020	0.00%
Clay	Dickens	62	\$1,877,833	\$112,670	0.01%
Clay	Royal	61	\$724,610	\$43,477	0.00%
Clay	Webb	49	\$483,471	\$29,008	0.00%
Clay	Greenville	47	\$677,957	\$40,677	0.00%
Clay	Other	106	\$1,163,564	\$69,814	0.00%
Clay	County Totals	2,804	\$277,255,108	\$16,607,193	0.80%

**Table 11. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Clayton	Edgewood	201	\$13,739,157	\$824,165	0.04%
Clayton	Elkader	533	\$39,385,065	\$2,305,226	0.11%
Clayton	Garnavillo	172	\$3,854,908	\$231,278	0.01%
Clayton	Guttenberg	444	\$18,406,082	\$1,100,621	0.05%
Clayton	Luana	63	\$970,075	\$58,205	0.00%
Clayton	Marquette	97	\$5,203,215	\$308,038	0.01%
Clayton	Mcgregor	331	\$5,891,226	\$349,413	0.02%
Clayton	Monona	340	\$17,967,719	\$1,077,855	0.05%
Clayton	Strawberry Point	354	\$10,936,995	\$655,965	0.03%
Clayton	Volga	77	\$1,046,630	\$62,798	0.00%
Clayton	Other	269	\$3,930,638	\$235,565	0.01%
Clayton	County Totals	2,881	\$121,331,710	\$7,209,128	0.35%
Clinton	Clinton	2,969	\$366,199,401	\$21,920,518	1.05%
Clinton	Dewitt	873	\$54,254,621	\$3,252,286	0.16%
Clinton	Camanche	351	\$10,572,350	\$634,341	0.03%
Clinton	Wheatland	165	\$5,779,083	\$346,745	0.02%
Clinton	Delmar	123	\$1,598,689	\$95,921	0.00%
Clinton	Grand Mound	114	\$2,497,423	\$149,599	0.01%
Clinton	Goose Lake	91	\$1,667,524	\$100,051	0.00%
Clinton	Calamus	83	\$2,706,795	\$162,408	0.01%
Clinton	Low Moor	75	\$1,870,983	\$112,259	0.01%
Clinton	Lost Nation	74	\$1,588,488	\$95,309	0.00%
Clinton	Charlotte	70	\$4,104,593	\$246,276	0.01%
Clinton	Other	137	\$3,113,147	\$186,789	0.01%
Clinton	County Totals	5,125	\$455,953,097	\$27,302,502	1.31%
Crawford	Denison	1,182	\$96,600,414	\$5,781,338	0.28%
Crawford	Manilla	174	\$2,289,723	\$137,383	0.01%
Crawford	Schleswig	125	\$3,382,104	\$202,898	0.01%
Crawford	Dow City	122	\$2,446,410	\$146,785	0.01%
Crawford	Charter Oak	100	\$2,714,899	\$162,894	0.01%
Crawford	Westside	82	\$1,434,236	\$86,054	0.00%
Crawford	Kiron	77	\$2,707,147	\$162,429	0.01%
Crawford	Vail	77	\$1,534,274	\$92,056	0.00%
Crawford	Other	109	\$3,133,835	\$188,030	0.01%
Crawford	County Totals	2,048	\$116,243,042	\$6,959,867	0.33%
Dallas	West Des Moines	1,298	\$682,390,600	\$40,614,263	1.95%
Dallas	Waukee	968	\$148,435,805	\$8,905,973	0.43%
Dallas	Adel	893	\$49,821,746	\$2,986,834	0.14%
Dallas	Perry	884	\$93,656,846	\$5,610,841	0.27%
Dallas	Dallas Center	277	\$11,404,964	\$684,298	0.03%
Dallas	Clive	251	\$21,544,312	\$1,292,659	0.06%
Dallas	Woodward	228	\$4,576,554	\$274,593	0.01%
Dallas	Urbandale	141	\$2,325,016	\$139,501	0.01%
Dallas	Van Meter	140	\$5,453,931	\$327,236	0.02%
Dallas	Redfield	136	\$3,606,895	\$216,414	0.01%
Dallas	Granger	128	\$7,937,129	\$476,228	0.02%
Dallas	Dexter	122	\$3,200,251	\$192,015	0.01%
Dallas	Desoto	117	\$4,498,323	\$268,581	0.01%
Dallas	Minburn	85	\$1,654,562	\$99,274	0.00%
Dallas	Bouton	56	\$8,707,980	\$522,425	0.03%
Dallas	Other	182	\$2,862,981	\$171,779	0.01%
Dallas	County Totals	5,906	\$1,052,077,895	\$62,782,912	3.02%
Davis	Bloomfield	1,097	\$48,742,235	\$2,919,201	0.14%
Davis	Drakesville	90	\$1,628,645	\$97,719	0.00%
Davis	Pulaski	85	\$1,740,742	\$104,445	0.01%
Davis	Other	89	\$1,229,541	\$72,663	0.00%
Davis	County Totals	1,361	\$53,341,163	\$3,194,028	0.15%
Decatur	Leon	378	\$16,112,452	\$965,251	0.05%
Decatur	Lamoni	356	\$12,689,158	\$756,534	0.04%
Decatur	Decatur City	65	\$1,569,063	\$94,144	0.00%
Decatur	Davis City	62	\$446,943	\$26,817	0.00%
Decatur	Grand River	53	\$334,971	\$20,089	0.00%
Decatur	Other	146	\$1,813,225	\$108,794	0.01%
Decatur	County Totals	1,060	\$32,965,812	\$1,971,628	0.09%

**Table 11. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Delaware	Manchester	1,249	\$80,746,132	\$4,837,198	0.23%
Delaware	Delhi	179	\$8,161,823	\$489,709	0.02%
Delaware	Earlville	179	\$2,439,440	\$145,961	0.01%
Delaware	Hopkinton	172	\$3,187,325	\$191,240	0.01%
Delaware	Dyersville	144	\$4,899,958	\$293,997	0.01%
Delaware	Colesburg	111	\$3,149,415	\$188,965	0.01%
Delaware	Edgewood	109	\$4,897,272	\$293,836	0.01%
Delaware	Ryan	103	\$771,071	\$46,264	0.00%
Delaware	Dundee	65	\$1,723,836	\$103,430	0.00%
Delaware	Greeley	54	\$1,007,181	\$60,431	0.00%
Delaware	Other	118	\$12,442,520	\$743,580	0.04%
Delaware	County Totals	2,483	\$123,425,973	\$7,394,612	0.36%
Des Moines	Burlington	2,950	\$300,384,103	\$17,922,920	0.86%
Des Moines	West Burlington	843	\$185,348,416	\$11,113,888	0.53%
Des Moines	Mediapolis	326	\$15,869,110	\$952,147	0.05%
Des Moines	Danville	165	\$2,684,181	\$161,051	0.01%
Des Moines	Middletown	43	\$919,947	\$55,197	0.00%
Des Moines	Other	180	\$4,211,621	\$252,697	0.01%
Des Moines	County Totals	4,507	\$509,417,378	\$30,457,899	1.46%
Dickinson	Spirit Lake	1,750	\$142,585,468	\$8,504,152	0.41%
Dickinson	Milford	815	\$33,375,664	\$1,991,063	0.10%
Dickinson	Arnolds Park	650	\$34,663,370	\$2,040,312	0.10%
Dickinson	Okoboji	276	\$42,909,870	\$2,532,166	0.12%
Dickinson	Lake Park	205	\$7,990,818	\$479,449	0.02%
Dickinson	Terril	87	\$1,733,844	\$104,031	0.01%
Dickinson	Other	131	\$4,114,440	\$245,572	0.01%
Dickinson	County Totals	3,914	\$267,373,474	\$15,896,745	0.76%
Dubuque	Dubuque	8,031	\$1,057,837,212	\$63,190,254	3.04%
Dubuque	Dyersville	891	\$72,921,905	\$4,363,596	0.21%
Dubuque	Cascade	441	\$26,325,728	\$1,579,544	0.08%
Dubuque	Peosta	347	\$19,539,017	\$1,168,668	0.06%
Dubuque	Farley	253	\$9,727,459	\$576,818	0.03%
Dubuque	Epworth	249	\$6,672,767	\$399,975	0.02%
Dubuque	New Vienna	127	\$7,536,924	\$452,215	0.02%
Dubuque	Holy Cross	119	\$3,058,862	\$183,532	0.01%
Dubuque	Durango	105	\$3,322,296	\$198,819	0.01%
Dubuque	Worthington	99	\$9,499,465	\$569,968	0.03%
Dubuque	Sherrill	92	\$2,291,305	\$137,342	0.01%
Dubuque	Bernard	90	\$1,138,381	\$68,303	0.00%
Dubuque	Zwingle	46	\$1,340,976	\$80,459	0.00%
Dubuque	Other	162	\$6,257,935	\$375,476	0.02%
Dubuque	County Totals	11,052	\$1,227,470,232	\$73,344,968	3.53%
Emmet	Estherville	1,033	\$69,193,559	\$4,140,880	0.20%
Emmet	Armstrong	282	\$7,028,591	\$421,715	0.02%
Emmet	Ringsted	97	\$1,409,567	\$84,574	0.00%
Emmet	Wallingford	64	\$609,443	\$36,567	0.00%
Emmet	Other	59	\$1,106,576	\$66,395	0.00%
Emmet	County Totals	1,535	\$79,347,736	\$4,750,131	0.23%
Fayette	Oelwein	841	\$64,123,251	\$3,841,986	0.18%
Fayette	West Union	589	\$29,276,559	\$1,750,703	0.08%
Fayette	Fayette	239	\$6,232,623	\$367,396	0.02%
Fayette	Elgin	169	\$6,961,828	\$417,710	0.02%
Fayette	Clermont	149	\$4,361,591	\$261,695	0.01%
Fayette	Hawkeye	135	\$1,993,210	\$119,593	0.01%
Fayette	Maynard	101	\$2,069,218	\$124,153	0.01%
Fayette	Arlington	88	\$1,150,085	\$68,947	0.00%
Fayette	Waucoma	87	\$3,077,032	\$184,622	0.01%
Fayette	Wadena	61	\$624,276	\$37,457	0.00%
Fayette	Randalia	44	\$455,242	\$27,315	0.00%
Fayette	Other	177	\$4,114,467	\$244,644	0.01%
Fayette	County Totals	2,680	\$124,439,382	\$7,446,220	0.36%

**Table 11. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Floyd	Charles City	1,351	\$87,802,054	\$5,249,242	0.25%
Floyd	Nora Springs	258	\$6,059,352	\$363,319	0.02%
Floyd	Floyd	134	\$11,347,229	\$680,834	0.03%
Floyd	Rockford	132	\$2,707,761	\$162,466	0.01%
Floyd	Rudd	122	\$1,822,322	\$109,339	0.01%
Floyd	Marble Rock	62	\$1,774,911	\$106,495	0.01%
Floyd	Other	129	\$2,051,390	\$122,965	0.01%
Floyd	County Totals	2,188	\$113,565,019	\$6,794,659	0.33%
Franklin	Hampton	868	\$51,829,276	\$3,100,322	0.15%
Franklin	Sheffield	199	\$7,773,712	\$466,423	0.02%
Franklin	Ackley	82	\$963,904	\$57,625	0.00%
Franklin	Latimer	76	\$3,776,371	\$226,582	0.01%
Franklin	Geneva	67	\$782,706	\$46,962	0.00%
Franklin	Alexander	61	\$343,089	\$20,585	0.00%
Franklin	Dows	56	\$1,932,074	\$115,924	0.01%
Franklin	Other	132	\$3,078,698	\$183,608	0.01%
Franklin	County Totals	1,541	\$70,479,830	\$4,218,032	0.20%
Fremont	Sidney	213	\$4,230,139	\$253,808	0.01%
Fremont	Hamburg	205	\$7,523,571	\$451,002	0.02%
Fremont	Tabor	142	\$3,342,013	\$200,476	0.01%
Fremont	Shenandoah	88	\$22,086,608	\$1,322,045	0.06%
Fremont	Farragut	87	\$1,015,332	\$60,920	0.00%
Fremont	Other	281	\$27,091,289	\$1,611,163	0.08%
Fremont	County Totals	1,016	\$65,288,952	\$3,899,414	0.19%
Greene	Jefferson	810	\$49,909,443	\$2,988,537	0.14%
Greene	Scranton	132	\$2,936,559	\$176,194	0.01%
Greene	Grand Junction	121	\$7,071,228	\$423,786	0.02%
Greene	Churdan	89	\$1,275,079	\$76,505	0.00%
Greene	Paton	72	\$2,921,135	\$175,268	0.01%
Greene	Rippey	58	\$1,002,141	\$60,120	0.00%
Greene	Other	48	\$702,605	\$42,156	0.00%
Greene	County Totals	1,330	\$65,818,190	\$3,942,566	0.19%
Grundy	Grundy Center	510	\$25,707,813	\$1,537,886	0.07%
Grundy	Reinbeck	287	\$15,150,188	\$908,451	0.04%
Grundy	Conrad	261	\$8,282,911	\$496,975	0.02%
Grundy	Dike	162	\$8,901,448	\$533,711	0.03%
Grundy	Wellsburg	147	\$3,390,362	\$203,422	0.01%
Grundy	Beaman	74	\$898,459	\$53,908	0.00%
Grundy	Holland	49	\$2,594,105	\$155,646	0.01%
Grundy	Other	65	\$1,211,144	\$72,669	0.00%
Grundy	County Totals	1,555	\$66,136,430	\$3,962,667	0.19%
Guthrie	Panora	509	\$25,293,659	\$1,511,593	0.07%
Guthrie	Guthrie Center	457	\$14,537,201	\$871,357	0.04%
Guthrie	Stuart	205	\$8,739,638	\$524,378	0.03%
Guthrie	Bayard	128	\$2,991,154	\$179,469	0.01%
Guthrie	Yale	97	\$1,168,577	\$70,115	0.00%
Guthrie	Casey	88	\$1,701,400	\$102,084	0.00%
Guthrie	Menlo	84	\$2,458,544	\$147,513	0.01%
Guthrie	Adair	57	\$2,279,860	\$136,792	0.01%
Guthrie	Bagley	44	\$328,505	\$19,710	0.00%
Guthrie	Other	79	\$414,542	\$24,234	0.00%
Guthrie	County Totals	1,748	\$59,913,080	\$3,587,244	0.17%
Hamilton	Webster City	1,161	\$72,458,289	\$4,332,835	0.21%
Hamilton	Jewell Junction	195	\$5,101,708	\$306,049	0.01%
Hamilton	Stratford	148	\$4,986,878	\$299,213	0.01%
Hamilton	Ellsworth	92	\$4,779,772	\$286,786	0.01%
Hamilton	Williams	91	\$3,874,883	\$228,978	0.01%
Hamilton	Stanhope	71	\$2,006,869	\$120,412	0.01%
Hamilton	Blairsburg	47	\$919,601	\$55,176	0.00%
Hamilton	Other	101	\$2,749,715	\$164,432	0.01%
Hamilton	County Totals	1,906	\$96,877,715	\$5,793,881	0.28%
Hancock	Garner	643	\$43,636,550	\$2,615,908	0.13%
Hancock	Britt	437	\$12,749,534	\$764,972	0.04%
Hancock	Forest City	162	\$14,151,399	\$843,112	0.04%
Hancock	Kanawha	142	\$5,069,987	\$304,059	0.01%
Hancock	Klemme	75	\$995,071	\$59,704	0.00%
Hancock	Corwith	61	\$1,340,665	\$80,440	0.00%
Hancock	Woden	59	\$601,361	\$36,082	0.00%
Hancock	Other	99	\$1,619,153	\$97,149	0.00%
Hancock	County Totals	1,678	\$80,163,720	\$4,801,425	0.23%

**Table 11. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Hardin	Iowa Falls	1,056	\$90,495,402	\$5,415,580	0.26%
Hardin	Eldora	535	\$17,677,947	\$1,059,228	0.05%
Hardin	Ackley	303	\$7,626,763	\$457,606	0.02%
Hardin	Alden	221	\$7,698,519	\$461,911	0.02%
Hardin	Hubbard	168	\$9,134,912	\$548,095	0.03%
Hardin	Radcliffe	106	\$3,061,755	\$183,705	0.01%
Hardin	Union	92	\$5,324,794	\$319,488	0.02%
Hardin	Steamboat Rock	62	\$1,059,972	\$63,598	0.00%
Hardin	New Providence	53	\$739,899	\$44,394	0.00%
Hardin	Other	97	\$2,386,516	\$142,679	0.01%
Hardin	County Totals	2,693	\$145,206,479	\$8,696,284	0.42%
Harrison	Missouri Valley	569	\$33,706,717	\$2,010,741	0.10%
Harrison	Woodbine	331	\$10,392,619	\$622,580	0.03%
Harrison	Logan	298	\$7,535,437	\$451,699	0.02%
Harrison	Dunlap	271	\$10,846,764	\$650,737	0.03%
Harrison	Mondamin	79	\$1,619,421	\$97,165	0.00%
Harrison	Pisgah	59	\$705,276	\$42,317	0.00%
Harrison	Persia	57	\$461,370	\$27,682	0.00%
Harrison	Modale	55	\$881,372	\$52,882	0.00%
Harrison	Other	93	\$793,533	\$45,176	0.00%
Harrison	County Totals	1,812	\$66,942,509	\$4,000,979	0.19%
Henry	Mount Pleasant	1,561	\$134,834,086	\$8,066,149	0.39%
Henry	New London	286	\$9,071,562	\$544,294	0.03%
Henry	Wayland	214	\$5,942,074	\$356,524	0.02%
Henry	Winfield	181	\$5,982,688	\$358,961	0.02%
Henry	Salem	99	\$2,249,721	\$134,983	0.01%
Henry	Olds	55	\$1,115,451	\$66,927	0.00%
Henry	Mount Union	54	\$1,548,518	\$92,911	0.00%
Henry	Other	83	\$1,018,875	\$61,133	0.00%
Henry	County Totals	2,533	\$161,762,975	\$9,681,882	0.47%
Howard	Cresco	875	\$47,219,240	\$2,827,771	0.14%
Howard	Elma	194	\$5,444,209	\$326,653	0.02%
Howard	Lime Springs	175	\$2,122,218	\$127,333	0.01%
Howard	Riceville	106	\$4,651,887	\$279,113	0.01%
Howard	Protivin	81	\$2,656,265	\$159,376	0.01%
Howard	Chester	58	\$587,373	\$35,242	0.00%
Howard	Other	40	\$1,690,362	\$101,422	0.00%
Howard	County Totals	1,529	\$64,371,554	\$3,856,910	0.19%
Humboldt	Humboldt	932	\$62,125,002	\$3,721,647	0.18%
Humboldt	Livermore	100	\$1,134,943	\$68,097	0.00%
Humboldt	Dakota City	85	\$2,493,777	\$149,608	0.01%
Humboldt	Renwick	69	\$1,364,727	\$81,884	0.00%
Humboldt	Gilmore City	55	\$1,491,181	\$89,471	0.00%
Humboldt	Other	242	\$5,265,323	\$315,919	0.02%
Humboldt	County Totals	1,483	\$73,874,953	\$4,426,625	0.21%
Ida	Ida Grove	571	\$28,766,601	\$1,702,577	0.08%
Ida	Holstein	272	\$8,232,828	\$493,970	0.02%
Ida	Battle Creek	109	\$3,259,529	\$195,389	0.01%
Ida	Galva	69	\$1,014,904	\$60,894	0.00%
Ida	Arthur	44	\$847,426	\$50,846	0.00%
Ida	Other	37	\$177,082	\$10,625	0.00%
Ida	County Totals	1,102	\$42,298,370	\$2,514,301	0.12%
Iowa	Williamsburg	956	\$125,586,195	\$7,504,980	0.36%
Iowa	Marengo	502	\$19,116,410	\$1,145,791	0.06%
Iowa	Victor	212	\$6,867,468	\$412,048	0.02%
Iowa	North English	179	\$5,528,164	\$331,690	0.02%
Iowa	Amana	106	\$1,188,367	\$68,015	0.00%
Iowa	Ladora	74	\$630,798	\$37,848	0.00%
Iowa	Parnell	66	\$566,596	\$33,917	0.00%
Iowa	Millersburg	43	\$390,832	\$23,450	0.00%
Iowa	Other	650	\$33,319,823	\$1,993,591	0.10%
Iowa	County Totals	2,788	\$193,194,653	\$11,551,329	0.56%
Jackson	Maquoketa	1,196	\$79,461,820	\$4,758,247	0.23%
Jackson	Bellevue	610	\$16,559,652	\$992,868	0.05%
Jackson	Preston	258	\$11,085,125	\$665,108	0.03%
Jackson	Sabula	131	\$2,281,145	\$136,781	0.01%
Jackson	Lamotte	128	\$2,279,904	\$136,794	0.01%
Jackson	Miles	102	\$1,980,550	\$118,833	0.01%
Jackson	Baldwin	53	\$1,224,074	\$73,444	0.00%
Jackson	Springbrook	44	\$945,696	\$56,386	0.00%
Jackson	St. Donatus	44	\$1,811,798	\$108,591	0.01%
Jackson	Andrew	40	\$825,874	\$49,552	0.00%
Jackson	Spragueville	40	\$406,853	\$24,411	0.00%
Jackson	Other	135	\$1,321,794	\$79,308	0.00%
Jackson	County Totals	2,781	\$120,184,285	\$7,200,324	0.35%

**Table 11. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Jasper	Newton	2,189	\$249,551,429	\$14,932,426	0.72%
Jasper	Colfax	322	\$13,851,445	\$823,919	0.04%
Jasper	Monroe	286	\$14,975,382	\$898,523	0.04%
Jasper	Sully	246	\$17,917,993	\$1,075,080	0.05%
Jasper	Prairie City	234	\$6,353,283	\$381,197	0.02%
Jasper	Baxter	179	\$4,377,346	\$262,631	0.01%
Jasper	Kellogg	142	\$3,130,224	\$187,813	0.01%
Jasper	Lynnville	119	\$3,983,316	\$238,687	0.01%
Jasper	Reasnor	81	\$831,815	\$49,909	0.00%
Jasper	Mingo	72	\$559,842	\$33,591	0.00%
Jasper	Other	119	\$1,641,767	\$98,506	0.00%
Jasper	County Totals	3,989	\$317,173,842	\$18,982,281	0.91%
Jefferson	Fairfield	1,963	\$121,780,813	\$7,283,671	0.35%
Jefferson	Batavia	90	\$29,058,681	\$1,743,521	0.08%
Jefferson	Lockridge	90	\$813,925	\$48,800	0.00%
Jefferson	Packwood	62	\$260,706	\$15,642	0.00%
Jefferson	Libertyville	51	\$1,084,688	\$65,081	0.00%
Jefferson	Other	74	\$575,491	\$34,529	0.00%
Jefferson	County Totals	2,330	\$153,574,304	\$9,191,245	0.44%
Johnson	Iowa City	6,019	\$793,201,342	\$47,467,527	2.28%
Johnson	Coralville	2,793	\$755,114,096	\$44,980,490	2.16%
Johnson	North Liberty	1,154	\$87,523,681	\$5,241,778	0.25%
Johnson	Solon	566	\$16,297,078	\$977,825	0.05%
Johnson	Swisher	312	\$8,014,505	\$480,870	0.02%
Johnson	Oxford	297	\$6,228,066	\$373,684	0.02%
Johnson	Tiffin	161	\$8,472,923	\$508,375	0.02%
Johnson	Lone Tree	158	\$2,509,857	\$150,591	0.01%
Johnson	Hills	81	\$4,666,516	\$279,991	0.01%
Johnson	Joetown	61	\$1,781,060	\$106,864	0.01%
Johnson	Other	172	\$7,080,259	\$415,155	0.02%
Johnson	County Totals	11,774	\$1,690,889,383	\$100,983,150	4.85%
Jones	Monticello	1,042	\$52,704,159	\$3,159,017	0.15%
Jones	Anamosa	857	\$70,348,639	\$4,210,757	0.20%
Jones	Wyoming	149	\$3,813,160	\$228,790	0.01%
Jones	Olin	143	\$2,153,435	\$129,206	0.01%
Jones	Oxford Junction	95	\$1,029,425	\$61,766	0.00%
Jones	Cascade	69	\$400,662	\$24,040	0.00%
Jones	Martelle	65	\$1,163,468	\$69,808	0.00%
Jones	Onslow	51	\$209,482	\$12,569	0.00%
Jones	Other	145	\$4,962,066	\$297,724	0.01%
Jones	County Totals	2,616	\$136,784,496	\$8,193,676	0.39%
Keokuk	Sigourney	531	\$20,214,584	\$1,210,014	0.06%
Keokuk	Keota	212	\$5,761,913	\$345,715	0.02%
Keokuk	Hedrick	114	\$3,028,758	\$181,725	0.01%
Keokuk	Richland	99	\$1,744,993	\$104,700	0.01%
Keokuk	What Cheer	84	\$1,526,510	\$91,591	0.00%
Keokuk	Keswick	57	\$1,681,104	\$100,866	0.00%
Keokuk	Ollie	52	\$451,026	\$27,062	0.00%
Keokuk	Harper	51	\$906,389	\$54,383	0.00%
Keokuk	South English	48	\$812,397	\$48,744	0.00%
Keokuk	Delta	45	\$965,196	\$57,912	0.00%
Keokuk	Other	101	\$2,497,661	\$149,860	0.01%
Keokuk	County Totals	1,394	\$39,590,531	\$2,372,571	0.11%
Kossuth	Algona	1,406	\$115,047,423	\$6,889,139	0.33%
Kossuth	Bancroft	233	\$10,412,594	\$624,279	0.03%
Kossuth	Swea City	124	\$3,421,047	\$205,263	0.01%
Kossuth	Titonka	124	\$4,653,364	\$279,202	0.01%
Kossuth	Whittemore	117	\$3,045,644	\$182,709	0.01%
Kossuth	Wesley	106	\$2,654,148	\$159,249	0.01%
Kossuth	Fenton	74	\$1,065,809	\$63,949	0.00%
Kossuth	Burt	73	\$3,211,808	\$192,708	0.01%
Kossuth	West Bend	59	\$3,809,133	\$228,548	0.01%
Kossuth	Luverne	58	\$1,475,474	\$88,528	0.00%
Kossuth	Ledyard	55	\$771,021	\$46,261	0.00%
Kossuth	Lakota	54	\$872,387	\$52,343	0.00%
Kossuth	Lone Rock	52	\$589,377	\$35,363	0.00%
Kossuth	Other	66	\$671,314	\$40,279	0.00%
Kossuth	County Totals	2,601	\$151,700,543	\$9,087,820	0.44%

**Table 11. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Lee	Keokuk	1,512	\$161,589,227	\$9,660,735	0.46%
Lee	Fort Madison	1,321	\$98,562,730	\$5,895,495	0.28%
Lee	Donnellson	323	\$12,231,970	\$733,914	0.04%
Lee	West Point	321	\$7,266,476	\$435,989	0.02%
Lee	Montrose	199	\$3,342,069	\$200,224	0.01%
Lee	Houghton	65	\$5,126,360	\$307,582	0.01%
Lee	St. Paul	44	\$3,454,994	\$207,300	0.01%
Lee	Other	299	\$8,977,649	\$538,349	0.03%
Lee	County Totals	4,084	\$300,551,475	\$17,979,586	0.86%
Linn	Cedar Rapids	13,633	\$2,972,504,516	\$177,552,068	8.54%
Linn	Marion	3,205	\$339,734,847	\$20,377,965	0.98%
Linn	Hiawatha	990	\$103,764,832	\$6,225,890	0.30%
Linn	Mount Vernon	664	\$33,911,588	\$2,026,499	0.10%
Linn	Center Point	388	\$19,626,551	\$1,161,699	0.06%
Linn	Lisbon	304	\$9,481,173	\$568,870	0.03%
Linn	Central City	293	\$4,991,703	\$299,490	0.01%
Linn	Fairfax	272	\$10,245,452	\$614,727	0.03%
Linn	Palo	211	\$51,675,303	\$3,100,402	0.15%
Linn	Ely	202	\$4,972,600	\$298,356	0.01%
Linn	Springville	184	\$6,686,931	\$401,216	0.02%
Linn	Robins	164	\$3,653,179	\$219,191	0.01%
Linn	Coggon	145	\$4,208,441	\$252,506	0.01%
Linn	Walker	132	\$5,033,666	\$302,020	0.01%
Linn	Alburnett	98	\$3,233,504	\$194,010	0.01%
Linn	Waubek	48	\$361,762	\$21,706	0.00%
Linn	Other	290	\$10,826,472	\$645,049	0.03%
Linn	County Totals	21,223	\$3,584,912,520	\$214,261,665	10.30%
Louisa	Wapello	419	\$12,012,213	\$719,836	0.03%
Louisa	Columbus Junction	347	\$10,363,896	\$620,569	0.03%
Louisa	Morning Sun	135	\$3,644,314	\$218,659	0.01%
Louisa	Letts	65	\$1,210,944	\$72,657	0.00%
Louisa	Other	161	\$4,175,154	\$250,509	0.01%
Louisa	County Totals	1,127	\$31,406,521	\$1,882,230	0.09%
Lucas	Chariton	774	\$43,058,978	\$2,578,364	0.12%
Lucas	Russell	93	\$757,031	\$45,422	0.00%
Lucas	Lucas	75	\$1,225,907	\$73,554	0.00%
Lucas	Other	80	\$971,076	\$58,265	0.00%
Lucas	County Totals	1,022	\$46,012,992	\$2,755,605	0.13%
Lyon	Rock Rapids	533	\$27,828,266	\$1,667,207	0.08%
Lyon	Larchwood	249	\$23,402,604	\$1,382,862	0.07%
Lyon	George	240	\$10,173,819	\$610,429	0.03%
Lyon	Inwood	226	\$6,806,884	\$408,413	0.02%
Lyon	Doon	194	\$10,754,122	\$645,027	0.03%
Lyon	Little Rock	88	\$1,121,795	\$67,308	0.00%
Lyon	Lester	84	\$3,433,513	\$206,011	0.01%
Lyon	Alvord	60	\$835,988	\$50,159	0.00%
Lyon	Other	34	\$1,067,718	\$64,063	0.00%
Lyon	County Totals	1,708	\$85,424,709	\$5,101,478	0.25%
Madison	Winterset	1,070	\$58,419,776	\$3,501,228	0.17%
Madison	St. Charles	203	\$3,416,286	\$204,967	0.01%
Madison	Earlham	188	\$7,997,284	\$479,837	0.02%
Madison	Truro	68	\$2,249,605	\$134,976	0.01%
Madison	Other	267	\$3,151,077	\$189,065	0.01%
Madison	County Totals	1,796	\$75,234,028	\$4,510,073	0.22%
Mahaska	Oskaloosa	1,926	\$160,487,354	\$9,608,267	0.46%
Mahaska	New Sharon	337	\$8,074,831	\$484,380	0.02%
Mahaska	Fremont	115	\$1,495,603	\$89,736	0.00%
Mahaska	Leighton	64	\$2,499,026	\$149,942	0.01%
Mahaska	Eddyville	47	\$1,092,454	\$65,547	0.00%
Mahaska	Other	213	\$3,826,841	\$229,610	0.01%
Mahaska	County Totals	2,702	\$177,476,109	\$10,627,482	0.51%
Marion	Pella	1,796	\$161,155,221	\$9,622,543	0.46%
Marion	Knoxville	1,187	\$93,243,519	\$5,584,813	0.27%
Marion	Pleasantville	266	\$5,129,462	\$307,768	0.01%
Marion	Melcher-Dallas	112	\$3,189,385	\$191,363	0.01%
Marion	Bussey	64	\$649,472	\$38,968	0.00%
Marion	Harvey	59	\$943,162	\$56,590	0.00%
Marion	Other	237	\$5,350,230	\$321,014	0.02%
Marion	County Totals	3,721	\$269,660,451	\$16,123,059	0.78%
Marshall	Marshalltown	3,082	\$321,699,702	\$19,245,487	0.93%
Marshall	State Center	229	\$8,180,198	\$490,812	0.02%
Marshall	Gilman	91	\$2,873,356	\$172,401	0.01%
Marshall	Melbourne	87	\$1,446,722	\$86,803	0.00%
Marshall	Albion	76	\$1,303,091	\$78,185	0.00%
Marshall	Rhodes	74	\$1,507,271	\$90,436	0.00%
Marshall	Legrand	67	\$1,701,610	\$102,097	0.00%
Marshall	Laurel	53	\$1,066,937	\$64,016	0.00%
Marshall	Other	188	\$6,599,540	\$395,972	0.02%
Marshall	County Totals	3,947	\$346,378,427	\$20,726,210	1.00%

**Table 11. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Mills	Glenwood	858	\$45,802,897	\$2,748,174	0.13%
Mills	Malvern	200	\$5,001,102	\$300,066	0.01%
Mills	Emerson	94	\$8,852,249	\$531,135	0.03%
Mills	Pacific Junction	80	\$7,674,122	\$459,222	0.02%
Mills	Silver City	43	\$332,224	\$19,933	0.00%
Mills	Hastings	41	\$551,553	\$33,093	0.00%
Mills	Other	81	\$3,273,297	\$196,398	0.01%
Mills	County Totals	1,397	\$71,487,444	\$4,288,022	0.21%
Mitchell	Osage	770	\$42,183,407	\$2,520,198	0.12%
Mitchell	St. Ansgar	433	\$11,482,880	\$688,512	0.03%
Mitchell	Stacyville	175	\$4,528,668	\$271,720	0.01%
Mitchell	Riceville	133	\$3,660,069	\$219,604	0.01%
Mitchell	Orchard	59	\$810,544	\$48,633	0.00%
Mitchell	Mcintire	43	\$1,521,159	\$91,270	0.00%
Mitchell	Other	95	\$1,366,055	\$81,963	0.00%
Mitchell	County Totals	1,708	\$65,552,782	\$3,921,900	0.19%
Monona	Onawa	512	\$28,900,253	\$1,724,989	0.08%
Monona	Mapleton	277	\$10,423,577	\$625,415	0.03%
Monona	Whiting	106	\$1,518,371	\$91,102	0.00%
Monona	Ute	97	\$2,984,093	\$179,046	0.01%
Monona	Moorhead	89	\$537,213	\$32,233	0.00%
Monona	Blencoe	52	\$622,532	\$37,352	0.00%
Monona	Castana	51	\$435,087	\$26,070	0.00%
Monona	Soldier	49	\$1,344,404	\$80,664	0.00%
Monona	Other	63	\$450,949	\$27,057	0.00%
Monona	County Totals	1,296	\$47,216,479	\$2,823,928	0.14%
Monroe	Albia	757	\$35,024,244	\$2,096,455	0.10%
Monroe	Lovilia	91	\$1,905,220	\$114,313	0.01%
Monroe	Meirose	44	\$788,767	\$47,312	0.00%
Monroe	Other	56	\$1,475,977	\$88,506	0.00%
Monroe	County Totals	948	\$39,194,208	\$2,346,586	0.11%
Montgomery	Red Oak	996	\$65,628,113	\$3,924,344	0.19%
Montgomery	Villisca	207	\$4,627,008	\$277,620	0.01%
Montgomery	Stanton	128	\$2,729,333	\$163,503	0.01%
Montgomery	Other	82	\$1,559,949	\$93,597	0.00%
Montgomery	County Totals	1,413	\$74,544,403	\$4,459,064	0.21%
Muscatine	Muscatine	2,843	\$371,978,755	\$22,272,736	1.07%
Muscatine	West Liberty	479	\$18,089,193	\$1,084,945	0.05%
Muscatine	Wilton	365	\$34,868,675	\$2,091,763	0.10%
Muscatine	Nichols	114	\$3,044,312	\$182,659	0.01%
Muscatine	Atalissa	59	\$494,523	\$29,671	0.00%
Muscatine	Durant	49	\$4,340,676	\$260,441	0.01%
Muscatine	Other	258	\$3,859,447	\$231,567	0.01%
Muscatine	County Totals	4,167	\$436,675,581	\$26,153,782	1.26%
O'Brien	Sheldon	940	\$66,352,038	\$3,963,816	0.19%
O'Brien	Hartley	320	\$12,949,030	\$776,942	0.04%
O'Brien	Sanborn	266	\$11,197,185	\$671,831	0.03%
O'Brien	Paullina	221	\$7,299,461	\$437,563	0.02%
O'Brien	Primghar	204	\$4,628,019	\$277,318	0.01%
O'Brien	Sutherland	134	\$5,419,072	\$325,113	0.02%
O'Brien	Other	116	\$3,977,449	\$238,647	0.01%
O'Brien	County Totals	2,201	\$111,822,254	\$6,691,230	0.32%
Osceola	Sibley	453	\$23,576,171	\$1,412,571	0.07%
Osceola	Ocheyedan	138	\$6,952,165	\$417,130	0.02%
Osceola	Ashton	86	\$937,346	\$56,241	0.00%
Osceola	Melvin	51	\$4,277,547	\$256,653	0.01%
Osceola	Harris	47	\$547,886	\$32,873	0.00%
Osceola	Other	35	\$2,210,061	\$132,604	0.01%
Osceola	County Totals	810	\$38,501,176	\$2,308,071	0.11%
Page	Clarinda	792	\$55,600,364	\$3,329,588	0.16%
Page	Shenandoah	737	\$59,276,588	\$3,550,736	0.17%
Page	Essex	156	\$2,791,442	\$167,487	0.01%
Page	Coin	72	\$479,078	\$28,745	0.00%
Page	Braddyville	63	\$966,984	\$58,019	0.00%
Page	Other	73	\$1,166,896	\$69,970	0.00%
Page	County Totals	1,893	\$120,281,352	\$7,204,544	0.35%

**Table 11. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Palo Alto	Emmetsburg	684	\$39,321,746	\$2,341,121	0.11%
Palo Alto	West Bend	213	\$10,629,605	\$636,031	0.03%
Palo Alto	Graettinger	171	\$26,672,753	\$1,600,365	0.08%
Palo Alto	Ruthven	127	\$1,880,016	\$112,563	0.01%
Palo Alto	Mallard	54	\$2,093,869	\$125,632	0.01%
Palo Alto	Cylinder	47	\$653,606	\$39,216	0.00%
Palo Alto	Other	63	\$1,281,812	\$76,909	0.00%
Palo Alto	County Totals	1,359	\$82,533,407	\$4,931,837	0.24%
Plymouth	Lemars	1,639	\$138,034,182	\$8,257,938	0.40%
Plymouth	Remsen	369	\$13,690,429	\$821,268	0.04%
Plymouth	Kingsley	292	\$8,770,134	\$526,105	0.03%
Plymouth	Akron	263	\$8,578,451	\$514,681	0.02%
Plymouth	Hinton	222	\$4,943,458	\$296,565	0.01%
Plymouth	Merrill	182	\$4,086,238	\$245,174	0.01%
Plymouth	Westfield	51	\$768,568	\$46,114	0.00%
Plymouth	Other	147	\$1,267,834	\$76,070	0.00%
Plymouth	County Totals	3,165	\$180,139,294	\$10,783,915	0.52%
Pocahontas	Pocahontas	413	\$18,496,609	\$1,105,930	0.05%
Pocahontas	Laurens	296	\$10,814,066	\$648,467	0.03%
Pocahontas	Rolfe	130	\$2,504,989	\$150,299	0.01%
Pocahontas	Fonda	114	\$1,504,874	\$90,292	0.00%
Pocahontas	Havelock	57	\$2,722,361	\$163,342	0.01%
Pocahontas	Palmer	51	\$1,954,100	\$117,246	0.01%
Pocahontas	Other	109	\$2,508,163	\$150,490	0.01%
Pocahontas	County Totals	1,170	\$40,505,162	\$2,426,066	0.12%
Polk	Des Moines	20,161	\$3,325,445,763	\$198,624,350	9.55%
Polk	West Des Moines	5,406	\$954,324,060	\$57,099,195	2.74%
Polk	Ankeny	4,408	\$714,824,490	\$42,732,989	2.05%
Polk	Urbandale	3,951	\$628,469,692	\$37,546,908	1.81%
Polk	Clive	1,839	\$380,413,640	\$22,682,074	1.09%
Polk	Johnston	1,552	\$156,518,677	\$9,329,271	0.45%
Polk	Altoona	1,423	\$452,040,188	\$26,794,059	1.29%
Polk	Grimes	961	\$180,274,128	\$10,755,654	0.52%
Polk	Pleasant Hill	681	\$47,780,792	\$2,843,546	0.14%
Polk	Polk City	427	\$12,516,640	\$750,998	0.04%
Polk	Windsor Heights	407	\$56,851,765	\$3,410,988	0.16%
Polk	Bondurant	397	\$13,909,237	\$834,554	0.04%
Polk	Runnells	274	\$5,316,018	\$318,961	0.02%
Polk	Mitchellville	179	\$5,239,608	\$314,376	0.02%
Polk	Elkhart	96	\$3,177,835	\$190,670	0.01%
Polk	Alleman	59	\$1,171,360	\$70,282	0.00%
Polk	Carlisle	54	\$1,433,023	\$85,981	0.00%
Polk	Other	222	\$30,284,637	\$1,816,033	0.09%
Polk	County Totals	42,497	\$6,969,991,553	\$416,200,891	20.01%
Pottawattamie	Council Bluffs	5,453	\$995,978,384	\$59,399,612	2.86%
Pottawattamie	Avoca	314	\$29,141,338	\$1,738,880	0.08%
Pottawattamie	Carter Lake	240	\$17,438,571	\$979,947	0.05%
Pottawattamie	Oakland	233	\$9,184,643	\$550,990	0.03%
Pottawattamie	Walnut	215	\$8,416,737	\$496,347	0.02%
Pottawattamie	Underwood	203	\$4,634,377	\$277,616	0.01%
Pottawattamie	Treynor	168	\$5,257,120	\$315,427	0.02%
Pottawattamie	Crescent	166	\$5,440,460	\$326,253	0.02%
Pottawattamie	Neola	159	\$5,877,974	\$352,678	0.02%
Pottawattamie	Carson	143	\$2,007,470	\$120,448	0.01%
Pottawattamie	Minden	90	\$1,784,127	\$106,621	0.01%
Pottawattamie	Hancock	62	\$2,306,592	\$138,396	0.01%
Pottawattamie	Other	234	\$6,927,433	\$415,214	0.02%
Pottawattamie	County Totals	7,680	\$1,094,395,226	\$65,218,429	3.14%
Poweshiek	Grinnell	1,427	\$92,682,593	\$5,518,857	0.27%
Poweshiek	Montezuma	482	\$19,475,960	\$1,168,448	0.06%
Poweshiek	Brooklyn	404	\$27,614,693	\$1,653,888	0.08%
Poweshiek	Malcom	104	\$1,099,492	\$65,970	0.00%
Poweshiek	Deep River	81	\$857,751	\$51,465	0.00%
Poweshiek	Victor	43	\$1,794,481	\$107,669	0.01%
Poweshiek	Other	114	\$4,771,289	\$286,277	0.01%
Poweshiek	County Totals	2,655	\$148,296,259	\$8,852,574	0.43%

**Table 11. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Ringgold	Mount Ayr	477	\$37,248,490	\$2,231,516	0.11%
Ringgold	Diagonal	87	\$5,612,265	\$336,619	0.02%
Ringgold	Ellston	46	\$949,676	\$56,981	0.00%
Ringgold	Kellerton	45	\$177,608	\$10,656	0.00%
Ringgold	Redding	40	\$1,060,989	\$63,659	0.00%
Ringgold	Other	87	\$587,190	\$35,213	0.00%
Ringgold	County Totals	782	\$45,636,218	\$2,734,645	0.13%
Sac	Sac City	411	\$22,311,977	\$1,337,345	0.06%
Sac	Lake View	302	\$8,211,807	\$488,196	0.02%
Sac	Odebolt	205	\$8,586,771	\$515,172	0.02%
Sac	Schaller	180	\$5,580,786	\$334,847	0.02%
Sac	Wall Lake	162	\$6,634,250	\$398,055	0.02%
Sac	Early	105	\$2,489,230	\$149,354	0.01%
Sac	Auburn	78	\$2,375,780	\$142,547	0.01%
Sac	Lytton	49	\$1,115,314	\$66,919	0.00%
Sac	Nemaha	46	\$820,816	\$49,249	0.00%
Sac	Other	66	\$3,339,941	\$200,396	0.01%
Sac	County Totals	1,604	\$61,466,672	\$3,682,080	0.18%
Scott	Davenport	9,804	\$1,980,795,499	\$118,488,797	5.70%
Scott	Bettendorf	3,158	\$339,919,729	\$20,276,171	0.97%
Scott	Eldridge	862	\$57,252,889	\$3,429,283	0.16%
Scott	LeClaire	447	\$21,704,259	\$1,268,582	0.06%
Scott	Blue Grass	347	\$10,470,622	\$628,237	0.03%
Scott	Walcott	285	\$50,219,603	\$3,001,477	0.14%
Scott	Long Grove	183	\$2,530,157	\$151,395	0.01%
Scott	Princeton	111	\$2,167,719	\$130,063	0.01%
Scott	Donahue	100	\$931,450	\$55,887	0.00%
Scott	Buffalo	92	\$3,677,806	\$220,668	0.01%
Scott	Mccausland	73	\$1,987,740	\$119,264	0.01%
Scott	Dixon	70	\$993,020	\$59,581	0.00%
Scott	Other	192	\$11,529,500	\$691,770	0.03%
Scott	County Totals	15,724	\$2,484,179,993	\$148,521,177	7.14%
Shelby	Harlan	1,139	\$64,196,799	\$3,844,516	0.18%
Shelby	Elk Horn	144	\$6,179,839	\$368,033	0.02%
Shelby	Earling	112	\$1,238,636	\$74,318	0.00%
Shelby	Defiance	96	\$2,508,374	\$150,502	0.01%
Shelby	Irwin	93	\$2,096,461	\$125,788	0.01%
Shelby	Panama	90	\$2,913,197	\$174,792	0.01%
Shelby	Shelby	80	\$700,425	\$41,985	0.00%
Shelby	Portsmouth	55	\$1,268,259	\$76,096	0.00%
Shelby	Other	87	\$1,743,858	\$104,620	0.01%
Shelby	County Totals	1,896	\$82,845,848	\$4,960,649	0.24%
Sioux	Sioux Center	1,223	\$133,439,337	\$7,984,539	0.38%
Sioux	Orange City	910	\$70,641,507	\$4,231,718	0.20%
Sioux	Rock Valley	753	\$50,388,737	\$3,021,141	0.15%
Sioux	Hawarden	465	\$20,680,217	\$1,239,307	0.06%
Sioux	Hull	446	\$18,413,852	\$1,104,831	0.05%
Sioux	Alton	232	\$8,395,879	\$503,753	0.02%
Sioux	Boyden	169	\$3,000,046	\$180,003	0.01%
Sioux	Ireton	157	\$6,584,808	\$395,088	0.02%
Sioux	Hospers	140	\$8,429,241	\$505,754	0.02%
Sioux	Maurice	107	\$4,192,511	\$251,551	0.01%
Sioux	Granville	89	\$2,745,071	\$164,704	0.01%
Sioux	Sheldon	45	\$927,685	\$55,384	0.00%
Sioux	Other	91	\$1,897,979	\$113,879	0.01%
Sioux	County Totals	4,827	\$329,736,870	\$19,751,653	0.95%
Story	Ames	4,908	\$787,248,731	\$46,977,378	2.26%
Story	Nevada	923	\$44,874,220	\$2,690,980	0.13%
Story	Story City	664	\$38,697,878	\$2,307,546	0.11%
Story	Huxley	338	\$10,257,529	\$615,452	0.03%
Story	Maxwell	167	\$2,320,850	\$139,251	0.01%
Story	Slater	156	\$9,877,661	\$565,622	0.03%
Story	Roland	142	\$3,063,711	\$183,439	0.01%
Story	Colo	128	\$4,873,607	\$292,324	0.01%
Story	Gilbert	123	\$3,970,725	\$238,244	0.01%
Story	Cambridge	115	\$1,385,323	\$83,119	0.00%
Story	Zearing	90	\$2,075,399	\$124,524	0.01%
Story	Kelley	67	\$727,612	\$43,657	0.00%
Story	Collins	52	\$501,265	\$30,076	0.00%
Story	Other	88	\$1,765,128	\$105,908	0.01%
Story	County Totals	7,961	\$911,639,639	\$54,397,519	2.62%

**Table 11. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Tama	Toledo	420	\$28,540,792	\$1,703,765	0.08%
Tama	Tama	395	\$13,604,585	\$816,275	0.04%
Tama	Traer	321	\$9,135,410	\$547,546	0.03%
Tama	Dysart	292	\$8,844,968	\$530,698	0.03%
Tama	Gladbrook	191	\$7,754,012	\$465,194	0.02%
Tama	Chelsea	91	\$1,042,446	\$62,547	0.00%
Tama	Garwin	78	\$1,121,033	\$67,262	0.00%
Tama	Clutier	53	\$543,919	\$32,635	0.00%
Tama	Elberon	46	\$461,896	\$27,714	0.00%
Tama	Other	159	\$4,027,935	\$241,676	0.01%
Tama	County Totals	2,046	\$75,076,996	\$4,495,312	0.22%
Taylor	Bedford	412	\$12,543,595	\$752,145	0.04%
Taylor	Lenox	287	\$9,370,016	\$562,067	0.03%
Taylor	Clearfield	72	\$1,067,728	\$64,064	0.00%
Taylor	New Market	55	\$678,919	\$40,735	0.00%
Taylor	Gravity	45	\$211,922	\$12,715	0.00%
Taylor	Other	77	\$641,301	\$38,478	0.00%
Taylor	County Totals	948	\$24,513,481	\$1,470,204	0.07%
Union	Creston	1,196	\$112,080,347	\$6,705,318	0.32%
Union	Afton	209	\$7,637,652	\$458,259	0.02%
Union	Lorimor	55	\$620,883	\$37,253	0.00%
Union	Other	107	\$1,373,834	\$82,297	0.00%
Union	County Totals	1,567	\$121,712,716	\$7,283,127	0.35%
Van Buren	Keosauqua	440	\$9,204,801	\$548,615	0.03%
Van Buren	Farmington	129	\$2,135,578	\$128,135	0.01%
Van Buren	Bonaparte	125	\$2,239,967	\$133,490	0.01%
Van Buren	Birmingham	102	\$1,937,887	\$116,273	0.01%
Van Buren	Cantril	90	\$7,202,565	\$432,154	0.02%
Van Buren	Milton	83	\$1,555,609	\$93,337	0.00%
Van Buren	Stockport	62	\$2,954,900	\$177,294	0.01%
Van Buren	Other	173	\$3,269,759	\$196,112	0.01%
Van Buren	County Totals	1,204	\$30,501,066	\$1,825,410	0.09%
Wapello	Ottumwa	3,007	\$368,668,350	\$22,065,557	1.06%
Wapello	Eldon	164	\$3,397,491	\$203,849	0.01%
Wapello	Eddyville	102	\$5,291,418	\$316,286	0.02%
Wapello	Agency	88	\$1,792,638	\$107,558	0.01%
Wapello	Blakesburg	69	\$537,249	\$32,235	0.00%
Wapello	Other	96	\$5,378,824	\$322,729	0.02%
Wapello	County Totals	3,526	\$385,065,970	\$23,048,215	1.11%
Warren	Indianola	2,048	\$167,367,344	\$10,032,963	0.48%
Warren	Norwalk	745	\$46,192,659	\$2,771,560	0.13%
Warren	Carlisle	429	\$14,968,351	\$898,101	0.04%
Warren	New Virginia	176	\$3,558,815	\$213,529	0.01%
Warren	Milo	150	\$3,197,607	\$191,856	0.01%
Warren	Cumming	130	\$8,904,256	\$534,255	0.03%
Warren	Lacona	107	\$1,590,838	\$95,450	0.00%
Warren	Hartford	56	\$1,269,854	\$76,191	0.00%
Warren	Martensdale	46	\$1,741,518	\$104,491	0.01%
Warren	Other	240	\$5,518,999	\$331,140	0.02%
Warren	County Totals	4,127	\$254,310,241	\$15,249,537	0.73%
Washington	Washington	1,390	\$91,264,940	\$5,468,674	0.26%
Washington	Kalona	769	\$41,035,428	\$2,458,896	0.12%
Washington	Wellman	347	\$11,661,730	\$699,690	0.03%
Washington	Riverside	324	\$23,473,687	\$1,380,122	0.07%
Washington	Ainsworth	155	\$4,369,844	\$262,084	0.01%
Washington	Brighton	127	\$2,404,209	\$144,253	0.01%
Washington	Crawfordsville	77	\$441,078	\$26,465	0.00%
Washington	Other	111	\$3,201,452	\$192,087	0.01%
Washington	County Totals	3,300	\$177,852,368	\$10,632,271	0.51%
Wayne	Corydon	346	\$13,076,831	\$782,600	0.04%
Wayne	Humeston	169	\$4,203,682	\$252,221	0.01%
Wayne	Seymour	169	\$2,323,795	\$139,428	0.01%
Wayne	Allerton	92	\$1,581,453	\$94,714	0.00%
Wayne	Lineville	42	\$1,413,169	\$84,790	0.00%
Wayne	Other	84	\$3,611,046	\$216,178	0.01%
Wayne	County Totals	902	\$26,209,976	\$1,569,931	0.08%

**Table 11. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2013**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Webster	Fort Dodge	3,661	\$468,365,789	\$27,950,027	1.34%
Webster	Gowrie	253	\$6,854,792	\$411,288	0.02%
Webster	Dayton	143	\$4,049,737	\$242,984	0.01%
Webster	Clare	64	\$353,653	\$21,219	0.00%
Webster	Harcourt	63	\$4,140,536	\$248,432	0.01%
Webster	Badger	60	\$1,214,312	\$72,859	0.00%
Webster	Lehigh	60	\$1,976,112	\$118,567	0.01%
Webster	Duncombe	58	\$931,712	\$55,903	0.00%
Webster	Otho	55	\$657,008	\$39,420	0.00%
Webster	Callender	53	\$1,366,468	\$81,988	0.00%
Webster	Moorland	42	\$569,173	\$34,150	0.00%
Webster	Other	149	\$6,513,649	\$390,757	0.02%
Webster	County Totals	4,661	\$496,992,941	\$29,667,594	1.43%
Winnebago	Forest City	617	\$31,605,849	\$1,896,195	0.09%
Winnebago	Lake Mills	443	\$25,053,987	\$1,502,610	0.07%
Winnebago	Buffalo Center	230	\$7,600,184	\$456,011	0.02%
Winnebago	Thompson	97	\$7,872,098	\$472,326	0.02%
Winnebago	Rake	65	\$1,005,241	\$60,314	0.00%
Winnebago	Leland	62	\$1,472,828	\$88,370	0.00%
Winnebago	Other	68	\$822,928	\$49,376	0.00%
Winnebago	County Totals	1,582	\$75,433,115	\$4,525,202	0.22%
Winneshiek	Decorah	1,998	\$163,474,060	\$9,766,020	0.47%
Winneshiek	Calmar	213	\$10,890,470	\$653,423	0.03%
Winneshiek	Ossian	195	\$8,645,482	\$518,729	0.02%
Winneshiek	Fort Atkinson	169	\$4,732,900	\$283,974	0.01%
Winneshiek	Ridgeway	163	\$4,665,230	\$279,914	0.01%
Winneshiek	Spillville	69	\$2,025,143	\$121,468	0.01%
Winneshiek	Castalia	52	\$260,485	\$15,629	0.00%
Winneshiek	Other	170	\$6,806,941	\$408,416	0.02%
Winneshiek	County Totals	3,029	\$201,500,711	\$12,047,574	0.58%
Woodbury	Sioux City	8,508	\$1,422,970,515	\$85,167,782	4.09%
Woodbury	Sergeant Bluff	469	\$59,933,790	\$3,592,649	0.17%
Woodbury	Moville	244	\$7,391,472	\$442,765	0.02%
Woodbury	Anthon	180	\$3,687,657	\$221,201	0.01%
Woodbury	Lawton	176	\$8,560,786	\$513,647	0.02%
Woodbury	Correctionville	161	\$7,133,265	\$427,996	0.02%
Woodbury	Sloan	159	\$4,483,751	\$268,843	0.01%
Woodbury	Danbury	97	\$2,149,225	\$128,954	0.01%
Woodbury	Salix	91	\$32,046,975	\$1,922,819	0.09%
Woodbury	Hornick	81	\$1,740,356	\$104,421	0.01%
Woodbury	Pierson	74	\$1,574,663	\$94,480	0.00%
Woodbury	Bronson	58	\$649,390	\$38,963	0.00%
Woodbury	Cushing	42	\$431,942	\$25,917	0.00%
Woodbury	Other	158	\$5,759,724	\$311,319	0.01%
Woodbury	County Totals	10,498	\$1,558,513,511	\$93,261,755	4.48%
Worth	Northwood	458	\$24,350,636	\$1,432,460	0.07%
Worth	Manly	178	\$4,892,519	\$293,551	0.01%
Worth	Kensett	86	\$9,622,146	\$577,329	0.03%
Worth	Grafton	63	\$1,426,023	\$85,561	0.00%
Worth	Fertile	61	\$1,107,122	\$66,427	0.00%
Worth	Hanlontown	47	\$262,810	\$15,769	0.00%
Worth	Joice	42	\$309,518	\$18,571	0.00%
Worth	Other	24	\$127,251	\$7,635	0.00%
Worth	County Totals	959	\$42,098,025	\$2,497,303	0.12%
Wright	Clarion	550	\$28,849,958	\$1,728,298	0.08%
Wright	Belmond	492	\$21,526,360	\$1,291,141	0.06%
Wright	Eagle Grove	413	\$26,105,718	\$1,565,274	0.08%
Wright	Goldfield	148	\$8,558,152	\$513,489	0.02%
Wright	Dows	107	\$2,808,009	\$168,481	0.01%
Wright	Other	121	\$3,055,662	\$183,340	0.01%
Wright	County Totals	1,831	\$90,903,859	\$5,450,022	0.26%
State Totals		345,787	\$34,800,587,136	\$2,080,119,190	100.00%

**Table 12. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2013**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Adair	Apparel	S	\$	\$	\$
Adair	Building Materials	21	\$4,655,968	\$279,358	0.01%
Adair	Eating and Drinking	90	\$7,108,160	\$426,490	0.02%
Adair	Food Dealers	22	\$4,084,459	\$245,068	0.01%
Adair	General Merchandise	35	\$8,052,989	\$483,179	0.02%
Adair	Home Furnishings	S	\$	\$	\$
Adair	Miscellaneous	220	\$4,832,022	\$289,921	0.01%
Adair	Motor Vehicle	71	\$5,826,638	\$349,598	0.02%
Adair	Service	434	\$10,454,742	\$600,575	0.03%
Adair	Specialty Retail	212	\$3,405,213	\$204,313	0.01%
Adair	Utilities and Transportation	48	\$4,348,172	\$260,890	0.01%
Adair	Wholesale	37	\$3,934,612	\$235,967	0.01%
Adair	County Totals	1,204	\$56,783,841	\$3,380,211	0.16%
Adams	Apparel	S	\$	\$	\$
Adams	Building Materials	S	\$	\$	\$
Adams	Eating and Drinking	50	\$1,567,100	\$94,026	0.00%
Adams	Food Dealers	S	\$	\$	\$
Adams	General Merchandise	S	\$	\$	\$
Adams	Home Furnishings	S	\$	\$	\$
Adams	Miscellaneous	115	\$6,052,801	\$363,168	0.02%
Adams	Motor Vehicle	31	\$1,366,055	\$81,963	0.00%
Adams	Service	217	\$4,068,960	\$242,481	0.01%
Adams	Specialty Retail	129	\$560,198	\$33,612	0.00%
Adams	Utilities and Transportation	26	\$7,454,127	\$447,248	0.02%
Adams	Wholesale	49	\$1,623,310	\$97,399	0.00%
Adams	County Totals	662	\$27,124,547	\$1,625,816	0.08%
Allamakee	Apparel	21	\$855,986	\$51,359	0.00%
Allamakee	Building Materials	57	\$9,191,275	\$551,477	0.03%
Allamakee	Eating and Drinking	174	\$9,555,749	\$573,345	0.03%
Allamakee	Food Dealers	41	\$5,587,282	\$335,237	0.02%
Allamakee	General Merchandise	56	\$15,506,809	\$930,409	0.04%
Allamakee	Home Furnishings	31	\$3,068,904	\$184,134	0.01%
Allamakee	Miscellaneous	302	\$5,498,477	\$329,909	0.02%
Allamakee	Motor Vehicle	107	\$14,685,128	\$881,108	0.04%
Allamakee	Service	854	\$15,227,863	\$904,376	0.04%
Allamakee	Specialty Retail	324	\$6,588,800	\$395,328	0.02%
Allamakee	Utilities and Transportation	93	\$4,922,505	\$295,350	0.01%
Allamakee	Wholesale	109	\$4,873,696	\$290,940	0.01%
Allamakee	County Totals	2,169	\$95,562,474	\$5,722,971	0.28%
Appanoose	Apparel	37	\$1,497,729	\$89,864	0.00%
Appanoose	Building Materials	24	\$6,064,320	\$363,859	0.02%
Appanoose	Eating and Drinking	110	\$7,126,980	\$427,619	0.02%
Appanoose	Food Dealers	57	\$11,822,226	\$709,334	0.03%
Appanoose	General Merchandise	26	\$23,343,517	\$1,400,611	0.07%
Appanoose	Home Furnishings	49	\$1,928,437	\$115,706	0.01%
Appanoose	Miscellaneous	221	\$3,908,377	\$234,503	0.01%
Appanoose	Motor Vehicle	117	\$9,804,204	\$588,252	0.03%
Appanoose	Service	692	\$15,209,849	\$866,355	0.04%
Appanoose	Specialty Retail	259	\$3,260,330	\$195,620	0.01%
Appanoose	Utilities and Transportation	84	\$12,382,483	\$742,949	0.04%
Appanoose	Wholesale	54	\$2,532,775	\$151,967	0.01%
Appanoose	County Totals	1,730	\$98,881,227	\$5,886,638	0.28%
Audubon	Apparel	S	\$	\$	\$
Audubon	Building Materials	21	\$2,076,485	\$124,589	0.01%
Audubon	Eating and Drinking	71	\$2,115,663	\$126,940	0.01%
Audubon	Food Dealers	S	\$	\$	\$
Audubon	General Merchandise	22	\$4,660,962	\$279,658	0.01%
Audubon	Home Furnishings	S	\$	\$	\$
Audubon	Miscellaneous	158	\$4,746,020	\$284,761	0.01%
Audubon	Motor Vehicle	24	\$1,217,313	\$73,039	0.00%
Audubon	Service	366	\$7,183,188	\$430,032	0.02%
Audubon	Specialty Retail	141	\$922,459	\$55,348	0.00%
Audubon	Utilities and Transportation	64	\$2,851,813	\$171,109	0.01%
Audubon	Wholesale	66	\$3,233,304	\$193,998	0.01%
Audubon	County Totals	964	\$33,076,486	\$1,983,630	0.10%

**Table 12. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2013**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Benton	Apparel	23	\$1,648,015	\$98,881	0.00%
Benton	Building Materials	63	\$9,981,828	\$598,910	0.03%
Benton	Eating and Drinking	171	\$11,232,266	\$673,936	0.03%
Benton	Food Dealers	36	\$6,551,788	\$393,107	0.02%
Benton	General Merchandise	41	\$14,860,295	\$891,618	0.04%
Benton	Home Furnishings	37	\$3,647,485	\$218,849	0.01%
Benton	Miscellaneous	457	\$11,647,275	\$698,837	0.03%
Benton	Motor Vehicle	134	\$13,968,467	\$838,108	0.04%
Benton	Service	1,130	\$17,326,426	\$1,032,268	0.05%
Benton	Specialty Retail	464	\$5,056,915	\$303,415	0.01%
Benton	Utilities and Transportation	190	\$15,647,756	\$938,865	0.05%
Benton	Wholesale	126	\$7,068,186	\$423,800	0.02%
Benton	County Totals	2,872	\$118,636,702	\$7,110,593	0.34%
Black Hawk	Apparel	314	\$55,629,695	\$3,337,782	0.16%
Black Hawk	Building Materials	203	\$203,503,035	\$12,210,182	0.59%
Black Hawk	Eating and Drinking	1,251	\$198,782,890	\$11,926,973	0.57%
Black Hawk	Food Dealers	273	\$70,119,532	\$4,207,172	0.20%
Black Hawk	General Merchandise	228	\$310,012,861	\$18,600,772	0.89%
Black Hawk	Home Furnishings	337	\$77,320,449	\$4,639,227	0.22%
Black Hawk	Miscellaneous	1,576	\$91,556,008	\$5,479,856	0.26%
Black Hawk	Motor Vehicle	530	\$85,760,355	\$5,125,670	0.25%
Black Hawk	Service	4,699	\$254,110,018	\$14,962,371	0.72%
Black Hawk	Specialty Retail	2,342	\$167,771,904	\$10,066,314	0.48%
Black Hawk	Utilities and Transportation	389	\$130,179,199	\$7,810,752	0.38%
Black Hawk	Wholesale	573	\$136,119,684	\$8,167,181	0.39%
Black Hawk	County Totals	12,715	\$1,780,865,630	\$106,534,252	5.12%
Boone	Apparel	35	\$2,377,686	\$142,661	0.01%
Boone	Building Materials	54	\$8,335,614	\$500,137	0.02%
Boone	Eating and Drinking	192	\$16,494,830	\$989,690	0.05%
Boone	Food Dealers	37	\$13,386,157	\$803,169	0.04%
Boone	General Merchandise	45	\$32,696,163	\$1,961,770	0.09%
Boone	Home Furnishings	55	\$14,186,853	\$851,211	0.04%
Boone	Miscellaneous	505	\$23,817,076	\$1,429,025	0.07%
Boone	Motor Vehicle	97	\$16,122,125	\$967,328	0.05%
Boone	Service	979	\$20,491,533	\$1,209,244	0.06%
Boone	Specialty Retail	567	\$8,589,379	\$515,363	0.02%
Boone	Utilities and Transportation	155	\$8,289,702	\$497,382	0.02%
Boone	Wholesale	115	\$7,335,409	\$440,125	0.02%
Boone	County Totals	2,836	\$172,122,527	\$10,307,104	0.50%
Bremer	Apparel	24	\$1,191,294	\$71,478	0.00%
Bremer	Building Materials	73	\$9,492,453	\$569,547	0.03%
Bremer	Eating and Drinking	211	\$18,184,301	\$1,091,058	0.05%
Bremer	Food Dealers	29	\$10,411,558	\$624,693	0.03%
Bremer	General Merchandise	49	\$45,231,953	\$2,713,917	0.13%
Bremer	Home Furnishings	71	\$3,075,533	\$184,532	0.01%
Bremer	Miscellaneous	509	\$14,462,382	\$867,743	0.04%
Bremer	Motor Vehicle	89	\$11,686,208	\$701,172	0.03%
Bremer	Service	1,107	\$33,810,048	\$2,006,695	0.10%
Bremer	Specialty Retail	468	\$9,776,839	\$586,610	0.03%
Bremer	Utilities and Transportation	122	\$12,992,179	\$779,531	0.04%
Bremer	Wholesale	126	\$11,534,672	\$689,703	0.03%
Bremer	County Totals	2,878	\$181,849,420	\$10,886,680	0.52%
Buchanan	Apparel	S	S	S	S
Buchanan	Building Materials	77	\$20,563,005	\$1,233,780	0.06%
Buchanan	Eating and Drinking	177	\$13,424,929	\$805,496	0.04%
Buchanan	Food Dealers	54	\$12,893,507	\$773,610	0.04%
Buchanan	General Merchandise	S	S	S	S
Buchanan	Home Furnishings	56	\$1,468,901	\$88,134	0.00%
Buchanan	Miscellaneous	381	\$14,941,763	\$896,506	0.04%
Buchanan	Motor Vehicle	113	\$12,458,235	\$747,494	0.04%
Buchanan	Service	932	\$13,611,745	\$802,251	0.04%
Buchanan	Specialty Retail	471	\$15,857,132	\$951,428	0.05%
Buchanan	Utilities and Transportation	102	\$11,283,876	\$677,033	0.03%
Buchanan	Wholesale	137	\$8,887,963	\$533,278	0.03%
Buchanan	County Totals	2,568	\$159,681,961	\$9,566,464	0.46%

**Table 12. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2013**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Buena Vista	Apparel	40	\$3,614,931	\$216,896	0.01%
Buena Vista	Building Materials	58	\$10,215,556	\$612,933	0.03%
Buena Vista	Eating and Drinking	199	\$14,999,810	\$899,989	0.04%
Buena Vista	Food Dealers	38	\$9,553,342	\$573,201	0.03%
Buena Vista	General Merchandise	44	\$39,631,064	\$2,377,864	0.11%
Buena Vista	Home Furnishings	67	\$5,579,307	\$334,758	0.02%
Buena Vista	Miscellaneous	358	\$10,702,031	\$642,122	0.03%
Buena Vista	Motor Vehicle	107	\$18,641,596	\$1,118,496	0.05%
Buena Vista	Service	863	\$27,510,681	\$1,612,135	0.08%
Buena Vista	Specialty Retail	453	\$18,421,480	\$1,105,289	0.05%
Buena Vista	Utilities and Transportation	151	\$11,447,412	\$686,845	0.03%
Buena Vista	Wholesale	145	\$18,332,477	\$1,099,949	0.05%
Buena Vista	County Totals	2,523	\$188,649,687	\$11,280,475	0.54%
Butler	Apparel	S	S	S	S
Butler	Building Materials	54	\$7,970,329	\$478,220	0.02%
Butler	Eating and Drinking	97	\$3,104,035	\$186,242	0.01%
Butler	Food Dealers	43	\$4,277,071	\$256,624	0.01%
Butler	General Merchandise	34	\$7,936,907	\$476,214	0.02%
Butler	Home Furnishings	S	S	S	S
Butler	Miscellaneous	324	\$5,501,754	\$330,105	0.02%
Butler	Motor Vehicle	55	\$2,913,798	\$174,828	0.01%
Butler	Service	640	\$8,668,564	\$519,750	0.02%
Butler	Specialty Retail	334	\$2,626,659	\$157,600	0.01%
Butler	Utilities and Transportation	101	\$5,741,091	\$344,465	0.02%
Butler	Wholesale	162	\$6,645,324	\$398,719	0.02%
Butler	County Totals	1,877	\$55,999,362	\$3,359,598	0.16%
Calhoun	Apparel	S	S	S	S
Calhoun	Building Materials	42	\$3,380,773	\$202,846	0.01%
Calhoun	Eating and Drinking	75	\$3,937,473	\$236,248	0.01%
Calhoun	Food Dealers	28	\$2,652,267	\$159,136	0.01%
Calhoun	General Merchandise	37	\$6,440,922	\$386,455	0.02%
Calhoun	Home Furnishings	S	S	S	S
Calhoun	Miscellaneous	225	\$3,144,190	\$188,651	0.01%
Calhoun	Motor Vehicle	54	\$2,838,407	\$170,304	0.01%
Calhoun	Service	507	\$8,499,273	\$509,458	0.02%
Calhoun	Specialty Retail	239	\$1,922,381	\$115,343	0.01%
Calhoun	Utilities and Transportation	91	\$3,024,311	\$181,459	0.01%
Calhoun	Wholesale	102	\$11,126,106	\$667,566	0.03%
Calhoun	County Totals	1,425	\$47,491,024	\$2,848,963	0.14%
Carroll	Apparel	65	\$7,041,069	\$422,464	0.02%
Carroll	Building Materials	79	\$23,289,829	\$1,397,390	0.07%
Carroll	Eating and Drinking	222	\$22,616,201	\$1,356,972	0.07%
Carroll	Food Dealers	46	\$14,427,638	\$865,658	0.04%
Carroll	General Merchandise	60	\$50,457,575	\$3,027,455	0.15%
Carroll	Home Furnishings	75	\$8,354,106	\$501,246	0.02%
Carroll	Miscellaneous	557	\$20,996,273	\$1,259,776	0.06%
Carroll	Motor Vehicle	150	\$17,665,778	\$1,059,947	0.05%
Carroll	Service	1,301	\$34,895,824	\$2,063,233	0.10%
Carroll	Specialty Retail	540	\$26,667,173	\$1,600,030	0.08%
Carroll	Utilities and Transportation	172	\$15,263,206	\$915,792	0.04%
Carroll	Wholesale	269	\$41,876,899	\$2,512,614	0.12%
Carroll	County Totals	3,536	\$283,551,571	\$16,982,577	0.82%
Cass	Apparel	40	\$1,888,080	\$113,285	0.01%
Cass	Building Materials	40	\$1,101,440	\$66,086	0.00%
Cass	Eating and Drinking	190	\$13,303,715	\$798,223	0.04%
Cass	Food Dealers	34	\$11,413,992	\$684,840	0.03%
Cass	General Merchandise	28	\$30,994,961	\$1,859,698	0.09%
Cass	Home Furnishings	42	\$2,586,286	\$155,177	0.01%
Cass	Miscellaneous	413	\$18,357,622	\$1,101,457	0.05%
Cass	Motor Vehicle	100	\$11,293,120	\$677,587	0.03%
Cass	Service	801	\$21,458,665	\$1,269,563	0.06%
Cass	Specialty Retail	291	\$7,449,175	\$446,951	0.02%
Cass	Utilities and Transportation	130	\$9,015,611	\$540,937	0.03%
Cass	Wholesale	111	\$8,106,257	\$486,210	0.02%
Cass	County Totals	2,220	\$136,968,924	\$8,200,014	0.39%

**Table 12. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2013**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Cedar	Apparel	S	S	S	S
Cedar	Building Materials	38	\$4,016,782	\$241,007	0.01%
Cedar	Eating and Drinking	162	\$10,557,370	\$633,442	0.03%
Cedar	Food Dealers	34	\$4,790,072	\$287,404	0.01%
Cedar	General Merchandise	36	\$16,811,837	\$1,008,710	0.05%
Cedar	Home Furnishings	S	S	S	S
Cedar	Miscellaneous	470	\$15,306,069	\$918,364	0.04%
Cedar	Motor Vehicle	116	\$11,759,430	\$705,566	0.03%
Cedar	Service	812	\$12,296,314	\$734,640	0.04%
Cedar	Specialty Retail	324	\$3,534,270	\$212,056	0.01%
Cedar	Utilities and Transportation	103	\$6,520,180	\$391,211	0.02%
Cedar	Wholesale	135	\$4,885,704	\$293,142	0.01%
Cedar	County Totals	2,266	\$93,749,751	\$5,621,847	0.27%
Cerro Gordo	Apparel	98	\$14,419,477	\$865,169	0.04%
Cerro Gordo	Building Materials	93	\$69,891,166	\$4,193,470	0.20%
Cerro Gordo	Eating and Drinking	565	\$72,434,752	\$4,346,085	0.21%
Cerro Gordo	Food Dealers	133	\$36,999,897	\$2,219,994	0.11%
Cerro Gordo	General Merchandise	85	\$131,039,422	\$7,862,365	0.38%
Cerro Gordo	Home Furnishings	153	\$31,947,932	\$1,916,876	0.09%
Cerro Gordo	Miscellaneous	915	\$45,606,138	\$2,736,368	0.13%
Cerro Gordo	Motor Vehicle	268	\$48,200,180	\$2,892,011	0.14%
Cerro Gordo	Service	2,217	\$83,433,558	\$4,875,403	0.23%
Cerro Gordo	Specialty Retail	1,020	\$50,591,426	\$3,035,486	0.15%
Cerro Gordo	Utilities and Transportation	301	\$29,802,764	\$1,788,166	0.09%
Cerro Gordo	Wholesale	295	\$60,872,776	\$3,634,812	0.17%
Cerro Gordo	County Totals	6,143	\$675,239,488	\$40,366,205	1.94%
Cherokee	Apparel	26	\$1,096,477	\$65,789	0.00%
Cherokee	Building Materials	39	\$14,842,757	\$890,565	0.04%
Cherokee	Eating and Drinking	141	\$9,688,739	\$581,324	0.03%
Cherokee	Food Dealers	44	\$8,611,919	\$516,715	0.02%
Cherokee	General Merchandise	36	\$7,870,483	\$472,229	0.02%
Cherokee	Home Furnishings	25	\$2,692,171	\$161,530	0.01%
Cherokee	Miscellaneous	262	\$8,553,147	\$513,189	0.02%
Cherokee	Motor Vehicle	69	\$11,699,509	\$701,971	0.03%
Cherokee	Service	694	\$14,067,273	\$830,559	0.04%
Cherokee	Specialty Retail	290	\$7,078,797	\$424,728	0.02%
Cherokee	Utilities and Transportation	90	\$8,257,015	\$495,421	0.02%
Cherokee	Wholesale	74	\$8,574,133	\$514,034	0.02%
Cherokee	County Totals	1,790	\$103,032,420	\$6,168,053	0.30%
Chickasaw	Apparel	S	S	S	S
Chickasaw	Building Materials	48	\$3,791,600	\$227,496	0.01%
Chickasaw	Eating and Drinking	151	\$7,975,071	\$478,504	0.02%
Chickasaw	Food Dealers	S	S	S	S
Chickasaw	General Merchandise	42	\$14,667,618	\$880,057	0.04%
Chickasaw	Home Furnishings	26	\$2,042,096	\$122,526	0.01%
Chickasaw	Miscellaneous	357	\$8,339,383	\$500,363	0.02%
Chickasaw	Motor Vehicle	92	\$7,935,160	\$476,110	0.02%
Chickasaw	Service	653	\$15,119,215	\$898,022	0.04%
Chickasaw	Specialty Retail	317	\$7,595,681	\$452,310	0.02%
Chickasaw	Utilities and Transportation	58	\$3,101,894	\$186,114	0.01%
Chickasaw	Wholesale	135	\$16,146,754	\$968,440	0.05%
Chickasaw	County Totals	1,907	\$89,621,310	\$5,364,352	0.26%
Clarke	Apparel	S	S	S	S
Clarke	Building Materials	S	S	S	S
Clarke	Eating and Drinking	87	\$8,091,164	\$485,470	0.02%
Clarke	Food Dealers	25	\$4,756,771	\$285,406	0.01%
Clarke	General Merchandise	30	\$23,718,498	\$1,423,110	0.07%
Clarke	Home Furnishings	S	S	S	S
Clarke	Miscellaneous	174	\$3,165,039	\$189,902	0.01%
Clarke	Motor Vehicle	47	\$5,849,771	\$350,986	0.02%
Clarke	Service	434	\$12,623,517	\$720,794	0.03%
Clarke	Specialty Retail	169	\$1,184,256	\$71,055	0.00%
Clarke	Utilities and Transportation	49	\$4,318,534	\$259,112	0.01%
Clarke	Wholesale	44	\$2,036,935	\$122,216	0.01%
Clarke	County Totals	1,096	\$70,880,941	\$4,216,240	0.20%

**Table 12. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2013**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Clay	Apparel	67	\$7,397,930	\$443,876	0.02%
Clay	Building Materials	63	\$47,721,353	\$2,863,281	0.14%
Clay	Eating and Drinking	247	\$21,244,073	\$1,274,644	0.06%
Clay	Food Dealers	49	\$13,017,948	\$781,077	0.04%
Clay	General Merchandise	36	\$44,472,617	\$2,668,357	0.13%
Clay	Home Furnishings	87	\$7,187,993	\$431,280	0.02%
Clay	Miscellaneous	403	\$20,538,459	\$1,232,308	0.06%
Clay	Motor Vehicle	91	\$11,397,599	\$683,856	0.03%
Clay	Service	926	\$32,197,597	\$1,903,742	0.09%
Clay	Specialty Retail	473	\$30,706,782	\$1,842,407	0.09%
Clay	Utilities and Transportation	176	\$27,290,192	\$1,637,412	0.08%
Clay	Wholesale	186	\$14,082,565	\$844,954	0.04%
Clay	County Totals	2,804	\$277,255,108	\$16,607,193	0.80%
Clayton	Apparel	S	S	S	S
Clayton	Building Materials	65	\$19,986,392	\$1,199,184	0.06%
Clayton	Eating and Drinking	231	\$10,375,343	\$622,521	0.03%
Clayton	Food Dealers	48	\$6,427,264	\$385,636	0.02%
Clayton	General Merchandise	62	\$10,921,794	\$655,308	0.03%
Clayton	Home Furnishings	S	S	S	S
Clayton	Miscellaneous	381	\$10,810,874	\$648,327	0.03%
Clayton	Motor Vehicle	120	\$13,328,119	\$799,687	0.04%
Clayton	Service	1,120	\$16,437,127	\$971,225	0.05%
Clayton	Specialty Retail	489	\$12,266,019	\$680,514	0.03%
Clayton	Utilities and Transportation	119	\$7,813,213	\$468,793	0.02%
Clayton	Wholesale	195	\$11,992,030	\$719,522	0.03%
Clayton	County Totals	2,881	\$121,331,710	\$7,209,128	0.35%
Clinton	Apparel	57	\$4,113,181	\$246,791	0.01%
Clinton	Building Materials	97	\$30,511,334	\$1,830,680	0.09%
Clinton	Eating and Drinking	520	\$54,855,946	\$3,291,357	0.16%
Clinton	Food Dealers	111	\$29,748,088	\$1,784,885	0.09%
Clinton	General Merchandise	89	\$98,644,445	\$5,918,667	0.28%
Clinton	Home Furnishings	123	\$10,338,826	\$620,330	0.03%
Clinton	Miscellaneous	741	\$73,514,528	\$4,410,872	0.21%
Clinton	Motor Vehicle	206	\$27,471,007	\$1,648,260	0.08%
Clinton	Service	1,978	\$52,527,060	\$3,096,939	0.15%
Clinton	Specialty Retail	765	\$25,723,553	\$1,543,413	0.07%
Clinton	Utilities and Transportation	216	\$18,376,185	\$1,102,571	0.05%
Clinton	Wholesale	222	\$30,128,944	\$1,807,737	0.09%
Clinton	County Totals	5,125	\$455,953,097	\$27,302,502	1.31%
Crawford	Apparel	47	\$1,442,177	\$86,531	0.00%
Crawford	Building Materials	37	\$3,454,751	\$207,285	0.01%
Crawford	Eating and Drinking	175	\$13,159,227	\$789,554	0.04%
Crawford	Food Dealers	51	\$13,274,741	\$796,484	0.04%
Crawford	General Merchandise	22	\$24,137,199	\$1,448,232	0.07%
Crawford	Home Furnishings	53	\$1,368,848	\$82,131	0.00%
Crawford	Miscellaneous	315	\$8,867,118	\$532,027	0.03%
Crawford	Motor Vehicle	100	\$11,449,331	\$686,960	0.03%
Crawford	Service	736	\$16,126,376	\$952,868	0.05%
Crawford	Specialty Retail	272	\$6,074,429	\$364,466	0.02%
Crawford	Utilities and Transportation	140	\$10,137,230	\$608,234	0.03%
Crawford	Wholesale	100	\$6,751,615	\$405,097	0.02%
Crawford	County Totals	2,048	\$116,243,042	\$6,959,867	0.33%
Dallas	Apparel	323	\$121,277,750	\$7,276,665	0.35%
Dallas	Building Materials	79	\$27,654,562	\$1,659,274	0.08%
Dallas	Eating and Drinking	482	\$103,565,825	\$6,213,950	0.30%
Dallas	Food Dealers	102	\$53,870,913	\$3,232,255	0.16%
Dallas	General Merchandise	144	\$129,756,256	\$7,785,375	0.37%
Dallas	Home Furnishings	116	\$41,160,993	\$2,469,660	0.12%
Dallas	Miscellaneous	873	\$98,489,048	\$5,909,343	0.28%
Dallas	Motor Vehicle	143	\$31,160,234	\$1,869,614	0.09%
Dallas	Service	2,084	\$177,485,938	\$10,307,395	0.50%
Dallas	Specialty Retail	1,051	\$147,082,156	\$8,824,929	0.42%
Dallas	Utilities and Transportation	313	\$75,634,353	\$4,538,061	0.22%
Dallas	Wholesale	196	\$44,939,867	\$2,696,392	0.13%
Dallas	County Totals	5,906	\$1,052,077,895	\$62,782,912	3.02%

**Table 12. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2013**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Davis	Apparel	S	S	S	S
Davis	Building Materials	44	\$6,999,566	\$419,974	0.02%
Davis	Eating and Drinking	67	\$2,273,308	\$136,398	0.01%
Davis	Food Dealers	41	\$4,000,447	\$240,027	0.01%
Davis	General Merchandise	S	S	S	S
Davis	Home Furnishings	30	\$1,357,879	\$81,473	0.00%
Davis	Miscellaneous	253	\$10,089,201	\$605,352	0.03%
Davis	Motor Vehicle	70	\$4,723,019	\$283,381	0.01%
Davis	Service	463	\$7,164,971	\$423,457	0.02%
Davis	Specialty Retail	271	\$3,024,125	\$181,448	0.01%
Davis	Utilities and Transportation	42	\$5,574,846	\$334,491	0.02%
Davis	Wholesale	55	\$4,815,677	\$288,941	0.01%
Davis	County Totals	1,361	\$53,341,163	\$3,194,028	0.15%
Decatur	Apparel	S	S	S	S
Decatur	Building Materials	30	\$2,387,867	\$143,272	0.01%
Decatur	Eating and Drinking	102	\$3,122,465	\$187,348	0.01%
Decatur	Food Dealers	S	S	S	S
Decatur	General Merchandise	21	\$5,931,307	\$355,878	0.02%
Decatur	Home Furnishings	28	\$952,331	\$57,140	0.00%
Decatur	Miscellaneous	177	\$3,165,349	\$189,921	0.01%
Decatur	Motor Vehicle	36	\$1,187,394	\$71,244	0.00%
Decatur	Service	319	\$4,230,681	\$247,520	0.01%
Decatur	Specialty Retail	220	\$2,867,651	\$172,059	0.01%
Decatur	Utilities and Transportation	72	\$3,276,975	\$196,619	0.01%
Decatur	Wholesale	40	\$2,587,128	\$155,228	0.01%
Decatur	County Totals	1,060	\$32,965,812	\$1,971,628	0.09%
Delaware	Apparel	25	\$1,334,329	\$80,060	0.00%
Delaware	Building Materials	63	\$9,479,523	\$568,771	0.03%
Delaware	Eating and Drinking	138	\$9,813,933	\$588,836	0.03%
Delaware	Food Dealers	25	\$3,935,692	\$236,142	0.01%
Delaware	General Merchandise	48	\$25,562,340	\$1,533,740	0.07%
Delaware	Home Furnishings	41	\$3,617,193	\$217,032	0.01%
Delaware	Miscellaneous	384	\$16,319,078	\$977,763	0.05%
Delaware	Motor Vehicle	118	\$10,352,598	\$621,156	0.03%
Delaware	Service	1,000	\$18,202,145	\$1,082,564	0.05%
Delaware	Specialty Retail	376	\$10,964,091	\$657,845	0.03%
Delaware	Utilities and Transportation	106	\$3,235,411	\$194,125	0.01%
Delaware	Wholesale	159	\$10,609,640	\$636,578	0.03%
Delaware	County Totals	2,483	\$123,425,973	\$7,394,612	0.36%
Des Moines	Apparel	100	\$8,474,615	\$508,477	0.02%
Des Moines	Building Materials	106	\$70,600,032	\$4,236,002	0.20%
Des Moines	Eating and Drinking	411	\$58,758,026	\$3,525,482	0.17%
Des Moines	Food Dealers	86	\$26,556,505	\$1,593,390	0.08%
Des Moines	General Merchandise	97	\$115,678,373	\$6,940,702	0.33%
Des Moines	Home Furnishings	115	\$7,346,861	\$440,812	0.02%
Des Moines	Miscellaneous	568	\$29,070,269	\$1,744,216	0.08%
Des Moines	Motor Vehicle	190	\$34,062,761	\$2,043,766	0.10%
Des Moines	Service	1,706	\$66,679,831	\$3,893,647	0.19%
Des Moines	Specialty Retail	745	\$47,138,741	\$2,828,324	0.14%
Des Moines	Utilities and Transportation	181	\$14,962,053	\$897,723	0.04%
Des Moines	Wholesale	202	\$30,089,311	\$1,805,359	0.09%
Des Moines	County Totals	4,507	\$509,417,378	\$30,457,899	1.46%
Dickinson	Apparel	63	\$2,514,584	\$150,875	0.01%
Dickinson	Building Materials	47	\$10,285,371	\$617,122	0.03%
Dickinson	Eating and Drinking	385	\$37,572,500	\$2,254,350	0.11%
Dickinson	Food Dealers	51	\$14,387,520	\$863,251	0.04%
Dickinson	General Merchandise	41	\$44,722,395	\$2,683,344	0.13%
Dickinson	Home Furnishings	61	\$4,897,885	\$293,873	0.01%
Dickinson	Miscellaneous	615	\$22,307,446	\$1,338,447	0.06%
Dickinson	Motor Vehicle	93	\$36,391,543	\$2,183,493	0.10%
Dickinson	Service	1,429	\$44,926,428	\$2,549,922	0.12%
Dickinson	Specialty Retail	820	\$31,100,589	\$1,866,035	0.09%
Dickinson	Utilities and Transportation	193	\$10,174,751	\$610,485	0.03%
Dickinson	Wholesale	116	\$8,092,462	\$485,548	0.02%
Dickinson	County Totals	3,914	\$267,373,474	\$15,896,745	0.76%

**Table 12. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2013**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Dubuque	Apparel	232	\$31,861,010	\$1,911,661	0.09%
Dubuque	Building Materials	200	\$135,313,884	\$8,118,833	0.39%
Dubuque	Eating and Drinking	1,083	\$139,208,544	\$8,352,513	0.40%
Dubuque	Food Dealers	234	\$64,550,989	\$3,873,059	0.19%
Dubuque	General Merchandise	152	\$213,100,931	\$12,786,056	0.61%
Dubuque	Home Furnishings	331	\$54,715,866	\$3,282,952	0.16%
Dubuque	Miscellaneous	1,408	\$71,458,280	\$4,287,497	0.21%
Dubuque	Motor Vehicle	401	\$78,480,460	\$4,708,821	0.23%
Dubuque	Service	4,254	\$181,875,967	\$10,616,148	0.51%
Dubuque	Specialty Retail	1,777	\$114,132,456	\$6,847,947	0.33%
Dubuque	Utilities and Transportation	354	\$69,418,244	\$4,165,095	0.20%
Dubuque	Wholesale	626	\$73,353,601	\$4,394,387	0.21%
Dubuque	County Totals	11,052	\$1,227,470,232	\$73,344,968	3.53%
Emmet	Apparel	20	\$677,356	\$40,641	0.00%
Emmet	Building Materials	46	\$5,513,248	\$330,795	0.02%
Emmet	Eating and Drinking	88	\$7,132,233	\$427,934	0.02%
Emmet	Food Dealers	30	\$8,756,169	\$525,370	0.03%
Emmet	General Merchandise	39	\$6,574,812	\$394,489	0.02%
Emmet	Home Furnishings	25	\$1,478,385	\$88,703	0.00%
Emmet	Miscellaneous	295	\$9,027,740	\$541,664	0.03%
Emmet	Motor Vehicle	73	\$9,194,811	\$551,689	0.03%
Emmet	Service	524	\$9,493,800	\$558,895	0.03%
Emmet	Specialty Retail	233	\$4,470,664	\$268,240	0.01%
Emmet	Utilities and Transportation	92	\$15,071,015	\$904,261	0.04%
Emmet	Wholesale	70	\$1,957,503	\$117,450	0.01%
Emmet	County Totals	1,535	\$79,347,736	\$4,750,131	0.23%
Fayette	Apparel	25	\$966,553	\$57,993	0.00%
Fayette	Building Materials	60	\$5,592,644	\$335,559	0.02%
Fayette	Eating and Drinking	224	\$15,299,307	\$917,958	0.04%
Fayette	Food Dealers	41	\$6,260,286	\$375,617	0.02%
Fayette	General Merchandise	47	\$16,381,792	\$982,908	0.05%
Fayette	Home Furnishings	61	\$5,221,603	\$313,296	0.02%
Fayette	Miscellaneous	424	\$9,684,327	\$581,060	0.03%
Fayette	Motor Vehicle	142	\$12,498,051	\$749,883	0.04%
Fayette	Service	921	\$27,161,973	\$1,611,800	0.08%
Fayette	Specialty Retail	470	\$7,061,344	\$423,681	0.02%
Fayette	Utilities and Transportation	107	\$3,568,921	\$214,135	0.01%
Fayette	Wholesale	158	\$14,742,581	\$882,331	0.04%
Fayette	County Totals	2,680	\$124,439,382	\$7,446,220	0.36%
Floyd	Apparel	39	\$471,339	\$28,280	0.00%
Floyd	Building Materials	37	\$4,797,115	\$287,827	0.01%
Floyd	Eating and Drinking	130	\$11,215,734	\$672,944	0.03%
Floyd	Food Dealers	23	\$10,651,556	\$639,093	0.03%
Floyd	General Merchandise	36	\$20,136,528	\$1,208,192	0.06%
Floyd	Home Furnishings	52	\$2,165,495	\$129,930	0.01%
Floyd	Miscellaneous	388	\$17,785,977	\$1,067,159	0.05%
Floyd	Motor Vehicle	93	\$9,202,061	\$552,124	0.03%
Floyd	Service	814	\$16,371,195	\$963,030	0.05%
Floyd	Specialty Retail	384	\$5,244,633	\$314,678	0.02%
Floyd	Utilities and Transportation	84	\$10,878,896	\$652,734	0.03%
Floyd	Wholesale	108	\$4,644,490	\$278,669	0.01%
Floyd	County Totals	2,188	\$113,565,019	\$6,794,659	0.33%
Franklin	Apparel	S	S	S	S
Franklin	Building Materials	24	\$3,282,633	\$196,958	0.01%
Franklin	Eating and Drinking	106	\$6,610,605	\$396,636	0.02%
Franklin	Food Dealers	41	\$4,235,638	\$254,138	0.01%
Franklin	General Merchandise	23	\$5,948,235	\$356,894	0.02%
Franklin	Home Furnishings	S	S	S	S
Franklin	Miscellaneous	317	\$10,750,916	\$643,941	0.03%
Franklin	Motor Vehicle	43	\$2,605,985	\$156,359	0.01%
Franklin	Service	497	\$10,211,216	\$603,029	0.03%
Franklin	Specialty Retail	222	\$7,456,816	\$447,409	0.02%
Franklin	Utilities and Transportation	107	\$9,054,778	\$543,287	0.03%
Franklin	Wholesale	129	\$9,256,145	\$555,369	0.03%
Franklin	County Totals	1,541	\$70,479,830	\$4,218,032	0.20%

**Table 12. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2013**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Fremont	Apparel	S	S	S	S
Fremont	Building Materials	S	S	S	S
Fremont	Eating and Drinking	84	\$5,822,329	\$349,340	0.02%
Fremont	Food Dealers	20	\$6,537,430	\$392,246	0.02%
Fremont	General Merchandise	S	S	S	S
Fremont	Home Furnishings	S	S	S	S
Fremont	Miscellaneous	163	\$2,510,572	\$150,634	0.01%
Fremont	Motor Vehicle	33	\$2,167,273	\$130,036	0.01%
Fremont	Service	361	\$6,011,108	\$342,744	0.02%
Fremont	Specialty Retail	165	\$2,733,937	\$164,036	0.01%
Fremont	Utilities and Transportation	97	\$17,647,483	\$1,058,849	0.05%
Fremont	Wholesale	36	\$695,187	\$41,711	0.00%
Fremont	County Totals	1,016	\$65,288,952	\$3,899,414	0.19%
Greene	Apparel	S	S	S	S
Greene	Building Materials	27	\$4,739,132	\$284,348	0.01%
Greene	Eating and Drinking	105	\$4,905,739	\$294,344	0.01%
Greene	Food Dealers	S	S	S	S
Greene	General Merchandise	34	\$7,993,366	\$479,602	0.02%
Greene	Home Furnishings	S	S	S	S
Greene	Miscellaneous	167	\$4,329,936	\$259,796	0.01%
Greene	Motor Vehicle	55	\$4,111,675	\$246,701	0.01%
Greene	Service	565	\$7,891,667	\$467,462	0.02%
Greene	Specialty Retail	204	\$3,822,687	\$229,361	0.01%
Greene	Utilities and Transportation	49	\$10,683,730	\$641,024	0.03%
Greene	Wholesale	83	\$13,670,212	\$819,725	0.04%
Greene	County Totals	1,330	\$65,818,190	\$3,942,566	0.19%
Grundy	Apparel	S	S	S	S
Grundy	Building Materials	36	\$10,115,706	\$606,942	0.03%
Grundy	Eating and Drinking	122	\$4,407,866	\$264,472	0.01%
Grundy	Food Dealers	S	S	S	S
Grundy	General Merchandise	32	\$5,323,739	\$319,424	0.02%
Grundy	Home Furnishings	S	S	S	S
Grundy	Miscellaneous	235	\$7,028,852	\$421,355	0.02%
Grundy	Motor Vehicle	75	\$2,601,180	\$155,511	0.01%
Grundy	Service	563	\$11,716,576	\$698,412	0.03%
Grundy	Specialty Retail	243	\$3,208,172	\$192,490	0.01%
Grundy	Utilities and Transportation	100	\$7,184,206	\$431,052	0.02%
Grundy	Wholesale	104	\$9,391,119	\$563,467	0.03%
Grundy	County Totals	1,555	\$66,136,430	\$3,962,667	0.19%
Guthrie	Apparel	S	S	S	S
Guthrie	Building Materials	42	\$4,640,600	\$278,436	0.01%
Guthrie	Eating and Drinking	122	\$5,033,044	\$301,983	0.01%
Guthrie	Food Dealers	28	\$5,204,072	\$312,244	0.02%
Guthrie	General Merchandise	37	\$8,498,008	\$509,880	0.02%
Guthrie	Home Furnishings	S	S	S	S
Guthrie	Miscellaneous	335	\$5,834,571	\$350,074	0.02%
Guthrie	Motor Vehicle	55	\$2,414,737	\$144,884	0.01%
Guthrie	Service	592	\$9,944,313	\$589,118	0.03%
Guthrie	Specialty Retail	288	\$5,786,429	\$347,186	0.02%
Guthrie	Utilities and Transportation	145	\$7,551,010	\$453,061	0.02%
Guthrie	Wholesale	62	\$3,448,106	\$206,886	0.01%
Guthrie	County Totals	1,748	\$59,913,080	\$3,587,244	0.17%
Hamilton	Apparel	20	\$319,345	\$19,161	0.00%
Hamilton	Building Materials	37	\$5,691,310	\$341,479	0.02%
Hamilton	Eating and Drinking	108	\$9,067,553	\$544,053	0.03%
Hamilton	Food Dealers	37	\$7,401,219	\$444,073	0.02%
Hamilton	General Merchandise	44	\$15,481,634	\$928,898	0.04%
Hamilton	Home Furnishings	40	\$1,079,922	\$64,795	0.00%
Hamilton	Miscellaneous	337	\$8,038,315	\$482,299	0.02%
Hamilton	Motor Vehicle	61	\$11,701,746	\$702,105	0.03%
Hamilton	Service	648	\$13,541,804	\$793,857	0.04%
Hamilton	Specialty Retail	349	\$3,817,639	\$228,928	0.01%
Hamilton	Utilities and Transportation	118	\$11,284,949	\$677,097	0.03%
Hamilton	Wholesale	107	\$9,452,279	\$567,137	0.03%
Hamilton	County Totals	1,906	\$96,877,715	\$5,793,881	0.28%

**Table 12. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2013**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Hancock	Apparel	S	S	S	S
Hancock	Building Materials	40	\$3,441,695	\$206,502	0.01%
Hancock	Eating and Drinking	103	\$3,765,624	\$225,937	0.01%
Hancock	Food Dealers	28	\$3,124,280	\$187,457	0.01%
Hancock	General Merchandise	S	S	S	S
Hancock	Home Furnishings	S	S	S	S
Hancock	Miscellaneous	281	\$33,527,477	\$2,011,649	0.10%
Hancock	Motor Vehicle	94	\$9,263,857	\$555,831	0.03%
Hancock	Service	592	\$8,070,648	\$475,841	0.02%
Hancock	Specialty Retail	280	\$4,774,937	\$286,496	0.01%
Hancock	Utilities and Transportation	94	\$5,529,726	\$331,784	0.02%
Hancock	Wholesale	117	\$5,183,976	\$311,039	0.01%
Hancock	County Totals	1,678	\$80,163,720	\$4,801,425	0.23%
Hardin	Apparel	41	\$572,277	\$34,337	0.00%
Hardin	Building Materials	51	\$8,736,384	\$524,183	0.03%
Hardin	Eating and Drinking	154	\$10,755,017	\$645,301	0.03%
Hardin	Food Dealers	30	\$10,225,006	\$613,500	0.03%
Hardin	General Merchandise	56	\$30,713,313	\$1,842,799	0.09%
Hardin	Home Furnishings	52	\$2,570,702	\$154,242	0.01%
Hardin	Miscellaneous	483	\$18,204,802	\$1,092,288	0.05%
Hardin	Motor Vehicle	109	\$12,975,785	\$778,547	0.04%
Hardin	Service	962	\$18,568,600	\$1,098,012	0.05%
Hardin	Specialty Retail	425	\$4,785,541	\$287,132	0.01%
Hardin	Utilities and Transportation	180	\$10,984,827	\$659,090	0.03%
Hardin	Wholesale	150	\$16,114,225	\$966,854	0.05%
Hardin	County Totals	2,693	\$145,206,479	\$8,696,284	0.42%
Harrison	Apparel	S	S	S	S
Harrison	Building Materials	33	\$2,325,801	\$139,548	0.01%
Harrison	Eating and Drinking	155	\$11,679,620	\$700,777	0.03%
Harrison	Food Dealers	55	\$4,816,497	\$288,990	0.01%
Harrison	General Merchandise	30	\$7,336,138	\$440,168	0.02%
Harrison	Home Furnishings	S	S	S	S
Harrison	Miscellaneous	273	\$4,275,397	\$256,524	0.01%
Harrison	Motor Vehicle	92	\$7,282,518	\$436,951	0.02%
Harrison	Service	645	\$8,938,392	\$520,732	0.03%
Harrison	Specialty Retail	296	\$4,146,558	\$248,793	0.01%
Harrison	Utilities and Transportation	97	\$7,752,964	\$465,178	0.02%
Harrison	Wholesale	98	\$5,135,378	\$308,123	0.01%
Harrison	County Totals	1,812	\$66,942,509	\$4,000,979	0.19%
Henry	Apparel	S	S	S	S
Henry	Building Materials	42	\$6,702,498	\$402,150	0.02%
Henry	Eating and Drinking	170	\$15,369,108	\$922,146	0.04%
Henry	Food Dealers	69	\$13,609,512	\$816,571	0.04%
Henry	General Merchandise	S	S	S	S
Henry	Home Furnishings	60	\$2,710,641	\$162,638	0.01%
Henry	Miscellaneous	444	\$24,941,389	\$1,496,483	0.07%
Henry	Motor Vehicle	126	\$11,793,638	\$707,618	0.03%
Henry	Service	907	\$17,088,100	\$1,001,515	0.05%
Henry	Specialty Retail	385	\$3,852,448	\$231,147	0.01%
Henry	Utilities and Transportation	133	\$25,582,298	\$1,534,938	0.07%
Henry	Wholesale	141	\$5,762,082	\$345,600	0.02%
Henry	County Totals	2,533	\$161,762,975	\$9,681,882	0.47%
Howard	Apparel	S	S	S	S
Howard	Building Materials	47	\$11,770,596	\$706,236	0.03%
Howard	Eating and Drinking	111	\$5,088,222	\$305,293	0.01%
Howard	Food Dealers	27	\$5,377,144	\$322,629	0.02%
Howard	General Merchandise	S	S	S	S
Howard	Home Furnishings	39	\$2,321,073	\$139,264	0.01%
Howard	Miscellaneous	274	\$5,458,331	\$327,500	0.02%
Howard	Motor Vehicle	69	\$4,110,433	\$246,626	0.01%
Howard	Service	500	\$7,562,721	\$448,380	0.02%
Howard	Specialty Retail	254	\$5,510,488	\$330,629	0.02%
Howard	Utilities and Transportation	57	\$4,778,136	\$286,688	0.01%
Howard	Wholesale	110	\$7,527,501	\$451,650	0.02%
Howard	County Totals	1,529	\$64,371,554	\$3,856,910	0.19%

**Table 12. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2013**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Humboldt	Apparel	S	S	S	S
Humboldt	Building Materials	25	\$1,217,528	\$73,052	0.00%
Humboldt	Eating and Drinking	124	\$7,227,337	\$433,640	0.02%
Humboldt	Food Dealers	22	\$8,582,003	\$514,920	0.02%
Humboldt	General Merchandise	38	\$7,532,484	\$451,949	0.02%
Humboldt	Home Furnishings	S	S	S	S
Humboldt	Miscellaneous	231	\$12,398,986	\$743,939	0.04%
Humboldt	Motor Vehicle	86	\$4,480,628	\$268,838	0.01%
Humboldt	Service	483	\$9,956,620	\$591,525	0.03%
Humboldt	Specialty Retail	234	\$2,846,436	\$170,786	0.01%
Humboldt	Utilities and Transportation	103	\$6,770,679	\$406,241	0.02%
Humboldt	Wholesale	105	\$10,854,772	\$651,286	0.03%
Humboldt	County Totals	1,483	\$73,874,953	\$4,426,625	0.21%
Ida	Apparel	S	S	S	S
Ida	Building Materials	25	\$3,002,796	\$180,168	0.01%
Ida	Eating and Drinking	64	\$2,607,489	\$156,449	0.01%
Ida	Food Dealers	23	\$2,882,915	\$172,975	0.01%
Ida	General Merchandise	38	\$8,051,752	\$483,105	0.02%
Ida	Home Furnishings	S	S	S	S
Ida	Miscellaneous	177	\$3,736,370	\$214,480	0.01%
Ida	Motor Vehicle	53	\$3,235,071	\$194,104	0.01%
Ida	Service	350	\$5,108,581	\$300,250	0.01%
Ida	Specialty Retail	184	\$2,913,060	\$167,149	0.01%
Ida	Utilities and Transportation	82	\$5,043,077	\$302,585	0.01%
Ida	Wholesale	84	\$5,532,570	\$331,954	0.02%
Ida	County Totals	1,102	\$42,298,370	\$2,514,301	0.12%
Iowa	Apparel	204	\$57,322,999	\$3,439,380	0.17%
Iowa	Building Materials	36	\$4,770,522	\$286,231	0.01%
Iowa	Eating and Drinking	185	\$17,000,420	\$1,020,025	0.05%
Iowa	Food Dealers	83	\$7,525,119	\$451,507	0.02%
Iowa	General Merchandise	44	\$10,398,151	\$623,889	0.03%
Iowa	Home Furnishings	77	\$11,194,375	\$671,663	0.03%
Iowa	Miscellaneous	389	\$19,109,260	\$1,146,556	0.06%
Iowa	Motor Vehicle	85	\$5,751,327	\$345,080	0.02%
Iowa	Service	902	\$22,127,890	\$1,287,323	0.06%
Iowa	Specialty Retail	573	\$26,194,502	\$1,571,670	0.08%
Iowa	Utilities and Transportation	105	\$5,511,604	\$330,696	0.02%
Iowa	Wholesale	105	\$6,288,484	\$377,309	0.02%
Iowa	County Totals	2,788	\$193,194,653	\$11,551,329	0.56%
Jackson	Apparel	S	S	S	S
Jackson	Building Materials	S	S	S	S
Jackson	Eating and Drinking	257	\$16,168,275	\$970,097	0.05%
Jackson	Food Dealers	42	\$5,979,632	\$358,778	0.02%
Jackson	General Merchandise	41	\$30,830,489	\$1,849,829	0.09%
Jackson	Home Furnishings	39	\$1,234,933	\$74,096	0.00%
Jackson	Miscellaneous	504	\$10,033,899	\$602,034	0.03%
Jackson	Motor Vehicle	136	\$10,611,010	\$636,661	0.03%
Jackson	Service	1,054	\$16,418,305	\$974,365	0.05%
Jackson	Specialty Retail	405	\$5,640,635	\$338,438	0.02%
Jackson	Utilities and Transportation	136	\$9,643,204	\$578,592	0.03%
Jackson	Wholesale	118	\$6,063,568	\$363,814	0.02%
Jackson	County Totals	2,781	\$120,184,285	\$7,200,324	0.35%
Jasper	Apparel	54	\$2,370,093	\$142,206	0.01%
Jasper	Building Materials	76	\$10,320,483	\$619,229	0.03%
Jasper	Eating and Drinking	268	\$26,416,756	\$1,585,005	0.08%
Jasper	Food Dealers	61	\$20,579,870	\$1,234,792	0.06%
Jasper	General Merchandise	76	\$43,948,561	\$2,636,914	0.13%
Jasper	Home Furnishings	103	\$5,235,602	\$314,136	0.02%
Jasper	Miscellaneous	641	\$29,441,850	\$1,766,511	0.08%
Jasper	Motor Vehicle	176	\$18,182,982	\$1,090,979	0.05%
Jasper	Service	1,486	\$39,551,310	\$2,324,929	0.11%
Jasper	Specialty Retail	686	\$25,597,371	\$1,535,842	0.07%
Jasper	Utilities and Transportation	209	\$83,004,724	\$4,980,283	0.24%
Jasper	Wholesale	153	\$12,524,240	\$751,454	0.04%
Jasper	County Totals	3,989	\$317,173,842	\$18,982,281	0.91%

**Table 12. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2013**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Jefferson	Apparel	42	\$1,031,621	\$61,897	0.00%
Jefferson	Building Materials	43	\$3,929,906	\$235,794	0.01%
Jefferson	Eating and Drinking	154	\$11,647,636	\$698,858	0.03%
Jefferson	Food Dealers	70	\$12,825,631	\$769,538	0.04%
Jefferson	General Merchandise	38	\$27,322,125	\$1,639,328	0.08%
Jefferson	Home Furnishings	67	\$433,116	\$25,987	0.00%
Jefferson	Miscellaneous	341	\$9,361,087	\$561,665	0.03%
Jefferson	Motor Vehicle	72	\$11,398,124	\$683,887	0.03%
Jefferson	Service	761	\$20,742,745	\$1,221,351	0.06%
Jefferson	Specialty Retail	550	\$9,572,705	\$574,362	0.03%
Jefferson	Utilities and Transportation	100	\$42,583,284	\$2,554,997	0.12%
Jefferson	Wholesale	92	\$2,726,324	\$163,579	0.01%
Jefferson	County Totals	2,330	\$153,574,304	\$9,191,245	0.44%
Johnson	Apparel	379	\$84,301,463	\$5,058,088	0.24%
Johnson	Building Materials	189	\$177,598,751	\$10,655,563	0.51%
Johnson	Eating and Drinking	1,356	\$255,555,297	\$15,333,318	0.74%
Johnson	Food Dealers	316	\$95,914,861	\$5,754,892	0.28%
Johnson	General Merchandise	157	\$251,955,879	\$15,117,353	0.73%
Johnson	Home Furnishings	292	\$81,311,238	\$4,878,674	0.23%
Johnson	Miscellaneous	1,543	\$86,266,136	\$5,175,968	0.25%
Johnson	Motor Vehicle	357	\$74,477,374	\$4,468,642	0.21%
Johnson	Service	4,334	\$251,655,577	\$14,629,484	0.70%
Johnson	Specialty Retail	2,159	\$184,627,018	\$11,077,621	0.53%
Johnson	Utilities and Transportation	308	\$94,151,664	\$5,649,100	0.27%
Johnson	Wholesale	384	\$53,074,125	\$3,184,447	0.15%
Johnson	County Totals	11,774	\$1,690,889,383	\$100,983,150	4.85%
Jones	Apparel	S	S	S	S
Jones	Building Materials	33	\$4,087,811	\$245,269	0.01%
Jones	Eating and Drinking	169	\$12,508,044	\$750,483	0.04%
Jones	Food Dealers	S	S	S	S
Jones	General Merchandise	41	\$29,516,308	\$1,770,978	0.09%
Jones	Home Furnishings	58	\$2,554,013	\$153,241	0.01%
Jones	Miscellaneous	466	\$13,383,854	\$803,031	0.04%
Jones	Motor Vehicle	104	\$17,009,395	\$1,017,518	0.05%
Jones	Service	961	\$14,816,214	\$878,680	0.04%
Jones	Specialty Retail	466	\$6,841,062	\$410,464	0.02%
Jones	Utilities and Transportation	129	\$16,978,899	\$1,018,734	0.05%
Jones	Wholesale	147	\$13,538,737	\$812,269	0.04%
Jones	County Totals	2,616	\$136,784,496	\$8,193,676	0.39%
Keokuk	Apparel	S	S	S	S
Keokuk	Building Materials	40	\$2,298,230	\$137,894	0.01%
Keokuk	Eating and Drinking	72	\$2,611,957	\$156,717	0.01%
Keokuk	Food Dealers	29	\$1,186,661	\$71,200	0.00%
Keokuk	General Merchandise	21	\$3,760,082	\$225,605	0.01%
Keokuk	Home Furnishings	S	S	S	S
Keokuk	Miscellaneous	255	\$6,674,176	\$400,451	0.02%
Keokuk	Motor Vehicle	78	\$6,352,761	\$381,166	0.02%
Keokuk	Service	523	\$6,181,582	\$368,034	0.02%
Keokuk	Specialty Retail	214	\$2,790,297	\$167,418	0.01%
Keokuk	Utilities and Transportation	67	\$989,782	\$59,387	0.00%
Keokuk	Wholesale	75	\$5,429,433	\$325,766	0.02%
Keokuk	County Totals	1,394	\$39,590,531	\$2,372,571	0.11%
Kossuth	Apparel	30	\$1,440,703	\$86,442	0.00%
Kossuth	Building Materials	69	\$6,415,444	\$384,927	0.02%
Kossuth	Eating and Drinking	174	\$13,207,253	\$792,435	0.04%
Kossuth	Food Dealers	50	\$10,580,358	\$634,821	0.03%
Kossuth	General Merchandise	22	\$13,397,089	\$803,825	0.04%
Kossuth	Home Furnishings	46	\$4,002,122	\$240,127	0.01%
Kossuth	Miscellaneous	445	\$17,088,744	\$1,025,325	0.05%
Kossuth	Motor Vehicle	152	\$17,448,822	\$1,046,929	0.05%
Kossuth	Service	909	\$20,297,248	\$1,203,622	0.06%
Kossuth	Specialty Retail	374	\$14,854,504	\$891,270	0.04%
Kossuth	Utilities and Transportation	183	\$11,140,881	\$668,453	0.03%
Kossuth	Wholesale	147	\$21,827,375	\$1,309,643	0.06%
Kossuth	County Totals	2,601	\$151,700,543	\$9,087,820	0.44%

**Table 12. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2013**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Lee	Apparel	45	\$3,157,356	\$189,441	0.01%
Lee	Building Materials	86	\$14,778,946	\$886,737	0.04%
Lee	Eating and Drinking	423	\$33,495,272	\$2,009,716	0.10%
Lee	Food Dealers	51	\$20,027,771	\$1,201,666	0.06%
Lee	General Merchandise	89	\$62,932,246	\$3,775,935	0.18%
Lee	Home Furnishings	88	\$4,094,133	\$245,648	0.01%
Lee	Miscellaneous	605	\$32,016,895	\$1,921,014	0.09%
Lee	Motor Vehicle	184	\$32,319,277	\$1,939,157	0.09%
Lee	Service	1,494	\$45,460,951	\$2,674,465	0.13%
Lee	Specialty Retail	694	\$21,109,947	\$1,266,597	0.06%
Lee	Utilities and Transportation	172	\$13,778,846	\$826,731	0.04%
Lee	Wholesale	153	\$17,379,835	\$1,042,480	0.05%
Lee	County Totals	4,084	\$300,551,475	\$17,979,586	0.86%
Linn	Apparel	463	\$77,198,566	\$4,631,914	0.22%
Linn	Building Materials	340	\$239,388,837	\$14,363,330	0.69%
Linn	Eating and Drinking	2,064	\$309,781,752	\$18,586,905	0.89%
Linn	Food Dealers	369	\$124,341,561	\$7,460,494	0.36%
Linn	General Merchandise	359	\$467,794,105	\$28,067,646	1.35%
Linn	Home Furnishings	444	\$87,008,941	\$5,220,536	0.25%
Linn	Miscellaneous	2,803	\$348,467,065	\$20,826,165	1.00%
Linn	Motor Vehicle	659	\$152,909,713	\$9,174,583	0.44%
Linn	Service	8,217	\$478,186,884	\$27,996,262	1.35%
Linn	Specialty Retail	3,837	\$287,285,117	\$17,237,107	0.83%
Linn	Utilities and Transportation	712	\$739,967,611	\$44,398,057	2.13%
Linn	Wholesale	956	\$272,582,368	\$16,298,665	0.78%
Linn	County Totals	21,223	\$3,584,912,520	\$214,261,665	10.30%
Louisa	Apparel	S	S	S	S
Louisa	Building Materials	S	S	S	S
Louisa	Eating and Drinking	108	\$3,447,987	\$206,879	0.01%
Louisa	Food Dealers	27	\$1,801,025	\$108,062	0.01%
Louisa	General Merchandise	22	\$5,864,944	\$351,897	0.02%
Louisa	Home Furnishings	S	S	S	S
Louisa	Miscellaneous	179	\$2,871,915	\$172,315	0.01%
Louisa	Motor Vehicle	70	\$3,366,530	\$201,992	0.01%
Louisa	Service	364	\$4,201,721	\$249,942	0.01%
Louisa	Specialty Retail	189	\$4,167,871	\$250,072	0.01%
Louisa	Utilities and Transportation	70	\$1,286,778	\$77,207	0.00%
Louisa	Wholesale	68	\$4,020,782	\$241,247	0.01%
Louisa	County Totals	1,127	\$31,406,521	\$1,882,230	0.09%
Lucas	Apparel	S	S	S	S
Lucas	Building Materials	20	\$5,775,405	\$346,524	0.02%
Lucas	Eating and Drinking	77	\$3,549,271	\$212,956	0.01%
Lucas	Food Dealers	26	\$4,137,474	\$248,248	0.01%
Lucas	General Merchandise	26	\$6,353,203	\$381,192	0.02%
Lucas	Home Furnishings	S	S	S	S
Lucas	Miscellaneous	105	\$2,352,651	\$141,159	0.01%
Lucas	Motor Vehicle	64	\$8,094,519	\$485,671	0.02%
Lucas	Service	410	\$9,880,844	\$587,676	0.03%
Lucas	Specialty Retail	202	\$2,744,347	\$164,661	0.01%
Lucas	Utilities and Transportation	37	\$1,396,109	\$83,767	0.00%
Lucas	Wholesale	31	\$1,424,257	\$85,455	0.00%
Lucas	County Totals	1,022	\$46,012,992	\$2,755,605	0.13%
Lyon	Apparel	S	S	S	S
Lyon	Building Materials	43	\$4,188,297	\$251,298	0.01%
Lyon	Eating and Drinking	94	\$4,691,928	\$281,516	0.01%
Lyon	Food Dealers	44	\$3,849,350	\$230,961	0.01%
Lyon	General Merchandise	S	S	S	S
Lyon	Home Furnishings	40	\$1,370,517	\$82,231	0.00%
Lyon	Miscellaneous	362	\$18,519,167	\$1,111,150	0.05%
Lyon	Motor Vehicle	70	\$6,169,097	\$369,926	0.02%
Lyon	Service	576	\$19,405,790	\$1,140,563	0.05%
Lyon	Specialty Retail	244	\$5,497,990	\$329,879	0.02%
Lyon	Utilities and Transportation	69	\$6,982,492	\$418,950	0.02%
Lyon	Wholesale	136	\$10,520,483	\$631,229	0.03%
Lyon	County Totals	1,708	\$85,424,709	\$5,101,478	0.25%

**Table 12. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2013**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Madison	Apparel	S	S	S	S
Madison	Building Materials	47	\$5,456,660	\$327,400	0.02%
Madison	Eating and Drinking	103	\$6,777,618	\$406,657	0.02%
Madison	Food Dealers	30	\$5,339,802	\$320,388	0.02%
Madison	General Merchandise	43	\$13,135,285	\$788,117	0.04%
Madison	Home Furnishings	S	S	S	S
Madison	Miscellaneous	368	\$13,456,779	\$807,407	0.04%
Madison	Motor Vehicle	83	\$5,385,030	\$323,102	0.02%
Madison	Service	555	\$11,165,721	\$665,975	0.03%
Madison	Specialty Retail	391	\$3,642,537	\$218,552	0.01%
Madison	Utilities and Transportation	66	\$6,436,050	\$386,163	0.02%
Madison	Wholesale	69	\$3,338,426	\$200,306	0.01%
Madison	County Totals	1,796	\$75,234,028	\$4,510,073	0.22%
Mahaska	Apparel	39	\$2,770,707	\$166,242	0.01%
Mahaska	Building Materials	42	\$6,093,276	\$365,597	0.02%
Mahaska	Eating and Drinking	164	\$18,325,600	\$1,099,536	0.05%
Mahaska	Food Dealers	43	\$9,623,511	\$577,411	0.03%
Mahaska	General Merchandise	65	\$43,102,962	\$2,586,178	0.12%
Mahaska	Home Furnishings	66	\$5,874,190	\$352,451	0.02%
Mahaska	Miscellaneous	364	\$15,866,989	\$952,019	0.05%
Mahaska	Motor Vehicle	139	\$10,092,945	\$605,577	0.03%
Mahaska	Service	987	\$22,571,593	\$1,333,822	0.06%
Mahaska	Specialty Retail	532	\$15,007,166	\$900,430	0.04%
Mahaska	Utilities and Transportation	125	\$17,663,210	\$1,059,793	0.05%
Mahaska	Wholesale	136	\$10,483,960	\$628,427	0.03%
Mahaska	County Totals	2,702	\$177,476,109	\$10,627,482	0.51%
Marion	Apparel	57	\$3,423,398	\$205,404	0.01%
Marion	Building Materials	86	\$11,610,045	\$696,603	0.03%
Marion	Eating and Drinking	273	\$29,387,171	\$1,763,230	0.08%
Marion	Food Dealers	43	\$12,802,973	\$768,178	0.04%
Marion	General Merchandise	80	\$56,801,976	\$3,408,119	0.16%
Marion	Home Furnishings	65	\$6,786,468	\$407,188	0.02%
Marion	Miscellaneous	583	\$40,765,647	\$2,445,939	0.12%
Marion	Motor Vehicle	167	\$16,765,770	\$1,005,946	0.05%
Marion	Service	1,308	\$36,963,421	\$2,165,062	0.10%
Marion	Specialty Retail	681	\$26,999,016	\$1,617,945	0.08%
Marion	Utilities and Transportation	232	\$17,748,040	\$1,064,882	0.05%
Marion	Wholesale	146	\$9,606,526	\$574,563	0.03%
Marion	County Totals	3,721	\$269,660,451	\$16,123,059	0.78%
Marshall	Apparel	67	\$3,267,769	\$196,066	0.01%
Marshall	Building Materials	65	\$36,745,184	\$2,204,711	0.11%
Marshall	Eating and Drinking	352	\$38,847,730	\$2,330,864	0.11%
Marshall	Food Dealers	111	\$19,011,112	\$1,140,667	0.05%
Marshall	General Merchandise	95	\$88,710,040	\$5,322,602	0.26%
Marshall	Home Furnishings	55	\$4,179,472	\$250,768	0.01%
Marshall	Miscellaneous	612	\$38,602,973	\$2,316,178	0.11%
Marshall	Motor Vehicle	163	\$15,789,564	\$947,374	0.05%
Marshall	Service	1,391	\$41,071,599	\$2,407,801	0.12%
Marshall	Specialty Retail	643	\$22,631,297	\$1,357,878	0.07%
Marshall	Utilities and Transportation	224	\$16,590,722	\$995,443	0.05%
Marshall	Wholesale	169	\$20,930,965	\$1,255,858	0.06%
Marshall	County Totals	3,947	\$346,378,427	\$20,726,210	1.00%
Mills	Apparel	S	S	S	S
Mills	Building Materials	35	\$1,146,289	\$68,777	0.00%
Mills	Eating and Drinking	92	\$7,531,775	\$451,907	0.02%
Mills	Food Dealers	34	\$5,234,601	\$314,076	0.02%
Mills	General Merchandise	30	\$7,899,905	\$473,994	0.02%
Mills	Home Furnishings	S	S	S	S
Mills	Miscellaneous	240	\$9,121,263	\$547,276	0.03%
Mills	Motor Vehicle	55	\$8,559,853	\$513,591	0.02%
Mills	Service	492	\$9,083,637	\$543,793	0.03%
Mills	Specialty Retail	246	\$7,356,155	\$441,369	0.02%
Mills	Utilities and Transportation	97	\$10,922,236	\$655,334	0.03%
Mills	Wholesale	47	\$4,355,425	\$261,326	0.01%
Mills	County Totals	1,397	\$71,487,444	\$4,288,022	0.21%

**Table 12. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2013**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Mitchell	Apparel	24	\$1,522,936	\$91,376	0.00%
Mitchell	Building Materials	51	\$6,129,815	\$367,789	0.02%
Mitchell	Eating and Drinking	120	\$5,519,630	\$331,178	0.02%
Mitchell	Food Dealers	28	\$2,011,891	\$120,713	0.01%
Mitchell	General Merchandise	40	\$8,526,194	\$511,572	0.02%
Mitchell	Home Furnishings	24	\$888,234	\$53,294	0.00%
Mitchell	Miscellaneous	312	\$12,609,272	\$756,556	0.04%
Mitchell	Motor Vehicle	46	\$4,017,417	\$241,045	0.01%
Mitchell	Service	529	\$9,452,174	\$555,863	0.03%
Mitchell	Specialty Retail	375	\$3,802,000	\$228,120	0.01%
Mitchell	Utilities and Transportation	78	\$5,884,887	\$353,093	0.02%
Mitchell	Wholesale	81	\$5,188,332	\$311,300	0.01%
Mitchell	County Totals	1,708	\$65,552,782	\$3,921,900	0.19%
Monona	Apparel	S	S	S	S
Monona	Building Materials	22	\$1,016,881	\$61,013	0.00%
Monona	Eating and Drinking	111	\$6,569,231	\$394,154	0.02%
Monona	Food Dealers	33	\$3,822,909	\$229,375	0.01%
Monona	General Merchandise	30	\$7,414,689	\$444,881	0.02%
Monona	Home Furnishings	S	S	S	S
Monona	Miscellaneous	127	\$2,318,585	\$139,115	0.01%
Monona	Motor Vehicle	46	\$3,182,260	\$190,936	0.01%
Monona	Service	476	\$5,689,825	\$332,328	0.02%
Monona	Specialty Retail	249	\$3,270,405	\$196,224	0.01%
Monona	Utilities and Transportation	88	\$5,578,133	\$334,688	0.02%
Monona	Wholesale	86	\$7,667,569	\$460,054	0.02%
Monona	County Totals	1,296	\$47,216,479	\$2,823,928	0.14%
Monroe	Apparel	S	S	S	S
Monroe	Building Materials	S	S	S	S
Monroe	Eating and Drinking	92	\$5,190,464	\$311,428	0.01%
Monroe	Food Dealers	S	S	S	S
Monroe	General Merchandise	22	\$4,879,892	\$292,794	0.01%
Monroe	Home Furnishings	S	S	S	S
Monroe	Miscellaneous	150	\$3,975,841	\$238,550	0.01%
Monroe	Motor Vehicle	60	\$2,868,046	\$172,083	0.01%
Monroe	Service	314	\$4,853,188	\$286,124	0.01%
Monroe	Specialty Retail	189	\$1,578,621	\$94,717	0.00%
Monroe	Utilities and Transportation	28	\$4,324,626	\$259,478	0.01%
Monroe	Wholesale	44	\$1,463,376	\$87,803	0.00%
Monroe	County Totals	948	\$39,194,208	\$2,346,586	0.11%
Montgomery	Apparel	23	\$800,446	\$48,027	0.00%
Montgomery	Building Materials	26	\$3,138,687	\$188,321	0.01%
Montgomery	Eating and Drinking	113	\$8,509,841	\$510,590	0.02%
Montgomery	Food Dealers	29	\$10,937,650	\$656,259	0.03%
Montgomery	General Merchandise	31	\$9,797,601	\$587,856	0.03%
Montgomery	Home Furnishings	39	\$1,485,322	\$89,119	0.00%
Montgomery	Miscellaneous	234	\$9,457,233	\$567,434	0.03%
Montgomery	Motor Vehicle	77	\$6,078,276	\$364,697	0.02%
Montgomery	Service	487	\$10,810,379	\$635,023	0.03%
Montgomery	Specialty Retail	207	\$5,081,313	\$304,879	0.01%
Montgomery	Utilities and Transportation	79	\$6,995,895	\$419,754	0.02%
Montgomery	Wholesale	68	\$1,451,760	\$87,106	0.00%
Montgomery	County Totals	1,413	\$74,544,403	\$4,459,064	0.21%
Muscatine	Apparel	57	\$1,377,661	\$82,660	0.00%
Muscatine	Building Materials	94	\$39,999,738	\$2,399,984	0.12%
Muscatine	Eating and Drinking	402	\$41,215,014	\$2,472,901	0.12%
Muscatine	Food Dealers	111	\$27,956,155	\$1,677,369	0.08%
Muscatine	General Merchandise	104	\$80,229,926	\$4,813,796	0.23%
Muscatine	Home Furnishings	93	\$6,382,546	\$382,953	0.02%
Muscatine	Miscellaneous	609	\$45,737,796	\$2,744,268	0.13%
Muscatine	Motor Vehicle	167	\$20,214,411	\$1,212,865	0.06%
Muscatine	Service	1,511	\$47,643,228	\$2,812,247	0.14%
Muscatine	Specialty Retail	683	\$24,767,689	\$1,486,061	0.07%
Muscatine	Utilities and Transportation	162	\$68,696,545	\$4,121,793	0.20%
Muscatine	Wholesale	174	\$32,454,872	\$1,946,886	0.09%
Muscatine	County Totals	4,167	\$436,675,581	\$26,153,782	1.26%

**Table 12. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2013**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
O'Brien	Apparel	S	S	S	S
O'Brien	Building Materials	S	S	S	S
O'Brien	Eating and Drinking	140	\$10,754,522	\$645,271	0.03%
O'Brien	Food Dealers	63	\$10,158,501	\$609,510	0.03%
O'Brien	General Merchandise	49	\$9,635,382	\$578,123	0.03%
O'Brien	Home Furnishings	53	\$2,209,817	\$132,589	0.01%
O'Brien	Miscellaneous	360	\$7,969,647	\$478,179	0.02%
O'Brien	Motor Vehicle	97	\$8,395,574	\$503,734	0.02%
O'Brien	Service	810	\$18,521,707	\$1,093,197	0.05%
O'Brien	Specialty Retail	310	\$7,484,995	\$449,100	0.02%
O'Brien	Utilities and Transportation	89	\$10,060,258	\$603,615	0.03%
O'Brien	Wholesale	164	\$17,594,846	\$1,055,691	0.05%
O'Brien	County Totals	2,201	\$111,822,254	\$6,691,230	0.32%
Osceola	Apparel	S	S	S	S
Osceola	Building Materials	S	S	S	S
Osceola	Eating and Drinking	51	\$2,480,222	\$148,813	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	158	\$7,996,257	\$479,775	0.02%
Osceola	Motor Vehicle	23	\$1,542,802	\$92,568	0.00%
Osceola	Service	328	\$3,835,737	\$228,145	0.01%
Osceola	Specialty Retail	113	\$2,683,425	\$161,006	0.01%
Osceola	Utilities and Transportation	41	\$7,072,846	\$424,371	0.02%
Osceola	Wholesale	50	\$6,527,899	\$391,674	0.02%
Osceola	County Totals	810	\$38,501,176	\$2,308,071	0.11%
Page	Apparel	38	\$2,007,994	\$120,480	0.01%
Page	Building Materials	41	\$11,631,974	\$697,918	0.03%
Page	Eating and Drinking	164	\$12,434,705	\$746,082	0.04%
Page	Food Dealers	37	\$13,019,562	\$781,174	0.04%
Page	General Merchandise	41	\$6,317,593	\$379,056	0.02%
Page	Home Furnishings	34	\$1,548,404	\$92,904	0.00%
Page	Miscellaneous	295	\$32,910,434	\$1,974,626	0.09%
Page	Motor Vehicle	84	\$7,953,892	\$477,234	0.02%
Page	Service	684	\$12,148,174	\$716,553	0.03%
Page	Specialty Retail	314	\$6,455,847	\$387,351	0.02%
Page	Utilities and Transportation	86	\$8,093,878	\$485,633	0.02%
Page	Wholesale	75	\$5,758,895	\$345,534	0.02%
Page	County Totals	1,893	\$120,281,352	\$7,204,544	0.35%
Palo Alto	Apparel	S	S	S	S
Palo Alto	Building Materials	29	\$9,627,490	\$577,649	0.03%
Palo Alto	Eating and Drinking	137	\$7,448,361	\$446,902	0.02%
Palo Alto	Food Dealers	38	\$4,406,994	\$264,420	0.01%
Palo Alto	General Merchandise	S	S	S	S
Palo Alto	Home Furnishings	30	\$1,066,773	\$64,006	0.00%
Palo Alto	Miscellaneous	199	\$25,180,866	\$1,510,852	0.07%
Palo Alto	Motor Vehicle	60	\$3,087,431	\$185,246	0.01%
Palo Alto	Service	456	\$15,222,360	\$893,368	0.04%
Palo Alto	Specialty Retail	251	\$5,156,024	\$309,361	0.01%
Palo Alto	Utilities and Transportation	87	\$5,987,786	\$359,267	0.02%
Palo Alto	Wholesale	50	\$1,194,164	\$71,456	0.00%
Palo Alto	County Totals	1,359	\$82,533,407	\$4,931,837	0.24%
Plymouth	Apparel	37	\$2,216,176	\$132,971	0.01%
Plymouth	Building Materials	85	\$11,433,952	\$686,037	0.03%
Plymouth	Eating and Drinking	278	\$22,703,875	\$1,362,233	0.07%
Plymouth	Food Dealers	40	\$10,778,371	\$646,702	0.03%
Plymouth	General Merchandise	48	\$35,445,380	\$2,126,723	0.10%
Plymouth	Home Furnishings	38	\$1,123,419	\$67,405	0.00%
Plymouth	Miscellaneous	578	\$12,685,414	\$761,125	0.04%
Plymouth	Motor Vehicle	100	\$10,744,896	\$644,694	0.03%
Plymouth	Service	1,165	\$28,809,487	\$1,704,268	0.08%
Plymouth	Specialty Retail	477	\$11,203,078	\$672,185	0.03%
Plymouth	Utilities and Transportation	142	\$14,900,218	\$894,013	0.04%
Plymouth	Wholesale	177	\$18,095,028	\$1,085,560	0.05%
Plymouth	County Totals	3,165	\$180,139,294	\$10,783,915	0.52%

**Table 12. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2013**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Pocahontas	Apparel	S	S	S	S
Pocahontas	Building Materials	24	\$2,573,114	\$154,387	0.01%
Pocahontas	Eating and Drinking	76	\$2,582,405	\$154,944	0.01%
Pocahontas	Food Dealers	39	\$4,806,015	\$288,361	0.01%
Pocahontas	General Merchandise	S	S	S	S
Pocahontas	Home Furnishings	23	\$183,884	\$11,033	0.00%
Pocahontas	Miscellaneous	171	\$8,028,991	\$481,739	0.02%
Pocahontas	Motor Vehicle	60	\$5,254,574	\$315,274	0.02%
Pocahontas	Service	398	\$4,244,041	\$250,399	0.01%
Pocahontas	Specialty Retail	196	\$2,036,877	\$122,213	0.01%
Pocahontas	Utilities and Transportation	92	\$6,693,058	\$401,583	0.02%
Pocahontas	Wholesale	81	\$2,027,090	\$121,625	0.01%
Pocahontas	County Totals	1,170	\$40,505,162	\$2,426,066	0.12%
Polk	Apparel	981	\$200,770,271	\$12,046,216	0.58%
Polk	Building Materials	643	\$489,980,918	\$29,398,855	1.41%
Polk	Eating and Drinking	4,556	\$784,822,498	\$47,089,350	2.26%
Polk	Food Dealers	891	\$314,198,887	\$18,851,933	0.91%
Polk	General Merchandise	680	\$905,445,981	\$54,326,759	2.61%
Polk	Home Furnishings	1,048	\$340,614,701	\$20,436,882	0.98%
Polk	Miscellaneous	5,257	\$533,616,046	\$32,016,593	1.54%
Polk	Motor Vehicle	1,340	\$367,587,629	\$22,045,219	1.06%
Polk	Service	16,580	\$1,111,245,505	\$65,028,643	3.13%
Polk	Specialty Retail	7,509	\$650,032,428	\$38,998,046	1.87%
Polk	Utilities and Transportation	1,289	\$575,583,219	\$34,534,993	1.66%
Polk	Wholesale	1,723	\$696,093,470	\$41,427,402	1.99%
Polk	County Totals	42,497	\$6,969,991,553	\$416,200,891	20.01%
Pottawattamie	Apparel	202	\$30,795,715	\$1,847,743	0.09%
Pottawattamie	Building Materials	104	\$97,204,254	\$5,832,255	0.28%
Pottawattamie	Eating and Drinking	819	\$139,220,561	\$8,353,234	0.40%
Pottawattamie	Food Dealers	148	\$58,923,223	\$3,535,393	0.17%
Pottawattamie	General Merchandise	154	\$196,825,629	\$11,809,538	0.57%
Pottawattamie	Home Furnishings	115	\$18,667,197	\$1,120,032	0.05%
Pottawattamie	Miscellaneous	1,151	\$57,723,901	\$3,463,434	0.17%
Pottawattamie	Motor Vehicle	380	\$94,750,743	\$5,685,045	0.27%
Pottawattamie	Service	2,790	\$172,894,974	\$9,928,963	0.48%
Pottawattamie	Specialty Retail	1,174	\$97,137,148	\$5,828,229	0.28%
Pottawattamie	Utilities and Transportation	330	\$93,382,202	\$5,602,932	0.27%
Pottawattamie	Wholesale	313	\$36,869,679	\$2,211,631	0.11%
Pottawattamie	County Totals	7,680	\$1,094,395,226	\$65,218,429	3.14%
Poweshiek	Apparel	S	S	S	S
Poweshiek	Building Materials	50	\$9,120,804	\$547,248	0.03%
Poweshiek	Eating and Drinking	211	\$16,390,266	\$983,416	0.05%
Poweshiek	Food Dealers	48	\$9,048,164	\$542,890	0.03%
Poweshiek	General Merchandise	S	S	S	S
Poweshiek	Home Furnishings	57	\$2,084,245	\$125,055	0.01%
Poweshiek	Miscellaneous	428	\$10,158,387	\$609,503	0.03%
Poweshiek	Motor Vehicle	119	\$12,784,957	\$767,097	0.04%
Poweshiek	Service	943	\$22,554,918	\$1,308,093	0.06%
Poweshiek	Specialty Retail	445	\$11,659,276	\$699,557	0.03%
Poweshiek	Utilities and Transportation	162	\$15,396,999	\$923,820	0.04%
Poweshiek	Wholesale	130	\$8,740,501	\$524,430	0.03%
Poweshiek	County Totals	2,655	\$148,296,259	\$8,852,574	0.43%
Ringgold	Apparel	S	S	S	S
Ringgold	Building Materials	22	\$3,984,864	\$239,092	0.01%
Ringgold	Eating and Drinking	73	\$1,861,315	\$111,679	0.01%
Ringgold	Food Dealers	20	\$3,807,426	\$228,446	0.01%
Ringgold	General Merchandise	S	S	S	S
Ringgold	Home Furnishings	S	S	S	S
Ringgold	Miscellaneous	107	\$2,769,565	\$166,174	0.01%
Ringgold	Motor Vehicle	41	\$2,700,925	\$162,056	0.01%
Ringgold	Service	278	\$4,975,930	\$295,031	0.01%
Ringgold	Specialty Retail	135	\$615,119	\$36,903	0.00%
Ringgold	Utilities and Transportation	38	\$19,004,409	\$1,140,265	0.05%
Ringgold	Wholesale	41	\$1,900,972	\$114,058	0.01%
Ringgold	County Totals	782	\$45,636,218	\$2,734,645	0.13%

**Table 12. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2013**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Sac	Apparel	S	S	S	S
Sac	Building Materials	49	\$5,566,838	\$334,010	0.02%
Sac	Eating and Drinking	102	\$4,463,515	\$267,811	0.01%
Sac	Food Dealers	S	S	S	S
Sac	General Merchandise	29	\$5,208,041	\$312,482	0.02%
Sac	Home Furnishings	33	\$1,061,528	\$63,692	0.00%
Sac	Miscellaneous	301	\$7,337,235	\$440,234	0.02%
Sac	Motor Vehicle	85	\$8,802,654	\$528,159	0.03%
Sac	Service	525	\$7,531,447	\$445,966	0.02%
Sac	Specialty Retail	213	\$6,091,541	\$365,492	0.02%
Sac	Utilities and Transportation	103	\$8,492,555	\$509,553	0.02%
Sac	Wholesale	123	\$3,728,486	\$223,709	0.01%
Sac	County Totals	1,604	\$61,466,672	\$3,682,080	0.18%
Scott	Apparel	416	\$109,386,561	\$6,563,194	0.32%
Scott	Building Materials	323	\$172,885,891	\$10,373,153	0.50%
Scott	Eating and Drinking	1,688	\$296,071,173	\$17,764,270	0.85%
Scott	Food Dealers	332	\$117,324,024	\$7,039,441	0.34%
Scott	General Merchandise	281	\$342,028,035	\$20,521,682	0.99%
Scott	Home Furnishings	381	\$110,718,794	\$6,643,128	0.32%
Scott	Miscellaneous	1,994	\$192,291,528	\$11,524,583	0.55%
Scott	Motor Vehicle	551	\$137,792,690	\$8,267,561	0.40%
Scott	Service	5,837	\$305,828,125	\$17,860,341	0.86%
Scott	Specialty Retail	2,573	\$236,279,255	\$14,176,742	0.68%
Scott	Utilities and Transportation	527	\$311,469,099	\$18,688,146	0.90%
Scott	Wholesale	821	\$152,104,818	\$9,098,935	0.44%
Scott	County Totals	15,724	\$2,484,179,993	\$148,521,177	7.14%
Shelby	Apparel	S	S	S	S
Shelby	Building Materials	43	\$4,695,230	\$281,714	0.01%
Shelby	Eating and Drinking	144	\$7,593,065	\$455,584	0.02%
Shelby	Food Dealers	S	S	S	S
Shelby	General Merchandise	35	\$7,473,242	\$448,395	0.02%
Shelby	Home Furnishings	33	\$1,398,997	\$83,940	0.00%
Shelby	Miscellaneous	306	\$6,245,665	\$374,740	0.02%
Shelby	Motor Vehicle	75	\$7,515,728	\$450,944	0.02%
Shelby	Service	685	\$11,795,974	\$697,657	0.03%
Shelby	Specialty Retail	316	\$4,190,037	\$251,402	0.01%
Shelby	Utilities and Transportation	92	\$13,255,641	\$795,338	0.04%
Shelby	Wholesale	125	\$9,300,078	\$558,005	0.03%
Shelby	County Totals	1,896	\$82,845,848	\$4,960,649	0.24%
Sioux	Apparel	49	\$2,681,635	\$160,898	0.01%
Sioux	Building Materials	86	\$13,445,599	\$806,736	0.04%
Sioux	Eating and Drinking	287	\$24,722,931	\$1,483,376	0.07%
Sioux	Food Dealers	91	\$12,614,716	\$756,883	0.04%
Sioux	General Merchandise	73	\$44,223,576	\$2,653,415	0.13%
Sioux	Home Furnishings	124	\$14,346,361	\$860,782	0.04%
Sioux	Miscellaneous	924	\$62,733,803	\$3,764,028	0.18%
Sioux	Motor Vehicle	193	\$21,327,778	\$1,279,667	0.06%
Sioux	Service	1,707	\$37,839,086	\$2,237,786	0.11%
Sioux	Specialty Retail	712	\$22,451,725	\$1,347,104	0.06%
Sioux	Utilities and Transportation	250	\$40,059,414	\$2,403,565	0.12%
Sioux	Wholesale	331	\$33,290,246	\$1,997,415	0.10%
Sioux	County Totals	4,827	\$329,736,870	\$19,751,653	0.95%
Story	Apparel	197	\$30,592,648	\$1,835,559	0.09%
Story	Building Materials	128	\$65,838,305	\$3,950,298	0.19%
Story	Eating and Drinking	807	\$134,504,094	\$8,067,827	0.39%
Story	Food Dealers	158	\$53,630,172	\$3,217,810	0.15%
Story	General Merchandise	177	\$185,008,886	\$11,100,533	0.53%
Story	Home Furnishings	177	\$34,725,909	\$2,083,555	0.10%
Story	Miscellaneous	1,169	\$76,036,764	\$4,562,206	0.22%
Story	Motor Vehicle	241	\$38,879,113	\$2,332,747	0.11%
Story	Service	2,874	\$146,861,054	\$8,537,841	0.41%
Story	Specialty Retail	1,392	\$59,184,523	\$3,526,452	0.17%
Story	Utilities and Transportation	362	\$50,748,514	\$3,044,911	0.15%
Story	Wholesale	279	\$35,629,657	\$2,137,779	0.10%
Story	County Totals	7,961	\$911,639,639	\$54,397,519	2.62%

**Table 12. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2013**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Tama	Apparel	S	S	S	S
Tama	Building Materials	68	\$8,013,136	\$480,788	0.02%
Tama	Eating and Drinking	170	\$6,573,192	\$394,392	0.02%
Tama	Food Dealers	46	\$5,825,106	\$349,506	0.02%
Tama	General Merchandise	S	S	S	S
Tama	Home Furnishings	40	\$1,366,062	\$81,964	0.00%
Tama	Miscellaneous	280	\$9,428,771	\$565,726	0.03%
Tama	Motor Vehicle	94	\$6,304,034	\$378,242	0.02%
Tama	Service	687	\$10,325,013	\$610,193	0.03%
Tama	Specialty Retail	390	\$4,957,040	\$297,422	0.01%
Tama	Utilities and Transportation	84	\$3,074,224	\$184,453	0.01%
Tama	Wholesale	142	\$11,197,324	\$671,839	0.03%
Tama	County Totals	2,046	\$75,076,996	\$4,495,312	0.22%
Taylor	Apparel	S	S	S	S
Taylor	Building Materials	S	S	S	S
Taylor	Eating and Drinking	61	\$1,324,997	\$79,500	0.00%
Taylor	Food Dealers	S	S	S	S
Taylor	General Merchandise	21	\$3,500,517	\$210,031	0.01%
Taylor	Home Furnishings	S	S	S	S
Taylor	Miscellaneous	141	\$2,272,977	\$136,379	0.01%
Taylor	Motor Vehicle	35	\$3,018,527	\$181,112	0.01%
Taylor	Service	348	\$5,531,021	\$331,257	0.02%
Taylor	Specialty Retail	169	\$1,013,466	\$60,808	0.00%
Taylor	Utilities and Transportation	92	\$3,660,181	\$219,611	0.01%
Taylor	Wholesale	30	\$2,304,791	\$138,287	0.01%
Taylor	County Totals	948	\$24,513,481	\$1,470,204	0.07%
Union	Apparel	34	\$2,077,939	\$124,676	0.01%
Union	Building Materials	S	S	S	S
Union	Eating and Drinking	143	\$13,276,976	\$796,619	0.04%
Union	Food Dealers	S	S	S	S
Union	General Merchandise	40	\$39,464,881	\$2,367,893	0.11%
Union	Home Furnishings	45	\$2,528,299	\$151,698	0.01%
Union	Miscellaneous	215	\$6,484,746	\$389,085	0.02%
Union	Motor Vehicle	87	\$8,028,425	\$481,706	0.02%
Union	Service	548	\$13,119,713	\$767,547	0.04%
Union	Specialty Retail	267	\$6,285,514	\$377,131	0.02%
Union	Utilities and Transportation	74	\$4,539,295	\$272,358	0.01%
Union	Wholesale	75	\$12,791,820	\$767,509	0.04%
Union	County Totals	1,567	\$121,712,716	\$7,283,127	0.35%
Van Buren	Apparel	S	S	S	S
Van Buren	Building Materials	36	\$3,171,619	\$190,297	0.01%
Van Buren	Eating and Drinking	71	\$3,151,459	\$189,088	0.01%
Van Buren	Food Dealers	37	\$5,015,794	\$300,948	0.01%
Van Buren	General Merchandise	S	S	S	S
Van Buren	Home Furnishings	24	\$793,811	\$47,629	0.00%
Van Buren	Miscellaneous	202	\$2,887,826	\$173,270	0.01%
Van Buren	Motor Vehicle	70	\$3,089,185	\$185,351	0.01%
Van Buren	Service	375	\$4,201,942	\$247,463	0.01%
Van Buren	Specialty Retail	250	\$2,323,959	\$139,438	0.01%
Van Buren	Utilities and Transportation	74	\$1,950,989	\$117,059	0.01%
Van Buren	Wholesale	41	\$3,161,754	\$189,705	0.01%
Van Buren	County Totals	1,204	\$30,501,066	\$1,825,410	0.09%
Wapello	Apparel	56	\$5,684,259	\$341,056	0.02%
Wapello	Building Materials	57	\$59,395,589	\$3,563,735	0.17%
Wapello	Eating and Drinking	329	\$40,492,711	\$2,429,563	0.12%
Wapello	Food Dealers	77	\$24,607,267	\$1,476,436	0.07%
Wapello	General Merchandise	76	\$95,829,976	\$5,749,799	0.28%
Wapello	Home Furnishings	62	\$6,527,566	\$391,654	0.02%
Wapello	Miscellaneous	439	\$21,104,725	\$1,266,284	0.06%
Wapello	Motor Vehicle	234	\$26,271,547	\$1,576,293	0.08%
Wapello	Service	1,278	\$43,010,186	\$2,524,868	0.12%
Wapello	Specialty Retail	619	\$20,533,256	\$1,231,995	0.06%
Wapello	Utilities and Transportation	129	\$20,442,100	\$1,226,526	0.06%
Wapello	Wholesale	170	\$21,166,788	\$1,270,007	0.06%
Wapello	County Totals	3,526	\$385,065,970	\$23,048,215	1.11%

**Table 12. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2013**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Warren	Apparel	38	\$1,013,315	\$60,799	0.00%
Warren	Building Materials	77	\$6,229,054	\$373,743	0.02%
Warren	Eating and Drinking	331	\$24,140,456	\$1,448,427	0.07%
Warren	Food Dealers	63	\$19,141,778	\$1,148,507	0.06%
Warren	General Merchandise	82	\$62,985,297	\$3,779,118	0.18%
Warren	Home Furnishings	70	\$4,277,714	\$256,663	0.01%
Warren	Miscellaneous	596	\$11,854,154	\$711,249	0.03%
Warren	Motor Vehicle	136	\$20,906,845	\$1,254,411	0.06%
Warren	Service	1,574	\$36,410,680	\$2,175,563	0.10%
Warren	Specialty Retail	825	\$12,948,582	\$776,915	0.04%
Warren	Utilities and Transportation	175	\$29,640,944	\$1,778,457	0.09%
Warren	Wholesale	160	\$24,761,422	\$1,485,685	0.07%
Warren	County Totals	4,127	\$254,310,241	\$15,249,537	0.73%
Washington	Apparel	28	\$36,575	\$2,195	0.00%
Washington	Building Materials	64	\$8,435,735	\$506,144	0.02%
Washington	Eating and Drinking	216	\$14,713,671	\$882,820	0.04%
Washington	Food Dealers	60	\$11,396,908	\$683,814	0.03%
Washington	General Merchandise	40	\$25,070,897	\$1,504,254	0.07%
Washington	Home Furnishings	67	\$4,830,664	\$289,840	0.01%
Washington	Miscellaneous	576	\$23,338,974	\$1,400,325	0.07%
Washington	Motor Vehicle	108	\$15,548,723	\$932,923	0.04%
Washington	Service	1,239	\$35,172,903	\$2,071,516	0.10%
Washington	Specialty Retail	593	\$13,923,422	\$835,405	0.04%
Washington	Utilities and Transportation	116	\$5,126,679	\$307,601	0.01%
Washington	Wholesale	193	\$20,257,217	\$1,215,433	0.06%
Washington	County Totals	3,300	\$177,852,368	\$10,632,271	0.51%
Wayne	Apparel	S	S	S	S
Wayne	Building Materials	28	\$3,703,354	\$222,201	0.01%
Wayne	Eating and Drinking	50	\$1,677,231	\$100,634	0.00%
Wayne	Food Dealers	30	\$1,717,394	\$103,044	0.00%
Wayne	General Merchandise	S	S	S	S
Wayne	Home Furnishings	S	S	S	S
Wayne	Miscellaneous	141	\$2,582,349	\$154,941	0.01%
Wayne	Motor Vehicle	44	\$3,036,016	\$182,161	0.01%
Wayne	Service	290	\$3,484,099	\$206,378	0.01%
Wayne	Specialty Retail	172	\$2,380,672	\$142,840	0.01%
Wayne	Utilities and Transportation	48	\$1,348,648	\$80,919	0.00%
Wayne	Wholesale	52	\$1,769,909	\$106,195	0.01%
Wayne	County Totals	902	\$26,209,976	\$1,569,931	0.08%
Webster	Apparel	113	\$9,680,343	\$580,821	0.03%
Webster	Building Materials	75	\$58,734,959	\$3,524,098	0.17%
Webster	Eating and Drinking	357	\$46,910,830	\$2,814,650	0.14%
Webster	Food Dealers	64	\$19,738,971	\$1,184,338	0.06%
Webster	General Merchandise	103	\$118,390,895	\$7,103,454	0.34%
Webster	Home Furnishings	119	\$14,364,776	\$861,887	0.04%
Webster	Miscellaneous	640	\$40,196,411	\$2,360,261	0.11%
Webster	Motor Vehicle	221	\$34,809,988	\$2,075,092	0.10%
Webster	Service	1,689	\$54,975,173	\$3,211,759	0.15%
Webster	Specialty Retail	806	\$30,267,765	\$1,816,066	0.09%
Webster	Utilities and Transportation	222	\$29,542,345	\$1,772,541	0.09%
Webster	Wholesale	252	\$39,380,485	\$2,362,629	0.11%
Webster	County Totals	4,661	\$496,992,941	\$29,667,594	1.43%
Winnebago	Apparel	S	S	S	S
Winnebago	Building Materials	36	\$5,823,138	\$349,388	0.02%
Winnebago	Eating and Drinking	135	\$6,992,774	\$419,566	0.02%
Winnebago	Food Dealers	S	S	S	S
Winnebago	General Merchandise	38	\$10,249,756	\$614,985	0.03%
Winnebago	Home Furnishings	41	\$530,236	\$31,814	0.00%
Winnebago	Miscellaneous	291	\$10,511,920	\$630,715	0.03%
Winnebago	Motor Vehicle	64	\$7,210,534	\$432,632	0.02%
Winnebago	Service	477	\$8,180,326	\$490,035	0.02%
Winnebago	Specialty Retail	320	\$7,757,196	\$465,432	0.02%
Winnebago	Utilities and Transportation	71	\$10,439,923	\$626,395	0.03%
Winnebago	Wholesale	76	\$3,440,243	\$206,415	0.01%
Winnebago	County Totals	1,582	\$75,433,115	\$4,525,202	0.22%
Winneshiek	Apparel	53	\$4,072,002	\$244,320	0.01%
Winneshiek	Building Materials	74	\$15,335,058	\$920,103	0.04%
Winneshiek	Eating and Drinking	217	\$21,200,511	\$1,272,031	0.06%
Winneshiek	Food Dealers	55	\$7,942,137	\$476,528	0.02%
Winneshiek	General Merchandise	40	\$50,935,440	\$3,056,126	0.15%
Winneshiek	Home Furnishings	68	\$9,097,459	\$545,848	0.03%
Winneshiek	Miscellaneous	489	\$20,418,178	\$1,225,091	0.06%
Winneshiek	Motor Vehicle	121	\$15,426,025	\$925,562	0.04%
Winneshiek	Service	1,092	\$21,705,559	\$1,259,865	0.06%
Winneshiek	Specialty Retail	549	\$17,764,425	\$1,065,866	0.05%
Winneshiek	Utilities and Transportation	134	\$5,374,649	\$322,479	0.02%
Winneshiek	Wholesale	137	\$12,229,268	\$733,756	0.04%
Winneshiek	County Totals	3,029	\$201,500,711	\$12,047,574	0.58%

**Table 12. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2013**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Woodbury	Apparel	312	\$83,121,013	\$4,987,261	0.24%
Woodbury	Building Materials	165	\$160,106,337	\$9,606,380	0.46%
Woodbury	Eating and Drinking	1,160	\$162,612,361	\$9,756,742	0.47%
Woodbury	Food Dealers	221	\$54,625,262	\$3,277,516	0.16%
Woodbury	General Merchandise	180	\$246,553,493	\$14,793,210	0.71%
Woodbury	Home Furnishings	260	\$71,734,252	\$4,304,055	0.21%
Woodbury	Miscellaneous	1,412	\$149,703,036	\$8,981,937	0.43%
Woodbury	Motor Vehicle	414	\$104,780,150	\$6,280,235	0.30%
Woodbury	Service	3,902	\$192,292,478	\$11,329,990	0.54%
Woodbury	Specialty Retail	1,563	\$96,887,600	\$5,813,256	0.28%
Woodbury	Utilities and Transportation	398	\$126,164,850	\$7,569,891	0.36%
Woodbury	Wholesale	511	\$109,932,679	\$6,561,283	0.32%
Woodbury	County Totals	10,498	\$1,558,513,511	\$93,261,755	4.48%
Worth	Apparel	S	S	S	S
Worth	Building Materials	S	S	S	S
Worth	Eating and Drinking	78	\$3,533,324	\$211,999	0.01%
Worth	Food Dealers	S	S	S	S
Worth	General Merchandise	23	\$3,885,424	\$233,125	0.01%
Worth	Home Furnishings	S	S	S	S
Worth	Miscellaneous	165	\$2,385,343	\$143,121	0.01%
Worth	Motor Vehicle	53	\$3,118,795	\$187,128	0.01%
Worth	Service	337	\$20,321,176	\$1,190,692	0.06%
Worth	Specialty Retail	149	\$1,633,396	\$98,004	0.00%
Worth	Utilities and Transportation	68	\$1,048,907	\$62,934	0.00%
Worth	Wholesale	49	\$4,153,244	\$249,195	0.01%
Worth	County Totals	959	\$42,098,025	\$2,497,303	0.12%
Wright	Apparel	S	S	S	S
Wright	Building Materials	43	\$6,254,379	\$375,263	0.02%
Wright	Eating and Drinking	159	\$7,837,413	\$470,245	0.02%
Wright	Food Dealers	33	\$5,527,030	\$331,622	0.02%
Wright	General Merchandise	42	\$12,831,380	\$769,883	0.04%
Wright	Home Furnishings	S	S	S	S
Wright	Miscellaneous	302	\$18,815,468	\$1,128,928	0.05%
Wright	Motor Vehicle	74	\$5,366,192	\$321,972	0.02%
Wright	Service	659	\$8,935,900	\$531,945	0.03%
Wright	Specialty Retail	283	\$4,579,487	\$274,769	0.01%
Wright	Utilities and Transportation	126	\$12,597,829	\$755,870	0.04%
Wright	Wholesale	80	\$5,946,268	\$356,776	0.02%
Wright	County Totals	1,831	\$90,903,859	\$5,450,022	0.26%
State Totals		345,787	\$34,800,587,136	\$2,080,119,190	100.00%

**Table 13. Retail Taxable Sales and Tax
by Business Classification
Fiscal Year 2013**

Business Group and Classification	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Apparel Group					
Clothing and Clothing Accessories Stores	5,401	1.56%	\$860,957,363	\$51,657,442	2.48%
Shoe Stores	915	0.26%	\$150,071,134	\$9,004,268	0.43%
Group Totals	6,316	1.83%	\$1,011,028,497	\$60,661,710	2.92%
Building Materials Group					
Building Material Dealers	2,494	0.72%	\$2,175,487,040	\$130,529,222	6.28%
Garden Supply Stores	1,781	0.52%	\$85,492,728	\$5,129,202	0.25%
Hardware Stores	1,542	0.45%	\$375,820,750	\$22,549,245	1.08%
Mobile Home Dealers	168	0.05%	\$5,149,868	\$308,992	0.01%
Paint and Glass Stores	519	0.15%	\$70,310,888	\$4,218,653	0.20%
Group Totals	6,504	1.88%	\$2,712,261,274	\$162,735,314	7.82%
Eating and Drinking Group					
Restaurants, Taverns, and Bars	30,430	8.80%	\$3,732,684,551	\$223,958,655	10.77%
Group Totals	30,430	8.80%	\$3,732,684,551	\$223,958,655	10.77%
Food Dealers Group					
Grocery Stores and Convenience Stores	4,343	1.26%	\$1,689,089,148	\$101,345,349	4.87%
Specialized Groceries	2,386	0.69%	\$93,740,062	\$5,624,404	0.27%
Group Totals	6,729	1.95%	\$1,782,829,210	\$106,969,753	5.14%
General Merchandise Group					
Department Stores	1,286	0.37%	\$4,301,997,895	\$258,119,874	12.41%
Miscellaneous Merchandise Stores	4,400	1.27%	\$1,075,653,100	\$64,539,186	3.10%
Variety Stores	465	0.13%	\$97,584,101	\$5,855,046	0.28%
Group Totals	6,151	1.78%	\$5,475,235,096	\$328,514,106	15.79%
Home Furnishings And Appliances Group					
Appliances and Entertainment Equipment	3,822	1.11%	\$596,580,577	\$35,794,835	1.72%
Furniture Stores	1,827	0.53%	\$381,292,712	\$22,877,563	1.10%
Home Furnishing Stores	1,749	0.51%	\$224,918,680	\$13,495,121	0.65%
Group Totals	7,398	2.14%	\$1,202,791,969	\$72,167,518	3.47%
Miscellaneous Group					
Agricultural Production and Services	14,733	4.26%	\$401,757,566	\$24,102,333	1.16%
Apparel and Textile Manufacturers	88	0.03%	\$3,138,442	\$188,307	0.01%
Carpentry Contractors	1,824	0.53%	\$93,684,792	\$5,621,088	0.27%
Electrical Contractors	3,647	1.05%	\$165,569,948	\$9,934,197	0.48%
Food Manufacturers	1,175	0.34%	\$193,736,037	\$11,624,162	0.56%
Furniture, Wood and Paper Manufacturers	1,227	0.35%	\$102,473,227	\$6,148,394	0.30%
General Contractors	6,790	1.96%	\$407,122,159	\$24,413,775	1.17%
Industrial Equipment Manufacturers	1,663	0.48%	\$292,800,192	\$17,506,963	0.84%
Mining	828	0.24%	\$45,636,693	\$2,738,202	0.13%
Miscellaneous Manufacturers	2,680	0.78%	\$240,070,742	\$14,321,569	0.69%
Non-Metallic Product Manufacturers	999	0.29%	\$105,482,199	\$6,328,932	0.30%
Other Special Trade Contractors	4,592	1.33%	\$329,275,067	\$19,743,582	0.95%
Painting Contractors	2,791	0.81%	\$36,702,294	\$2,202,138	0.11%
Plumbing and Heating Contractors	5,863	1.70%	\$442,527,986	\$26,551,679	1.28%
Publishers Of Books and Newspapers and Commercial Printers	1,567	0.45%	\$95,205,474	\$5,712,328	0.27%
Unclassified	498	0.14%	\$61,283,095	\$3,676,986	0.18%
Group Totals	50,965	14.74%	\$3,016,465,913	\$180,814,633	8.69%
Motor Vehicle Group					
Automotive Parts and Accessories	5,001	1.45%	\$604,594,699	\$36,272,069	1.74%
Gas Stations/Convenience Stores With Gas	4,174	1.21%	\$608,946,364	\$36,536,782	1.76%
New and Used Car Dealers	3,031	0.88%	\$703,094,904	\$42,185,694	2.03%
Recreational and All Other Motorized Vehicles	1,406	0.41%	\$207,779,899	\$12,416,503	0.60%
Group Totals	13,612	3.94%	\$2,124,415,866	\$127,411,048	6.13%

**Table 13. Retail Taxable Sales and Tax
by Business Classification
Fiscal Year 2013**

Business Group and Classification	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Services Group					
Arts and Entertainment	7,420	2.15%	\$434,110,094	\$26,046,606	1.25%
Auto Rental and Storage	1,942	0.56%	\$151,963,594	\$9,112,807	0.44%
Auto Repair	18,453	5.34%	\$1,023,498,830	\$61,409,425	2.95%
Beauty/Barber Shops	27,167	7.86%	\$372,466,579	\$22,347,992	1.07%
Education and Athletic Events	1,290	0.37%	\$50,728,397	\$3,043,704	0.15%
Electronic and Precision Equipment Repair and Maintenance	2,126	0.61%	\$110,896,098	\$6,653,049	0.32%
Employment Services	549	0.16%	\$42,682,009	\$2,560,921	0.12%
Finance, Insurance, Real Estate and Leasing	4,706	1.36%	\$111,892,991	\$6,713,579	0.32%
Footwear and Leather Repair	110	0.03%	\$2,104,355	\$126,261	0.01%
Funeral Service and Crematories	1,698	0.49%	\$80,449,838	\$4,826,990	0.23%
Hotels and All Other Lodging Places	5,591	1.62%	\$859,427,360	\$44,827,957	2.16%
Laundry and Floor Cleaning	3,117	0.90%	\$120,280,515	\$7,216,831	0.35%
Miscellaneous Repairs	8,483	2.45%	\$261,608,864	\$15,695,749	0.75%
Motion Picture and Video Industries	1,410	0.41%	\$127,412,767	\$7,644,766	0.37%
Other Business Services	19,104	5.52%	\$777,805,285	\$46,317,395	2.23%
Other Personal Services	9,449	2.73%	\$245,193,920	\$14,711,635	0.71%
Other Services	7,587	2.19%	\$108,985,913	\$6,539,155	0.31%
Photographic Studios	5,410	1.56%	\$49,812,718	\$2,988,763	0.14%
Upholstery and Furniture Repair	1,099	0.32%	\$10,171,479	\$610,289	0.03%
Watch, Clock, Jewelry Repair	156	0.05%	\$4,273,599	\$256,416	0.01%
Group Totals	126,867	36.69%	\$4,945,765,205	\$289,650,291	13.92%
Specialty Retail Stores Group					
Beauty and Health (Includes Pharmacies and Drug Stores)	3,024	0.87%	\$413,223,895	\$24,793,434	1.19%
Book and Stationery Stores	1,491	0.43%	\$129,063,926	\$7,743,836	0.37%
Direct Sellers	5,932	1.72%	\$263,307,415	\$15,712,939	0.76%
Electronic Shopping and Mail Order Houses	509	0.15%	\$8,458,565	\$507,514	0.02%
Florists	1,617	0.47%	\$52,024,059	\$3,121,444	0.15%
Fuel and Ice Dealers	149	0.04%	\$11,571,406	\$694,284	0.03%
Hobby and Toy	8,329	2.41%	\$207,781,034	\$12,466,862	0.60%
Jewelry	2,258	0.65%	\$191,859,790	\$11,511,587	0.55%
Liquor Stores	895	0.26%	\$67,377,151	\$4,042,629	0.19%
Other Specialty	19,266	5.57%	\$827,456,604	\$49,643,366	2.39%
Sporting Goods	5,122	1.48%	\$465,569,354	\$27,934,161	1.34%
Stationery, Gift, Novelty	3,353	0.97%	\$91,095,485	\$5,465,729	0.26%
Used Merchandise Stores	5,668	1.64%	\$96,204,850	\$5,764,653	0.28%
Vending Machine Operators	1,490	0.43%	\$84,355,957	\$5,061,357	0.24%
Group Totals	59,103	17.09%	\$2,909,349,491	\$174,463,794	8.39%
Utilities and Transportation Group					
Communications	4,406	1.27%	\$1,260,303,109	\$75,618,187	3.64%
Electric and Gas	1,493	0.43%	\$1,288,813,202	\$77,328,792	3.72%
Transportation and Warehousing	5,318	1.54%	\$224,758,965	\$13,485,538	0.65%
Water and Sanitation	3,836	1.11%	\$561,636,583	\$33,698,195	1.62%
Group Totals	15,053	4.35%	\$3,335,511,859	\$200,130,712	9.62%
Wholesale Goods Group					
Apparel, Piece Goods	19	0.01%	\$463,980	\$27,839	0.00%
Construction Materials	3,441	1.00%	\$875,092,395	\$52,482,752	2.52%
Farm and Garden Equipment	5,929	1.71%	\$954,060,750	\$56,776,659	2.73%
Furniture and Home Furnishings	84	0.02%	\$31,977,205	\$1,918,632	0.09%
Groceries and Farm Products	1,143	0.33%	\$63,988,548	\$3,839,313	0.18%
Miscellaneous Durable Goods	782	0.23%	\$79,459,826	\$4,767,425	0.23%
Miscellaneous Non-Durable Goods	4,577	1.32%	\$455,207,771	\$27,312,060	1.31%
Motor Vehicle Parts and Supplies	684	0.20%	\$91,997,730	\$5,516,977	0.27%
Group Totals	16,659	4.82%	\$2,552,248,205	\$152,641,657	7.34%
State Totals	345,787	100.00%	\$34,800,587,136	\$2,080,119,190	100.00%

Percentages may not sum to totals due to rounding.

**Table 14. Retail Sales Tax
by Business Group for Fiscal Years 2012 and 2013**

Business Group	Number of Returns FY 2012	Number of Returns FY 2013	Percent Change of Returns	Number of Establishments* FY 2012	Number of Establishments* FY 2013	Computed Tax FY 2012	Computed Tax FY 2013	Percent Change of Tax
Apparel	6,224	6,316	1.48%	1,910	1,937	\$58,368,904	\$60,661,710	3.93%
Building Materials	6,530	6,504	-0.40%	1,965	1,937	\$162,292,754	\$162,735,314	0.27%
Eating and Drinking	30,248	30,430	0.60%	8,592	8,588	\$218,114,302	\$223,958,655	2.68%
Food Dealers	6,776	6,729	-0.69%	2,023	2,011	\$106,379,104	\$106,969,753	0.56%
General Merchandise	6,211	6,151	-0.97%	1,660	1,643	\$331,857,127	\$328,514,106	-1.01%
Home Furnishings	7,474	7,398	-1.02%	2,233	2,203	\$72,335,492	\$72,167,518	-0.23%
Miscellaneous	50,937	50,965	0.05%	15,924	15,982	\$179,691,259	\$180,814,633	0.63%
Motor Vehicle	13,723	13,612	-0.81%	4,013	3,985	\$126,376,897	\$127,411,048	0.82%
Services	125,225	126,867	1.31%	39,312	39,743	\$285,882,233	\$289,650,291	1.32%
Specialty Retail	58,914	59,103	0.32%	24,077	23,967	\$165,519,892	\$174,463,794	5.40%
Utilities and Transportation	14,737	15,053	2.14%	4,066	4,144	\$204,328,757	\$200,130,712	-2.05%
Wholesale	16,945	16,659	-1.69%	5,135	5,001	\$153,581,167	\$152,641,657	-0.61%
State Totals	343,944	345,787	0.54%	110,910	111,141	\$2,064,727,887	\$2,080,119,190	0.75%

* The number of establishments. An establishment is a location where business is conducted.

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: Retailer's Use Tax and 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) 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.

**Table 7. Comparison of Use Taxes
Fiscal Year 2012 and 2013**

Use Tax	2012	2013	Percentage Change
Retailer's			
Number of Returns	50,307	51,426	2.22%
Computed Tax	\$317,152,273	\$347,034,614	9.42%
Consumer's			
Number of Returns	24,978	25,602	2.50%
Computed Tax	\$66,364,512	\$66,534,641	0.26%
Motor Vehicle			
Number of Units	953,109	933,763	-2.03%
Fee	\$273,195,980	\$286,305,291	4.80%

**Table 8. Retailer's Use Tax
by Amount of Tax Due
Fiscal Year 2013**

Amount of Tax Due	Number of Returns	Percent of Returns	Computed Tax	Percent of Tax
\$0 - \$24	19,600	38.11%	\$25,817	0.01%
\$25 - \$49	1,482	2.88%	\$54,770	0.02%
\$50 - \$99	2,255	4.38%	\$165,268	0.05%
\$100 - \$149	1,673	3.25%	\$207,271	0.06%
\$150 - \$199	1,296	2.52%	\$225,693	0.07%
\$200 - \$249	1,043	2.03%	\$234,242	0.07%
\$250 - \$499	3,792	7.37%	\$1,382,210	0.40%
\$500 - \$999	3,944	7.67%	\$2,843,095	0.82%
\$1,000 - \$1,499	2,395	4.66%	\$2,954,474	0.85%
\$1,500 - \$1,999	1,624	3.16%	\$2,816,295	0.81%
\$2,000 - \$2,499	1,260	2.45%	\$2,824,342	0.81%
\$2,500 - \$2,999	1,026	2.00%	\$2,812,769	0.81%
\$3,000 - \$3,999	1,462	2.84%	\$5,080,430	1.46%
\$4,000 - \$4,999	1,092	2.12%	\$4,886,446	1.41%
\$5,000 - \$9,999	2,781	5.41%	\$19,656,247	5.66%
\$10,000 - \$24,999	2,411	4.69%	\$37,822,206	10.90%
\$25,000 - \$49,999	1,127	2.19%	\$39,197,434	11.29%
\$50,000 - \$99,999	621	1.21%	\$43,239,099	12.46%
\$100,000 and Above	<u>542</u>	<u>1.05%</u>	<u>\$180,606,505</u>	<u>52.04%</u>
State Totals	51,426	100.00%	\$347,034,614	100.00%

Percentages may not sum to totals due to rounding.

**Table 9. Consumer's Use Tax
by Amount of Tax Due
Fiscal Year 2013**

Amount of Tax Due	Number of Returns	Percent of Returns	Computed Tax	Percent of Tax
\$0 - \$24	11,190	43.71%	\$27,005	0.04%
\$25 - \$49	1,477	5.77%	\$54,348	0.08%
\$50 - \$99	1,879	7.34%	\$136,089	0.20%
\$100 - \$149	1,176	4.59%	\$145,025	0.22%
\$150 - \$199	875	3.42%	\$152,532	0.23%
\$200 - \$249	638	2.49%	\$143,146	0.22%
\$250 - \$499	2,052	8.01%	\$731,972	1.10%
\$500 - \$999	1,639	6.40%	\$1,168,429	1.76%
\$1,000 - \$1,499	872	3.41%	\$1,071,453	1.61%
\$1,500 - \$1,999	549	2.14%	\$951,689	1.43%
\$2,000 - \$2,499	433	1.69%	\$967,499	1.45%
\$2,500 - \$2,999	302	1.18%	\$827,758	1.24%
\$3,000 - \$3,999	483	1.89%	\$1,671,879	2.51%
\$4,000 - \$4,999	283	1.11%	\$1,262,293	1.90%
\$5,000 - \$9,999	696	2.72%	\$4,975,476	7.48%
\$10,000 - \$24,999	613	2.39%	\$9,516,181	14.30%
\$25,000 - \$49,999	227	0.89%	\$7,973,101	11.98%
\$50,000 - \$99,999	126	0.49%	\$8,510,330	12.79%
\$100,000 and Above	<u>92</u>	<u>0.36%</u>	<u>\$26,248,436</u>	<u>39.45%</u>
State Totals	25,602	100.00%	\$66,534,641	100.00%

Percentages may not sum to totals due to rounding.

**Table 10. Local Hotel and Motel Tax Summary
Fiscal Year 2013**

During fiscal year 2013, one hundred and forty five 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, 2013, a total of \$45,665,767 was certified from the following jurisdictions.

Jurisdiction	Tax Rate	Quarter Ending September 2012	Quarter Ending December 2012	Quarter Ending March 2013	Quarter Ending June 2013	Total
Adair	5%	\$11,233	\$6,790	\$3,659	\$8,374	\$30,057
Algona	5%	\$19,759	\$15,205	\$12,162	\$21,408	\$68,534
Altoona	7%	\$288,091	\$130,718	\$178,581	\$257,180	\$854,571
Ames	7%	\$549,915	\$379,241	\$356,089	\$499,029	\$1,784,274
Anamosa	7%	\$24,656	\$14,555	\$11,458	\$20,213	\$70,882
Ankeny	7%	\$320,546	\$226,193	\$224,551	\$319,858	\$1,091,147
Appanoose County	7%	\$96,938	\$40,466	\$30,254	\$62,975	\$230,633
Arnolds Park	5%	\$197,615	\$10,925	\$16,040	\$89,109	\$313,689
Atlantic	4%	\$19,221	\$13,168	\$10,427	\$15,545	\$58,361
Avoca	7%	\$21,677	\$14,803	\$8,734	\$18,138	\$63,352
Bellevue	7%	\$1,442	\$1,314	\$830	\$1,392	\$4,978
Bettendorf	7%	\$243,140	\$166,072	\$175,658	\$198,103	\$782,972
Bloomfield	7%	\$12,446	\$9,910	\$6,819	\$10,321	\$39,494
Bondurant	7%	\$0	\$0	\$0	\$0	\$0
Boone	7%	\$57,328	\$28,636	\$19,052	\$33,484	\$138,499
Burlington	7%	\$223,956	\$146,553	\$138,685	\$191,689	\$700,883
Cantril	7%	\$0	\$0	\$0	\$0	\$0
Carlisle	7%	\$0	\$0	\$0	\$0	\$0
Carroll	7%	\$82,472	\$48,135	\$34,012	\$59,663	\$224,281
Carter Lake	7%	\$119,694	\$89,677	\$110,822	\$144,380	\$464,572
Cedar Falls	7%	\$182,042	\$165,450	\$142,234	\$257,491	\$747,217
Cedar Rapids	7%	\$823,917	\$687,749	\$578,371	\$772,356	\$2,862,393
Centerville	7%	\$23,217	\$22,440	\$14,538	\$18,386	\$78,581
Chariton	7%	\$12,628	\$10,076	\$5,422	\$8,024	\$36,150
Charles City	7%	\$39,037	\$23,544	\$27,686	\$33,713	\$123,980
Cherokee	7%	\$26,841	\$17,231	\$15,895	\$24,628	\$84,595
Clarinda	7%	\$13,162	\$12,162	\$7,711	\$11,890	\$44,924
Clarion	7%	\$4,851	\$4,929	\$4,330	\$4,786	\$18,897
Clayton County	7%	\$4,575	\$3,891	\$1,237	\$3,053	\$12,756
Clear Lake	7%	\$130,692	\$70,029	\$51,897	\$84,998	\$337,616
Clinton	7%	\$119,921	\$77,779	\$66,242	\$100,921	\$364,863
Clive	7%	\$291,323	\$216,254	\$206,717	\$259,974	\$974,268
Colfax	7%	\$21,735	\$7,748	\$6,270	\$14,424	\$50,177
Coralville	7%	\$762,025	\$598,718	\$439,807	\$624,306	\$2,424,856
Council Bluffs	7%	\$714,603	\$473,646	\$533,368	\$817,615	\$2,539,232
Cresco	7%	\$12,703	\$8,756	\$6,369	\$9,856	\$37,683
Creston	7%	\$37,359	\$30,692	\$25,780	\$34,694	\$128,523
Davenport	7%	\$669,482	\$446,671	\$464,015	\$590,425	\$2,170,593
De Soto	7%	\$3,657	\$1,825	\$1,190	\$2,560	\$9,232
Decorah	7%	\$93,498	\$73,768	\$46,100	\$81,360	\$294,726
Denison	7%	\$34,278	\$22,059	\$17,667	\$27,490	\$101,493
Des Moines	7%	\$1,254,977	\$1,039,207	\$1,089,524	\$1,374,688	\$4,758,396
Dewitt	5%	\$5,368	\$3,306	\$2,183	\$3,881	\$14,738
Dows	7%	\$0	\$0	\$0	\$0	\$0
Dickinson County	5%	\$30,430	\$5,026	\$5,310	\$13,159	\$53,926
Dubuque	7%	\$607,621	\$454,030	\$377,633	\$514,478	\$1,953,763
Dyersville	7%	\$27,395	\$20,393	\$12,166	\$21,999	\$81,954

**Table 10 (continued). Local Hotel and Motel Tax Summary
Fiscal Year 2013**

Jurisdiction	Tax Rate	Quarter Ending September 2012	Quarter Ending December 2012	Quarter Ending March 2013	Quarter Ending June 2013	Total
Eagle Grove	7%	\$2,322	\$1,925	\$1,146	\$2,091	\$7,484
Eldora	7%	\$4,323	\$2,928	\$3,132	\$3,339	\$13,723
Eldridge	7%	\$12,858	\$9,219	\$6,998	\$12,154	\$41,230
Elkader	7%	\$1,458	\$2,232	\$404	\$1,340	\$5,435
Elk Horn	5%	\$5,682	\$2,937	\$2,545	\$2,624	\$13,788
Emmetsburg	7%	\$41,449	\$30,289	\$22,276	\$31,912	\$125,926
Estherville	7%	\$27,801	\$17,382	\$12,116	\$17,835	\$75,134
Evansdale	7%	\$14,864	\$11,900	\$10,566	\$13,509	\$50,840
Fairfield	7%	\$41,310	\$31,535	\$22,699	\$39,269	\$134,813
Forest City	7%	\$15,463	\$10,000	\$5,405	\$11,635	\$42,503
Fort Dodge	7%	\$166,713	\$135,939	\$121,080	\$181,878	\$605,610
Fort Madison	7%	\$40,772	\$27,223	\$20,911	\$38,840	\$127,747
Franklin County	5%	\$2,763	\$1,948	\$566	\$1,689	\$6,966
Fredericksburg	7%	\$0	\$0	\$335	\$1,012	\$1,347
Fremont County	7%	\$41,118	\$31,890	\$20,597	\$31,793	\$125,397
Greenfield	7%	\$4,655	\$3,987	\$2,044	\$4,247	\$14,933
Grimes	7%	\$18,266	\$13,123	\$10,909	\$18,511	\$60,809
Grinnell	7%	\$98,958	\$54,498	\$50,255	\$90,454	\$294,165
Guttenberg	7%	\$12,968	\$5,001	\$1,875	\$6,513	\$26,357
Hamilton County	5%	\$8,705	\$4,042	\$3,150	\$5,104	\$21,001
Hampton	5%	\$13,293	\$10,566	\$7,236	\$1,564	\$32,658
Harlan	7%	\$13,473	\$11,328	\$7,914	\$11,891	\$44,606
Holstein	7%	\$0	\$0	\$0	\$0	\$0
Humboldt	7%	\$12,793	\$8,396	\$7,777	\$12,009	\$40,975
Ida Grove	7%	\$9,707	\$6,989	\$7,564	\$7,009	\$31,270
Independence	7%	\$30,723	\$22,424	\$17,375	\$29,465	\$99,987
Indianola	7%	\$20,769	\$12,883	\$11,564	\$18,326	\$63,543
Iowa City	7%	\$238,772	\$208,172	\$168,260	\$256,502	\$871,706
Iowa County	7%	\$41,469	\$24,430	\$37,963	\$66,924	\$170,786
Iowa Falls	7%	\$30,556	\$22,496	\$18,575	\$27,799	\$99,427
Jefferson	7%	\$12,239	\$12,065	\$5,294	\$12,608	\$42,206
Johnston	7%	\$76,086	\$50,646	\$56,433	\$77,741	\$260,905
Jones County	5%	\$96	\$6	\$20	\$73	\$195
Keokuk	7%	\$70,572	\$68,759	\$47,788	\$73,032	\$260,151
Keosauqua	7%	\$3,997	\$3,119	\$1,456	\$0	\$8,573
Knoxville	7%	\$21,357	\$10,441	\$10,172	\$17,243	\$59,212
Lake View	7%	\$12,777	\$7,329	\$3,361	\$8,014	\$31,481
Lansing	2%	\$1,938	\$975	\$399	\$508	\$3,820
LeClaire	7%	\$79,934	\$47,964	\$47,857	\$59,958	\$235,713
Lee County	5%	\$444	\$32	\$19	\$314	\$809
Le Mars	5%	\$37,704	\$24,073	\$23,067	\$35,492	\$120,335
Lisbon	7%	\$0	\$0	\$0	\$0	\$0
Lynnville	7%	\$1,130	\$550	\$103	\$401	\$2,184
Lyon County	7%	\$42,682	\$34,103	\$35,022	\$38,580	\$150,387
Madison County	5%	\$0	\$209	\$0	\$151	\$359
Maharishi Vedic City	5%	\$5,641	\$4,274	\$3,447	\$4,518	\$17,880
Manchester	7%	\$19,708	\$14,536	\$7,869	\$10,188	\$52,300
Maquoketa	7%	\$21,027	\$16,198	\$10,191	\$19,285	\$66,701
Marion	7%	\$48,454	\$40,520	\$31,257	\$39,553	\$159,784
Marquette	7%	\$6,370	\$3,403	\$1,260	\$28,366	\$39,399
Marshalltown	5%	\$114,261	\$96,296	\$74,184	\$93,825	\$378,566
Marcus	5%	\$2,372	\$1,370	\$738	\$1,596	\$6,077
Mason City	7%	\$174,412	\$129,310	\$118,764	\$159,322	\$581,809
McGregor	7%	\$14,774	\$6,197	\$2,036	\$5,751	\$28,758
Milford	7%	\$22,788	\$5,796	\$4,881	\$15,609	\$49,074
Missouri Valley	7%	\$34,266	\$21,089	\$15,581	\$27,752	\$98,688
Mitchell County	7%	\$1,554	\$1,452	\$1,091	\$974	\$5,071
Monticello	5%	\$264	\$169	\$117	\$90	\$640
Mount Ayr	7%	\$6,281	\$7,494	\$3,227	\$6,248	\$23,250
Mount Vernon	7%	\$17,576	\$15,458	\$9,831	\$14,362	\$57,227
Mt. Pleasant	7%	\$54,873	\$35,881	\$25,989	\$45,079	\$161,821
Muscatine	7%	\$89,285	\$69,972	\$76,008	\$100,436	\$335,701

**Table 10 (continued). Local Hotel and Motel Tax Summary
Fiscal Year 2013**

Jurisdiction	Tax Rate	Quarter Ending September 2012	Quarter Ending December 2012	Quarter Ending March 2013	Quarter Ending June 2013	Total
Nevada	6%	\$3,669	\$1,154	\$816	\$3,198	\$8,837
New Hampton	7%	\$0	\$0	\$9,680	\$16,459	\$26,139
Newton	7%	\$119,311	\$56,742	\$39,234	\$73,177	\$288,464
North Liberty	7%	\$20,460	\$15,665	\$10,128	\$18,896	\$65,149
Norwalk	7%	\$0	\$0	\$0	\$0	\$0
Oelwein	7%	\$12,928	\$8,630	\$5,234	\$11,071	\$37,864
Okoboji	5%	\$121,578	\$15,053	\$16,233	\$55,709	\$208,573
Orange City	5%	\$9,259	\$7,861	\$6,784	\$9,956	\$33,860
Osage	7%	\$19,385	\$16,957	\$13,757	\$20,476	\$70,575
Osceola	7%	\$71,957	\$64,070	\$46,347	\$46,611	\$228,984
Oskaloosa	5%	\$30,574	\$23,402	\$18,548	\$25,249	\$97,773
Ottumwa	7%	\$95,097	\$105,480	\$85,963	\$107,149	\$393,689
Pella	7%	\$103,478	\$53,088	\$52,489	\$88,296	\$297,351
Perry	7%	\$20,527	\$13,386	\$9,331	\$15,906	\$59,150
Pleasant Hill	7%	\$53,131	\$35,604	\$29,815	\$44,559	\$163,109
Pocahontas	7%	\$9,121	\$6,354	\$4,191	\$7,338	\$27,003
Polk County	7%	\$60,133	\$32,939	\$31,246	\$86,912	\$211,231
Poweshiek County	7%	\$8,882	\$6,493	\$10	\$11,581	\$26,966
Red Oak	7%	\$0	\$0	\$18,015	\$22,256	\$40,271
Riverside	7%	\$57,913	\$47,371	\$43,554	\$49,259	\$198,097
Sergeant Bluff	7%	\$7,413	\$6,177	\$4,611	\$5,446	\$23,647
Shelby	7%	\$928	\$655	\$428	\$1,294	\$3,304
Shelby County	7%	\$2,884	\$1,313	\$908	\$1,335	\$6,440
Sheldon	5%	\$27,758	\$18,653	\$16,539	\$24,971	\$87,920
Shenandoah	7%	\$24,537	\$9,808	\$7,006	\$13,199	\$54,549
Sibley	5%	\$4,437	\$2,865	\$0	\$2,696	\$9,997
Sioux Center	5%	\$27,674	\$24,714	\$22,406	\$31,419	\$106,213
Sioux City	7%	\$414,681	\$304,972	\$310,177	\$394,839	\$1,424,670
Spencer	7%	\$74,624	\$37,688	\$29,349	\$52,489	\$194,149
Spirit Lake	5%	\$40,405	\$12,024	\$13,475	\$25,934	\$91,838
Storm Lake	7%	\$97,916	\$52,958	\$53,610	\$67,084	\$271,569
Story City	7%	\$34,370	\$19,926	\$17,897	\$28,095	\$100,289
Strawberry Point	5%	\$444	\$230	\$175	\$425	\$1,273
Stuart	5%	\$31,913	\$18,777	\$14,577	\$26,574	\$91,841
Tiffin	7%	\$0	\$0	\$0	\$0	\$0
Toledo	5%	\$15,258	\$11,218	\$7,325	\$9,611	\$43,411
Urbandale	7%	\$456,796	\$312,320	\$327,740	\$480,293	\$1,577,150
Wahpeton	5%	\$18,402	\$197	\$0	\$3,671	\$22,270
Walcott	7%	\$29,452	\$17,567	\$13,802	\$21,070	\$81,892
Walnut	7%	\$22,805	\$11,490	\$8,031	\$18,278	\$60,603
Waterloo	7%	\$312,573	\$254,388	\$331,320	\$329,275	\$1,227,556
Waukee	7%	\$0	\$0	\$438	\$791	\$1,229
Waukon	4%	\$7,087	\$5,779	\$4,545	\$5,836	\$23,247
Waverly	7%	\$45,595	\$36,684	\$23,624	\$44,269	\$150,172
Webster City	7%	\$27,520	\$19,514	\$19,196	\$46,735	\$112,966
West Bend	5%	\$4,115	\$2,037	\$20	\$3,171	\$9,344
West Burlington	7%	\$10,517	\$6,743	\$4,651	\$8,114	\$30,025
West Des Moines	7%	\$912,720	\$674,098	\$669,356	\$1,031,035	\$3,287,208
West Union	6%	\$14,401	\$7,327	\$4,879	\$8,738	\$35,345
Williamsburg	7%	\$58,381	\$43,117	\$0	\$0	\$101,499
Windsor Heights	7%	\$567	\$59	\$4	\$193	\$823
Winterset	7%	\$9,086	\$7,435	\$2,903	\$7,854	\$27,277
Worth County	7%	\$37,775	\$51,798	\$61,553	\$55,887	\$207,012
State Totals		\$13,796,766	\$9,777,887	\$9,120,110	\$12,971,004	\$45,665,767

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.

**Table 14. County Treasurer Motor Vehicle Use Fee Report
Fiscal Year 2013**

County Name	Units	Fee	County Name	Units	Fee
Adair	2,576	\$877,319	Johnson	30,515	\$10,983,467
Adams	1,495	\$484,393	Jones	6,300	\$1,940,852
Allamakee	4,835	\$1,308,249	Keokuk	3,821	\$1,155,423
Appanoose	4,322	\$940,844	Kossuth	5,598	\$1,936,074
Audubon	2,195	\$756,186	Lee	11,254	\$2,822,384
Benton	9,132	\$2,641,117	Linn	59,655	\$19,124,589
Black Hawk	38,581	\$11,777,112	Louisa	4,033	\$1,112,652
Boone	7,906	\$2,460,394	Lucas	3,406	\$724,110
Bremer	6,816	\$2,535,520	Lyon	4,133	\$1,282,061
Buchanan	7,208	\$2,139,420	Madison	5,353	\$1,628,333
Buena Vista	6,878	\$1,876,249	Mahaska	7,481	\$2,207,663
Butler	5,017	\$1,602,999	Marion	10,300	\$2,900,230
Calhoun	3,457	\$1,041,845	Marshall	11,375	\$3,344,889
Carroll	6,649	\$2,349,013	Mills	5,393	\$1,577,506
Cass	4,765	\$1,398,887	Mitchell	3,534	\$1,018,599
Cedar	6,065	\$1,986,446	Monona	3,409	\$946,311
Cerro Gordo	14,165	\$3,748,118	Monroe	2,650	\$727,552
Cherokee	4,127	\$1,334,836	Montgomery	3,452	\$1,024,056
Chickasaw	5,021	\$1,479,787	Muscatine	13,156	\$3,781,089
Clarke	3,078	\$754,124	O'Brien	4,934	\$1,466,325
Clay	5,946	\$1,757,315	Osceola	2,199	\$779,814
Clayton	5,714	\$1,896,610	Page	4,781	\$1,311,138
Clinton	14,601	\$4,176,255	Palo Alto	3,171	\$1,029,834
Crawford	5,531	\$1,654,966	Plymouth	8,618	\$2,809,002
Dallas	18,932	\$7,874,826	Pocahontas	2,865	\$840,975
Davis	2,633	\$743,409	Polk	129,859	\$40,734,181
Decatur	3,135	\$611,656	Pottawattamie	27,204	\$7,717,055
Delaware	5,820	\$1,969,573	Poweshiek	5,337	\$1,979,733
Des Moines	12,114	\$3,105,329	Ringgold	1,654	\$527,305
Dickinson	6,559	\$2,018,477	Sac	3,540	\$1,263,482
Dubuque	26,320	\$8,765,579	Scott	49,565	\$15,994,737
Emmet	3,455	\$990,841	Shelby	3,736	\$1,374,460
Fayette	6,670	\$2,010,991	Sioux	10,519	\$3,474,625
Floyd	5,470	\$1,587,505	Story	18,648	\$6,774,741
Franklin	3,586	\$1,071,100	Tama	5,752	\$1,699,782
Fremont	2,644	\$821,896	Taylor	2,167	\$581,169
Greene	3,620	\$1,106,744	Union	4,250	\$1,170,332
Grundy	4,080	\$1,596,196	Van Buren	2,420	\$609,687
Guthrie	3,922	\$1,244,620	Wapello	12,781	\$2,947,759
Hamilton	5,109	\$1,627,575	Warren	13,016	\$4,393,216
Hancock	4,313	\$1,240,625	Washington	6,790	\$2,230,347
Hardin	5,568	\$1,766,556	Wayne	2,113	\$602,477
Harrison	6,756	\$1,530,507	Webster	12,316	\$3,178,951
Henry	6,279	\$1,697,969	Winnebago	3,490	\$1,019,681
Howard	3,515	\$856,019	Winneshiek	6,059	\$1,994,699
Humboldt	3,657	\$1,127,050	Woodbury	31,585	\$7,701,019
Ida	2,520	\$908,179	Worth	2,630	\$760,198
Iowa	5,540	\$1,850,891	Wright	4,425	\$1,384,311
Jackson	7,536	\$1,993,949			
Jasper	11,690	\$3,365,332			
Jefferson	4,998	\$1,255,018			
			State Totals	933,763	\$286,305,291

**Table 15. Retailer's Use Taxable Sales and Tax
By Business Classification
Fiscal Year 2013**

Business Group and Classification	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Apparel Group					
Clothing and Clothing Accessories Stores	447	0.87%	\$78,481,879	\$4,708,913	1.36%
Shoe Stores	100	0.19%	\$8,460,705	\$507,642	0.15%
Group Totals	<u>547</u>	<u>1.06%</u>	<u>\$86,942,584</u>	<u>\$5,216,555</u>	<u>1.50%</u>
Building Materials Group					
Building Material Dealers	670	1.30%	69,982,503	\$4,198,950	1.21%
Garden Supply Stores	103	0.20%	1,318,741	\$79,124	0.02%
Hardware Stores	189	0.37%	22,880,019	\$1,372,801	0.40%
Mobile Home Dealers	44	0.09%	12,469,719	\$748,183	0.22%
Paint and Glass Stores	69	0.13%	1,823,833	\$109,430	0.03%
Group Totals	<u>1,075</u>	<u>2.09%</u>	<u>108,474,815</u>	<u>\$6,508,489</u>	<u>1.88%</u>
Eating and Drinking Places Group					
Restaurants, Taverns, and Bars	322	0.63%	15,844,789	\$950,687	0.27%
Group Totals	<u>322</u>	<u>0.63%</u>	<u>15,844,789</u>	<u>\$950,687</u>	<u>0.27%</u>
Food Dealers Group					
Grocery Stores and Convenience Stores	62	0.12%	4,533,970	\$272,038	0.08%
Specialized Groceries	230	0.45%	\$42,340,395	\$2,540,424	0.73%
Group Totals	<u>292</u>	<u>0.57%</u>	<u>\$46,874,365</u>	<u>\$2,812,462</u>	<u>0.81%</u>
General Merchandise Group					
Department Stores	12	0.02%	\$70,706,462	\$4,242,388	1.22%
Miscellaneous Merchandise Stores	95	0.18%	\$13,180,327	\$790,820	0.23%
Variety Stores	12	0.02%	\$105,377	\$6,323	0.00%
Group Totals	<u>119</u>	<u>0.23%</u>	<u>\$83,992,166</u>	<u>\$5,039,530</u>	<u>1.45%</u>
Home Furnishings and Appliances Group					
Appliances and Entertainment Equipment	385	0.75%	\$13,317,722	\$799,063	0.23%
Furniture Stores	458	0.89%	\$16,185,180	\$971,111	0.28%
Home Furnishing Stores	398	0.77%	\$58,097,648	\$3,485,859	1.00%
Group Totals	<u>1,241</u>	<u>2.41%</u>	<u>\$87,600,550</u>	<u>\$5,256,033</u>	<u>1.51%</u>
Miscellaneous Group					
Agricultural Production and Services	752	1.46%	\$50,324,599	\$3,019,476	0.87%
Apparel and Textile Manufacturers	106	0.21%	\$11,499,598	\$689,976	0.20%
Carpentry Contractors	238	0.46%	\$4,077,364	\$244,642	0.07%
Electrical Contractors	488	0.95%	\$62,167,367	\$3,730,042	1.07%
Food Manufacturers	236	0.46%	\$45,006,805	\$2,700,408	0.78%
Furniture, Wood and Paper Manufacturers	476	0.93%	\$34,562,539	\$2,073,752	0.60%
General Contractors	1,966	3.82%	\$110,375,201	\$6,622,512	1.91%
Industrial Equipment Manufacturers	2,045	3.98%	\$246,740,158	\$14,803,264	4.27%
Mining	35	0.07%	\$400,482	\$24,029	0.01%
Miscellaneous Manufacturers	2,993	5.82%	\$201,466,078	\$12,087,965	3.48%
Non-Metallic Product Manufacturers	986	1.92%	\$88,868,168	\$5,332,090	1.54%
Other Special Trade Contractors	1,373	2.67%	\$75,931,922	\$4,555,868	1.31%
Painting Contractors	112	0.22%	\$1,555,611	\$93,337	0.03%
Plumbing and Heating Contractors	585	1.14%	\$22,174,034	\$1,330,442	0.38%
Publishers Of Books and Newspapers and Commercial Printers	365	0.71%	\$43,881,377	\$2,632,883	0.76%
Unclassified	381	0.74%	\$33,472,485	\$2,008,349	0.58%
Group Totals	<u>13,137</u>	<u>25.55%</u>	<u>\$1,032,503,788</u>	<u>\$61,949,035</u>	<u>17.85%</u>
Motor Vehicle Group					
Automotive Parts and Accessories	442	0.86%	\$31,302,104	\$1,878,126	0.54%
Gas Stations/Convenience Stores With Gas	64	0.12%	\$10,406,026	\$624,362	0.18%
New and Used Car Dealers	111	0.22%	\$11,432,897	\$685,974	0.20%
Recreational and All Other Motorized Vehicles	76	0.15%	\$1,431,047	\$85,863	0.02%
Group Totals	<u>693</u>	<u>1.35%</u>	<u>\$54,572,074</u>	<u>\$3,274,324</u>	<u>0.94%</u>

**Table 15. Retailer's Use Taxable Sales and Tax
By Business Classification
Fiscal Year 2013**

Business Group and Classification	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Services Group					
Arts and Entertainment	331	0.64%	\$24,806,248	\$1,488,375	0.43%
Auto Rental and Storage	287	0.56%	\$35,998,339	\$2,159,900	0.62%
Auto Repair	288	0.56%	\$36,395,434	\$2,183,726	0.63%
Beauty/Barber Shops	38	0.07%	\$1,502,645	\$90,159	0.03%
Education and Athletic Events	199	0.39%	\$2,719,837	\$163,190	0.05%
Electronic and Precision Equipment Repair and Maintenance	456	0.89%	\$23,464,716	\$1,407,883	0.41%
Employment Services	187	0.36%	\$5,436,731	\$326,204	0.09%
Finance, Insurance, Real Estate and Leasing	820	1.59%	\$50,799,695	\$3,047,268	0.88%
Footwear and Leather Repair	1	0.00%	\$825	\$50	0.00%
Funeral Service and Crematories	12	0.02%	\$446,616	\$26,797	0.01%
Hotels and All Other Lodging Places	8	0.02%	\$170,217	\$10,213	0.00%
Laundry and Floor Cleaning	217	0.42%	\$19,885,241	\$1,193,108	0.34%
Miscellaneous Repairs	731	1.42%	\$36,845,793	\$2,206,937	0.64%
Motion Picture and Video Industries	64	0.12%	\$1,457,697	\$87,462	0.03%
Other Business Services	7,499	14.58%	\$528,958,532	\$31,716,439	9.14%
Other Personal Services	921	1.79%	\$61,960,034	\$3,717,602	1.07%
Other Services	367	0.71%	\$29,135,399	\$1,748,124	0.50%
Photographic Studios	228	0.44%	\$23,394,089	\$1,403,645	0.40%
Upholstery and Furniture Repair	20	0.04%	\$131,744	\$7,905	0.00%
Watch, Clock, Jewelry Repair	8	0.02%	\$54,094	\$3,246	0.00%
Group Totals	12,682	24.66%	\$883,563,926	\$52,988,233	15.27%
Specialty Retail Stores Group					
Beauty and Health(Drug)	276	0.54%	\$29,933,865	\$1,796,032	0.52%
Book and Stationery Stores	246	0.48%	\$20,867,736	\$1,252,064	0.36%
Direct Sellers	2,684	5.22%	\$260,382,076	\$15,620,335	4.50%
Electronic Shopping and Mail Order Houses	295	0.57%	\$70,734,519	\$4,244,071	1.22%
Florists	27	0.05%	\$719,233	\$43,154	0.01%
Fuel and Ice Dealers	39	0.08%	\$11,155,384	\$669,323	0.19%
Hobby and Toy	720	1.40%	\$18,988,749	\$1,139,325	0.33%
Jewelry	187	0.36%	\$17,066,572	\$1,023,994	0.30%
Liquor Stores	15	0.03%	\$309,888	\$18,593	0.01%
Other Specialty	4,029	7.83%	\$305,067,415	\$18,288,824	5.27%
Sporting Goods	252	0.49%	\$15,365,165	\$921,910	0.27%
Stationery, Gift, Novelty	207	0.40%	\$8,875,414	\$532,525	0.15%
Used Merchandise Stores	287	0.56%	\$13,927,130	\$835,628	0.24%
Vending Machine Operators	148	0.29%	\$12,660,950	\$759,657	0.22%
Group Totals	9,412	18.30%	\$786,054,096	\$47,145,435	13.59%
Utilities and Transportation Group					
Communications	1,921	3.74%	\$1,335,415,526	\$80,124,473	23.09%
Electric and Gas	194	0.38%	\$19,620,134	\$1,177,208	0.34%
Transportation and Warehousing	388	0.75%	\$38,324,103	\$2,299,446	0.66%
Water and Sanitation	181	0.35%	\$14,384,213	\$863,053	0.25%
Group Totals	2,684	5.22%	\$1,407,743,976	\$84,464,180	24.34%
Wholesale Goods Group					
Apparel, Piece Goods	41	0.08%	\$934,431	\$56,066	0.02%
Construction Materials	1,961	3.81%	\$279,374,438	\$16,762,466	4.83%
Farm and Garden Equipment	4,985	9.69%	\$750,099,643	\$44,901,410	12.94%
Furniture and Home Furnishings	94	0.18%	\$3,317,832	\$199,070	0.06%
Groceries and Farm Products	215	0.42%	\$37,094,390	\$2,225,663	0.64%
Miscellaneous Durable Goods	594	1.16%	\$36,402,103	\$2,184,126	0.63%
Miscellaneous Non-Durable Goods	1,133	2.20%	\$69,182,539	\$4,150,952	1.20%
Motor Vehicle Parts and Supplies	199	0.39%	\$15,831,611	\$949,897	0.27%
Group Totals	9,222	17.93%	\$1,192,236,987	\$71,429,650	20.58%
State Totals	51,426	100.00%	\$5,786,404,116	\$347,034,614	100.00%

Percentages may not sum to totals due to rounding.

**Table 16. Consumer's Use Taxable Sales and Tax
By Business Classification
Fiscal Year 2013**

Business Group and Classification	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Apparel Group					
Clothing and Clothing Accessories Stores	340	1.33%	\$10,571,025	\$634,262	0.95%
Shoe Stores	35	0.14%	\$1,065,144	\$63,909	0.10%
Group Totals	375	1.46%	\$11,636,169	\$698,170	1.05%
Building Materials Group					
Building Material Dealers	115	0.45%	14,731,116	\$883,867	1.33%
Garden Supply Stores	63	0.25%	799,061	\$47,944	0.07%
Hardware Stores	64	0.25%	368,757	\$22,125	0.03%
Mobile Home Dealers	4	0.02%	0	\$0	0.00%
Paint and Glass Stores	38	0.15%	2,655,807	\$159,348	0.24%
Group Totals	284	1.11%	18,554,741	\$1,113,284	1.67%
Eating and Drinking Places Group					
Restaurants, Taverns, and Bars	1,087	4.25%	16,824,108	\$1,009,446	1.52%
Group Totals	1,087	4.25%	16,824,108	\$1,009,446	1.52%
Food Dealers Group					
Grocery Stores and Convenience Stores	105	0.41%	44,096,569	\$2,645,794	3.98%
Specialized Groceries	103	0.40%	\$2,928,914	\$175,735	0.26%
Group Totals	208	0.81%	\$47,025,483	\$2,821,529	4.24%
General Merchandise Group					
Department Stores	237	0.93%	\$16,645,418	\$998,725	1.50%
Miscellaneous Merchandise Stores	63	0.25%	\$40,244,902	\$2,414,694	3.63%
Variety Stores	36	0.14%	\$1,648,357	\$98,901	0.15%
Group Totals	336	1.31%	\$58,538,677	\$3,512,321	5.28%
Home Furnishings and Appliances Group					
Appliances and Entertainment Equipment	82	0.32%	\$4,647,374	\$278,842	0.42%
Furniture Stores	30	0.12%	\$485,970	\$29,158	0.04%
Home Furnishing Stores	81	0.32%	\$2,904,056	\$174,243	0.26%
Group Totals	193	0.75%	\$8,037,400	\$482,244	0.72%
Miscellaneous Group					
Agricultural Production and Services	506	1.98%	\$20,203,517	\$1,212,211	1.82%
Apparel and Textile Manufacturers	50	0.20%	\$1,163,493	\$69,810	0.10%
Carpentry Contractors	103	0.40%	\$2,272,332	\$136,340	0.20%
Electrical Contractors	216	0.84%	\$26,156,939	\$1,569,416	2.36%
Food Manufacturers	411	1.61%	\$53,956,499	\$3,237,390	4.87%
Furniture, Wood and Paper Manufacturers	186	0.73%	\$8,700,996	\$522,060	0.78%
General Contractors	983	3.84%	\$44,104,501	\$2,631,913	3.96%
Industrial Equipment Manufacturers	664	2.59%	\$45,059,338	\$2,703,560	4.06%
Mining	32	0.12%	\$11,588,208	\$695,292	1.05%
Miscellaneous Manufacturers	894	3.49%	\$126,080,319	\$7,564,819	11.37%
Non-Metallic Product Manufacturers	456	1.78%	\$41,484,512	\$2,489,071	3.74%
Other Special Trade Contractors	716	2.80%	\$20,716,272	\$1,238,943	1.86%
Painting Contractors	43	0.17%	\$880,668	\$52,840	0.08%
Plumbing and Heating Contractors	272	1.06%	\$8,612,107	\$516,726	0.78%
Publishers of Books and Newspapers and Commercial Printers	245	0.96%	\$3,773,883	\$226,433	0.34%
Unclassified	95	0.37%	\$3,054,875	\$183,293	0.28%
Group Totals	5,872	22.94%	\$417,808,459	\$25,050,117	37.65%
Motor Vehicle Group					
Automotive Parts and Accessories	173	0.68%	\$6,275,251	\$376,515	0.57%
Gas Stations/Convenience Stores With Gas	92	0.36%	\$5,584,963	\$335,098	0.50%
New and Used Car Dealers	225	0.88%	\$3,523,918	\$211,435	0.32%
Recreational and All Other Motorized Vehicles	43	0.17%	\$506,254	\$30,375	0.05%
Group Totals	533	2.08%	\$15,890,386	\$953,423	1.43%

**Table 16. Consumer's Use Taxable Sales and Tax
By Business Classification
Fiscal Year 2013**

Business Group and Classification	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Services Group					
Arts and Entertainment	333	1.30%	\$8,040,808	\$482,448	0.73%
Auto Rental and Storage	168	0.66%	\$8,144,606	\$488,676	0.73%
Auto Repair	342	1.34%	\$3,307,682	\$198,461	0.30%
Beauty/Barber Shops	180	0.70%	\$1,302,036	\$78,122	0.12%
Education and Athletic Events	81	0.32%	\$1,132,936	\$67,976	0.10%
Electronic and Precision Equipment Repair and Maintenance	58	0.23%	\$2,275,306	\$136,518	0.21%
Employment Services	145	0.57%	\$177,988	\$10,679	0.02%
Finance, Insurance, Real Estate and Leasing	1,277	4.99%	\$31,943,336	\$1,916,600	2.88%
Funeral Service and Crematories	188	0.73%	\$129,598	\$7,776	0.01%
Hotels and All Other Lodging Places	576	2.25%	\$7,498,609	\$449,917	0.68%
Laundry and Floor Cleaning	59	0.23%	\$733,735	\$44,024	0.07%
Miscellaneous Repairs	249	0.97%	\$4,116,232	\$246,974	0.37%
Motion Picture and Video Industries	48	0.19%	\$2,347,192	\$140,832	0.21%
Other Business Services	2,486	9.71%	\$41,495,185	\$2,489,711	3.74%
Other Personal Services	238	0.93%	\$833,325	\$50,000	0.08%
Other Services	4,573	17.86%	\$47,750,595	\$2,865,036	4.31%
Photographic Studios	127	0.50%	\$194,296	\$11,658	0.02%
Upholstery and Furniture Repair	20	0.08%	\$664,255	\$39,855	0.06%
Watch, Clock, Jewelry Repair	7	0.03%	\$142	\$9	0.00%
Group Totals	11,155	43.57%	\$162,087,862	\$9,725,272	14.62%
Specialty Retail Stores Group					
Beauty and Health (Includes Pharmacies and Drug Stores)	150	0.59%	\$2,349,256	\$140,955	0.21%
Book and Stationery Stores	86	0.34%	\$267,341	\$16,040	0.02%
Direct Sellers	344	1.34%	\$30,082,162	\$1,804,930	2.71%
Electronic Shopping and Mail Order Houses	18	0.07%	\$32,263	\$1,936	0.00%
Florists	24	0.09%	\$28,477	\$1,709	0.00%
Fuel and Ice Dealers	27	0.11%	\$513,858	\$30,831	0.05%
Hobby and Toy	180	0.70%	\$954,183	\$57,251	0.09%
Jewelry	46	0.18%	\$103,097	\$6,186	0.01%
Liquor Stores	14	0.05%	\$1,037	\$62	0.00%
Other Specialty	743	2.90%	\$22,129,128	\$1,327,748	2.00%
Sporting Goods	166	0.65%	\$2,854,630	\$171,278	0.26%
Stationery, Gift, Novelty	77	0.30%	\$1,809,594	\$108,576	0.16%
Used Merchandise Stores	77	0.30%	\$851,075	\$49,856	0.07%
Vending Machine Operators	92	0.36%	\$875,315	\$52,519	0.08%
Group Totals	2,044	7.98%	\$62,851,416	\$3,769,877	5.67%
Utilities and Transportation Group					
Communications	925	3.61%	\$19,981,090	\$1,198,865	1.80%
Electric and Gas	596	2.33%	\$162,557,529	\$9,753,452	14.66%
Transportation and Warehousing	462	1.80%	\$25,615,785	\$1,534,792	2.31%
Water and Sanitation	112	0.44%	\$4,667,591	\$280,055	0.42%
Group Totals	2,095	8.18%	\$212,821,995	\$12,767,165	19.19%
Wholesale Goods Group					
Apparel, Piece Goods	4	0.02%	\$125,985	\$7,559	0.01%
Construction Materials	209	0.82%	\$6,359,505	\$381,471	0.57%
Farm and Garden Equipment	491	1.92%	\$8,502,827	\$509,881	0.77%
Furniture and Home Furnishings	16	0.06%	\$296,564	\$17,794	0.03%
Groceries and Farm Products	128	0.50%	\$7,479,235	\$448,754	0.67%
Miscellaneous Durable Goods	121	0.47%	\$18,079,748	\$1,084,785	1.63%
Miscellaneous Non-Durable Goods	424	1.66%	\$33,932,388	\$2,035,943	3.06%
Motor Vehicle Parts and Supplies	27	0.11%	\$2,426,786	\$145,607	0.22%
Group Totals	1,420	5.55%	\$77,203,038	\$4,631,794	6.96%
State Totals	25,602	100.00%	\$1,109,279,734	\$66,534,641	100.00%

Percentages may not sum to totals due to rounding.

**Table 17. Consumer's Use Taxable Sales and Tax
By County
Fiscal Year 2013**

County	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Adair	69	0.27%	\$3,176,629	\$190,598	0.29%
Adams	37	0.14%	\$1,189,621	\$71,377	0.11%
Allamakee	141	0.55%	\$2,589,582	\$155,375	0.23%
Appanoose	69	0.27%	\$1,946,824	\$116,809	0.18%
Audubon	37	0.14%	\$144,823	\$8,689	0.01%
Benton	130	0.51%	\$1,055,725	\$63,344	0.10%
Black Hawk	1,239	4.84%	\$94,536,014	\$5,669,085	8.52%
Boone	97	0.38%	\$2,100,413	\$126,025	0.19%
Bremer	189	0.74%	\$7,919,373	\$475,063	0.71%
Buchanan	147	0.57%	\$5,342,380	\$320,543	0.48%
Buena Vista	124	0.48%	\$1,321,505	\$79,290	0.12%
Butler	70	0.27%	\$2,359,662	\$141,580	0.21%
Calhoun	44	0.17%	\$1,124,125	\$67,448	0.10%
Carroll	202	0.79%	\$2,538,281	\$152,297	0.23%
Cass	110	0.43%	\$1,294,421	\$77,665	0.12%
Cedar	111	0.43%	\$1,760,818	\$105,649	0.16%
Cerro Gordo	463	1.81%	\$7,134,511	\$428,071	0.64%
Cherokee	84	0.33%	\$2,855,100	\$171,306	0.26%
Chickasaw	128	0.50%	\$3,598,768	\$215,926	0.32%
Clarke	55	0.21%	\$2,207,123	\$132,427	0.20%
Clay	257	1.00%	\$5,327,386	\$319,643	0.48%
Clayton	181	0.71%	\$2,554,034	\$153,242	0.23%
Clinton	391	1.53%	\$13,474,094	\$808,446	1.22%
Crawford	96	0.37%	\$1,923,006	\$115,380	0.17%
Dallas	484	1.89%	\$12,753,391	\$765,203	1.15%
Davis	48	0.19%	\$421,212	\$25,273	0.04%
Decatur	23	0.09%	\$165,737	\$9,944	0.01%
Delaware	150	0.59%	\$1,476,804	\$88,319	0.13%
Des Moines	442	1.73%	\$21,812,273	\$1,308,736	1.97%
Dickinson	168	0.66%	\$1,108,310	\$66,499	0.10%
Dubuque	1,266	4.94%	\$55,814,263	\$3,348,856	5.03%
Emmet	96	0.37%	\$1,172,848	\$70,371	0.11%
Fayette	93	0.36%	\$387,151	\$23,229	0.03%
Floyd	141	0.55%	\$10,444,977	\$626,699	0.94%
Franklin	102	0.40%	\$1,057,539	\$63,452	0.10%
Fremont	40	0.16%	\$909,954	\$54,597	0.08%
Greene	66	0.26%	\$1,844,950	\$110,697	0.17%
Grundy	111	0.43%	\$2,712,649	\$160,534	0.24%
Guthrie	71	0.28%	\$3,756,759	\$225,406	0.34%
Hamilton	160	0.62%	\$2,856,730	\$171,404	0.26%
Hancock	82	0.32%	\$10,518,951	\$631,137	0.95%
Hardin	220	0.86%	\$7,920,246	\$475,215	0.71%
Harrison	97	0.38%	\$187,784	\$11,267	0.02%
Henry	173	0.68%	\$4,732,131	\$283,928	0.43%
Howard	80	0.31%	\$749,044	\$44,943	0.07%
Humboldt	102	0.40%	\$1,553,830	\$93,230	0.14%
Ida	70	0.27%	\$1,962,474	\$116,540	0.18%
Iowa	166	0.65%	\$3,391,828	\$203,510	0.31%
Jackson	199	0.78%	\$1,036,125	\$61,734	0.09%
Jasper	208	0.81%	\$5,566,918	\$334,015	0.50%
Jefferson	161	0.63%	\$894,974	\$53,698	0.08%

**Table 17 (continued). Consumer's Use Taxable Sales and Tax
By County
Fiscal Year 2013**

County	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Johnson	803	0.03%	\$31,860,788	\$1,911,647	2.87%
Jones	124	0.00%	\$813,475	\$48,809	0.07%
Keokuk	65	0.00%	\$151,057	\$9,063	0.01%
Kossuth	122	0.00%	\$3,995,164	\$239,710	0.36%
Lee	367	0.01%	\$7,352,846	\$441,171	0.66%
Linn	1,960	0.07%	\$85,000,267	\$5,100,016	7.67%
Louisa	50	0.00%	\$934,465	\$56,068	0.08%
Lucas	42	0.00%	\$11,876,741	\$712,604	1.07%
Lyon	99	0.00%	\$1,893,729	\$113,624	0.17%
Madison	78	0.00%	\$2,877,712	\$172,663	0.26%
Mahaska	158	0.01%	\$2,403,864	\$144,232	0.22%
Marion	213	0.01%	\$7,281,522	\$436,891	0.66%
Marshall	252	0.01%	\$7,164,918	\$429,895	0.65%
Mills	86	0.00%	\$2,889,518	\$173,371	0.26%
Mitchell	115	0.00%	\$1,241,053	\$74,463	0.11%
Monona	80	0.00%	\$421,397	\$25,284	0.04%
Monroe	59	0.00%	\$508,197	\$30,492	0.05%
Montgomery	96	0.00%	\$839,649	\$50,379	0.08%
Muscatine	338	0.01%	\$30,302,330	\$1,818,140	2.73%
No County	1	0.00%	\$1,384	\$83	0.00%
O'Brien	116	0.00%	\$435,555	\$26,133	0.04%
Osceola	83	0.00%	\$5,653,349	\$339,201	0.51%
Page	72	0.00%	\$1,457,793	\$87,468	0.13%
Palo Alto	78	0.00%	\$1,148,100	\$68,886	0.10%
Plymouth	154	0.01%	\$2,654,380	\$159,263	0.24%
Pocahontas	60	0.00%	\$2,772,612	\$166,357	0.25%
Polk	4,078	0.14%	\$351,136,753	\$21,057,013	31.65%
Pottawattamie	783	0.03%	\$31,425,665	\$1,885,540	2.83%
Poweshiek	150	0.01%	\$4,414,034	\$264,842	0.40%
Ringgold	28	0.00%	\$7,520	\$451	0.00%
Sac	55	0.00%	\$39,256	\$2,355	0.00%
Scott	1,551	0.05%	\$50,303,415	\$3,018,205	4.54%
Shelby	148	0.00%	\$3,093,152	\$185,589	0.28%
Sioux	320	0.01%	\$15,165,527	\$909,932	1.37%
Story	657	0.02%	\$20,225,610	\$1,213,537	1.82%
Tama	84	0.00%	\$322,312	\$19,339	0.03%
Taylor	29	0.00%	\$50,591	\$3,035	0.00%
Union	69	0.00%	\$1,105,424	\$66,325	0.10%
Van Buren	48	0.00%	\$391,687	\$23,501	0.04%
Wapello	202	0.01%	\$16,961,083	\$1,017,565	1.53%
Warren	186	0.01%	\$1,265,110	\$75,907	0.11%
Washington	158	0.01%	\$1,611,632	\$96,698	0.15%
Wayne	32	0.00%	\$913,772	\$54,826	0.08%
Webster	323	0.01%	\$22,755,290	\$1,365,317	2.05%
Winnebago	139	0.00%	\$5,709,833	\$342,590	0.51%
Winneshiek	181	0.01%	\$4,444,954	\$266,677	0.40%
Woodbury	1,026	0.03%	\$29,741,132	\$1,780,968	2.68%
Worth	95	0.00%	\$2,976,065	\$178,564	0.27%
Wright	99	0.00%	\$4,603,982	\$276,239	0.42%
State Totals	25,602	100.00%	\$1,109,279,734	\$66,534,641	100.00%