



Iowa Department of
REVENUE

Retail Sales and Use Tax
Annual Report
Fiscal Year 2014

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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 2014
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Forward

Each fiscal year, July 1 to June 30, a quarterly 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 data for 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 2007 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. These tables match presentations of sales and use tax data in prior annual reports. However, between the fourth quarter of fiscal year 2013 and the first quarter in fiscal year 2014 the Department reviewed the business class codes assigned to retailers in the sales and use tax database. In that review, approximately 12 percent of retailers were reassigned to a different business class code to more accurately reflect the type of business in which the business is engaged. These business classes comprise the business groups presented in several tables, thus these reassigned classes impact tables where data are presented by business group.

A change was also made in one of the business groups. The Convenience Stores and Gas Stations business class was moved from the Motor Vehicle group to the Food Dealers group. Taxable sales in the Convenience Stores and Gas Stations business class are primarily from the sales of food items and are more appropriately assigned to the Food Dealers Group.

To provide meaningful historical comparisons, the annual fiscal year comparisons by business group reflect the new business class assignments for both the current and prior fiscal year. However, the 2013 data presented by business group will not match what was reported in the 2013 annual report and data is not comparable to prior years.

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 2007 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 as one return. 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 number of returns in the annual report represents the sum of quarterly returns received and therefore the approximate number of establishments when not presented directly 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.
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 but 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 and use 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, which is the State's fiscal year. Prior to fiscal year 2009, the annual report covered the period beginning April 1 and ending March 31. Quarterly statistical summaries are also provided on the Department's website.

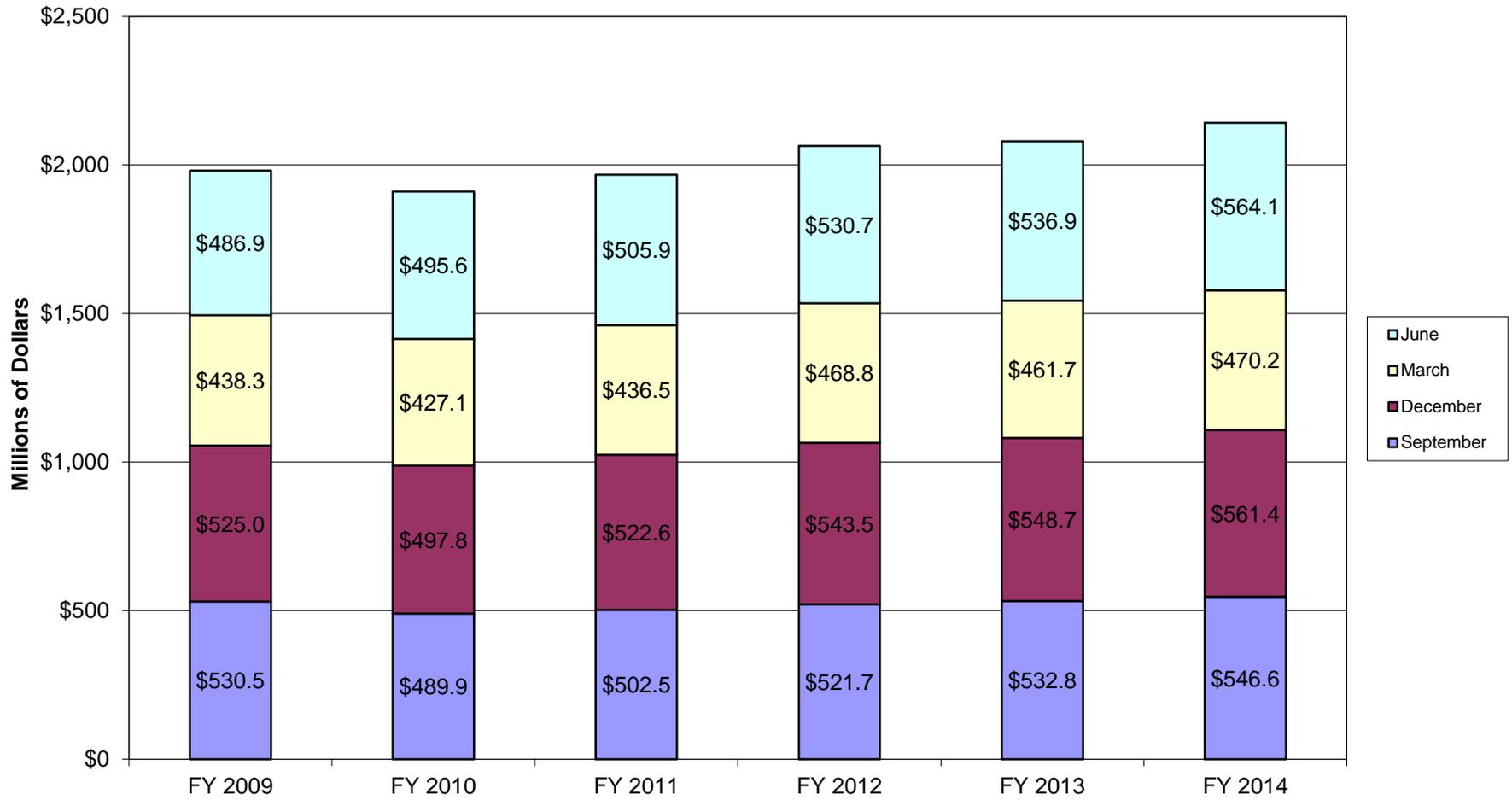
Summary of FY 2014 Annual Data

Total retail sales tax due on returns filed for the fiscal year ending June 30, 2014, was \$2,142.2 million, a 3.0 percent increase from the \$2,081.1 million computed in fiscal year 2013 (see Table 1). The aggregate number of quarterly returns filed decreased from 345,787 in fiscal year 2013 to 337,787 in fiscal year 2014, a 2.3 percent decrease (see table 10).

Summary of FY 2014 Quarterly Data

The June quarter had the most computed tax, 26.3 percent of the 2014 fiscal year total, with the December quarter a close second at 26.2 percent (see Table 1). The strong June quarter is not typical, with the December quarter having the highest share of tax in fiscal years 2010 through 2013.

Figure 1. Retail Sales Tax for Fiscal Years 2010-2014
Fiscal Years Ending June 30



**Table 1. Retail Sales Tax Growth
for Fiscal Years 2010-2014**

Quarter Ending	Millions			
	2010	2011	2012	2013
September	\$489.9	\$502.5	\$521.7	\$532.8
December	\$497.8	\$522.6	\$543.5	\$548.7
March	\$427.1	\$436.8	\$468.8	\$461.7
June	<u>\$495.6</u>	<u>\$505.9</u>	<u>\$530.7</u>	<u>\$536.9</u>
State Totals	\$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	2010	2011	2012	2013
September	25.64%	25.54%	25.27%	25.61%
December	26.06%	26.56%	26.32%	26.38%
March	22.36%	22.20%	22.71%	22.20%
June	25.94%	25.71%	25.70%	25.81%

**Table 2. Retail Sales Tax
by City Population
Fiscal Year 2014**

City Population	Computed Tax	Percent of Tax
50,000 and Above	\$837,929,666	39.11%
25,000 to 50,000	\$294,891,281	13.77%
10,000 to 25,000	\$304,719,383	14.22%
5,000 to 10,000	\$262,875,303	12.27%
2,500 to 5,000	\$166,635,759	7.78%
1,000 to 2,500	\$134,211,064	6.26%
500 to 1,000	\$69,875,454	3.26%
Less than 500	\$54,458,952	2.54%
Unincorporated Areas	<u>\$16,645,382</u>	<u>0.78%</u>
State Totals	\$2,142,242,244	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 2014**

Amount of Gross Sales	Number of returns	Percent of Returns	Gross Sales	Percent of Sales	Computed Tax	Percent of Tax
\$0-\$499	55,175	18.63%	\$3,218,188	0.00%	\$1,056,097	0.05%
\$500-\$999	10,863	3.67%	\$7,992,640	0.01%	\$472,918	0.02%
\$1,000-\$1,999	16,691	5.64%	\$24,507,265	0.02%	\$1,398,329	0.07%
\$2,000-\$2,999	12,473	4.21%	\$30,827,708	0.02%	\$1,705,964	0.08%
\$3,000-\$3,999	10,427	3.52%	\$36,277,435	0.03%	\$1,984,043	0.09%
\$4,000-\$4,999	8,459	2.86%	\$37,933,840	0.03%	\$2,064,231	0.10%
\$5,000-\$9,999	28,082	9.48%	\$202,333,640	0.16%	\$10,713,792	0.50%
\$10,000-\$24,999	35,538	12.00%	\$581,673,875	0.45%	\$28,537,803	1.33%
\$25,000-\$49,999	27,019	9.12%	\$974,404,492	0.75%	\$45,387,339	2.12%
\$50,000-\$99,999	26,214	8.85%	\$1,876,998,026	1.44%	\$83,565,705	3.90%
\$100,000-\$249,999	28,392	9.59%	\$4,526,836,266	3.48%	\$182,350,818	8.51%
\$250,000-\$499,999	14,584	4.92%	\$5,113,519,140	3.93%	\$174,718,943	8.16%
\$500,000-\$999,999	8,719	2.94%	\$6,107,169,679	4.69%	\$164,733,398	7.69%
\$1,000,000-\$1,999,999	5,562	1.88%	\$7,819,983,323	6.01%	\$162,064,708	7.57%
\$2,000,000-\$4,999,999	4,413	1.49%	\$13,749,380,635	10.56%	\$235,691,458	11.00%
\$5,000,000-\$9,999,999	1,817	0.61%	\$12,606,522,526	9.69%	\$177,741,887	8.30%
\$10,000,000 and Above	<u>1,736</u>	<u>0.59%</u>	<u>\$76,455,205,698</u>	<u>58.74%</u>	<u>\$868,054,809</u>	<u>40.52%</u>
State Totals	296,164	100.00%	\$130,154,784,376	100.00%	\$2,142,242,244	100.00%

Percentages may not sum to totals due to rounding.

The total number of returns counts consolidated returns as one return.

**Table 4. Retail Taxable Sales and Tax
by Amount of Taxable Sales Reported on Quarterly Returns
Fiscal Year 2014**

Amount of Taxable Sales	Number of Returns	Percent of Returns	Taxable Sales	Percent of Sales	Computed Tax	Percent of Tax
\$0-\$499	66,603	22.49%	\$4,050,338	0.01%	\$242,563	0.01%
\$500-\$999	13,005	4.39%	\$9,563,640	0.03%	\$572,677	0.03%
\$1,000-\$1,999	19,578	6.61%	\$28,705,986	0.08%	\$1,719,275	0.08%
\$2,000-\$2,999	14,367	4.85%	\$35,510,290	0.10%	\$2,126,707	0.10%
\$3,000-\$3,999	11,632	3.93%	\$40,447,194	0.11%	\$2,422,101	0.11%
\$4,000-\$4,999	9,365	3.16%	\$41,996,956	0.12%	\$2,514,379	0.12%
\$5,000-\$9,999	30,719	10.37%	\$221,170,693	0.62%	\$13,243,792	0.62%
\$10,000-\$24,999	37,182	12.55%	\$606,006,584	1.69%	\$36,282,247	1.69%
\$25,000-\$49,999	26,988	9.11%	\$970,547,138	2.71%	\$58,119,018	2.71%
\$50,000-\$99,999	24,356	8.22%	\$1,737,878,362	4.85%	\$104,000,316	4.85%
\$100,000-\$249,999	23,876	8.06%	\$3,757,081,586	10.48%	\$223,989,967	10.46%
\$250,000-\$499,999	9,937	3.36%	\$3,439,364,510	9.59%	\$204,650,847	9.55%
\$500,000-\$999,999	4,577	1.55%	\$3,148,984,333	8.78%	\$187,154,610	8.74%
\$1,000,000-\$1,999,999	2,098	0.71%	\$2,896,929,703	8.08%	\$172,518,498	8.05%
\$2,000,000-\$4,999,999	1,204	0.41%	\$3,649,450,254	10.18%	\$217,936,896	10.17%
\$5,000,000-\$9,999,999	403	0.14%	\$2,765,745,473	7.72%	\$165,717,612	7.74%
\$10,000,000 and Above	<u>274</u>	<u>0.09%</u>	<u>\$12,494,179,552</u>	<u>34.85%</u>	<u>\$749,030,740</u>	<u>34.96%</u>
State Totals	296,164	100.00%	\$35,847,612,592	100.00%	\$2,142,242,244	100.00%

Percentages may not sum to totals due to rounding.

The total number of returns counts consolidated returns as one return.

**Table 5. Retail Sales Tax
by Amount of Tax Due
Fiscal Year 2014**

Amount of Tax Due	Number of Returns	Percent of Returns	Computed Tax	Percent of Tax
\$0 - \$24	64,321	21.72%	\$180,061	0.01%
\$25 - \$49	11,392	3.85%	\$421,740	0.02%
\$50 - \$99	17,790	6.01%	\$1,308,299	0.06%
\$100 - \$149	13,487	4.55%	\$1,671,167	0.08%
\$150 - \$199	10,854	3.66%	\$1,891,429	0.09%
\$200 - \$249	9,126	3.08%	\$2,045,305	0.10%
\$250 - \$499	30,489	10.29%	\$11,039,604	0.52%
\$500 - \$999	28,811	9.73%	\$20,663,937	0.96%
\$1,000 - \$1,499	16,256	5.49%	\$20,005,309	0.93%
\$1,500 - \$1,999	11,285	3.81%	\$19,582,772	0.91%
\$2,000 - \$2,499	8,816	2.98%	\$19,751,313	0.92%
\$2,500 - \$2,999	6,906	2.33%	\$18,941,602	0.88%
\$3,000 - \$3,999	10,640	3.59%	\$36,923,041	1.72%
\$4,000 - \$4,999	7,842	2.65%	\$35,181,084	1.64%
\$5,000 - \$9,999	20,751	7.01%	\$147,276,405	6.87%
\$10,000 - \$24,999	16,960	5.73%	\$261,543,219	12.21%
\$25,000 - \$49,999	5,622	1.90%	\$192,917,021	9.01%
\$50,000 - \$99,999	2,532	0.85%	\$174,172,356	8.13%
\$100,000 - \$199,999	1,239	0.42%	\$171,343,792	8.00%
\$200,000 - \$499,999	694	0.23%	\$214,302,708	10.00%
\$500,000 - \$999,999	208	0.07%	\$141,905,457	6.62%
\$1,000,000 and Above	<u>143</u>	<u>0.05%</u>	<u>\$649,174,623</u>	<u>30.30%</u>
State Totals	296,164	100.00%	\$2,142,242,244	100.00%

Percentages may not sum to totals due to rounding.

The total number of returns counts consolidated returns as one return.

**Table 6. Retail Taxable Sales and Tax
by County
Fiscal Year 2014**

County	Number of Returns	Percent of Returns	Number of Establishments	Taxable Sales	Computed Tax	Percent of Tax
Adair	1,154	0.34%	375	\$55,454,434	\$3,301,229	0.15%
Adams	627	0.19%	204	\$34,202,309	\$2,050,255	0.10%
Allamakee	2,146	0.64%	680	\$101,335,840	\$6,068,304	0.28%
Appanoose	1,628	0.48%	539	\$101,041,109	\$6,017,045	0.28%
Audubon	923	0.27%	297	\$34,517,646	\$2,070,266	0.10%
Benton	2,863	0.85%	942	\$126,786,286	\$7,599,490	0.35%
Black Hawk	12,537	3.71%	4,035	\$1,819,226,681	\$108,806,021	5.08%
Boone	2,740	0.81%	927	\$175,532,110	\$10,512,173	0.49%
Bremer	2,783	0.82%	934	\$184,254,113	\$11,030,133	0.51%
Buchanan	2,480	0.73%	791	\$164,079,436	\$9,828,562	0.46%
Buena Vista	2,489	0.74%	778	\$192,107,544	\$11,490,504	0.54%
Butler	1,853	0.55%	610	\$59,628,005	\$3,577,288	0.17%
Calhoun	1,372	0.41%	455	\$48,486,367	\$2,908,612	0.14%
Carroll	3,457	1.02%	1,055	\$286,159,446	\$17,137,779	0.80%
Cass	2,189	0.65%	685	\$142,965,800	\$8,560,575	0.40%
Cedar	2,208	0.65%	721	\$96,973,078	\$5,814,504	0.27%
Cerro Gordo	5,951	1.76%	1,860	\$687,457,796	\$41,098,112	1.92%
Cherokee	1,732	0.51%	557	\$103,565,809	\$6,200,676	0.29%
Chickasaw	1,834	0.54%	612	\$91,732,652	\$5,490,382	0.26%
Clarke	1,001	0.30%	328	\$73,223,108	\$4,353,402	0.20%
Clay	2,721	0.81%	841	\$282,597,052	\$16,923,732	0.79%
Clayton	2,856	0.85%	918	\$125,321,264	\$7,460,370	0.35%
Clinton	4,951	1.47%	1,544	\$452,752,243	\$27,106,631	1.27%
Crawford	2,024	0.60%	621	\$119,741,557	\$7,168,440	0.33%
Dallas	5,866	1.74%	1,900	\$1,082,613,103	\$64,592,700	3.02%
Davis	1,316	0.39%	441	\$59,090,004	\$3,539,179	0.17%
Decatur	1,083	0.32%	354	\$35,770,511	\$2,139,961	0.10%
Delaware	2,402	0.71%	782	\$125,403,173	\$7,514,611	0.35%
Des Moines	4,384	1.30%	1,362	\$533,727,275	\$31,910,573	1.49%
Dickinson	3,745	1.11%	1,140	\$284,752,328	\$16,932,613	0.79%
Dubuque	10,864	3.22%	3,337	\$1,240,664,593	\$74,127,249	3.46%
Emmet	1,456	0.43%	458	\$83,135,785	\$4,977,646	0.23%
Fayette	2,676	0.79%	870	\$128,082,765	\$7,662,542	0.36%
Floyd	2,136	0.63%	717	\$118,766,637	\$7,108,193	0.33%
Franklin	1,556	0.46%	499	\$71,919,245	\$4,303,082	0.20%
Fremont	1,018	0.30%	328	\$67,245,556	\$4,018,925	0.19%
Greene	1,310	0.39%	406	\$69,596,955	\$4,162,945	0.19%
Grundy	1,530	0.45%	522	\$68,102,884	\$4,080,632	0.19%
Guthrie	1,648	0.49%	544	\$62,384,437	\$3,737,193	0.17%
Hamilton	1,814	0.54%	595	\$102,403,175	\$6,121,770	0.29%
Hancock	1,613	0.48%	523	\$83,866,041	\$5,019,835	0.23%
Hardin	2,644	0.78%	833	\$156,789,230	\$9,388,818	0.44%
Harrison	1,782	0.53%	569	\$68,610,221	\$4,100,081	0.19%
Henry	2,484	0.74%	795	\$170,093,413	\$10,178,314	0.48%
Howard	1,507	0.45%	503	\$70,458,864	\$4,221,746	0.20%
Humboldt	1,448	0.43%	452	\$77,006,340	\$4,613,663	0.22%
Ida	1,058	0.31%	327	\$45,015,721	\$2,681,986	0.13%
Iowa	2,661	0.79%	835	\$193,035,364	\$11,551,815	0.54%
Jackson	2,735	0.81%	888	\$122,845,765	\$7,353,982	0.34%
Jasper	3,886	1.15%	1,279	\$317,465,229	\$19,003,162	0.89%
Jefferson	2,276	0.67%	795	\$150,375,841	\$8,997,757	0.42%

**Table 6 (continued). Retail Taxable Sales and Tax
by County
Fiscal Year 2014**

County	Number of Returns	Percent of Returns	Number of Establishments	Taxable Sales	Computed Tax	Percent of Tax
Johnson	11,673	3.46%	3,789	\$1,710,398,839	\$102,124,511	4.77%
Jones	2,543	0.75%	852	\$141,414,684	\$8,469,643	0.40%
Keokuk	1,369	0.41%	455	\$39,569,383	\$2,371,423	0.11%
Kossuth	2,560	0.76%	810	\$152,750,476	\$9,147,700	0.43%
Lee	3,916	1.16%	1,217	\$308,842,040	\$18,470,535	0.86%
Linn	20,827	6.17%	6,745	\$3,662,186,316	\$218,776,504	10.21%
Louisa	1,089	0.32%	360	\$32,654,283	\$1,956,771	0.09%
Lucas	1,006	0.30%	328	\$47,139,721	\$2,823,138	0.13%
Lyon	1,647	0.49%	539	\$85,390,987	\$5,105,697	0.24%
Madison	1,752	0.52%	589	\$82,075,470	\$4,920,388	0.23%
Mahaska	2,651	0.78%	860	\$181,398,422	\$10,860,521	0.51%
Marion	3,610	1.07%	1,174	\$276,458,125	\$16,528,168	0.77%
Marshall	3,758	1.11%	1,211	\$353,314,461	\$21,139,436	0.99%
Mills	1,364	0.40%	463	\$75,276,663	\$4,502,198	0.21%
Mitchell	1,700	0.50%	562	\$67,049,735	\$4,009,930	0.19%
Monona	1,272	0.38%	407	\$48,573,109	\$2,904,356	0.14%
Monroe	900	0.27%	304	\$40,254,307	\$2,409,997	0.11%
Montgomery	1,395	0.41%	432	\$78,466,445	\$4,694,814	0.22%
Muscatine	4,086	1.21%	1,288	\$444,810,487	\$26,631,055	1.24%
O'Brien	2,137	0.63%	658	\$120,335,255	\$7,197,706	0.34%
Osceola	798	0.24%	257	\$41,690,637	\$2,499,738	0.12%
Page	1,873	0.55%	600	\$118,353,909	\$7,088,344	0.33%
Palo Alto	1,375	0.41%	428	\$90,358,892	\$5,399,124	0.25%
Plymouth	3,126	0.93%	1,004	\$185,910,513	\$11,125,694	0.52%
Pocahontas	1,132	0.34%	370	\$41,100,019	\$2,461,762	0.11%
Polk	41,738	12.36%	13,360	\$7,291,651,292	\$435,206,640	20.32%
Pottawattamie	7,434	2.20%	2,361	\$1,143,624,875	\$68,157,716	3.18%
Poweshiek	2,580	0.76%	824	\$153,579,969	\$9,170,781	0.43%
Ringgold	782	0.23%	258	\$52,454,343	\$3,143,461	0.15%
Sac	1,593	0.47%	497	\$59,968,196	\$3,591,775	0.17%
Scott	15,305	4.53%	4,699	\$2,538,092,944	\$151,742,445	7.08%
Shelby	1,812	0.54%	566	\$83,351,630	\$4,991,163	0.23%
Sioux	4,789	1.42%	1,490	\$349,137,449	\$20,907,948	0.98%
Story	7,749	2.29%	2,500	\$957,715,675	\$57,147,697	2.67%
Tama	1,987	0.59%	665	\$75,690,855	\$4,532,198	0.21%
Taylor	889	0.26%	301	\$25,174,070	\$1,510,092	0.07%
Union	1,510	0.45%	496	\$120,334,328	\$7,199,504	0.34%
Van Buren	1,176	0.35%	393	\$32,427,278	\$1,941,302	0.09%
Wapello	3,427	1.01%	1,125	\$394,799,612	\$23,627,111	1.10%
Warren	4,035	1.19%	1,407	\$268,926,086	\$16,125,336	0.75%
Washington	3,225	0.95%	1,047	\$183,916,833	\$10,998,979	0.51%
Wayne	890	0.26%	288	\$28,040,964	\$1,679,764	0.08%
Webster	4,469	1.32%	1,374	\$508,594,795	\$30,367,047	1.42%
Winnebago	1,517	0.45%	485	\$81,192,004	\$4,870,824	0.23%
Winneshiek	2,998	0.89%	974	\$206,283,778	\$12,334,222	0.58%
Woodbury	10,189	3.02%	3,126	\$1,583,966,510	\$94,726,989	4.42%
Worth	920	0.27%	312	\$40,491,931	\$2,394,946	0.11%
Wright	1,797	0.53%	569	\$94,061,857	\$5,639,692	0.26%
State Totals	337,787	100.00%	108,182	\$35,847,612,592	\$2,142,242,244	100.00%

Percentages may not sum to totals due to rounding.

* The number of establishments that filed a retail sales tax return in FY 2014.

**Table 7. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Adair	Greenfield	468	\$23,969,725	\$1,435,206	0.07%
Adair	Adair	218	\$10,543,705	\$627,222	0.03%
Adair	Fontanelle	159	\$4,220,857	\$253,251	0.01%
Adair	Stuart	137	\$11,414,669	\$667,236	0.03%
Adair	Orient	73	\$928,706	\$55,707	0.00%
Adair	Bridgewater	49	\$1,452,588	\$87,155	0.00%
Adair	Other	50	\$2,924,184	\$175,451	0.01%
Adair	County Totals	1,154	\$55,454,434	\$3,301,229	0.15%
Adams	Corning	530	\$33,182,785	\$1,989,083	0.09%
Adams	Other	97	\$1,019,524	\$61,171	0.00%
Adams	County Totals	627	\$34,202,309	\$2,050,255	0.10%
Allamakee	Waukon	990	\$63,181,667	\$3,782,275	0.18%
Allamakee	Lansing	345	\$13,330,658	\$797,743	0.04%
Allamakee	Postville	324	\$17,782,690	\$1,066,696	0.05%
Allamakee	New Albin	137	\$1,930,036	\$115,802	0.01%
Allamakee	Harpers Ferry	134	\$2,361,357	\$140,821	0.01%
Allamakee	Waterville	63	\$833,626	\$50,018	0.00%
Allamakee	Other	153	\$1,915,806	\$114,948	0.01%
Allamakee	County Totals	2,146	\$101,335,840	\$6,068,304	0.28%
Appanoose	Centerville	1,105	\$88,692,971	\$5,311,623	0.25%
Appanoose	Moravia	198	\$9,544,263	\$537,238	0.03%
Appanoose	Moulton	106	\$1,273,190	\$76,391	0.00%
Appanoose	Cincinnati	78	\$700,610	\$42,037	0.00%
Appanoose	Mystic	42	\$170,200	\$10,212	0.00%
Appanoose	Other	99	\$659,875	\$39,544	0.00%
Appanoose	County Totals	1,628	\$101,041,109	\$6,017,045	0.28%
Audubon	Audubon	633	\$28,578,479	\$1,713,916	0.08%
Audubon	Exira	161	\$3,994,899	\$239,694	0.01%
Audubon	Kimballton	41	\$554,570	\$33,274	0.00%
Audubon	Other	88	\$1,389,698	\$83,382	0.00%
Audubon	County Totals	923	\$34,517,646	\$2,070,266	0.10%
Benton	Vinton	946	\$50,060,261	\$2,999,072	0.14%
Benton	Belle Plaine	446	\$19,401,425	\$1,164,080	0.05%
Benton	Atkins	203	\$8,824,276	\$529,457	0.02%
Benton	Blairstown	200	\$10,250,658	\$614,525	0.03%
Benton	Shellsburg	184	\$6,545,347	\$392,721	0.02%
Benton	Van Horne	133	\$4,664,955	\$279,897	0.01%
Benton	Urbana	117	\$13,384,277	\$800,433	0.04%
Benton	Keystone	115	\$4,507,185	\$270,431	0.01%
Benton	Newhall	114	\$3,462,554	\$207,753	0.01%
Benton	Walford	94	\$929,297	\$55,758	0.00%
Benton	Norway	89	\$2,459,430	\$147,566	0.01%
Benton	Garrison	52	\$615,504	\$36,930	0.00%
Benton	Other	170	\$1,681,117	\$100,867	0.00%
Benton	County Totals	2,863	\$126,786,286	\$7,599,490	0.35%
Black Hawk	Waterloo	6,789	\$1,117,415,085	\$66,824,849	3.12%
Black Hawk	Cedar Falls	4,031	\$613,905,657	\$36,713,630	1.71%
Black Hawk	Evansdale	394	\$25,038,068	\$1,495,580	0.07%
Black Hawk	Laporte City	356	\$9,718,838	\$583,021	0.03%
Black Hawk	Hudson	341	\$11,635,874	\$698,152	0.03%
Black Hawk	Dunkerton	145	\$9,289,935	\$557,396	0.03%
Black Hawk	Janesville	103	\$1,630,040	\$97,802	0.00%
Black Hawk	Raymond	86	\$3,135,440	\$188,126	0.01%
Black Hawk	Gilbertville	81	\$1,407,542	\$84,453	0.00%
Black Hawk	Elk Run Heights	66	\$22,361,379	\$1,341,683	0.06%
Black Hawk	Other	145	\$3,688,823	\$221,329	0.01%
Black Hawk	County Totals	12,537	\$1,819,226,681	\$108,806,021	5.08%
Boone	Boone	1,785	\$151,206,155	\$9,053,081	0.42%
Boone	Ogden	366	\$7,611,876	\$456,403	0.02%
Boone	Madrid	342	\$10,906,528	\$654,237	0.03%
Boone	Pilot Mound	42	\$239,291	\$14,357	0.00%
Boone	Other	205	\$5,568,260	\$334,096	0.02%
Boone	County Totals	2,740	\$175,532,110	\$10,512,173	0.49%

**Table 7. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Bremer	Waverly	1,299	\$131,901,218	\$7,889,223	0.37%
Bremer	Sumner	478	\$17,109,364	\$1,026,299	0.05%
Bremer	Denver	335	\$13,977,442	\$838,647	0.04%
Bremer	Tripoli	220	\$5,817,243	\$349,035	0.02%
Bremer	Readlyn	155	\$5,650,614	\$339,037	0.02%
Bremer	Janesville	124	\$5,251,837	\$315,110	0.01%
Bremer	Plainfield	102	\$3,899,004	\$233,940	0.01%
Bremer	Other	70	\$647,391	\$38,843	0.00%
Bremer	County Totals	2,783	\$184,254,113	\$11,030,133	0.51%
Buchanan	Independence	1,053	\$99,180,794	\$5,936,052	0.28%
Buchanan	Jesup	353	\$24,944,804	\$1,496,641	0.07%
Buchanan	Hazleton	223	\$6,323,676	\$379,318	0.02%
Buchanan	Winthrop	208	\$7,151,192	\$429,072	0.02%
Buchanan	Fairbank	203	\$13,789,641	\$827,378	0.04%
Buchanan	Rowley	94	\$3,830,616	\$228,577	0.01%
Buchanan	Lamont	76	\$2,148,082	\$128,885	0.01%
Buchanan	Brandon	70	\$555,238	\$33,314	0.00%
Buchanan	Quasqueton	65	\$1,685,513	\$101,131	0.00%
Buchanan	Aurora	55	\$756,458	\$45,387	0.00%
Buchanan	Other	80	\$3,713,422	\$222,805	0.01%
Buchanan	County Totals	2,480	\$164,079,436	\$9,828,562	0.46%
Buena Vista	Storm Lake	1,519	\$163,448,213	\$9,771,707	0.46%
Buena Vista	Alta	289	\$8,347,609	\$500,857	0.02%
Buena Vista	Sioux Rapids	176	\$12,420,244	\$744,718	0.03%
Buena Vista	Albert City	141	\$2,362,268	\$141,736	0.01%
Buena Vista	Newell	127	\$2,654,550	\$159,273	0.01%
Buena Vista	Linn Grove	81	\$744,109	\$44,381	0.00%
Buena Vista	Marathon	62	\$874,832	\$52,490	0.00%
Buena Vista	Rembrandt	40	\$550,516	\$33,031	0.00%
Buena Vista	Other	54	\$705,203	\$42,312	0.00%
Buena Vista	County Totals	2,489	\$192,107,544	\$11,490,504	0.54%
Butler	Parkersburg	349	\$11,930,787	\$715,847	0.03%
Butler	Clarksville	280	\$4,852,779	\$291,167	0.01%
Butler	Greene	253	\$9,831,591	\$589,895	0.03%
Butler	Allison	240	\$6,768,553	\$405,721	0.02%
Butler	Shell Rock	201	\$9,154,838	\$549,290	0.03%
Butler	Aplington	155	\$4,155,990	\$249,359	0.01%
Butler	Dumont	138	\$5,605,863	\$336,352	0.02%
Butler	New Hartford	115	\$1,859,823	\$111,589	0.01%
Butler	Other	122	\$5,467,781	\$328,067	0.02%
Butler	County Totals	1,853	\$59,628,005	\$3,577,288	0.17%
Calhoun	Rockwell City	354	\$17,476,737	\$1,048,350	0.05%
Calhoun	Manson	333	\$14,730,390	\$883,821	0.04%
Calhoun	Lake City	308	\$9,836,911	\$589,901	0.03%
Calhoun	Lohrville	80	\$1,866,912	\$112,015	0.01%
Calhoun	Pomeroy	78	\$2,013,916	\$120,835	0.01%
Calhoun	Farnhamville	68	\$1,132,792	\$67,968	0.00%
Calhoun	Other	151	\$1,428,709	\$85,723	0.00%
Calhoun	County Totals	1,372	\$48,486,367	\$2,908,612	0.14%
Carroll	Carroll	2,026	\$227,646,399	\$13,627,107	0.64%
Carroll	Manning	310	\$13,280,001	\$796,800	0.04%
Carroll	Coon Rapids	266	\$10,107,489	\$606,368	0.03%
Carroll	Glidden	210	\$9,287,446	\$557,247	0.03%
Carroll	Breda	155	\$8,784,310	\$527,030	0.02%
Carroll	Templeton	136	\$3,754,304	\$225,258	0.01%
Carroll	Arcadia	97	\$6,061,707	\$363,702	0.02%
Carroll	Dedham	79	\$997,453	\$59,847	0.00%
Carroll	Halbur	79	\$2,789,678	\$167,381	0.01%
Carroll	Other	99	\$3,450,659	\$207,040	0.01%
Carroll	County Totals	3,457	\$286,159,446	\$17,137,779	0.80%

**Table 7. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Cass	Atlantic	1,386	\$118,848,442	\$7,113,817	0.33%
Cass	Griswold	237	\$7,425,953	\$445,557	0.02%
Cass	Anita	206	\$6,814,649	\$408,753	0.02%
Cass	Massena	110	\$4,925,326	\$295,520	0.01%
Cass	Cumberland	61	\$592,861	\$35,572	0.00%
Cass	Lewis	52	\$914,797	\$54,882	0.00%
Cass	Wiota	49	\$914,714	\$54,731	0.00%
Cass	Marne	41	\$1,161,520	\$69,691	0.00%
Cass	Other	47	\$1,367,538	\$82,052	0.00%
Cass	County Totals	2,189	\$142,965,800	\$8,560,575	0.40%
Cedar	Tipton	769	\$44,593,147	\$2,674,046	0.12%
Cedar	West Branch	398	\$13,550,120	\$810,857	0.04%
Cedar	Durant	279	\$15,443,581	\$926,615	0.04%
Cedar	Clarence	199	\$4,734,870	\$284,092	0.01%
Cedar	Lowden	174	\$7,410,231	\$444,425	0.02%
Cedar	Mechanicsville	138	\$4,044,652	\$242,679	0.01%
Cedar	Stanwood	88	\$2,408,808	\$144,528	0.01%
Cedar	Bennett	43	\$952,732	\$57,164	0.00%
Cedar	Other	120	\$3,834,937	\$230,096	0.01%
Cedar	County Totals	2,208	\$96,973,078	\$5,814,504	0.27%
Cerro Gordo	Mason City	3,750	\$559,078,944	\$33,454,855	1.56%
Cerro Gordo	Clear Lake	1,564	\$104,800,267	\$6,228,645	0.29%
Cerro Gordo	Rockwell	168	\$3,366,726	\$202,004	0.01%
Cerro Gordo	Ventura	138	\$11,687,303	\$701,191	0.03%
Cerro Gordo	Thornton	76	\$1,203,998	\$72,240	0.00%
Cerro Gordo	Plymouth	50	\$425,419	\$25,525	0.00%
Cerro Gordo	Meservey	43	\$195,823	\$11,749	0.00%
Cerro Gordo	Swaledale	40	\$2,110,468	\$126,628	0.01%
Cerro Gordo	Other	122	\$4,588,848	\$275,274	0.01%
Cerro Gordo	County Totals	5,951	\$687,457,796	\$41,098,112	1.92%
Cherokee	Cherokee	1,076	\$72,082,449	\$4,313,123	0.20%
Cherokee	Marcus	231	\$19,345,467	\$1,159,279	0.05%
Cherokee	Aurelia	155	\$6,006,954	\$360,417	0.02%
Cherokee	Cleghorn	64	\$750,272	\$45,016	0.00%
Cherokee	Quimby	62	\$1,767,590	\$106,055	0.00%
Cherokee	Washta	43	\$392,578	\$23,555	0.00%
Cherokee	Meriden	40	\$1,182,082	\$70,925	0.00%
Cherokee	Other	61	\$2,038,417	\$122,305	0.01%
Cherokee	County Totals	1,732	\$103,565,809	\$6,200,676	0.29%
Chickasaw	New Hampton	886	\$65,631,089	\$3,924,927	0.18%
Chickasaw	Nashua	300	\$9,325,896	\$559,423	0.03%
Chickasaw	Fredericksburg	204	\$6,343,709	\$380,216	0.02%
Chickasaw	Ionia	144	\$2,051,084	\$122,964	0.01%
Chickasaw	Lawler	138	\$4,562,141	\$273,728	0.01%
Chickasaw	Alta Vista	61	\$1,183,964	\$71,038	0.00%
Chickasaw	Other	101	\$2,634,769	\$158,086	0.01%
Chickasaw	County Totals	1,834	\$91,732,652	\$5,490,382	0.26%
Clarke	Osceola	836	\$70,054,784	\$4,163,422	0.19%
Clarke	Murray	75	\$1,257,658	\$75,459	0.00%
Clarke	Other	90	\$1,910,666	\$114,520	0.01%
Clarke	County Totals	1,001	\$73,223,108	\$4,353,402	0.20%
Clay	Spencer	2,175	\$271,264,224	\$16,244,069	0.76%
Clay	Everly	142	\$5,029,225	\$301,447	0.01%
Clay	Peterson	89	\$1,322,920	\$79,375	0.00%
Clay	Royal	58	\$631,454	\$37,887	0.00%
Clay	Dickens	54	\$1,707,600	\$102,456	0.00%
Clay	Webb	49	\$746,288	\$44,777	0.00%
Clay	Greenville	43	\$715,593	\$42,936	0.00%
Clay	Fostoria	41	\$812,507	\$48,750	0.00%
Clay	Other	70	\$367,241	\$22,034	0.00%
Clay	County Totals	2,721	\$282,597,052	\$16,923,732	0.79%

**Table 7. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Clayton	Elkader	523	\$39,142,551	\$2,306,197	0.11%
Clayton	Guttenberg	466	\$19,811,850	\$1,184,690	0.06%
Clayton	Strawberry Point	363	\$11,502,362	\$689,737	0.03%
Clayton	Monona	339	\$19,341,632	\$1,160,245	0.05%
Clayton	Mcgregor	317	\$5,800,475	\$344,020	0.02%
Clayton	Edgewood	204	\$13,868,288	\$831,894	0.04%
Clayton	Garnavillo	163	\$4,215,750	\$252,918	0.01%
Clayton	Marquette	100	\$5,405,179	\$316,926	0.01%
Clayton	Luana	66	\$1,074,481	\$64,469	0.00%
Clayton	Volga	65	\$1,115,528	\$66,932	0.00%
Clayton	Other	250	\$4,043,168	\$242,342	0.01%
Clayton	County Totals	2,856	\$125,321,264	\$7,460,370	0.35%
Clinton	Clinton	2,851	\$358,879,327	\$21,477,376	1.00%
Clinton	Dewitt	860	\$56,490,162	\$3,386,478	0.16%
Clinton	Camanche	343	\$12,001,151	\$720,069	0.03%
Clinton	Wheatland	160	\$6,437,726	\$386,264	0.02%
Clinton	Grand Mound	116	\$2,540,926	\$152,268	0.01%
Clinton	Delmar	114	\$1,428,861	\$85,732	0.00%
Clinton	Goose Lake	89	\$1,944,173	\$116,650	0.01%
Clinton	Calamus	80	\$2,605,638	\$156,338	0.01%
Clinton	Low Moor	77	\$1,667,679	\$100,061	0.00%
Clinton	Lost Nation	72	\$1,590,812	\$95,449	0.00%
Clinton	Charlotte	66	\$3,864,223	\$231,853	0.01%
Clinton	Other	123	\$3,301,565	\$198,094	0.01%
Clinton	County Totals	4,951	\$452,752,243	\$27,106,631	1.27%
Crawford	Denison	1,154	\$100,211,168	\$5,996,616	0.28%
Crawford	Manilla	185	\$2,508,780	\$150,527	0.01%
Crawford	Schleswig	126	\$2,731,462	\$163,888	0.01%
Crawford	Dow City	108	\$2,435,546	\$146,133	0.01%
Crawford	Charter Oak	103	\$2,652,628	\$159,158	0.01%
Crawford	Vail	86	\$1,704,790	\$102,287	0.00%
Crawford	Westside	81	\$1,381,255	\$82,875	0.00%
Crawford	Kiron	74	\$2,902,245	\$174,135	0.01%
Crawford	Other	107	\$3,213,683	\$192,821	0.01%
Crawford	County Totals	2,024	\$119,741,557	\$7,168,440	0.33%
Dallas	West Des Moines	1,339	\$675,206,868	\$40,160,315	1.87%
Dallas	Waukee	984	\$182,258,812	\$10,935,062	0.51%
Dallas	Perry	875	\$90,112,784	\$5,399,356	0.25%
Dallas	Adel	867	\$54,282,096	\$3,254,160	0.15%
Dallas	Dallas Center	278	\$12,919,089	\$775,145	0.04%
Dallas	Clive	235	\$19,985,638	\$1,199,138	0.06%
Dallas	Woodward	225	\$4,665,614	\$279,937	0.01%
Dallas	Urbandale	148	\$2,541,372	\$152,482	0.01%
Dallas	Van Meter	139	\$5,564,358	\$333,861	0.02%
Dallas	Redfield	126	\$3,730,066	\$223,804	0.01%
Dallas	Desoto	120	\$4,534,280	\$270,738	0.01%
Dallas	Dexter	113	\$4,143,158	\$248,589	0.01%
Dallas	Granger	111	\$8,534,285	\$512,057	0.02%
Dallas	Minburn	84	\$1,875,462	\$112,528	0.01%
Dallas	Bouton	52	\$9,380,736	\$562,818	0.03%
Dallas	Other	170	\$2,878,485	\$172,709	0.01%
Dallas	County Totals	5,866	\$1,082,613,103	\$64,592,700	3.02%
Davis	Bloomfield	1,052	\$53,987,564	\$3,234,090	0.15%
Davis	Drakesville	97	\$1,686,893	\$101,214	0.00%
Davis	Pulaski	82	\$2,104,760	\$126,286	0.01%
Davis	Other	85	\$1,310,787	\$77,590	0.00%
Davis	County Totals	1,316	\$59,090,004	\$3,539,179	0.17%
Decatur	Lamoni	372	\$12,647,439	\$754,090	0.04%
Decatur	Leon	363	\$18,694,541	\$1,120,199	0.05%
Decatur	Davis City	75	\$586,292	\$35,138	0.00%
Decatur	Decatur City	65	\$1,285,484	\$77,129	0.00%
Decatur	Grand River	57	\$328,131	\$19,688	0.00%
Decatur	Weldon	44	\$632,866	\$37,972	0.00%
Decatur	Other	107	\$1,595,758	\$95,745	0.00%
Decatur	County Totals	1,083	\$35,770,511	\$2,139,961	0.10%

**Table 7. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Delaware	Manchester	1,211	\$81,687,117	\$4,894,502	0.23%
Delaware	Hopkinton	173	\$2,963,956	\$177,837	0.01%
Delaware	Delhi	167	\$8,662,604	\$519,756	0.02%
Delaware	Earlville	161	\$2,166,977	\$129,694	0.01%
Delaware	Dyersville	143	\$4,949,635	\$296,978	0.01%
Delaware	Colesburg	115	\$2,893,121	\$173,587	0.01%
Delaware	Ryan	106	\$808,247	\$48,495	0.00%
Delaware	Edgewood	102	\$4,763,306	\$285,798	0.01%
Delaware	Dundee	59	\$1,857,661	\$111,460	0.01%
Delaware	Greeley	55	\$939,860	\$56,392	0.00%
Delaware	Other	110	\$13,710,689	\$820,111	0.04%
Delaware	County Totals	2,402	\$125,403,173	\$7,514,611	0.35%
Des Moines	Burlington	2,852	\$309,351,402	\$18,455,379	0.86%
Des Moines	West Burlington	841	\$198,713,750	\$11,915,467	0.56%
Des Moines	Mediapolis	317	\$16,860,714	\$1,011,643	0.05%
Des Moines	Danville	154	\$2,797,497	\$167,850	0.01%
Des Moines	Other	220	\$6,003,912	\$360,235	0.02%
Des Moines	County Totals	4,384	\$533,727,275	\$31,910,573	1.49%
Dickinson	Spirit Lake	1,630	\$149,975,080	\$8,946,360	0.42%
Dickinson	Milford	797	\$34,241,700	\$2,040,689	0.10%
Dickinson	Arnolds Park	637	\$35,352,614	\$2,080,106	0.10%
Dickinson	Okoboji	267	\$49,129,175	\$2,903,574	0.14%
Dickinson	Lake Park	218	\$8,942,785	\$536,567	0.03%
Dickinson	Terril	75	\$1,434,063	\$86,044	0.00%
Dickinson	Other	121	\$5,676,911	\$339,273	0.02%
Dickinson	County Totals	3,745	\$284,752,328	\$16,932,613	0.79%
Dubuque	Dubuque	7,923	\$1,066,021,128	\$63,673,603	2.97%
Dubuque	Dyersville	872	\$76,924,971	\$4,603,542	0.21%
Dubuque	Cascade	433	\$26,029,468	\$1,561,768	0.07%
Dubuque	Peosta	343	\$19,281,699	\$1,152,685	0.05%
Dubuque	Farley	242	\$8,738,655	\$516,878	0.02%
Dubuque	Epworth	228	\$7,346,044	\$440,367	0.02%
Dubuque	New Vienna	123	\$7,087,775	\$425,267	0.02%
Dubuque	Holy Cross	116	\$3,025,554	\$181,533	0.01%
Dubuque	Worthington	99	\$10,275,539	\$616,532	0.03%
Dubuque	Durango	95	\$2,904,600	\$173,613	0.01%
Dubuque	Bernard	90	\$1,190,242	\$71,415	0.00%
Dubuque	Sherrill	85	\$2,420,403	\$144,935	0.01%
Dubuque	Asbury	40	\$430,846	\$25,851	0.00%
Dubuque	Other	175	\$8,987,669	\$539,260	0.03%
Dubuque	County Totals	10,864	\$1,240,664,593	\$74,127,249	3.46%
Emmet	Estherville	985	\$71,228,448	\$4,263,206	0.20%
Emmet	Armstrong	260	\$8,464,538	\$507,872	0.02%
Emmet	Ringsted	92	\$1,528,895	\$91,734	0.00%
Emmet	Wallingford	61	\$598,429	\$35,906	0.00%
Emmet	Other	58	\$1,315,475	\$78,929	0.00%
Emmet	County Totals	1,456	\$83,135,785	\$4,977,646	0.23%
Fayette	Oelwein	820	\$63,977,295	\$3,833,327	0.18%
Fayette	West Union	598	\$30,352,227	\$1,815,212	0.08%
Fayette	Fayette	238	\$6,276,531	\$371,540	0.02%
Fayette	Elgin	171	\$8,475,022	\$508,501	0.02%
Fayette	Clermont	155	\$4,836,041	\$290,162	0.01%
Fayette	Hawkeye	139	\$2,074,563	\$124,474	0.01%
Fayette	Maynard	104	\$2,375,751	\$142,545	0.01%
Fayette	Arlington	84	\$1,097,422	\$65,794	0.00%
Fayette	Waucoma	83	\$3,425,998	\$205,560	0.01%
Fayette	Wadena	58	\$633,335	\$38,000	0.00%
Fayette	Randalia	42	\$615,742	\$36,945	0.00%
Fayette	Other	184	\$3,942,838	\$230,483	0.01%
Fayette	County Totals	2,676	\$128,082,765	\$7,662,542	0.36%

**Table 7. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Floyd	Charles City	1,338	\$94,386,069	\$5,645,790	0.26%
Floyd	Nora Springs	234	\$5,949,041	\$356,773	0.02%
Floyd	Rockford	132	\$2,541,439	\$152,486	0.01%
Floyd	Floyd	127	\$9,070,730	\$544,244	0.03%
Floyd	Rudd	111	\$1,600,895	\$96,054	0.00%
Floyd	Marble Rock	59	\$1,890,234	\$113,414	0.01%
Floyd	Other	135	\$3,328,229	\$199,431	0.01%
Floyd	County Totals	2,136	\$118,766,637	\$7,108,193	0.33%
Franklin	Hampton	889	\$54,264,374	\$3,245,452	0.15%
Franklin	Sheffield	206	\$7,985,645	\$479,139	0.02%
Franklin	Ackley	76	\$446,336	\$26,780	0.00%
Franklin	Latimer	73	\$3,887,925	\$233,276	0.01%
Franklin	Alexander	62	\$204,989	\$12,299	0.00%
Franklin	Geneva	60	\$719,362	\$43,162	0.00%
Franklin	Dows	53	\$1,971,812	\$118,309	0.01%
Franklin	Other	137	\$2,438,802	\$144,665	0.01%
Franklin	County Totals	1,566	\$71,919,245	\$4,303,082	0.20%
Fremont	Sidney	222	\$4,397,770	\$263,866	0.01%
Fremont	Hamburg	202	\$7,919,878	\$474,781	0.02%
Fremont	Tabor	154	\$3,036,401	\$182,147	0.01%
Fremont	Shenandoah	89	\$21,730,529	\$1,300,883	0.06%
Fremont	Farragut	77	\$811,361	\$48,468	0.00%
Fremont	Other	274	\$29,349,617	\$1,748,780	0.08%
Fremont	County Totals	1,018	\$67,245,556	\$4,018,925	0.19%
Greene	Jefferson	787	\$50,898,197	\$3,047,502	0.14%
Greene	Scranton	132	\$3,690,103	\$221,406	0.01%
Greene	Grand Junction	116	\$7,556,326	\$446,899	0.02%
Greene	Churdan	86	\$1,217,601	\$73,056	0.00%
Greene	Paton	77	\$4,482,258	\$268,935	0.01%
Greene	Rippey	61	\$998,675	\$59,918	0.00%
Greene	Other	51	\$753,795	\$45,228	0.00%
Greene	County Totals	1,310	\$69,596,955	\$4,162,945	0.19%
Grundy	Grundy Center	498	\$27,089,864	\$1,620,160	0.08%
Grundy	Reinbeck	287	\$15,185,435	\$911,126	0.04%
Grundy	Conrad	265	\$8,605,336	\$516,320	0.02%
Grundy	Dike	164	\$8,564,401	\$513,554	0.02%
Grundy	Wellsburg	131	\$3,525,988	\$211,559	0.01%
Grundy	Beaman	61	\$861,998	\$51,720	0.00%
Grundy	Holland	46	\$2,713,433	\$162,806	0.01%
Grundy	Other	78	\$1,556,429	\$93,386	0.00%
Grundy	County Totals	1,530	\$68,102,884	\$4,080,632	0.19%
Guthrie	Panora	470	\$24,435,251	\$1,461,532	0.07%
Guthrie	Guthrie Center	459	\$14,381,730	\$862,481	0.04%
Guthrie	Stuart	182	\$8,178,668	\$490,720	0.02%
Guthrie	Bayard	120	\$2,865,391	\$171,923	0.01%
Guthrie	Yale	88	\$1,072,366	\$64,342	0.00%
Guthrie	Casey	87	\$1,794,257	\$107,655	0.01%
Guthrie	Menlo	87	\$6,509,890	\$390,593	0.02%
Guthrie	Adair	48	\$2,197,753	\$131,865	0.01%
Guthrie	Other	107	\$949,131	\$56,080	0.00%
Guthrie	County Totals	1,648	\$62,384,437	\$3,737,193	0.17%
Hamilton	Webster City	1,076	\$74,387,127	\$4,446,153	0.21%
Hamilton	Jewell Junction	184	\$4,758,055	\$285,483	0.01%
Hamilton	Stratford	139	\$5,096,702	\$305,802	0.01%
Hamilton	Ellsworth	100	\$4,958,305	\$297,498	0.01%
Hamilton	Williams	84	\$6,800,376	\$403,338	0.02%
Hamilton	Stanhope	74	\$2,221,077	\$133,265	0.01%
Hamilton	Blairsburg	49	\$1,083,784	\$65,027	0.00%
Hamilton	Other	108	\$3,097,749	\$185,204	0.01%
Hamilton	County Totals	1,814	\$102,403,175	\$6,121,770	0.29%
Hancock	Garner	633	\$44,197,376	\$2,646,022	0.12%
Hancock	Britt	411	\$13,387,601	\$803,256	0.04%
Hancock	Forest City	158	\$16,249,571	\$968,721	0.05%
Hancock	Kanawha	131	\$5,655,486	\$339,276	0.02%
Hancock	Klemme	70	\$951,822	\$57,109	0.00%
Hancock	Corwith	57	\$1,294,099	\$77,646	0.00%
Hancock	Woden	56	\$543,707	\$32,622	0.00%
Hancock	Other	97	\$1,586,379	\$95,183	0.00%
Hancock	County Totals	1,613	\$83,866,041	\$5,019,835	0.23%

**Table 7. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Hardin	Iowa Falls	1,043	\$96,629,661	\$5,781,120	0.27%
Hardin	Eldora	539	\$18,112,889	\$1,085,338	0.05%
Hardin	Ackley	303	\$7,867,971	\$472,078	0.02%
Hardin	Alden	205	\$8,863,718	\$531,823	0.02%
Hardin	Hubbard	155	\$11,901,313	\$714,079	0.03%
Hardin	Radcliffe	112	\$3,495,303	\$209,718	0.01%
Hardin	Union	94	\$5,122,425	\$307,346	0.01%
Hardin	Steamboat Rock	58	\$1,201,229	\$72,074	0.00%
Hardin	New Providence	51	\$787,886	\$47,273	0.00%
Hardin	Other	84	\$2,806,835	\$167,969	0.01%
Hardin	County Totals	2,644	\$156,789,230	\$9,388,818	0.44%
Harrison	Missouri Valley	571	\$34,913,881	\$2,081,899	0.10%
Harrison	Woodbine	321	\$11,019,906	\$660,140	0.03%
Harrison	Logan	296	\$7,057,104	\$423,072	0.02%
Harrison	Dunlap	277	\$11,468,465	\$688,033	0.03%
Harrison	Mondamin	63	\$1,484,372	\$89,062	0.00%
Harrison	Pisgah	55	\$927,931	\$55,676	0.00%
Harrison	Modale	52	\$754,849	\$45,291	0.00%
Harrison	Persia	52	\$430,819	\$25,849	0.00%
Harrison	Other	95	\$552,894	\$31,059	0.00%
Harrison	County Totals	1,782	\$68,610,221	\$4,100,081	0.19%
Henry	Mount Pleasant	1,556	\$142,061,930	\$8,496,425	0.40%
Henry	New London	280	\$9,713,414	\$582,805	0.03%
Henry	Wayland	204	\$6,275,554	\$376,533	0.02%
Henry	Winfield	171	\$6,393,506	\$383,610	0.02%
Henry	Salem	92	\$2,249,819	\$134,989	0.01%
Henry	Mount Union	55	\$1,737,909	\$104,275	0.00%
Henry	Olds	51	\$1,285,113	\$77,107	0.00%
Henry	Other	75	\$376,168	\$22,570	0.00%
Henry	County Totals	2,484	\$170,093,413	\$10,178,314	0.48%
Howard	Cresco	860	\$51,465,971	\$3,082,192	0.14%
Howard	Elma	192	\$5,298,509	\$317,911	0.01%
Howard	Lime Springs	172	\$2,234,149	\$134,029	0.01%
Howard	Riceville	117	\$4,922,298	\$295,338	0.01%
Howard	Protivin	76	\$3,285,066	\$197,104	0.01%
Howard	Chester	49	\$820,619	\$49,237	0.00%
Howard	Other	41	\$2,432,252	\$145,935	0.01%
Howard	County Totals	1,507	\$70,458,864	\$4,221,746	0.20%
Humboldt	Humboldt	899	\$64,362,649	\$3,855,059	0.18%
Humboldt	Livermore	107	\$1,251,196	\$75,072	0.00%
Humboldt	Dakota City	89	\$2,597,820	\$155,851	0.01%
Humboldt	Renwick	69	\$1,372,069	\$82,324	0.00%
Humboldt	Gilmore City	54	\$1,569,471	\$94,168	0.00%
Humboldt	Other	230	\$5,853,135	\$351,188	0.02%
Humboldt	County Totals	1,448	\$77,006,340	\$4,613,663	0.22%
Ida	Ida Grove	556	\$29,293,514	\$1,738,654	0.08%
Ida	Holstein	254	\$8,138,527	\$488,312	0.02%
Ida	Battle Creek	99	\$2,792,041	\$167,522	0.01%
Ida	Galva	67	\$1,006,337	\$60,380	0.00%
Ida	Arthur	46	\$3,599,369	\$215,962	0.01%
Ida	Other	36	\$185,933	\$11,156	0.00%
Ida	County Totals	1,058	\$45,015,721	\$2,681,986	0.13%
Iowa	Williamsburg	907	\$121,327,783	\$7,259,183	0.34%
Iowa	Marengo	484	\$20,088,345	\$1,203,848	0.06%
Iowa	Victor	216	\$7,652,664	\$459,160	0.02%
Iowa	North English	173	\$5,617,861	\$337,072	0.02%
Iowa	Ladora	74	\$525,010	\$31,501	0.00%
Iowa	Parnell	65	\$577,232	\$34,543	0.00%
Iowa	Other	742	\$37,246,469	\$2,226,508	0.10%
Iowa	County Totals	2,661	\$193,035,364	\$11,551,815	0.54%
Jackson	Maquoketa	1,158	\$80,706,859	\$4,832,041	0.23%
Jackson	Bellevue	612	\$17,448,978	\$1,041,029	0.05%
Jackson	Preston	258	\$11,233,805	\$674,028	0.03%
Jackson	Lamotte	129	\$2,650,051	\$159,003	0.01%
Jackson	Sabula	128	\$2,271,186	\$136,167	0.01%
Jackson	Miles	91	\$2,027,199	\$121,632	0.01%
Jackson	Springbrook	45	\$1,008,156	\$60,227	0.00%
Jackson	St. Donatus	44	\$1,834,428	\$109,949	0.01%
Jackson	Andrew	43	\$848,546	\$50,913	0.00%
Jackson	Other	227	\$2,816,557	\$168,993	0.01%
Jackson	County Totals	2,735	\$122,845,765	\$7,353,982	0.34%

**Table 7. Retail Taxable Sales and Tax
By County and City
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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Jasper	Newton	2,154	\$245,936,074	\$14,718,515	0.69%
Jasper	Colfax	318	\$14,509,329	\$863,769	0.04%
Jasper	Monroe	266	\$16,393,782	\$983,627	0.05%
Jasper	Sully	244	\$18,643,882	\$1,118,633	0.05%
Jasper	Prairie City	214	\$7,197,012	\$431,821	0.02%
Jasper	Baxter	162	\$4,209,463	\$252,547	0.01%
Jasper	Kellogg	146	\$3,221,967	\$193,318	0.01%
Jasper	Lynnville	124	\$4,186,340	\$250,889	0.01%
Jasper	Reasnor	76	\$795,463	\$47,728	0.00%
Jasper	Mingo	67	\$466,092	\$27,966	0.00%
Jasper	Other	115	\$1,905,825	\$114,350	0.01%
Jasper	County Totals	3,886	\$317,465,229	\$19,003,162	0.89%
Jefferson	Fairfield	1,930	\$121,860,072	\$7,286,820	0.34%
Jefferson	Lockridge	85	\$923,685	\$55,412	0.00%
Jefferson	Batavia	79	\$25,493,283	\$1,529,597	0.07%
Jefferson	Packwood	56	\$313,737	\$18,824	0.00%
Jefferson	Libertyville	55	\$1,180,873	\$70,852	0.00%
Jefferson	Other	71	\$604,191	\$36,251	0.00%
Jefferson	County Totals	2,276	\$150,375,841	\$8,997,757	0.42%
Johnson	Iowa City	5,909	\$811,039,164	\$48,524,189	2.27%
Johnson	Coralville	2,773	\$744,395,353	\$44,323,897	2.07%
Johnson	North Liberty	1,189	\$93,795,560	\$5,618,481	0.26%
Johnson	Solon	552	\$19,282,850	\$1,156,971	0.05%
Johnson	Swisher	298	\$8,902,808	\$534,168	0.02%
Johnson	Oxford	289	\$6,574,588	\$394,475	0.02%
Johnson	Tiffin	179	\$9,509,861	\$570,592	0.03%
Johnson	Lone Tree	162	\$2,512,087	\$150,725	0.01%
Johnson	Hills	82	\$4,980,787	\$298,847	0.01%
Johnson	Other	240	\$9,405,781	\$552,165	0.03%
Johnson	County Totals	11,673	\$1,710,398,839	\$102,124,511	4.77%
Jones	Monticello	1,000	\$55,146,607	\$3,305,201	0.15%
Jones	Anamosa	845	\$72,066,059	\$4,312,321	0.20%
Jones	Wyoming	142	\$3,804,612	\$228,277	0.01%
Jones	Olin	135	\$1,850,044	\$111,003	0.01%
Jones	Oxford Junction	83	\$937,278	\$56,237	0.00%
Jones	Cascade	77	\$387,646	\$23,259	0.00%
Jones	Martelle	57	\$1,607,731	\$96,464	0.00%
Jones	Onslow	55	\$204,868	\$12,292	0.00%
Jones	Other	149	\$5,409,839	\$324,590	0.02%
Jones	County Totals	2,543	\$141,414,684	\$8,469,643	0.40%
Keokuk	Sigourney	523	\$20,438,913	\$1,223,594	0.06%
Keokuk	Keota	200	\$5,500,600	\$330,036	0.02%
Keokuk	Hedrick	119	\$3,364,439	\$201,866	0.01%
Keokuk	Richland	95	\$1,781,032	\$106,862	0.00%
Keokuk	What Cheer	79	\$1,645,251	\$98,715	0.00%
Keokuk	Keswick	56	\$1,632,667	\$97,960	0.00%
Keokuk	Ollie	51	\$487,648	\$29,259	0.00%
Keokuk	South English	49	\$785,227	\$47,114	0.00%
Keokuk	Harper	46	\$1,019,848	\$61,191	0.00%
Keokuk	Delta	41	\$623,825	\$37,430	0.00%
Keokuk	Other	110	\$2,289,933	\$137,396	0.01%
Keokuk	County Totals	1,369	\$39,569,383	\$2,371,423	0.11%
Kossuth	Algona	1,367	\$113,085,346	\$6,768,259	0.32%
Kossuth	Bancroft	227	\$10,652,450	\$638,744	0.03%
Kossuth	Titonka	133	\$5,642,996	\$338,580	0.02%
Kossuth	Swea City	122	\$4,234,116	\$254,047	0.01%
Kossuth	Whittemore	112	\$2,946,029	\$176,723	0.01%
Kossuth	Wesley	103	\$3,002,709	\$180,163	0.01%
Kossuth	Fenton	78	\$943,856	\$56,631	0.00%
Kossuth	Burt	71	\$3,541,992	\$212,520	0.01%
Kossuth	Luverne	63	\$1,517,559	\$91,054	0.00%
Kossuth	West Bend	61	\$4,149,531	\$248,972	0.01%
Kossuth	Lone Rock	55	\$554,543	\$33,248	0.00%
Kossuth	Lakota	54	\$1,135,476	\$68,129	0.00%
Kossuth	Ledyard	53	\$726,648	\$43,599	0.00%
Kossuth	Other	61	\$617,225	\$37,034	0.00%
Kossuth	County Totals	2,560	\$152,750,476	\$9,147,700	0.43%

**Table 7. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Lee	Keokuk	1,444	\$159,641,627	\$9,541,373	0.45%
Lee	Fort Madison	1,273	\$104,712,434	\$6,260,673	0.29%
Lee	Donnellson	318	\$12,720,157	\$763,197	0.04%
Lee	West Point	294	\$6,977,657	\$418,659	0.02%
Lee	Montrose	199	\$3,455,755	\$207,022	0.01%
Lee	Houghton	69	\$6,479,218	\$388,753	0.02%
Lee	St. Paul	42	\$2,916,272	\$174,976	0.01%
Lee	Other	277	\$11,938,920	\$715,881	0.03%
Lee	County Totals	3,916	\$308,842,040	\$18,470,535	0.86%
Linn	Cedar Rapids	13,440	\$3,044,201,403	\$181,748,603	8.48%
Linn	Marion	3,110	\$351,200,554	\$21,066,037	0.98%
Linn	Hiawatha	969	\$112,654,640	\$6,759,278	0.32%
Linn	Mount Vernon	654	\$34,310,012	\$2,048,612	0.10%
Linn	Center Point	375	\$20,717,981	\$1,217,823	0.06%
Linn	Lisbon	314	\$10,970,774	\$658,246	0.03%
Linn	Central City	287	\$5,464,437	\$327,828	0.02%
Linn	Fairfax	274	\$10,972,315	\$658,339	0.03%
Linn	Ely	205	\$5,272,847	\$316,371	0.01%
Linn	Palo	201	\$30,926,751	\$1,855,479	0.09%
Linn	Springville	176	\$7,387,125	\$443,228	0.02%
Linn	Robins	156	\$4,753,446	\$285,207	0.01%
Linn	Coggon	130	\$3,375,979	\$202,559	0.01%
Linn	Walker	121	\$5,452,939	\$327,176	0.02%
Linn	Alburnett	97	\$2,945,978	\$176,759	0.01%
Linn	Other	318	\$11,579,135	\$684,960	0.03%
Linn	County Totals	20,827	\$3,662,186,316	\$218,776,504	10.21%
Louisa	Wapello	402	\$12,314,938	\$737,419	0.03%
Louisa	Columbus Junction	340	\$10,838,675	\$649,625	0.03%
Louisa	Morning Sun	137	\$3,702,522	\$221,839	0.01%
Louisa	Letts	59	\$1,562,287	\$93,737	0.00%
Louisa	Other	151	\$4,235,861	\$254,152	0.01%
Louisa	County Totals	1,089	\$32,654,283	\$1,956,771	0.09%
Lucas	Chariton	777	\$44,103,083	\$2,640,939	0.12%
Lucas	Russell	91	\$759,117	\$45,547	0.00%
Lucas	Lucas	64	\$1,241,302	\$74,478	0.00%
Lucas	Other	74	\$1,036,219	\$62,173	0.00%
Lucas	County Totals	1,006	\$47,139,721	\$2,823,138	0.13%
Lyon	Rock Rapids	494	\$28,089,678	\$1,682,917	0.08%
Lyon	Inwood	253	\$7,412,862	\$444,772	0.02%
Lyon	Larchwood	239	\$23,309,015	\$1,383,890	0.06%
Lyon	George	232	\$9,692,567	\$581,554	0.03%
Lyon	Doon	186	\$10,495,585	\$629,087	0.03%
Lyon	Little Rock	77	\$1,038,760	\$62,326	0.00%
Lyon	Lester	74	\$3,462,678	\$207,761	0.01%
Lyon	Alvord	58	\$828,708	\$49,722	0.00%
Lyon	Other	34	\$1,061,134	\$63,668	0.00%
Lyon	County Totals	1,647	\$85,390,987	\$5,105,697	0.24%
Madison	Winterset	1,038	\$63,422,291	\$3,801,207	0.18%
Madison	St. Charles	193	\$3,433,633	\$206,008	0.01%
Madison	Earlham	192	\$8,779,105	\$526,746	0.02%
Madison	Truro	73	\$2,404,538	\$144,272	0.01%
Madison	Other	256	\$4,035,903	\$242,154	0.01%
Madison	County Totals	1,752	\$82,075,470	\$4,920,388	0.23%
Mahaska	Oskaloosa	1,903	\$164,258,411	\$9,832,238	0.46%
Mahaska	New Sharon	318	\$8,670,271	\$520,098	0.02%
Mahaska	Fremont	105	\$1,527,578	\$91,655	0.00%
Mahaska	Leighton	66	\$2,402,963	\$144,178	0.01%
Mahaska	Eddyville	47	\$849,278	\$50,957	0.00%
Mahaska	Barnes City	43	\$597,145	\$35,829	0.00%
Mahaska	Other	169	\$3,092,776	\$185,567	0.01%
Mahaska	County Totals	2,651	\$181,398,422	\$10,860,521	0.51%
Marion	Pella	1,754	\$167,908,814	\$10,027,256	0.47%
Marion	Knoxville	1,124	\$93,815,498	\$5,616,883	0.26%
Marion	Pleasantville	257	\$5,568,959	\$334,138	0.02%
Marion	Melcher-Dallas	102	\$3,113,799	\$186,828	0.01%
Marion	Harvey	62	\$641,902	\$38,514	0.00%
Marion	Bussey	58	\$642,580	\$38,555	0.00%
Marion	Other	253	\$4,766,573	\$285,994	0.01%
Marion	County Totals	3,610	\$276,458,125	\$16,528,168	0.77%
Marshall	Marshalltown	2,935	\$328,920,980	\$19,675,827	0.92%
Marshall	State Center	214	\$8,500,890	\$510,053	0.02%
Marshall	Melbourne	81	\$1,751,271	\$105,076	0.00%
Marshall	Gilman	79	\$2,637,659	\$158,260	0.01%
Marshall	Albion	74	\$1,409,604	\$84,576	0.00%
Marshall	LeGrand	70	\$1,827,742	\$109,665	0.01%
Marshall	Rhodes	68	\$1,100,401	\$66,024	0.00%
Marshall	Laurel	58	\$640,592	\$38,436	0.00%
Marshall	Haverhill	41	\$533,382	\$32,003	0.00%
Marshall	Other	138	\$5,991,940	\$359,516	0.02%
Marshall	County Totals	3,758	\$353,314,461	\$21,139,436	0.99%

**Table 7. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Mills	Glenwood	833	\$44,139,825	\$2,648,390	0.12%
Mills	Malvern	192	\$4,622,400	\$277,344	0.01%
Mills	Emerson	88	\$11,337,393	\$680,244	0.03%
Mills	Pacific Junction	82	\$8,195,986	\$490,332	0.02%
Mills	Silver City	43	\$183,991	\$11,039	0.00%
Mills	Hastings	42	\$615,963	\$36,958	0.00%
Mills	Other	84	\$6,181,105	\$357,892	0.02%
Mills	County Totals	1,364	\$75,276,663	\$4,502,198	0.21%
Mitchell	Osage	795	\$42,928,828	\$2,563,137	0.12%
Mitchell	St. Ansgar	433	\$12,177,782	\$730,206	0.03%
Mitchell	Stacyville	152	\$4,653,525	\$279,212	0.01%
Mitchell	Riceville	121	\$3,641,662	\$218,500	0.01%
Mitchell	Orchard	53	\$939,837	\$56,390	0.00%
Mitchell	Mcintire	43	\$1,302,796	\$78,168	0.00%
Mitchell	Other	103	\$1,405,305	\$84,318	0.00%
Mitchell	County Totals	1,700	\$67,049,735	\$4,009,930	0.19%
Monona	Onawa	515	\$30,374,360	\$1,812,461	0.08%
Monona	Mapleton	275	\$10,783,036	\$646,982	0.03%
Monona	Whiting	103	\$1,632,904	\$97,974	0.00%
Monona	Ute	92	\$2,702,634	\$162,158	0.01%
Monona	Moorhead	81	\$507,985	\$30,479	0.00%
Monona	Blencoe	54	\$451,702	\$27,102	0.00%
Monona	Soldier	49	\$1,139,885	\$68,393	0.00%
Monona	Castana	43	\$409,010	\$24,511	0.00%
Monona	Other	60	\$571,593	\$34,296	0.00%
Monona	County Totals	1,272	\$48,573,109	\$2,904,356	0.14%
Monroe	Albia	723	\$35,671,229	\$2,135,073	0.10%
Monroe	Lovilia	85	\$2,161,050	\$129,663	0.01%
Monroe	Other	92	\$2,422,028	\$145,260	0.01%
Monroe	County Totals	900	\$40,254,307	\$2,409,997	0.11%
Montgomery	Red Oak	978	\$69,491,854	\$4,156,844	0.19%
Montgomery	Villisca	200	\$5,082,419	\$304,945	0.01%
Montgomery	Stanton	131	\$2,238,092	\$133,780	0.01%
Montgomery	Elliott	41	\$336,452	\$20,187	0.00%
Montgomery	Other	45	\$1,317,628	\$79,058	0.00%
Montgomery	County Totals	1,395	\$78,466,445	\$4,694,814	0.22%
Muscatine	Muscatine	2,795	\$377,445,272	\$22,590,009	1.05%
Muscatine	West Liberty	462	\$17,208,502	\$1,031,991	0.05%
Muscatine	Wilton	355	\$37,286,944	\$2,236,869	0.10%
Muscatine	Nichols	124	\$3,418,098	\$205,086	0.01%
Muscatine	Atalissa	55	\$475,305	\$28,518	0.00%
Muscatine	Durant	49	\$4,098,016	\$245,881	0.01%
Muscatine	Other	246	\$4,878,350	\$292,701	0.01%
Muscatine	County Totals	4,086	\$444,810,487	\$26,631,055	1.24%
O'Brien	Sheldon	928	\$71,279,007	\$4,255,142	0.20%
O'Brien	Hartley	308	\$14,533,230	\$871,994	0.04%
O'Brien	Sanborn	251	\$11,917,148	\$715,029	0.03%
O'Brien	Paullina	212	\$7,598,701	\$455,690	0.02%
O'Brien	Primghar	184	\$4,790,764	\$286,909	0.01%
O'Brien	Sutherland	130	\$5,833,801	\$349,987	0.02%
O'Brien	Calumet	45	\$2,621,635	\$157,298	0.01%
O'Brien	Other	79	\$1,760,969	\$105,658	0.00%
O'Brien	County Totals	2,137	\$120,335,255	\$7,197,706	0.34%
Osceola	Sibley	447	\$27,020,999	\$1,619,560	0.08%
Osceola	Ocheyedan	136	\$7,353,154	\$441,189	0.02%
Osceola	Ashton	88	\$662,321	\$39,739	0.00%
Osceola	Melvin	51	\$3,862,366	\$231,742	0.01%
Osceola	Harris	47	\$550,202	\$33,012	0.00%
Osceola	Other	29	\$2,241,595	\$134,496	0.01%
Osceola	County Totals	798	\$41,690,637	\$2,499,738	0.12%
Page	Clarinda	816	\$58,596,116	\$3,508,739	0.16%
Page	Shenandoah	715	\$54,488,576	\$3,263,527	0.15%
Page	Essex	150	\$2,859,452	\$171,567	0.01%
Page	Braddyville	65	\$878,880	\$52,733	0.00%
Page	Coin	61	\$451,523	\$27,091	0.00%
Page	Other	66	\$1,079,362	\$64,687	0.00%
Page	County Totals	1,873	\$118,353,909	\$7,088,344	0.33%

**Table 7. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Palo Alto	Emmetsburg	684	\$44,193,436	\$2,631,537	0.12%
Palo Alto	West Bend	223	\$9,635,333	\$576,195	0.03%
Palo Alto	Graettinger	160	\$29,893,220	\$1,793,593	0.08%
Palo Alto	Ruthven	134	\$1,948,980	\$116,523	0.01%
Palo Alto	Mallard	55	\$2,103,248	\$126,195	0.01%
Palo Alto	Cylinder	53	\$1,300,166	\$78,010	0.00%
Palo Alto	Other	66	\$1,284,509	\$77,071	0.00%
Palo Alto	County Totals	1,375	\$90,358,892	\$5,399,124	0.25%
Plymouth	Lemars	1,605	\$143,389,368	\$8,575,133	0.40%
Plymouth	Remsen	374	\$13,875,522	\$832,412	0.04%
Plymouth	Kingsley	289	\$7,887,047	\$472,682	0.02%
Plymouth	Akron	261	\$9,192,429	\$551,533	0.03%
Plymouth	Hinton	231	\$5,360,890	\$321,618	0.02%
Plymouth	Merrill	174	\$4,242,133	\$254,528	0.01%
Plymouth	Westfield	51	\$796,894	\$47,814	0.00%
Plymouth	Other	141	\$1,166,230	\$69,974	0.00%
Plymouth	County Totals	3,126	\$185,910,513	\$11,125,694	0.52%
Pocahontas	Pocahontas	397	\$18,685,960	\$1,117,234	0.05%
Pocahontas	Laurens	286	\$10,778,892	\$646,418	0.03%
Pocahontas	Rolfe	124	\$2,683,714	\$161,023	0.01%
Pocahontas	Fonda	105	\$1,852,293	\$111,138	0.01%
Pocahontas	Havelock	60	\$2,513,952	\$150,837	0.01%
Pocahontas	Palmer	53	\$2,809,129	\$168,548	0.01%
Pocahontas	Other	107	\$1,776,079	\$106,565	0.00%
Pocahontas	County Totals	1,132	\$41,100,019	\$2,461,762	0.11%
Polk	Des Moines	19,523	\$3,439,860,062	\$205,432,261	9.59%
Polk	West Des Moines	5,332	\$972,624,202	\$58,201,392	2.72%
Polk	Ankeny	4,427	\$775,170,562	\$46,339,716	2.16%
Polk	Urbandale	3,924	\$669,472,553	\$39,997,989	1.87%
Polk	Clive	1,758	\$394,588,639	\$23,540,021	1.10%
Polk	Johnston	1,521	\$157,245,585	\$9,368,226	0.44%
Polk	Altoona	1,448	\$478,651,275	\$28,203,667	1.32%
Polk	Grimes	976	\$221,356,306	\$13,189,487	0.62%
Polk	Pleasant Hill	697	\$58,547,680	\$3,489,338	0.16%
Polk	Polk City	428	\$15,389,429	\$920,359	0.04%
Polk	Windsor Heights	415	\$44,516,033	\$2,670,916	0.12%
Polk	Bondurant	402	\$14,581,326	\$874,411	0.04%
Polk	Runnells	266	\$6,215,787	\$372,947	0.02%
Polk	Mitchellville	183	\$5,644,065	\$338,644	0.02%
Polk	Elkhart	98	\$3,854,729	\$231,284	0.01%
Polk	Carlisle	70	\$3,946,064	\$236,764	0.01%
Polk	Alleman	54	\$2,010,490	\$120,629	0.01%
Polk	Other	216	\$27,976,505	\$1,678,590	0.08%
Polk	County Totals	41,738	\$7,291,651,292	\$435,206,640	20.32%
Pottawattamie	Council Bluffs	5,282	\$1,041,361,655	\$62,106,309	2.90%
Pottawattamie	Avoca	299	\$28,751,514	\$1,714,084	0.08%
Pottawattamie	Oakland	241	\$9,106,494	\$546,267	0.03%
Pottawattamie	Carter Lake	215	\$22,362,782	\$1,279,169	0.06%
Pottawattamie	Walnut	205	\$8,605,565	\$507,406	0.02%
Pottawattamie	Underwood	187	\$5,134,811	\$307,655	0.01%
Pottawattamie	Neola	160	\$5,911,778	\$354,707	0.02%
Pottawattamie	Crescent	158	\$5,700,107	\$341,824	0.02%
Pottawattamie	Treynor	153	\$3,364,846	\$201,891	0.01%
Pottawattamie	Carson	138	\$2,087,057	\$125,223	0.01%
Pottawattamie	Minden	88	\$1,917,859	\$114,526	0.01%
Pottawattamie	Hancock	67	\$1,835,302	\$110,118	0.01%
Pottawattamie	Other	241	\$7,485,105	\$448,537	0.02%
Pottawattamie	County Totals	7,434	\$1,143,624,875	\$68,157,716	3.18%
Poweshiek	Grinnell	1,362	\$96,150,764	\$5,728,811	0.27%
Poweshiek	Montezuma	498	\$21,268,273	\$1,276,050	0.06%
Poweshiek	Brooklyn	382	\$27,915,533	\$1,671,195	0.08%
Poweshiek	Malcom	101	\$1,402,132	\$84,128	0.00%
Poweshiek	Deep River	78	\$847,447	\$50,847	0.00%
Poweshiek	Victor	46	\$1,812,761	\$108,766	0.01%
Poweshiek	Other	113	\$4,183,059	\$250,984	0.01%
Poweshiek	County Totals	2,580	\$153,579,969	\$9,170,781	0.43%

**Table 7. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Ringgold	Mount Ayr	481	\$45,383,438	\$2,719,369	0.13%
Ringgold	Diagonal	88	\$4,286,402	\$257,059	0.01%
Ringgold	Ellston	50	\$858,283	\$51,497	0.00%
Ringgold	Redding	43	\$1,231,516	\$73,891	0.00%
Ringgold	Kellerston	41	\$158,833	\$9,530	0.00%
Ringgold	Other	79	\$535,871	\$32,114	0.00%
Ringgold	County Totals	782	\$52,454,343	\$3,143,461	0.15%
Sac	Sac City	418	\$22,233,320	\$1,332,754	0.06%
Sac	Lake View	293	\$9,252,856	\$550,134	0.03%
Sac	Odebolt	204	\$8,034,044	\$482,008	0.02%
Sac	Schaller	175	\$5,110,477	\$306,629	0.01%
Sac	Wall Lake	161	\$6,205,381	\$372,323	0.02%
Sac	Early	102	\$2,602,004	\$156,120	0.01%
Sac	Auburn	88	\$2,108,727	\$126,524	0.01%
Sac	Lytton	49	\$1,022,972	\$61,378	0.00%
Sac	Other	103	\$3,398,415	\$203,905	0.01%
Sac	County Totals	1,593	\$59,968,196	\$3,591,775	0.17%
Scott	Davenport	9,535	\$2,024,019,978	\$121,051,366	5.65%
Scott	Bettendorf	3,099	\$336,697,136	\$20,100,973	0.94%
Scott	Eldridge	831	\$66,275,675	\$3,970,725	0.19%
Scott	LeClaire	441	\$22,515,548	\$1,316,744	0.06%
Scott	Blue Grass	336	\$10,970,639	\$658,238	0.03%
Scott	Walcott	295	\$52,189,206	\$3,119,319	0.15%
Scott	Long Grove	170	\$2,563,063	\$153,378	0.01%
Scott	Princeton	98	\$2,610,524	\$156,631	0.01%
Scott	Buffalo	85	\$3,892,649	\$233,559	0.01%
Scott	Donahue	82	\$1,074,672	\$64,480	0.00%
Scott	Mccausland	74	\$2,109,087	\$126,545	0.01%
Scott	Dixon	66	\$910,441	\$54,626	0.00%
Scott	Other	193	\$12,264,326	\$735,860	0.03%
Scott	County Totals	15,305	\$2,538,092,944	\$151,742,445	7.08%
Shelby	Harlan	1,090	\$63,432,246	\$3,797,685	0.18%
Shelby	Elk Horn	132	\$6,060,251	\$362,009	0.02%
Shelby	Earling	102	\$1,282,809	\$76,969	0.00%
Shelby	Defiance	96	\$2,635,631	\$158,138	0.01%
Shelby	Irwin	95	\$2,659,160	\$159,550	0.01%
Shelby	Panama	89	\$3,447,058	\$206,823	0.01%
Shelby	Shelby	72	\$755,324	\$45,241	0.00%
Shelby	Portsmouth	51	\$1,359,602	\$81,576	0.00%
Shelby	Other	85	\$1,719,549	\$103,173	0.00%
Shelby	County Totals	1,812	\$83,351,630	\$4,991,163	0.23%
Sioux	Sioux Center	1,230	\$140,972,111	\$8,430,329	0.39%
Sioux	Orange City	901	\$74,488,536	\$4,462,782	0.21%
Sioux	Rock Valley	743	\$53,479,757	\$3,206,084	0.15%
Sioux	Hawarden	449	\$22,612,574	\$1,354,844	0.06%
Sioux	Hull	434	\$20,710,415	\$1,241,849	0.06%
Sioux	Alton	242	\$9,296,415	\$557,785	0.03%
Sioux	Boyden	179	\$3,332,808	\$199,968	0.01%
Sioux	Ireton	158	\$6,651,943	\$399,116	0.02%
Sioux	Hospers	131	\$8,573,742	\$514,425	0.02%
Sioux	Maurice	105	\$3,682,282	\$220,937	0.01%
Sioux	Granville	84	\$2,828,538	\$169,712	0.01%
Sioux	Sheldon	51	\$983,435	\$58,624	0.00%
Sioux	Other	82	\$1,524,893	\$91,494	0.00%
Sioux	County Totals	4,789	\$349,137,449	\$20,907,948	0.98%
Story	Ames	4,767	\$827,647,453	\$49,383,284	2.31%
Story	Nevada	875	\$50,150,518	\$3,007,022	0.14%
Story	Story City	655	\$36,658,381	\$2,184,327	0.10%
Story	Huxley	343	\$11,117,629	\$667,058	0.03%
Story	Maxwell	162	\$2,657,809	\$159,469	0.01%
Story	Slater	155	\$9,937,500	\$574,195	0.03%
Story	Colo	133	\$5,025,709	\$301,164	0.01%
Story	Roland	129	\$2,915,285	\$174,855	0.01%
Story	Gilbert	126	\$4,289,912	\$257,395	0.01%
Story	Cambridge	114	\$1,514,931	\$90,896	0.00%
Story	Zearing	91	\$2,124,573	\$127,474	0.01%
Story	Kelley	61	\$1,154,150	\$69,249	0.00%
Story	Collins	50	\$493,031	\$29,582	0.00%
Story	Other	88	\$2,028,794	\$121,728	0.01%
Story	County Totals	7,749	\$957,715,675	\$57,147,697	2.67%

**Table 7. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Tama	Toledo	404	\$29,215,189	\$1,744,801	0.08%
Tama	Tama	385	\$14,656,559	\$879,394	0.04%
Tama	Traer	307	\$9,078,611	\$544,161	0.03%
Tama	Dysart	286	\$8,741,540	\$524,492	0.02%
Tama	Gladbrook	193	\$7,112,369	\$426,672	0.02%
Tama	Chelsea	87	\$1,157,697	\$69,462	0.00%
Tama	Garwin	70	\$1,164,272	\$69,856	0.00%
Tama	Clutier	55	\$551,729	\$33,104	0.00%
Tama	Elberon	47	\$435,669	\$26,140	0.00%
Tama	Montour	43	\$1,397,480	\$83,849	0.00%
Tama	Other	110	\$2,179,740	\$130,267	0.01%
Tama	County Totals	1,987	\$75,690,855	\$4,532,198	0.21%
Taylor	Bedford	400	\$13,131,668	\$787,625	0.04%
Taylor	Lenox	267	\$9,502,951	\$570,165	0.03%
Taylor	Clearfield	67	\$1,253,782	\$75,227	0.00%
Taylor	New Market	46	\$657,021	\$39,421	0.00%
Taylor	Gravity	41	\$188,632	\$11,318	0.00%
Taylor	Other	68	\$440,016	\$26,336	0.00%
Taylor	County Totals	889	\$25,174,070	\$1,510,092	0.07%
Union	Creston	1,164	\$110,311,992	\$6,598,308	0.31%
Union	Afton	208	\$8,010,006	\$480,600	0.02%
Union	Lorimor	48	\$556,442	\$33,387	0.00%
Union	Other	90	\$1,455,888	\$87,209	0.00%
Union	County Totals	1,510	\$120,334,328	\$7,199,504	0.34%
Van Buren	Keosauqua	455	\$12,054,757	\$719,565	0.03%
Van Buren	Farmington	126	\$2,124,082	\$127,445	0.01%
Van Buren	Bonaparte	117	\$2,234,625	\$133,535	0.01%
Van Buren	Birmingham	104	\$1,913,245	\$114,795	0.01%
Van Buren	Milton	85	\$1,694,571	\$101,674	0.00%
Van Buren	Cantril	80	\$8,211,870	\$492,712	0.02%
Van Buren	Stockport	52	\$627,255	\$37,635	0.00%
Van Buren	Other	157	\$3,566,873	\$213,941	0.01%
Van Buren	County Totals	1,176	\$32,427,278	\$1,941,302	0.09%
Wapello	Ottumwa	2,935	\$379,035,776	\$22,682,289	1.06%
Wapello	Eldon	156	\$3,678,375	\$220,703	0.01%
Wapello	Eddyville	101	\$5,125,598	\$306,528	0.01%
Wapello	Agency	74	\$1,502,817	\$90,169	0.00%
Wapello	Blakesburg	68	\$673,536	\$40,412	0.00%
Wapello	Other	93	\$4,783,510	\$287,011	0.01%
Wapello	County Totals	3,427	\$394,799,612	\$23,627,111	1.10%
Warren	Indianola	2,004	\$176,195,405	\$10,561,495	0.49%
Warren	Norwalk	719	\$47,332,283	\$2,839,937	0.13%
Warren	Carlisle	416	\$16,753,621	\$1,005,217	0.05%
Warren	New Virginia	179	\$3,880,813	\$232,849	0.01%
Warren	Milo	139	\$3,416,938	\$205,016	0.01%
Warren	Cumming	135	\$9,319,737	\$559,184	0.03%
Warren	Lacona	104	\$1,538,592	\$92,316	0.00%
Warren	Hartford	59	\$1,686,052	\$101,163	0.00%
Warren	Martensdale	49	\$2,172,675	\$130,361	0.01%
Warren	Other	231	\$6,629,970	\$397,798	0.02%
Warren	County Totals	4,035	\$268,926,086	\$16,125,336	0.75%
Washington	Washington	1,340	\$93,950,360	\$5,629,592	0.26%
Washington	Kalona	772	\$43,864,093	\$2,629,052	0.12%
Washington	Wellman	334	\$12,815,518	\$768,931	0.04%
Washington	Riverside	319	\$22,729,605	\$1,338,086	0.06%
Washington	Ainsworth	148	\$4,506,295	\$270,278	0.01%
Washington	Brighton	117	\$2,246,801	\$134,792	0.01%
Washington	Crawfordsville	78	\$624,697	\$37,482	0.00%
Washington	West Chester	40	\$1,102,348	\$66,141	0.00%
Washington	Other	77	\$2,077,116	\$124,627	0.01%
Washington	County Totals	3,225	\$183,916,833	\$10,998,979	0.51%
Wayne	Corydon	345	\$13,575,597	\$812,463	0.04%
Wayne	Seymour	174	\$2,520,931	\$151,256	0.01%
Wayne	Humeston	153	\$4,424,680	\$265,431	0.01%
Wayne	Allerton	93	\$1,663,708	\$99,702	0.00%
Wayne	Other	125	\$5,856,048	\$350,911	0.02%
Wayne	County Totals	890	\$28,040,964	\$1,679,764	0.08%

**Table 7. Retail Taxable Sales and Tax
By County and City
Fiscal Year 2014**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Webster	Fort Dodge	3,512	\$478,729,582	\$28,575,191	1.33%
Webster	Gowrie	242	\$7,014,174	\$420,850	0.02%
Webster	Dayton	147	\$4,192,901	\$251,574	0.01%
Webster	Clare	69	\$500,974	\$30,058	0.00%
Webster	Badger	59	\$1,225,077	\$73,505	0.00%
Webster	Callender	58	\$1,786,153	\$107,169	0.01%
Webster	Harcourt	58	\$4,295,495	\$257,730	0.01%
Webster	Lehigh	54	\$1,692,342	\$101,541	0.00%
Webster	Duncombe	52	\$919,716	\$55,183	0.00%
Webster	Otho	46	\$628,937	\$37,736	0.00%
Webster	Other	172	\$7,609,444	\$456,510	0.02%
Webster	County Totals	4,469	\$508,594,795	\$30,367,047	1.42%
Winnnebago	Forest City	601	\$34,799,532	\$2,087,832	0.10%
Winnnebago	Lake Mills	424	\$25,976,430	\$1,558,030	0.07%
Winnnebago	Buffalo Center	226	\$8,899,432	\$533,966	0.02%
Winnnebago	Thompson	88	\$7,846,734	\$470,804	0.02%
Winnnebago	Rake	59	\$998,520	\$59,911	0.00%
Winnnebago	Leland	58	\$1,857,159	\$111,430	0.01%
Winnnebago	Other	61	\$814,197	\$48,852	0.00%
Winnnebago	County Totals	1,517	\$81,192,004	\$4,870,824	0.23%
Winneshiek	Decorah	2,013	\$168,508,527	\$10,067,761	0.47%
Winneshiek	Calmar	213	\$11,104,265	\$666,247	0.03%
Winneshiek	Ossian	185	\$7,475,030	\$448,502	0.02%
Winneshiek	Fort Atkinson	168	\$5,133,049	\$307,983	0.01%
Winneshiek	Ridgeway	134	\$4,646,624	\$278,797	0.01%
Winneshiek	Spillville	64	\$1,989,695	\$119,337	0.01%
Winneshiek	Castalia	49	\$258,800	\$15,528	0.00%
Winneshiek	Other	172	\$7,167,788	\$430,067	0.02%
Winneshiek	County Totals	2,998	\$206,283,778	\$12,334,222	0.58%
Woodbury	Sioux City	8,282	\$1,480,652,538	\$88,542,749	4.13%
Woodbury	Sergeant Bluff	449	\$50,804,852	\$3,045,596	0.14%
Woodbury	Moville	248	\$7,940,972	\$475,599	0.02%
Woodbury	Lawton	174	\$8,815,456	\$528,927	0.02%
Woodbury	Anthon	167	\$3,958,352	\$237,298	0.01%
Woodbury	Correctionville	148	\$7,543,088	\$452,585	0.02%
Woodbury	Sloan	146	\$4,495,811	\$269,434	0.01%
Woodbury	Danbury	98	\$2,224,201	\$133,452	0.01%
Woodbury	Salix	82	\$11,013,105	\$660,786	0.03%
Woodbury	Hornick	78	\$1,342,361	\$80,542	0.00%
Woodbury	Pierson	71	\$1,375,263	\$82,516	0.00%
Woodbury	Bronson	48	\$266,651	\$15,999	0.00%
Woodbury	Cushing	41	\$416,701	\$25,002	0.00%
Woodbury	Other	157	\$3,117,159	\$176,504	0.01%
Woodbury	County Totals	10,189	\$1,583,966,510	\$94,726,989	4.42%
Worth	Northwood	456	\$27,379,629	\$1,608,208	0.08%
Worth	Manly	150	\$4,893,832	\$293,630	0.01%
Worth	Kensett	86	\$4,686,750	\$281,205	0.01%
Worth	Fertile	64	\$1,576,924	\$94,615	0.00%
Worth	Grafton	59	\$1,457,686	\$87,461	0.00%
Worth	Hanlontown	46	\$171,853	\$10,311	0.00%
Worth	Other	59	\$325,257	\$19,515	0.00%
Worth	County Totals	920	\$40,491,931	\$2,394,946	0.11%
Wright	Clarion	545	\$27,964,627	\$1,675,427	0.08%
Wright	Belmond	492	\$23,900,422	\$1,433,456	0.07%
Wright	Eagle Grove	397	\$29,328,245	\$1,758,696	0.08%
Wright	Goldfield	144	\$6,985,988	\$419,159	0.02%
Wright	Dows	95	\$2,762,113	\$165,727	0.01%
Wright	Woolstock	45	\$1,750,089	\$105,005	0.00%
Wright	Other	79	\$1,370,373	\$82,222	0.00%
Wright	County Totals	1,797	\$94,061,857	\$5,639,692	0.26%
	State Totals	337,787	\$35,847,612,592	\$2,142,242,244	100.00%

Percentages may not sum to totals due to rounding.

The total number of returns counts each location on a consolidated return separately grouped by the city of each retail location.

**Table 8. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2014**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Adair	Apparel	S	S	S	S
Adair	Building Materials	S	S	S	S
Adair	Eating and Drinking	84	\$7,302,119	\$438,127	0.02%
Adair	Food Dealers	61	\$12,026,249	\$721,575	0.03%
Adair	General Merchandise	S	S	S	S
Adair	Home Furnishings	S	S	S	S
Adair	Miscellaneous	183	\$3,031,812	\$181,909	0.01%
Adair	Motor Vehicle	53	\$3,706,043	\$222,363	0.01%
Adair	Service	411	\$8,620,464	\$491,641	0.02%
Adair	Specialty Retail	208	\$3,859,687	\$231,581	0.01%
Adair	Utilities and Transportation	47	\$4,828,553	\$289,713	0.01%
Adair	Wholesale	64	\$6,641,754	\$398,055	0.02%
Adair	County Totals	1,154	\$55,454,434	\$3,301,229	0.15%
Adams	Apparel	S	S	S	S
Adams	Building Materials	S	S	S	S
Adams	Eating and Drinking	45	\$1,707,433	\$102,446	0.00%
Adams	Food Dealers	24	\$3,116,171	\$186,970	0.01%
Adams	General Merchandise	S	S	S	S
Adams	Home Furnishings	S	S	S	S
Adams	Miscellaneous	96	\$2,279,070	\$136,744	0.01%
Adams	Motor Vehicle	24	\$766,727	\$46,004	0.00%
Adams	Service	214	\$4,558,015	\$271,597	0.01%
Adams	Specialty Retail	107	\$397,540	\$23,852	0.00%
Adams	Utilities and Transportation	32	\$13,935,123	\$836,107	0.04%
Adams	Wholesale	54	\$5,340,261	\$320,416	0.01%
Adams	County Totals	627	\$34,202,309	\$2,050,255	0.10%
Allamakee	Apparel	20	\$705,227	\$42,314	0.00%
Allamakee	Building Materials	50	\$4,604,942	\$276,297	0.01%
Allamakee	Eating and Drinking	166	\$9,409,608	\$564,507	0.03%
Allamakee	Food Dealers	103	\$15,590,014	\$935,401	0.04%
Allamakee	General Merchandise	22	\$6,870,239	\$412,214	0.02%
Allamakee	Home Furnishings	32	\$3,499,850	\$209,991	0.01%
Allamakee	Miscellaneous	285	\$6,145,515	\$368,731	0.02%
Allamakee	Motor Vehicle	69	\$7,811,806	\$468,708	0.02%
Allamakee	Service	845	\$14,093,594	\$837,227	0.04%
Allamakee	Specialty Retail	327	\$7,512,459	\$450,748	0.02%
Allamakee	Utilities and Transportation	93	\$5,136,564	\$308,194	0.01%
Allamakee	Wholesale	134	\$19,956,022	\$1,193,972	0.06%
Allamakee	County Totals	2,146	\$101,335,840	\$6,068,304	0.28%
Appanoose	Apparel	41	\$1,344,246	\$80,655	0.00%
Appanoose	Building Materials	S	S	S	S
Appanoose	Eating and Drinking	108	\$7,549,701	\$452,270	0.02%
Appanoose	Food Dealers	78	\$12,081,378	\$724,883	0.03%
Appanoose	General Merchandise	S	S	S	S
Appanoose	Home Furnishings	34	\$1,207,162	\$72,430	0.00%
Appanoose	Miscellaneous	200	\$4,626,259	\$277,576	0.01%
Appanoose	Motor Vehicle	66	\$5,208,751	\$312,525	0.01%
Appanoose	Service	685	\$16,033,438	\$917,297	0.04%
Appanoose	Specialty Retail	240	\$5,010,978	\$300,659	0.01%
Appanoose	Utilities and Transportation	71	\$12,354,115	\$741,247	0.03%
Appanoose	Wholesale	58	\$3,663,930	\$219,836	0.01%
Appanoose	County Totals	1,628	\$101,041,109	\$6,017,045	0.28%
Audubon	Apparel	S	S	S	S
Audubon	Building Materials	S	S	S	S
Audubon	Eating and Drinking	67	\$1,984,093	\$119,046	0.01%
Audubon	Food Dealers	29	\$4,536,154	\$272,169	0.01%
Audubon	General Merchandise	S	S	S	S
Audubon	Home Furnishings	S	S	S	S
Audubon	Miscellaneous	146	\$5,269,692	\$316,182	0.01%
Audubon	Motor Vehicle	28	\$1,611,622	\$96,697	0.00%
Audubon	Service	358	\$6,824,591	\$408,683	0.02%
Audubon	Specialty Retail	127	\$948,728	\$56,924	0.00%
Audubon	Utilities and Transportation	61	\$3,387,125	\$203,228	0.01%
Audubon	Wholesale	65	\$4,607,197	\$276,432	0.01%
Audubon	County Totals	923	\$34,517,646	\$2,070,266	0.10%

**Table 8. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2014**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Benton	Apparel	20	\$1,741,190	\$104,471	0.00%
Benton	Building Materials	57	\$7,841,109	\$470,467	0.02%
Benton	Eating and Drinking	179	\$11,937,278	\$716,237	0.03%
Benton	Food Dealers	98	\$18,562,906	\$1,113,774	0.05%
Benton	General Merchandise	28	\$6,077,322	\$364,639	0.02%
Benton	Home Furnishings	39	\$3,342,053	\$200,523	0.01%
Benton	Miscellaneous	430	\$10,972,528	\$658,352	0.03%
Benton	Motor Vehicle	74	\$7,948,986	\$476,939	0.02%
Benton	Service	1,133	\$18,987,064	\$1,132,051	0.05%
Benton	Specialty Retail	470	\$6,338,425	\$380,306	0.02%
Benton	Utilities and Transportation	203	\$15,719,140	\$943,148	0.04%
Benton	Wholesale	132	\$17,318,285	\$1,038,583	0.05%
Benton	County Totals	2,863	\$126,786,286	\$7,599,490	0.35%
Black Hawk	Apparel	307	\$53,639,600	\$3,218,376	0.15%
Black Hawk	Building Materials	193	\$209,680,990	\$12,580,859	0.59%
Black Hawk	Eating and Drinking	1,218	\$198,235,132	\$11,890,635	0.56%
Black Hawk	Food Dealers	502	\$125,870,780	\$7,552,247	0.35%
Black Hawk	General Merchandise	142	\$271,512,285	\$16,290,737	0.76%
Black Hawk	Home Furnishings	298	\$68,608,570	\$4,116,514	0.19%
Black Hawk	Miscellaneous	1,516	\$92,275,423	\$5,535,850	0.26%
Black Hawk	Motor Vehicle	377	\$84,706,258	\$5,081,590	0.24%
Black Hawk	Service	4,767	\$236,803,145	\$13,913,659	0.65%
Black Hawk	Specialty Retail	2,242	\$167,142,605	\$10,028,556	0.47%
Black Hawk	Utilities and Transportation	389	\$161,523,778	\$9,691,427	0.45%
Black Hawk	Wholesale	586	\$149,228,115	\$8,905,570	0.42%
Black Hawk	County Totals	12,537	\$1,819,226,681	\$108,806,021	5.08%
Boone	Apparel	36	\$2,512,642	\$150,759	0.01%
Boone	Building Materials	57	\$5,352,438	\$321,146	0.01%
Boone	Eating and Drinking	178	\$16,271,885	\$976,313	0.05%
Boone	Food Dealers	88	\$25,228,283	\$1,513,697	0.07%
Boone	General Merchandise	S	S	S	S
Boone	Home Furnishings	S	S	S	S
Boone	Miscellaneous	482	\$23,648,990	\$1,418,939	0.07%
Boone	Motor Vehicle	70	\$12,047,030	\$722,822	0.03%
Boone	Service	957	\$20,131,860	\$1,188,483	0.06%
Boone	Specialty Retail	550	\$8,173,655	\$490,419	0.02%
Boone	Utilities and Transportation	150	\$8,310,598	\$498,636	0.02%
Boone	Wholesale	120	\$13,007,861	\$780,147	0.04%
Boone	County Totals	2,740	\$175,532,110	\$10,512,173	0.49%
Bremer	Apparel	S	S	S	S
Bremer	Building Materials	66	\$7,515,406	\$450,924	0.02%
Bremer	Eating and Drinking	196	\$18,306,347	\$1,098,381	0.05%
Bremer	Food Dealers	73	\$23,084,917	\$1,385,095	0.06%
Bremer	General Merchandise	S	S	S	S
Bremer	Home Furnishings	57	\$3,016,780	\$181,007	0.01%
Bremer	Miscellaneous	497	\$16,618,148	\$997,089	0.05%
Bremer	Motor Vehicle	68	\$14,478,965	\$868,738	0.04%
Bremer	Service	1,071	\$31,709,712	\$1,879,158	0.09%
Bremer	Specialty Retail	453	\$8,696,755	\$521,805	0.02%
Bremer	Utilities and Transportation	121	\$13,817,407	\$829,044	0.04%
Bremer	Wholesale	143	\$11,587,736	\$693,575	0.03%
Bremer	County Totals	2,783	\$184,254,113	\$11,030,133	0.51%
Buchanan	Apparel	S	S	S	S
Buchanan	Building Materials	68	\$9,176,009	\$550,561	0.03%
Buchanan	Eating and Drinking	176	\$13,543,592	\$812,616	0.04%
Buchanan	Food Dealers	88	\$16,546,651	\$992,799	0.05%
Buchanan	General Merchandise	S	S	S	S
Buchanan	Home Furnishings	52	\$1,663,700	\$99,822	0.00%
Buchanan	Miscellaneous	372	\$19,916,839	\$1,195,010	0.06%
Buchanan	Motor Vehicle	100	\$14,426,817	\$865,609	0.04%
Buchanan	Service	919	\$13,706,375	\$807,438	0.04%
Buchanan	Specialty Retail	418	\$7,631,936	\$457,916	0.02%
Buchanan	Utilities and Transportation	100	\$12,151,580	\$729,095	0.03%
Buchanan	Wholesale	149	\$28,246,225	\$1,693,514	0.08%
Buchanan	County Totals	2,480	\$164,079,436	\$9,828,562	0.46%

**Table 8. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2014**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Buena Vista	Apparel	43	\$3,791,540	\$227,492	0.01%
Buena Vista	Building Materials	S	S	S	S
Buena Vista	Eating and Drinking	199	\$15,634,197	\$938,052	0.04%
Buena Vista	Food Dealers	110	\$20,702,091	\$1,242,125	0.06%
Buena Vista	General Merchandise	S	S	S	S
Buena Vista	Home Furnishings	48	\$5,519,995	\$331,200	0.02%
Buena Vista	Miscellaneous	358	\$17,048,005	\$1,022,880	0.05%
Buena Vista	Motor Vehicle	77	\$14,902,465	\$894,148	0.04%
Buena Vista	Service	867	\$24,939,983	\$1,460,450	0.07%
Buena Vista	Specialty Retail	412	\$15,789,110	\$947,347	0.04%
Buena Vista	Utilities and Transportation	145	\$11,126,666	\$667,600	0.03%
Buena Vista	Wholesale	172	\$20,240,349	\$1,214,421	0.06%
Buena Vista	County Totals	2,489	\$192,107,544	\$11,490,504	0.54%
Butler	Apparel	S	S	S	S
Butler	Building Materials	40	\$3,111,604	\$186,696	0.01%
Butler	Eating and Drinking	93	\$3,361,805	\$201,708	0.01%
Butler	Food Dealers	90	\$11,248,600	\$674,916	0.03%
Butler	General Merchandise	S	S	S	S
Butler	Home Furnishings	22	\$500,085	\$30,005	0.00%
Butler	Miscellaneous	352	\$9,067,718	\$544,063	0.03%
Butler	Motor Vehicle	30	\$2,739,198	\$164,352	0.01%
Butler	Service	629	\$8,821,012	\$528,869	0.02%
Butler	Specialty Retail	320	\$2,558,257	\$153,495	0.01%
Butler	Utilities and Transportation	96	\$6,158,308	\$369,498	0.02%
Butler	Wholesale	161	\$10,232,602	\$613,956	0.03%
Butler	County Totals	1,853	\$59,628,005	\$3,577,288	0.17%
Calhoun	Apparel	S	S	S	S
Calhoun	Building Materials	37	\$2,697,867	\$161,872	0.01%
Calhoun	Eating and Drinking	74	\$3,871,345	\$232,281	0.01%
Calhoun	Food Dealers	65	\$8,729,747	\$523,785	0.02%
Calhoun	General Merchandise	S	S	S	S
Calhoun	Home Furnishings	S	S	S	S
Calhoun	Miscellaneous	208	\$3,676,933	\$220,616	0.01%
Calhoun	Motor Vehicle	48	\$4,116,796	\$247,008	0.01%
Calhoun	Service	480	\$6,276,054	\$375,994	0.02%
Calhoun	Specialty Retail	232	\$1,646,466	\$98,788	0.00%
Calhoun	Utilities and Transportation	89	\$3,438,043	\$206,283	0.01%
Calhoun	Wholesale	107	\$12,413,991	\$744,839	0.03%
Calhoun	County Totals	1,372	\$48,486,367	\$2,908,612	0.14%
Carroll	Apparel	75	\$6,905,315	\$414,319	0.02%
Carroll	Building Materials	67	\$27,961,439	\$1,677,686	0.08%
Carroll	Eating and Drinking	222	\$22,734,641	\$1,364,078	0.06%
Carroll	Food Dealers	91	\$23,061,344	\$1,383,681	0.06%
Carroll	General Merchandise	45	\$45,945,270	\$2,756,716	0.13%
Carroll	Home Furnishings	54	\$7,449,402	\$446,964	0.02%
Carroll	Miscellaneous	521	\$21,450,862	\$1,287,052	0.06%
Carroll	Motor Vehicle	118	\$14,318,839	\$859,130	0.04%
Carroll	Service	1,310	\$30,995,375	\$1,827,965	0.09%
Carroll	Specialty Retail	496	\$21,092,680	\$1,265,561	0.06%
Carroll	Utilities and Transportation	186	\$22,667,310	\$1,360,039	0.06%
Carroll	Wholesale	272	\$41,576,969	\$2,494,589	0.12%
Carroll	County Totals	3,457	\$286,159,446	\$17,137,779	0.80%
Cass	Apparel	45	\$2,034,173	\$122,050	0.01%
Cass	Building Materials	43	\$3,922,035	\$235,322	0.01%
Cass	Eating and Drinking	180	\$12,611,117	\$756,667	0.04%
Cass	Food Dealers	61	\$16,873,710	\$1,012,423	0.05%
Cass	General Merchandise	S	S	S	S
Cass	Home Furnishings	S	S	S	S
Cass	Miscellaneous	350	\$11,371,277	\$682,277	0.03%
Cass	Motor Vehicle	81	\$10,075,886	\$604,553	0.03%
Cass	Service	810	\$22,795,744	\$1,350,371	0.06%
Cass	Specialty Retail	274	\$4,144,623	\$248,677	0.01%
Cass	Utilities and Transportation	128	\$10,465,251	\$627,915	0.03%
Cass	Wholesale	169	\$18,322,204	\$1,099,332	0.05%
Cass	County Totals	2,189	\$142,965,800	\$8,560,575	0.40%

**Table 8. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2014**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Cedar	Apparel	S	S	S	S
Cedar	Building Materials	26	\$485,236	\$29,114	0.00%
Cedar	Eating and Drinking	159	\$11,435,955	\$686,157	0.03%
Cedar	Food Dealers	92	\$17,838,934	\$1,070,336	0.05%
Cedar	General Merchandise	S	S	S	S
Cedar	Home Furnishings	24	\$2,212,035	\$132,722	0.01%
Cedar	Miscellaneous	451	\$13,341,981	\$800,519	0.04%
Cedar	Motor Vehicle	75	\$6,609,404	\$396,564	0.02%
Cedar	Service	800	\$15,325,246	\$915,982	0.04%
Cedar	Specialty Retail	334	\$4,189,591	\$251,027	0.01%
Cedar	Utilities and Transportation	102	\$4,490,366	\$269,422	0.01%
Cedar	Wholesale	128	\$12,327,963	\$739,678	0.03%
Cedar	County Totals	2,208	\$96,973,078	\$5,814,504	0.27%
Cerro Gordo	Apparel	95	\$14,790,675	\$887,441	0.04%
Cerro Gordo	Building Materials	88	\$86,666,433	\$5,199,986	0.24%
Cerro Gordo	Eating and Drinking	557	\$73,096,935	\$4,385,816	0.20%
Cerro Gordo	Food Dealers	200	\$52,699,904	\$3,161,994	0.15%
Cerro Gordo	General Merchandise	65	\$126,055,650	\$7,563,339	0.35%
Cerro Gordo	Home Furnishings	145	\$32,639,953	\$1,958,397	0.09%
Cerro Gordo	Miscellaneous	865	\$34,872,803	\$2,086,975	0.10%
Cerro Gordo	Motor Vehicle	208	\$36,965,619	\$2,217,937	0.10%
Cerro Gordo	Service	2,161	\$79,705,493	\$4,650,446	0.22%
Cerro Gordo	Specialty Retail	970	\$56,113,575	\$3,366,815	0.16%
Cerro Gordo	Utilities and Transportation	311	\$38,125,814	\$2,287,549	0.11%
Cerro Gordo	Wholesale	286	\$55,724,942	\$3,331,418	0.16%
Cerro Gordo	County Totals	5,951	\$687,457,796	\$41,098,112	1.92%
Cherokee	Apparel	21	\$1,129,688	\$67,781	0.00%
Cherokee	Building Materials	38	\$18,219,657	\$1,093,179	0.05%
Cherokee	Eating and Drinking	128	\$9,777,177	\$586,631	0.03%
Cherokee	Food Dealers	75	\$13,894,189	\$833,651	0.04%
Cherokee	General Merchandise	20	\$6,228,759	\$373,726	0.02%
Cherokee	Home Furnishings	21	\$2,621,651	\$157,299	0.01%
Cherokee	Miscellaneous	257	\$8,171,278	\$490,277	0.02%
Cherokee	Motor Vehicle	37	\$5,560,970	\$333,658	0.02%
Cherokee	Service	664	\$12,543,500	\$739,448	0.03%
Cherokee	Specialty Retail	287	\$6,326,398	\$379,584	0.02%
Cherokee	Utilities and Transportation	87	\$8,196,005	\$491,760	0.02%
Cherokee	Wholesale	97	\$10,896,537	\$653,681	0.03%
Cherokee	County Totals	1,732	\$103,565,809	\$6,200,676	0.29%
Chickasaw	Apparel	S	S	S	S
Chickasaw	Building Materials	29	\$1,552,826	\$93,170	0.00%
Chickasaw	Eating and Drinking	148	\$7,826,441	\$469,506	0.02%
Chickasaw	Food Dealers	70	\$12,162,416	\$729,745	0.03%
Chickasaw	General Merchandise	S	S	S	S
Chickasaw	Home Furnishings	27	\$2,930,598	\$175,836	0.01%
Chickasaw	Miscellaneous	334	\$11,155,642	\$669,339	0.03%
Chickasaw	Motor Vehicle	63	\$7,777,381	\$466,643	0.02%
Chickasaw	Service	616	\$11,247,080	\$665,488	0.03%
Chickasaw	Specialty Retail	315	\$8,439,692	\$502,703	0.02%
Chickasaw	Utilities and Transportation	64	\$3,071,204	\$184,272	0.01%
Chickasaw	Wholesale	148	\$19,694,362	\$1,181,180	0.06%
Chickasaw	County Totals	1,834	\$91,732,652	\$5,490,382	0.26%
Clarke	Apparel	S	S	S	S
Clarke	Building Materials	S	S	S	S
Clarke	Eating and Drinking	77	\$8,287,316	\$497,239	0.02%
Clarke	Food Dealers	50	\$13,679,512	\$820,771	0.04%
Clarke	General Merchandise	S	S	S	S
Clarke	Home Furnishings	S	S	S	S
Clarke	Miscellaneous	152	\$4,299,127	\$257,948	0.01%
Clarke	Motor Vehicle	32	\$2,794,251	\$167,655	0.01%
Clarke	Service	411	\$12,442,564	\$706,569	0.03%
Clarke	Specialty Retail	148	\$1,236,564	\$74,194	0.00%
Clarke	Utilities and Transportation	45	\$4,137,140	\$248,228	0.01%
Clarke	Wholesale	49	\$4,089,281	\$245,357	0.01%
Clarke	County Totals	1,001	\$73,223,108	\$4,353,402	0.20%

**Table 8. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2014**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Clay	Apparel	65	\$7,329,836	\$439,790	0.02%
Clay	Building Materials	61	\$49,412,966	\$2,964,778	0.14%
Clay	Eating and Drinking	237	\$21,745,603	\$1,302,172	0.06%
Clay	Food Dealers	83	\$18,673,704	\$1,120,422	0.05%
Clay	General Merchandise	21	\$42,327,941	\$2,539,676	0.12%
Clay	Home Furnishings	82	\$11,175,621	\$670,537	0.03%
Clay	Miscellaneous	385	\$17,559,040	\$1,053,542	0.05%
Clay	Motor Vehicle	64	\$13,287,109	\$797,227	0.04%
Clay	Service	918	\$27,351,431	\$1,611,559	0.08%
Clay	Specialty Retail	455	\$24,410,864	\$1,464,652	0.07%
Clay	Utilities and Transportation	166	\$28,793,933	\$1,727,636	0.08%
Clay	Wholesale	184	\$20,529,004	\$1,231,740	0.06%
Clay	County Totals	2,721	\$282,597,052	\$16,923,732	0.79%
Clayton	Apparel	S	S	S	S
Clayton	Building Materials	58	\$6,699,128	\$401,948	0.02%
Clayton	Eating and Drinking	236	\$11,152,967	\$669,167	0.03%
Clayton	Food Dealers	99	\$15,152,489	\$909,149	0.04%
Clayton	General Merchandise	35	\$4,677,041	\$280,622	0.01%
Clayton	Home Furnishings	S	S	S	S
Clayton	Miscellaneous	397	\$12,195,440	\$731,726	0.03%
Clayton	Motor Vehicle	95	\$10,620,449	\$637,227	0.03%
Clayton	Service	1,097	\$21,280,499	\$1,219,175	0.06%
Clayton	Specialty Retail	462	\$6,462,065	\$387,724	0.02%
Clayton	Utilities and Transportation	129	\$8,922,650	\$535,359	0.02%
Clayton	Wholesale	197	\$27,280,664	\$1,635,600	0.08%
Clayton	County Totals	2,856	\$125,321,264	\$7,460,370	0.35%
Clinton	Apparel	58	\$4,044,479	\$242,669	0.01%
Clinton	Building Materials	76	\$30,123,544	\$1,807,413	0.08%
Clinton	Eating and Drinking	520	\$53,772,097	\$3,225,518	0.15%
Clinton	Food Dealers	214	\$54,390,801	\$3,263,448	0.15%
Clinton	General Merchandise	49	\$79,148,239	\$4,748,894	0.22%
Clinton	Home Furnishings	106	\$11,073,711	\$664,423	0.03%
Clinton	Miscellaneous	724	\$66,520,610	\$3,991,237	0.19%
Clinton	Motor Vehicle	121	\$19,699,285	\$1,181,957	0.06%
Clinton	Service	1,893	\$54,965,871	\$3,240,257	0.15%
Clinton	Specialty Retail	758	\$28,790,947	\$1,727,457	0.08%
Clinton	Utilities and Transportation	199	\$19,071,979	\$1,144,319	0.05%
Clinton	Wholesale	233	\$31,150,680	\$1,869,041	0.09%
Clinton	County Totals	4,951	\$452,752,243	\$27,106,631	1.27%
Crawford	Apparel	S	S	S	S
Crawford	Building Materials	38	\$6,624,693	\$397,482	0.02%
Crawford	Eating and Drinking	179	\$13,797,886	\$827,873	0.04%
Crawford	Food Dealers	72	\$18,805,580	\$1,128,335	0.05%
Crawford	General Merchandise	S	S	S	S
Crawford	Home Furnishings	48	\$1,393,942	\$83,637	0.00%
Crawford	Miscellaneous	298	\$8,539,437	\$512,366	0.02%
Crawford	Motor Vehicle	59	\$6,546,490	\$392,789	0.02%
Crawford	Service	767	\$16,745,752	\$988,691	0.05%
Crawford	Specialty Retail	264	\$6,740,336	\$404,420	0.02%
Crawford	Utilities and Transportation	144	\$9,624,787	\$577,487	0.03%
Crawford	Wholesale	98	\$5,574,392	\$334,464	0.02%
Crawford	County Totals	2,024	\$119,741,557	\$7,168,440	0.33%
Dallas	Apparel	335	\$123,628,342	\$7,417,701	0.35%
Dallas	Building Materials	94	\$31,250,701	\$1,875,042	0.09%
Dallas	Eating and Drinking	511	\$110,067,239	\$6,604,034	0.31%
Dallas	Food Dealers	234	\$79,303,177	\$4,758,191	0.22%
Dallas	General Merchandise	61	\$170,658,890	\$10,239,533	0.48%
Dallas	Home Furnishings	121	\$72,297,810	\$4,337,869	0.20%
Dallas	Miscellaneous	833	\$25,041,514	\$1,502,491	0.07%
Dallas	Motor Vehicle	97	\$24,009,960	\$1,440,598	0.07%
Dallas	Service	2,086	\$110,303,384	\$6,254,117	0.29%
Dallas	Specialty Retail	1,007	\$167,276,712	\$10,036,603	0.47%
Dallas	Utilities and Transportation	279	\$51,086,645	\$3,065,199	0.14%
Dallas	Wholesale	208	\$117,688,729	\$7,061,324	0.33%
Dallas	County Totals	5,866	\$1,082,613,103	\$64,592,700	3.02%

**Table 8. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2014**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Davis	Apparel	S	\$	\$	\$
Davis	Building Materials	33	\$741,359	\$44,482	0.00%
Davis	Eating and Drinking	60	\$2,092,409	\$125,545	0.01%
Davis	Food Dealers	65	\$6,097,813	\$365,869	0.02%
Davis	General Merchandise	S	\$	\$	\$
Davis	Home Furnishings	28	\$1,346,736	\$80,804	0.00%
Davis	Miscellaneous	227	\$11,878,961	\$712,738	0.03%
Davis	Motor Vehicle	46	\$3,309,792	\$198,588	0.01%
Davis	Service	466	\$6,782,245	\$400,714	0.02%
Davis	Specialty Retail	263	\$3,539,849	\$212,391	0.01%
Davis	Utilities and Transportation	40	\$5,759,915	\$345,595	0.02%
Davis	Wholesale	66	\$13,905,372	\$834,322	0.04%
Davis	County Totals	1,316	\$59,090,004	\$3,539,179	0.17%
Decatur	Apparel	S	\$	\$	\$
Decatur	Building Materials	24	\$1,347,947	\$80,877	0.00%
Decatur	Eating and Drinking	99	\$3,130,907	\$187,779	0.01%
Decatur	Food Dealers	39	\$5,621,393	\$337,284	0.02%
Decatur	General Merchandise	S	\$	\$	\$
Decatur	Home Furnishings	28	\$1,081,808	\$64,908	0.00%
Decatur	Miscellaneous	188	\$4,746,790	\$284,807	0.01%
Decatur	Motor Vehicle	25	\$886,324	\$53,179	0.00%
Decatur	Service	325	\$5,227,140	\$307,435	0.01%
Decatur	Specialty Retail	226	\$2,294,105	\$137,646	0.01%
Decatur	Utilities and Transportation	73	\$3,354,915	\$201,295	0.01%
Decatur	Wholesale	36	\$2,859,400	\$171,564	0.01%
Decatur	County Totals	1,083	\$35,770,511	\$2,139,961	0.10%
Delaware	Apparel	23	\$1,427,828	\$85,670	0.00%
Delaware	Building Materials	50	\$6,603,295	\$396,198	0.02%
Delaware	Eating and Drinking	141	\$9,718,745	\$583,125	0.03%
Delaware	Food Dealers	81	\$13,546,242	\$812,775	0.04%
Delaware	General Merchandise	23	\$20,351,836	\$1,221,110	0.06%
Delaware	Home Furnishings	31	\$3,597,213	\$215,833	0.01%
Delaware	Miscellaneous	394	\$17,050,711	\$1,022,342	0.05%
Delaware	Motor Vehicle	83	\$6,773,917	\$406,435	0.02%
Delaware	Service	981	\$18,055,345	\$1,074,442	0.05%
Delaware	Specialty Retail	341	\$5,433,351	\$326,001	0.02%
Delaware	Utilities and Transportation	99	\$2,640,861	\$158,452	0.01%
Delaware	Wholesale	155	\$20,203,829	\$1,212,230	0.06%
Delaware	County Totals	2,402	\$125,403,173	\$7,514,611	0.35%
Des Moines	Apparel	97	\$11,355,365	\$681,322	0.03%
Des Moines	Building Materials	102	\$77,439,044	\$4,646,343	0.22%
Des Moines	Eating and Drinking	393	\$61,132,768	\$3,667,966	0.17%
Des Moines	Food Dealers	147	\$41,555,017	\$2,493,301	0.12%
Des Moines	General Merchandise	62	\$103,919,281	\$6,235,157	0.29%
Des Moines	Home Furnishings	103	\$10,664,054	\$639,843	0.03%
Des Moines	Miscellaneous	541	\$41,552,800	\$2,493,168	0.12%
Des Moines	Motor Vehicle	119	\$26,426,431	\$1,585,586	0.07%
Des Moines	Service	1,692	\$70,163,805	\$4,099,181	0.19%
Des Moines	Specialty Retail	743	\$45,577,295	\$2,734,638	0.13%
Des Moines	Utilities and Transportation	164	\$16,180,094	\$970,806	0.05%
Des Moines	Wholesale	221	\$27,761,321	\$1,663,263	0.08%
Des Moines	County Totals	4,384	\$533,727,275	\$31,910,573	1.49%
Dickinson	Apparel	74	\$4,634,755	\$278,085	0.01%
Dickinson	Building Materials	S	\$	\$	\$
Dickinson	Eating and Drinking	367	\$38,028,345	\$2,279,039	0.11%
Dickinson	Food Dealers	106	\$23,496,297	\$1,409,778	0.07%
Dickinson	General Merchandise	S	\$	\$	\$
Dickinson	Home Furnishings	40	\$4,773,176	\$286,391	0.01%
Dickinson	Miscellaneous	597	\$22,245,560	\$1,334,728	0.06%
Dickinson	Motor Vehicle	69	\$39,983,596	\$2,399,016	0.11%
Dickinson	Service	1,360	\$44,966,578	\$2,548,136	0.12%
Dickinson	Specialty Retail	766	\$22,176,512	\$1,330,591	0.06%
Dickinson	Utilities and Transportation	184	\$10,777,561	\$646,654	0.03%
Dickinson	Wholesale	129	\$30,849,606	\$1,850,976	0.09%
Dickinson	County Totals	3,745	\$284,752,328	\$16,932,613	0.79%

**Table 8. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2014**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Dubuque	Apparel	226	\$33,594,310	\$2,015,659	0.09%
Dubuque	Building Materials	172	\$100,069,428	\$6,004,166	0.28%
Dubuque	Eating and Drinking	1,050	\$131,945,578	\$7,916,167	0.37%
Dubuque	Food Dealers	392	\$102,464,826	\$6,147,890	0.29%
Dubuque	General Merchandise	93	\$188,261,433	\$11,295,686	0.53%
Dubuque	Home Furnishings	311	\$52,302,143	\$3,138,129	0.15%
Dubuque	Miscellaneous	1,388	\$68,141,766	\$4,088,506	0.19%
Dubuque	Motor Vehicle	297	\$68,901,818	\$4,134,106	0.19%
Dubuque	Service	4,242	\$192,686,636	\$11,256,776	0.53%
Dubuque	Specialty Retail	1,710	\$103,340,664	\$6,200,440	0.29%
Dubuque	Utilities and Transportation	338	\$65,372,129	\$3,922,328	0.18%
Dubuque	Wholesale	645	\$133,583,862	\$8,007,399	0.37%
Dubuque	County Totals	10,864	\$1,240,664,593	\$74,127,249	3.46%
Emmet	Apparel	S	S	S	S
Emmet	Building Materials	53	\$11,330,466	\$679,828	0.03%
Emmet	Eating and Drinking	89	\$6,757,489	\$405,449	0.02%
Emmet	Food Dealers	67	\$17,813,146	\$1,068,789	0.05%
Emmet	General Merchandise	S	S	S	S
Emmet	Home Furnishings	21	\$1,391,303	\$83,478	0.00%
Emmet	Miscellaneous	291	\$9,266,736	\$556,004	0.03%
Emmet	Motor Vehicle	30	\$2,741,972	\$164,518	0.01%
Emmet	Service	503	\$9,013,174	\$530,289	0.02%
Emmet	Specialty Retail	199	\$2,246,446	\$134,787	0.01%
Emmet	Utilities and Transportation	95	\$15,233,807	\$914,028	0.04%
Emmet	Wholesale	72	\$3,418,618	\$205,117	0.01%
Emmet	County Totals	1,456	\$83,135,785	\$4,977,646	0.23%
Fayette	Apparel	29	\$960,867	\$57,652	0.00%
Fayette	Building Materials	60	\$6,690,308	\$401,418	0.02%
Fayette	Eating and Drinking	206	\$15,455,069	\$927,304	0.04%
Fayette	Food Dealers	113	\$15,121,773	\$907,306	0.04%
Fayette	General Merchandise	30	\$12,914,475	\$774,869	0.04%
Fayette	Home Furnishings	58	\$4,762,551	\$285,753	0.01%
Fayette	Miscellaneous	385	\$9,888,292	\$593,298	0.03%
Fayette	Motor Vehicle	96	\$12,400,509	\$744,031	0.03%
Fayette	Service	931	\$23,601,591	\$1,399,759	0.07%
Fayette	Specialty Retail	474	\$7,782,417	\$466,945	0.02%
Fayette	Utilities and Transportation	111	\$3,768,958	\$226,137	0.01%
Fayette	Wholesale	183	\$14,735,955	\$878,070	0.04%
Fayette	County Totals	2,676	\$128,082,765	\$7,662,542	0.36%
Floyd	Apparel	37	\$541,193	\$32,472	0.00%
Floyd	Building Materials	S	S	S	S
Floyd	Eating and Drinking	125	\$11,047,037	\$662,822	0.03%
Floyd	Food Dealers	67	\$19,373,164	\$1,162,390	0.05%
Floyd	General Merchandise	S	S	S	S
Floyd	Home Furnishings	41	\$2,311,120	\$138,667	0.01%
Floyd	Miscellaneous	355	\$14,998,636	\$899,918	0.04%
Floyd	Motor Vehicle	73	\$7,080,424	\$424,825	0.02%
Floyd	Service	796	\$14,590,744	\$857,649	0.04%
Floyd	Specialty Retail	384	\$7,064,980	\$423,899	0.02%
Floyd	Utilities and Transportation	95	\$13,892,479	\$833,549	0.04%
Floyd	Wholesale	124	\$16,517,330	\$991,030	0.05%
Floyd	County Totals	2,136	\$118,766,637	\$7,108,193	0.33%
Franklin	Apparel	S	S	S	S
Franklin	Building Materials	26	\$1,210,027	\$72,602	0.00%
Franklin	Eating and Drinking	112	\$6,892,452	\$413,547	0.02%
Franklin	Food Dealers	60	\$8,398,323	\$503,899	0.02%
Franklin	General Merchandise	S	S	S	S
Franklin	Home Furnishings	S	S	S	S
Franklin	Miscellaneous	311	\$17,176,072	\$1,030,564	0.05%
Franklin	Motor Vehicle	34	\$500,560	\$30,034	0.00%
Franklin	Service	509	\$8,998,119	\$529,477	0.02%
Franklin	Specialty Retail	219	\$3,017,218	\$181,033	0.01%
Franklin	Utilities and Transportation	87	\$8,330,590	\$499,835	0.02%
Franklin	Wholesale	159	\$12,177,166	\$728,967	0.03%
Franklin	County Totals	1,556	\$71,919,245	\$4,303,082	0.20%

**Table 8. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2014**

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	81	\$5,648,576	\$338,701	0.02%
Fremont	Food Dealers	43	\$26,120,969	\$1,567,258	0.07%
Fremont	General Merchandise	S	S	S	S
Fremont	Home Furnishings	S	S	S	S
Fremont	Miscellaneous	152	\$2,274,461	\$136,468	0.01%
Fremont	Motor Vehicle	S	S	S	S
Fremont	Service	356	\$5,495,858	\$314,157	0.01%
Fremont	Specialty Retail	169	\$1,557,121	\$93,427	0.00%
Fremont	Utilities and Transportation	96	\$4,095,638	\$245,738	0.01%
Fremont	Wholesale	56	\$2,645,260	\$158,716	0.01%
Fremont	County Totals	1,018	\$67,245,556	\$4,018,925	0.19%
Greene	Apparel	S	S	S	S
Greene	Building Materials	27	\$3,650,872	\$219,052	0.01%
Greene	Eating and Drinking	104	\$6,336,791	\$380,178	0.02%
Greene	Food Dealers	56	\$10,056,954	\$603,417	0.03%
Greene	General Merchandise	S	S	S	S
Greene	Home Furnishings	S	S	S	S
Greene	Miscellaneous	159	\$8,876,485	\$532,589	0.02%
Greene	Motor Vehicle	36	\$2,422,824	\$145,369	0.01%
Greene	Service	567	\$9,574,346	\$568,098	0.03%
Greene	Specialty Retail	201	\$2,462,788	\$147,767	0.01%
Greene	Utilities and Transportation	46	\$12,377,441	\$742,646	0.03%
Greene	Wholesale	76	\$10,204,468	\$605,788	0.03%
Greene	County Totals	1,310	\$69,596,955	\$4,162,945	0.19%
Grundy	Apparel	S	S	S	S
Grundy	Building Materials	28	\$3,305,949	\$198,357	0.01%
Grundy	Eating and Drinking	122	\$4,321,668	\$259,300	0.01%
Grundy	Food Dealers	54	\$10,993,969	\$659,638	0.03%
Grundy	General Merchandise	S	S	S	S
Grundy	Home Furnishings	S	S	S	S
Grundy	Miscellaneous	220	\$5,577,441	\$334,646	0.02%
Grundy	Motor Vehicle	53	\$1,228,048	\$73,683	0.00%
Grundy	Service	560	\$11,525,676	\$686,400	0.03%
Grundy	Specialty Retail	225	\$1,698,300	\$101,898	0.00%
Grundy	Utilities and Transportation	115	\$7,847,929	\$470,876	0.02%
Grundy	Wholesale	121	\$18,903,750	\$1,133,824	0.05%
Grundy	County Totals	1,530	\$68,102,884	\$4,080,632	0.19%
Guthrie	Apparel	S	S	S	S
Guthrie	Building Materials	43	\$3,582,856	\$214,971	0.01%
Guthrie	Eating and Drinking	125	\$5,038,070	\$301,988	0.01%
Guthrie	Food Dealers	49	\$8,096,942	\$485,817	0.02%
Guthrie	General Merchandise	S	S	S	S
Guthrie	Home Furnishings	25	\$1,508,470	\$90,508	0.00%
Guthrie	Miscellaneous	316	\$9,572,264	\$574,336	0.03%
Guthrie	Motor Vehicle	47	\$1,298,241	\$77,894	0.00%
Guthrie	Service	553	\$9,171,570	\$544,717	0.03%
Guthrie	Specialty Retail	244	\$5,511,256	\$330,675	0.02%
Guthrie	Utilities and Transportation	149	\$8,193,375	\$491,603	0.02%
Guthrie	Wholesale	77	\$6,898,179	\$413,891	0.02%
Guthrie	County Totals	1,648	\$62,384,437	\$3,737,193	0.17%
Hamilton	Apparel	S	S	S	S
Hamilton	Building Materials	40	\$8,527,456	\$511,647	0.02%
Hamilton	Eating and Drinking	113	\$9,249,247	\$554,955	0.03%
Hamilton	Food Dealers	89	\$22,955,096	\$1,377,306	0.06%
Hamilton	General Merchandise	S	S	S	S
Hamilton	Home Furnishings	37	\$964,263	\$57,856	0.00%
Hamilton	Miscellaneous	305	\$8,697,740	\$521,864	0.02%
Hamilton	Motor Vehicle	34	\$6,242,584	\$374,555	0.02%
Hamilton	Service	628	\$14,126,277	\$826,268	0.04%
Hamilton	Specialty Retail	320	\$4,429,582	\$264,662	0.01%
Hamilton	Utilities and Transportation	128	\$11,165,710	\$669,943	0.03%
Hamilton	Wholesale	94	\$9,314,955	\$558,897	0.03%
Hamilton	County Totals	1,814	\$102,403,175	\$6,121,770	0.29%

**Table 8. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2014**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Hancock	Apparel	S			
Hancock	Building Materials	36	\$2,228,817	\$133,729	0.01%
Hancock	Eating and Drinking	86	\$3,429,938	\$205,796	0.01%
Hancock	Food Dealers	39	\$7,797,238	\$467,834	0.02%
Hancock	General Merchandise	S			
Hancock	Home Furnishings	S			
Hancock	Miscellaneous	297	\$36,559,870	\$2,193,592	0.10%
Hancock	Motor Vehicle	80	\$6,282,275	\$376,937	0.02%
Hancock	Service	560	\$8,919,178	\$523,023	0.02%
Hancock	Specialty Retail	263	\$3,161,246	\$189,675	0.01%
Hancock	Utilities and Transportation	92	\$4,134,163	\$248,050	0.01%
Hancock	Wholesale	114	\$6,645,397	\$398,724	0.02%
Hancock	County Totals	1,613	\$83,866,041	\$5,019,835	0.23%
Hardin	Apparel	37	\$630,743	\$37,845	0.00%
Hardin	Building Materials	53	\$2,700,871	\$162,052	0.01%
Hardin	Eating and Drinking	147	\$10,647,909	\$638,839	0.03%
Hardin	Food Dealers	82	\$21,700,200	\$1,302,012	0.06%
Hardin	General Merchandise	21	\$20,117,695	\$1,207,062	0.06%
Hardin	Home Furnishings	39	\$3,415,453	\$204,927	0.01%
Hardin	Miscellaneous	459	\$23,067,126	\$1,384,028	0.06%
Hardin	Motor Vehicle	84	\$10,043,436	\$602,606	0.03%
Hardin	Service	949	\$20,713,809	\$1,224,328	0.06%
Hardin	Specialty Retail	432	\$3,390,024	\$203,401	0.01%
Hardin	Utilities and Transportation	170	\$10,138,872	\$608,332	0.03%
Hardin	Wholesale	171	\$30,223,092	\$1,813,386	0.08%
Hardin	County Totals	2,644	\$156,789,230	\$9,388,818	0.44%
Harrison	Apparel	S			
Harrison	Building Materials	29	\$749,796	\$44,988	0.00%
Harrison	Eating and Drinking	151	\$12,249,600	\$734,976	0.03%
Harrison	Food Dealers	106	\$11,146,799	\$668,808	0.03%
Harrison	General Merchandise	S			
Harrison	Home Furnishings	25	\$3,461,557	\$207,693	0.01%
Harrison	Miscellaneous	268	\$4,510,388	\$270,623	0.01%
Harrison	Motor Vehicle	52	\$5,044,358	\$302,661	0.01%
Harrison	Service	600	\$8,959,653	\$521,047	0.02%
Harrison	Specialty Retail	285	\$2,413,306	\$144,798	0.01%
Harrison	Utilities and Transportation	95	\$8,294,346	\$497,661	0.02%
Harrison	Wholesale	139	\$7,755,260	\$465,316	0.02%
Harrison	County Totals	1,782	\$68,610,221	\$4,100,081	0.19%
Henry	Apparel	S			
Henry	Building Materials	44	\$6,314,382	\$378,863	0.02%
Henry	Eating and Drinking	160	\$15,903,372	\$954,202	0.04%
Henry	Food Dealers	112	\$19,239,821	\$1,154,389	0.05%
Henry	General Merchandise	S			
Henry	Home Furnishings	49	\$2,637,183	\$158,231	0.01%
Henry	Miscellaneous	451	\$29,102,051	\$1,746,123	0.08%
Henry	Motor Vehicle	88	\$8,818,950	\$529,137	0.02%
Henry	Service	906	\$17,006,782	\$993,956	0.05%
Henry	Specialty Retail	378	\$3,527,724	\$211,663	0.01%
Henry	Utilities and Transportation	125	\$26,796,918	\$1,607,815	0.08%
Henry	Wholesale	126	\$8,355,044	\$500,463	0.02%
Henry	County Totals	2,484	\$170,093,413	\$10,178,314	0.48%
Howard	Apparel	S			
Howard	Building Materials	44	\$7,142,632	\$428,558	0.02%
Howard	Eating and Drinking	102	\$5,070,771	\$304,246	0.01%
Howard	Food Dealers	55	\$9,565,726	\$573,944	0.03%
Howard	General Merchandise	S			
Howard	Home Furnishings	38	\$2,346,769	\$140,806	0.01%
Howard	Miscellaneous	278	\$8,065,304	\$483,918	0.02%
Howard	Motor Vehicle	52	\$4,460,272	\$267,616	0.01%
Howard	Service	486	\$5,862,602	\$346,268	0.02%
Howard	Specialty Retail	242	\$5,868,088	\$352,085	0.02%
Howard	Utilities and Transportation	59	\$4,907,855	\$294,471	0.01%
Howard	Wholesale	117	\$12,815,629	\$768,640	0.04%
Howard	County Totals	1,507	\$70,458,864	\$4,221,746	0.20%

**Table 8. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2014**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Humboldt	Apparel	S			
Humboldt	Building Materials	31	\$4,024,031	\$241,442	0.01%
Humboldt	Eating and Drinking	113	\$7,258,471	\$435,508	0.02%
Humboldt	Food Dealers	59	\$15,198,662	\$911,920	0.04%
Humboldt	General Merchandise	S			
Humboldt	Home Furnishings	S			
Humboldt	Miscellaneous	223	\$14,227,823	\$853,669	0.04%
Humboldt	Motor Vehicle	78	\$2,306,923	\$138,415	0.01%
Humboldt	Service	485	\$10,672,868	\$633,654	0.03%
Humboldt	Specialty Retail	214	\$1,761,948	\$105,717	0.00%
Humboldt	Utilities and Transportation	102	\$6,987,063	\$419,224	0.02%
Humboldt	Wholesale	99	\$8,371,228	\$502,274	0.02%
Humboldt	County Totals	1,448	\$77,006,340	\$4,613,663	0.22%
Ida	Apparel	S			
Ida	Building Materials	35	\$4,797,653	\$287,859	0.01%
Ida	Eating and Drinking	61	\$2,886,654	\$173,155	0.01%
Ida	Food Dealers	51	\$6,232,881	\$373,973	0.02%
Ida	General Merchandise	20	\$4,885,529	\$293,132	0.01%
Ida	Home Furnishings	S			
Ida	Miscellaneous	163	\$6,104,776	\$356,186	0.02%
Ida	Motor Vehicle	39	\$2,472,934	\$148,376	0.01%
Ida	Service	330	\$5,229,945	\$305,768	0.01%
Ida	Specialty Retail	164	\$2,098,012	\$125,097	0.01%
Ida	Utilities and Transportation	82	\$5,354,946	\$321,297	0.01%
Ida	Wholesale	91	\$4,777,729	\$286,664	0.01%
Ida	County Totals	1,058	\$45,015,721	\$2,681,986	0.13%
Iowa	Apparel	196	\$60,181,485	\$3,610,889	0.17%
Iowa	Building Materials	34	\$5,113,315	\$306,799	0.01%
Iowa	Eating and Drinking	170	\$15,550,964	\$932,208	0.04%
Iowa	Food Dealers	133	\$16,825,822	\$1,009,549	0.05%
Iowa	General Merchandise	20	\$3,679,510	\$220,771	0.01%
Iowa	Home Furnishings	67	\$4,483,398	\$269,004	0.01%
Iowa	Miscellaneous	381	\$21,192,115	\$1,271,527	0.06%
Iowa	Motor Vehicle	53	\$3,622,212	\$217,333	0.01%
Iowa	Service	880	\$23,690,551	\$1,391,975	0.06%
Iowa	Specialty Retail	519	\$22,925,324	\$1,375,519	0.06%
Iowa	Utilities and Transportation	98	\$7,400,337	\$444,020	0.02%
Iowa	Wholesale	110	\$8,370,331	\$502,220	0.02%
Iowa	County Totals	2,661	\$193,035,364	\$11,551,815	0.54%
Jackson	Apparel	S			
Jackson	Building Materials	30	\$4,166,641	\$249,998	0.01%
Jackson	Eating and Drinking	248	\$16,322,618	\$979,357	0.05%
Jackson	Food Dealers	90	\$14,209,766	\$852,586	0.04%
Jackson	General Merchandise	S			
Jackson	Home Furnishings	33	\$2,038,678	\$122,321	0.01%
Jackson	Miscellaneous	486	\$10,306,713	\$618,403	0.03%
Jackson	Motor Vehicle	96	\$5,768,402	\$346,104	0.02%
Jackson	Service	1,069	\$19,875,393	\$1,177,106	0.05%
Jackson	Specialty Retail	394	\$5,899,007	\$353,940	0.02%
Jackson	Utilities and Transportation	121	\$9,651,066	\$579,064	0.03%
Jackson	Wholesale	128	\$12,574,050	\$753,097	0.04%
Jackson	County Totals	2,735	\$122,845,765	\$7,353,982	0.34%
Jasper	Apparel	40	\$1,570,366	\$94,222	0.00%
Jasper	Building Materials	68	\$8,539,764	\$512,386	0.02%
Jasper	Eating and Drinking	264	\$26,831,377	\$1,609,883	0.08%
Jasper	Food Dealers	163	\$39,686,662	\$2,381,200	0.11%
Jasper	General Merchandise	24	\$30,154,788	\$1,809,287	0.08%
Jasper	Home Furnishings	80	\$5,154,391	\$309,263	0.01%
Jasper	Miscellaneous	632	\$22,728,590	\$1,363,715	0.06%
Jasper	Motor Vehicle	93	\$11,705,254	\$702,315	0.03%
Jasper	Service	1,515	\$39,521,263	\$2,326,524	0.11%
Jasper	Specialty Retail	627	\$13,296,816	\$797,809	0.04%
Jasper	Utilities and Transportation	204	\$82,064,307	\$4,923,858	0.23%
Jasper	Wholesale	176	\$36,211,651	\$2,172,699	0.10%
Jasper	County Totals	3,886	\$317,465,229	\$19,003,162	0.89%

**Table 8. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2014**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Jefferson	Apparel	37	\$1,167,091	\$70,025	0.00%
Jefferson	Building Materials	55	\$7,613,001	\$456,780	0.02%
Jefferson	Eating and Drinking	160	\$11,712,950	\$702,777	0.03%
Jefferson	Food Dealers	98	\$17,957,100	\$1,077,426	0.05%
Jefferson	General Merchandise	28	\$20,931,374	\$1,255,882	0.06%
Jefferson	Home Furnishings	54	\$401,361	\$24,082	0.00%
Jefferson	Miscellaneous	341	\$9,178,183	\$550,691	0.03%
Jefferson	Motor Vehicle	47	\$7,096,657	\$425,799	0.02%
Jefferson	Service	736	\$20,892,536	\$1,228,759	0.06%
Jefferson	Specialty Retail	529	\$7,935,021	\$476,101	0.02%
Jefferson	Utilities and Transportation	92	\$39,696,388	\$2,381,783	0.11%
Jefferson	Wholesale	99	\$5,794,179	\$347,651	0.02%
Jefferson	County Totals	2,276	\$150,375,841	\$8,997,757	0.42%
Johnson	Apparel	374	\$81,571,826	\$4,894,310	0.23%
Johnson	Building Materials	166	\$99,615,971	\$5,976,958	0.28%
Johnson	Eating and Drinking	1,394	\$264,384,823	\$15,863,089	0.74%
Johnson	Food Dealers	443	\$121,892,876	\$7,313,573	0.34%
Johnson	General Merchandise	78	\$255,028,892	\$15,301,734	0.71%
Johnson	Home Furnishings	247	\$83,008,907	\$4,980,534	0.23%
Johnson	Miscellaneous	1,479	\$83,523,784	\$5,011,427	0.23%
Johnson	Motor Vehicle	260	\$62,789,326	\$3,767,360	0.18%
Johnson	Service	4,370	\$262,188,228	\$15,232,244	0.71%
Johnson	Specialty Retail	2,132	\$203,717,770	\$12,223,066	0.57%
Johnson	Utilities and Transportation	296	\$84,958,933	\$5,097,536	0.24%
Johnson	Wholesale	434	\$107,717,503	\$6,462,681	0.30%
Johnson	County Totals	11,673	\$1,710,398,839	\$102,124,511	4.77%
Jones	Apparel	S	S	S	S
Jones	Building Materials	21	\$831,240	\$49,874	0.00%
Jones	Eating and Drinking	171	\$12,773,149	\$766,389	0.04%
Jones	Food Dealers	63	\$15,429,277	\$925,757	0.04%
Jones	General Merchandise	S	S	S	S
Jones	Home Furnishings	54	\$2,708,783	\$162,527	0.01%
Jones	Miscellaneous	458	\$17,326,793	\$1,039,608	0.05%
Jones	Motor Vehicle	78	\$11,304,563	\$674,804	0.03%
Jones	Service	956	\$15,581,259	\$923,107	0.04%
Jones	Specialty Retail	437	\$6,017,524	\$361,051	0.02%
Jones	Utilities and Transportation	126	\$16,416,685	\$985,001	0.05%
Jones	Wholesale	143	\$22,182,164	\$1,330,930	0.06%
Jones	County Totals	2,543	\$141,414,684	\$8,469,643	0.40%
Keokuk	Apparel	S	S	S	S
Keokuk	Building Materials	30	\$1,864,916	\$111,895	0.01%
Keokuk	Eating and Drinking	81	\$2,901,776	\$174,107	0.01%
Keokuk	Food Dealers	68	\$7,491,179	\$449,471	0.02%
Keokuk	General Merchandise	S	S	S	S
Keokuk	Home Furnishings	S	S	S	S
Keokuk	Miscellaneous	238	\$5,970,445	\$358,227	0.02%
Keokuk	Motor Vehicle	38	\$2,923,541	\$175,412	0.01%
Keokuk	Service	515	\$6,005,644	\$357,598	0.02%
Keokuk	Specialty Retail	204	\$2,215,501	\$132,930	0.01%
Keokuk	Utilities and Transportation	72	\$1,099,734	\$65,984	0.00%
Keokuk	Wholesale	91	\$6,360,017	\$381,601	0.02%
Keokuk	County Totals	1,369	\$39,569,383	\$2,371,423	0.11%
Kossuth	Apparel	S	S	S	S
Kossuth	Building Materials	66	\$2,786,916	\$167,215	0.01%
Kossuth	Eating and Drinking	183	\$13,254,930	\$795,296	0.04%
Kossuth	Food Dealers	121	\$20,063,137	\$1,203,788	0.06%
Kossuth	General Merchandise	S	S	S	S
Kossuth	Home Furnishings	39	\$3,515,663	\$210,940	0.01%
Kossuth	Miscellaneous	432	\$19,447,434	\$1,166,846	0.05%
Kossuth	Motor Vehicle	103	\$14,570,049	\$874,203	0.04%
Kossuth	Service	873	\$18,416,715	\$1,087,675	0.05%
Kossuth	Specialty Retail	354	\$10,557,105	\$633,426	0.03%
Kossuth	Utilities and Transportation	177	\$12,748,399	\$764,904	0.04%
Kossuth	Wholesale	169	\$25,648,957	\$1,538,937	0.07%
Kossuth	County Totals	2,560	\$152,750,476	\$9,147,700	0.43%

**Table 8. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2014**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Lee	Apparel	35	\$2,688,191	\$161,291	0.01%
Lee	Building Materials	70	\$18,206,730	\$1,092,404	0.05%
Lee	Eating and Drinking	394	\$34,575,645	\$2,074,176	0.10%
Lee	Food Dealers	130	\$35,353,410	\$2,121,205	0.10%
Lee	General Merchandise	53	\$54,603,278	\$3,276,197	0.15%
Lee	Home Furnishings	65	\$3,910,121	\$234,607	0.01%
Lee	Miscellaneous	580	\$32,523,194	\$1,951,392	0.09%
Lee	Motor Vehicle	126	\$26,494,222	\$1,589,653	0.07%
Lee	Service	1,484	\$40,897,815	\$2,394,699	0.11%
Lee	Specialty Retail	658	\$17,549,735	\$1,052,984	0.05%
Lee	Utilities and Transportation	172	\$15,875,955	\$952,557	0.04%
Lee	Wholesale	149	\$26,163,744	\$1,569,370	0.07%
Lee	County Totals	3,916	\$308,842,040	\$18,470,535	0.86%
Linn	Apparel	449	\$76,152,485	\$4,569,149	0.21%
Linn	Building Materials	323	\$215,115,423	\$12,906,925	0.60%
Linn	Eating and Drinking	2,022	\$313,817,894	\$18,821,490	0.88%
Linn	Food Dealers	660	\$210,166,409	\$12,609,985	0.59%
Linn	General Merchandise	179	\$386,872,469	\$23,212,348	1.08%
Linn	Home Furnishings	376	\$96,269,948	\$5,776,197	0.27%
Linn	Miscellaneous	2,708	\$286,430,882	\$17,185,618	0.80%
Linn	Motor Vehicle	543	\$144,557,590	\$8,673,455	0.40%
Linn	Service	8,197	\$455,841,483	\$26,858,613	1.25%
Linn	Specialty Retail	3,600	\$238,186,240	\$14,291,174	0.67%
Linn	Utilities and Transportation	713	\$781,110,732	\$46,866,644	2.19%
Linn	Wholesale	1,057	\$457,664,761	\$27,004,906	1.26%
Linn	County Totals	20,827	\$3,662,186,316	\$218,776,504	10.21%
Louisa	Apparel	S	S	S	S
Louisa	Building Materials	25	\$189,268	\$11,356	0.00%
Louisa	Eating and Drinking	104	\$3,759,384	\$225,563	0.01%
Louisa	Food Dealers	57	\$7,847,968	\$470,878	0.02%
Louisa	General Merchandise	S	S	S	S
Louisa	Home Furnishings	S	S	S	S
Louisa	Miscellaneous	159	\$2,955,327	\$177,320	0.01%
Louisa	Motor Vehicle	49	\$2,101,742	\$126,105	0.01%
Louisa	Service	359	\$4,722,789	\$281,194	0.01%
Louisa	Specialty Retail	184	\$2,918,916	\$175,135	0.01%
Louisa	Utilities and Transportation	76	\$2,480,648	\$148,839	0.01%
Louisa	Wholesale	55	\$3,000,306	\$179,706	0.01%
Louisa	County Totals	1,089	\$32,654,283	\$1,956,771	0.09%
Lucas	Apparel	S	S	S	S
Lucas	Building Materials	S	S	S	S
Lucas	Eating and Drinking	67	\$3,266,063	\$195,964	0.01%
Lucas	Food Dealers	53	\$11,521,308	\$691,278	0.03%
Lucas	General Merchandise	S	S	S	S
Lucas	Home Furnishings	S	S	S	S
Lucas	Miscellaneous	115	\$3,218,487	\$193,109	0.01%
Lucas	Motor Vehicle	42	\$4,637,961	\$278,278	0.01%
Lucas	Service	400	\$7,886,050	\$467,917	0.02%
Lucas	Specialty Retail	208	\$3,265,706	\$195,942	0.01%
Lucas	Utilities and Transportation	36	\$1,358,821	\$81,529	0.00%
Lucas	Wholesale	31	\$510,237	\$30,614	0.00%
Lucas	County Totals	1,006	\$47,139,721	\$2,823,138	0.13%
Lyon	Apparel	S	S	S	S
Lyon	Building Materials	39	\$3,963,220	\$237,793	0.01%
Lyon	Eating and Drinking	91	\$4,927,573	\$295,654	0.01%
Lyon	Food Dealers	70	\$9,642,573	\$578,554	0.03%
Lyon	General Merchandise	S	S	S	S
Lyon	Home Furnishings	31	\$1,767,591	\$106,055	0.00%
Lyon	Miscellaneous	331	\$16,820,868	\$1,009,252	0.05%
Lyon	Motor Vehicle	32	\$1,958,575	\$117,515	0.01%
Lyon	Service	567	\$18,670,366	\$1,103,108	0.05%
Lyon	Specialty Retail	235	\$4,020,677	\$241,241	0.01%
Lyon	Utilities and Transportation	106	\$8,132,382	\$487,943	0.02%
Lyon	Wholesale	123	\$13,149,468	\$788,320	0.04%
Lyon	County Totals	1,647	\$85,390,987	\$5,105,697	0.24%

**Table 8. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2014**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Madison	Apparel	24	\$481,925	\$28,916	0.00%
Madison	Building Materials	39	\$6,294,929	\$377,696	0.02%
Madison	Eating and Drinking	96	\$7,149,884	\$428,993	0.02%
Madison	Food Dealers	71	\$14,383,415	\$863,005	0.04%
Madison	General Merchandise	S	S	S	S
Madison	Home Furnishings	S	S	S	S
Madison	Miscellaneous	358	\$13,889,160	\$833,350	0.04%
Madison	Motor Vehicle	63	\$2,928,045	\$175,683	0.01%
Madison	Service	546	\$13,100,806	\$781,908	0.04%
Madison	Specialty Retail	389	\$5,177,657	\$310,659	0.01%
Madison	Utilities and Transportation	66	\$6,849,297	\$410,958	0.02%
Madison	Wholesale	72	\$5,489,003	\$329,340	0.02%
Madison	County Totals	1,752	\$82,075,470	\$4,920,388	0.23%
Mahaska	Apparel	35	\$2,770,293	\$166,218	0.01%
Mahaska	Building Materials	33	\$3,867,784	\$232,067	0.01%
Mahaska	Eating and Drinking	170	\$18,723,892	\$1,123,434	0.05%
Mahaska	Food Dealers	87	\$18,704,089	\$1,122,245	0.05%
Mahaska	General Merchandise	39	\$37,438,211	\$2,246,293	0.10%
Mahaska	Home Furnishings	49	\$5,743,471	\$344,608	0.02%
Mahaska	Miscellaneous	356	\$13,809,452	\$828,567	0.04%
Mahaska	Motor Vehicle	99	\$6,936,589	\$416,195	0.02%
Mahaska	Service	996	\$21,482,685	\$1,267,035	0.06%
Mahaska	Specialty Retail	511	\$13,774,335	\$826,460	0.04%
Mahaska	Utilities and Transportation	117	\$17,765,311	\$1,065,919	0.05%
Mahaska	Wholesale	159	\$20,382,310	\$1,221,480	0.06%
Mahaska	County Totals	2,651	\$181,398,422	\$10,860,521	0.51%
Marion	Apparel	58	\$3,726,672	\$223,600	0.01%
Marion	Building Materials	74	\$11,104,203	\$666,252	0.03%
Marion	Eating and Drinking	269	\$30,936,909	\$1,856,215	0.09%
Marion	Food Dealers	120	\$27,295,524	\$1,637,731	0.08%
Marion	General Merchandise	44	\$48,746,017	\$2,924,761	0.14%
Marion	Home Furnishings	41	\$6,653,623	\$399,217	0.02%
Marion	Miscellaneous	580	\$42,377,464	\$2,542,467	0.12%
Marion	Motor Vehicle	110	\$15,455,940	\$927,356	0.04%
Marion	Service	1,305	\$36,798,984	\$2,150,382	0.10%
Marion	Specialty Retail	624	\$12,665,329	\$759,920	0.04%
Marion	Utilities and Transportation	231	\$18,855,327	\$1,131,320	0.05%
Marion	Wholesale	154	\$21,842,133	\$1,308,946	0.06%
Marion	County Totals	3,610	\$276,458,125	\$16,528,168	0.77%
Marshall	Apparel	65	\$3,474,025	\$208,442	0.01%
Marshall	Building Materials	55	\$33,758,875	\$2,025,533	0.09%
Marshall	Eating and Drinking	319	\$36,733,923	\$2,204,035	0.10%
Marshall	Food Dealers	166	\$35,971,727	\$2,158,304	0.10%
Marshall	General Merchandise	47	\$65,610,489	\$3,936,629	0.18%
Marshall	Home Furnishings	47	\$5,165,744	\$309,945	0.01%
Marshall	Miscellaneous	566	\$47,484,599	\$2,849,076	0.13%
Marshall	Motor Vehicle	128	\$16,378,262	\$982,696	0.05%
Marshall	Service	1,377	\$45,579,606	\$2,675,344	0.12%
Marshall	Specialty Retail	595	\$20,997,601	\$1,259,856	0.06%
Marshall	Utilities and Transportation	225	\$16,260,596	\$975,636	0.05%
Marshall	Wholesale	168	\$25,899,014	\$1,553,941	0.07%
Marshall	County Totals	3,758	\$353,314,461	\$21,139,436	0.99%
Mills	Apparel	S	S	S	S
Mills	Building Materials	22	\$889,183	\$53,351	0.00%
Mills	Eating and Drinking	94	\$10,456,129	\$627,368	0.03%
Mills	Food Dealers	53	\$9,379,907	\$562,794	0.03%
Mills	General Merchandise	S	S	S	S
Mills	Home Furnishings	S	S	S	S
Mills	Miscellaneous	215	\$8,250,260	\$482,041	0.02%
Mills	Motor Vehicle	42	\$7,670,211	\$460,213	0.02%
Mills	Service	502	\$7,939,594	\$474,949	0.02%
Mills	Specialty Retail	231	\$2,726,538	\$163,592	0.01%
Mills	Utilities and Transportation	100	\$17,042,282	\$1,022,537	0.05%
Mills	Wholesale	68	\$5,528,027	\$331,682	0.02%
Mills	County Totals	1,364	\$75,276,663	\$4,502,198	0.21%

**Table 8. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2014**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Mitchell	Apparel	22	\$1,596,673	\$95,800	0.00%
Mitchell	Building Materials	52	\$2,764,821	\$165,889	0.01%
Mitchell	Eating and Drinking	131	\$5,821,240	\$349,274	0.02%
Mitchell	Food Dealers	59	\$9,592,350	\$575,541	0.03%
Mitchell	General Merchandise	20	\$2,692,260	\$161,536	0.01%
Mitchell	Home Furnishings	23	\$773,927	\$46,436	0.00%
Mitchell	Miscellaneous	287	\$11,289,363	\$677,362	0.03%
Mitchell	Motor Vehicle	39	\$3,139,005	\$188,340	0.01%
Mitchell	Service	520	\$9,245,685	\$541,687	0.03%
Mitchell	Specialty Retail	374	\$3,652,728	\$219,164	0.01%
Mitchell	Utilities and Transportation	78	\$6,823,516	\$409,411	0.02%
Mitchell	Wholesale	95	\$9,658,167	\$579,490	0.03%
Mitchell	County Totals	1,700	\$67,049,735	\$4,009,930	0.19%
Monona	Apparel	S	S	S	S
Monona	Building Materials	21	\$5,861,834	\$351,710	0.02%
Monona	Eating and Drinking	106	\$7,030,449	\$421,827	0.02%
Monona	Food Dealers	57	\$6,866,612	\$411,997	0.02%
Monona	General Merchandise	S	S	S	S
Monona	Home Furnishings	20	\$538,678	\$32,321	0.00%
Monona	Miscellaneous	108	\$1,656,016	\$99,361	0.00%
Monona	Motor Vehicle	34	\$2,468,140	\$148,088	0.01%
Monona	Service	491	\$5,951,407	\$347,054	0.02%
Monona	Specialty Retail	234	\$3,071,898	\$184,314	0.01%
Monona	Utilities and Transportation	87	\$5,667,365	\$340,042	0.02%
Monona	Wholesale	90	\$3,634,882	\$218,093	0.01%
Monona	County Totals	1,272	\$48,573,109	\$2,904,356	0.14%
Monroe	Apparel	S	S	S	S
Monroe	Building Materials	S	S	S	S
Monroe	Eating and Drinking	90	\$5,295,921	\$317,755	0.01%
Monroe	Food Dealers	39	\$8,918,907	\$535,134	0.02%
Monroe	General Merchandise	S	S	S	S
Monroe	Home Furnishings	S	S	S	S
Monroe	Miscellaneous	137	\$5,550,118	\$333,007	0.02%
Monroe	Motor Vehicle	43	\$1,290,308	\$77,418	0.00%
Monroe	Service	308	\$4,886,219	\$287,916	0.01%
Monroe	Specialty Retail	178	\$1,295,149	\$77,704	0.00%
Monroe	Utilities and Transportation	26	\$4,665,314	\$279,919	0.01%
Monroe	Wholesale	50	\$3,434,401	\$206,064	0.01%
Monroe	County Totals	900	\$40,254,307	\$2,409,997	0.11%
Montgomery	Apparel	S	S	S	S
Montgomery	Building Materials	33	\$5,910,529	\$354,632	0.02%
Montgomery	Eating and Drinking	111	\$8,648,438	\$518,906	0.02%
Montgomery	Food Dealers	49	\$12,330,322	\$739,819	0.03%
Montgomery	General Merchandise	S	S	S	S
Montgomery	Home Furnishings	38	\$1,661,807	\$99,708	0.00%
Montgomery	Miscellaneous	214	\$4,524,144	\$271,449	0.01%
Montgomery	Motor Vehicle	59	\$4,621,651	\$277,299	0.01%
Montgomery	Service	503	\$11,156,366	\$656,210	0.03%
Montgomery	Specialty Retail	196	\$3,083,388	\$185,003	0.01%
Montgomery	Utilities and Transportation	81	\$9,362,482	\$561,749	0.03%
Montgomery	Wholesale	71	\$8,035,374	\$482,122	0.02%
Montgomery	County Totals	1,395	\$78,466,445	\$4,694,814	0.22%
Muscatine	Apparel	68	\$5,340,855	\$320,451	0.01%
Muscatine	Building Materials	84	\$52,499,677	\$3,149,981	0.15%
Muscatine	Eating and Drinking	390	\$43,779,525	\$2,626,772	0.12%
Muscatine	Food Dealers	193	\$46,824,904	\$2,809,494	0.13%
Muscatine	General Merchandise	53	\$63,826,693	\$3,829,602	0.18%
Muscatine	Home Furnishings	83	\$9,751,552	\$585,093	0.03%
Muscatine	Miscellaneous	596	\$38,285,642	\$2,297,139	0.11%
Muscatine	Motor Vehicle	113	\$16,405,221	\$984,313	0.05%
Muscatine	Service	1,500	\$46,106,098	\$2,709,311	0.13%
Muscatine	Specialty Retail	674	\$22,385,561	\$1,343,134	0.06%
Muscatine	Utilities and Transportation	166	\$80,274,279	\$4,816,457	0.22%
Muscatine	Wholesale	166	\$19,330,480	\$1,159,310	0.05%
Muscatine	County Totals	4,086	\$444,810,487	\$26,631,055	1.24%

**Table 8. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2014**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
O'Brien	Apparel	24	\$920,023	\$55,201	0.00%
O'Brien	Building Materials	46	\$6,498,574	\$389,914	0.02%
O'Brien	Eating and Drinking	128	\$10,915,152	\$654,909	0.03%
O'Brien	Food Dealers	96	\$17,748,391	\$1,064,903	0.05%
O'Brien	General Merchandise	26	\$6,272,644	\$376,359	0.02%
O'Brien	Home Furnishings	51	\$2,789,126	\$167,348	0.01%
O'Brien	Miscellaneous	338	\$8,568,124	\$514,087	0.02%
O'Brien	Motor Vehicle	63	\$4,457,821	\$267,469	0.01%
O'Brien	Service	774	\$18,428,817	\$1,083,320	0.05%
O'Brien	Specialty Retail	292	\$7,823,065	\$469,384	0.02%
O'Brien	Utilities and Transportation	109	\$11,281,688	\$676,901	0.03%
O'Brien	Wholesale	190	\$24,631,830	\$1,477,910	0.07%
O'Brien	County Totals	2,137	\$120,335,255	\$7,197,706	0.34%
Osceola	Apparel	S	S	S	S
Osceola	Building Materials	S	S	S	S
Osceola	Eating and Drinking	49	\$2,459,830	\$147,590	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	160	\$7,801,860	\$468,112	0.02%
Osceola	Motor Vehicle	S	S	S	S
Osceola	Service	327	\$4,227,782	\$251,967	0.01%
Osceola	Specialty Retail	102	\$1,620,713	\$97,243	0.00%
Osceola	Utilities and Transportation	54	\$9,028,252	\$541,695	0.03%
Osceola	Wholesale	43	\$10,662,462	\$639,748	0.03%
Osceola	County Totals	798	\$41,690,637	\$2,499,738	0.12%
Page	Apparel	37	\$1,958,041	\$117,482	0.01%
Page	Building Materials	39	\$11,281,546	\$676,893	0.03%
Page	Eating and Drinking	162	\$12,387,969	\$743,278	0.03%
Page	Food Dealers	55	\$13,311,894	\$798,714	0.04%
Page	General Merchandise	25	\$4,758,406	\$285,504	0.01%
Page	Home Furnishings	26	\$1,505,882	\$90,353	0.00%
Page	Miscellaneous	271	\$28,402,355	\$1,704,141	0.08%
Page	Motor Vehicle	69	\$5,875,636	\$352,538	0.02%
Page	Service	713	\$11,507,427	\$677,555	0.03%
Page	Specialty Retail	297	\$5,305,391	\$318,323	0.01%
Page	Utilities and Transportation	85	\$9,730,944	\$583,857	0.03%
Page	Wholesale	94	\$12,328,418	\$739,705	0.03%
Page	County Totals	1,873	\$118,353,909	\$7,088,344	0.33%
Palo Alto	Apparel	S	S	S	S
Palo Alto	Building Materials	29	\$5,328,329	\$319,700	0.01%
Palo Alto	Eating and Drinking	141	\$7,934,374	\$476,062	0.02%
Palo Alto	Food Dealers	53	\$8,677,298	\$520,638	0.02%
Palo Alto	General Merchandise	S	S	S	S
Palo Alto	Home Furnishings	24	\$1,075,925	\$64,556	0.00%
Palo Alto	Miscellaneous	185	\$29,032,713	\$1,741,963	0.08%
Palo Alto	Motor Vehicle	46	\$2,611,503	\$156,690	0.01%
Palo Alto	Service	475	\$11,104,322	\$643,850	0.03%
Palo Alto	Specialty Retail	262	\$4,100,288	\$246,017	0.01%
Palo Alto	Utilities and Transportation	67	\$6,537,989	\$392,279	0.02%
Palo Alto	Wholesale	80	\$10,623,596	\$637,416	0.03%
Palo Alto	County Totals	1,375	\$90,358,892	\$5,399,124	0.25%
Plymouth	Apparel	41	\$2,274,713	\$136,483	0.01%
Plymouth	Building Materials	72	\$15,309,730	\$918,584	0.04%
Plymouth	Eating and Drinking	262	\$22,449,554	\$1,346,973	0.06%
Plymouth	Food Dealers	104	\$19,653,137	\$1,179,188	0.06%
Plymouth	General Merchandise	28	\$30,157,089	\$1,809,425	0.08%
Plymouth	Home Furnishings	29	\$857,232	\$51,434	0.00%
Plymouth	Miscellaneous	544	\$14,193,045	\$851,583	0.04%
Plymouth	Motor Vehicle	72	\$11,661,877	\$699,713	0.03%
Plymouth	Service	1,204	\$26,072,616	\$1,536,389	0.07%
Plymouth	Specialty Retail	456	\$9,277,785	\$556,667	0.03%
Plymouth	Utilities and Transportation	144	\$16,499,041	\$989,942	0.05%
Plymouth	Wholesale	170	\$17,504,694	\$1,049,312	0.05%
Plymouth	County Totals	3,126	\$185,910,513	\$11,125,694	0.52%

**Table 8. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2014**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Pocahontas	Apparel	S	S	S	S
Pocahontas	Building Materials	S	S	S	S
Pocahontas	Eating and Drinking	75	\$2,607,138	\$156,428	0.01%
Pocahontas	Food Dealers	63	\$10,672,181	\$640,331	0.03%
Pocahontas	General Merchandise	S	S	S	S
Pocahontas	Home Furnishings	S	S	S	S
Pocahontas	Miscellaneous	174	\$6,118,716	\$367,123	0.02%
Pocahontas	Motor Vehicle	38	\$1,352,693	\$81,162	0.00%
Pocahontas	Service	377	\$4,145,680	\$244,502	0.01%
Pocahontas	Specialty Retail	176	\$1,677,352	\$100,641	0.00%
Pocahontas	Utilities and Transportation	92	\$6,625,835	\$397,550	0.02%
Pocahontas	Wholesale	88	\$5,008,997	\$300,540	0.01%
Pocahontas	County Totals	1,132	\$41,100,019	\$2,461,762	0.11%
Polk	Apparel	977	\$206,607,022	\$12,396,421	0.58%
Polk	Building Materials	633	\$508,724,944	\$30,523,497	1.42%
Polk	Eating and Drinking	4,625	\$822,325,287	\$49,320,673	2.30%
Polk	Food Dealers	1,485	\$501,479,768	\$30,088,786	1.40%
Polk	General Merchandise	357	\$783,229,400	\$46,993,764	2.19%
Polk	Home Furnishings	814	\$339,060,818	\$20,343,649	0.95%
Polk	Miscellaneous	5,093	\$464,375,073	\$27,860,203	1.30%
Polk	Motor Vehicle	972	\$306,000,365	\$18,360,022	0.86%
Polk	Service	16,686	\$1,181,407,067	\$69,144,169	3.23%
Polk	Specialty Retail	6,940	\$638,298,306	\$38,297,898	1.79%
Polk	Utilities and Transportation	1,200	\$545,776,712	\$32,746,603	1.53%
Polk	Wholesale	1,956	\$994,366,530	\$59,130,955	2.76%
Polk	County Totals	41,738	\$7,291,651,292	\$435,206,640	20.32%
Pottawattamie	Apparel	197	\$31,720,986	\$1,903,259	0.09%
Pottawattamie	Building Materials	109	\$104,636,039	\$6,278,162	0.29%
Pottawattamie	Eating and Drinking	818	\$137,916,720	\$8,267,895	0.39%
Pottawattamie	Food Dealers	360	\$113,972,202	\$6,838,332	0.32%
Pottawattamie	General Merchandise	86	\$165,801,666	\$9,948,100	0.46%
Pottawattamie	Home Furnishings	91	\$18,262,310	\$1,095,739	0.05%
Pottawattamie	Miscellaneous	1,065	\$86,249,162	\$5,174,950	0.24%
Pottawattamie	Motor Vehicle	221	\$66,872,543	\$4,012,353	0.19%
Pottawattamie	Service	2,671	\$178,507,877	\$10,258,547	0.48%
Pottawattamie	Specialty Retail	1,144	\$95,410,234	\$5,724,614	0.27%
Pottawattamie	Utilities and Transportation	319	\$111,514,137	\$6,690,848	0.31%
Pottawattamie	Wholesale	353	\$32,760,999	\$1,964,917	0.09%
Pottawattamie	County Totals	7,434	\$1,143,624,875	\$68,157,716	3.18%
Poweshiek	Apparel	S	S	S	S
Poweshiek	Building Materials	44	\$11,985,455	\$719,127	0.03%
Poweshiek	Eating and Drinking	188	\$16,516,957	\$991,017	0.05%
Poweshiek	Food Dealers	104	\$24,655,361	\$1,479,322	0.07%
Poweshiek	General Merchandise	S	S	S	S
Poweshiek	Home Furnishings	43	\$1,740,531	\$104,432	0.00%
Poweshiek	Miscellaneous	383	\$8,023,803	\$481,428	0.02%
Poweshiek	Motor Vehicle	81	\$5,508,605	\$330,516	0.02%
Poweshiek	Service	989	\$23,727,904	\$1,379,657	0.06%
Poweshiek	Specialty Retail	420	\$8,891,361	\$533,482	0.02%
Poweshiek	Utilities and Transportation	157	\$17,476,770	\$1,048,606	0.05%
Poweshiek	Wholesale	128	\$10,710,682	\$642,641	0.03%
Poweshiek	County Totals	2,580	\$153,579,969	\$9,170,781	0.43%
Ringgold	Apparel	S	S	S	S
Ringgold	Building Materials	20	\$934,718	\$56,083	0.00%
Ringgold	Eating and Drinking	73	\$2,409,811	\$144,589	0.01%
Ringgold	Food Dealers	25	\$3,509,385	\$210,563	0.01%
Ringgold	General Merchandise	S	S	S	S
Ringgold	Home Furnishings	S	S	S	S
Ringgold	Miscellaneous	101	\$1,532,891	\$91,973	0.00%
Ringgold	Motor Vehicle	37	\$2,776,222	\$166,573	0.01%
Ringgold	Service	277	\$4,115,797	\$243,156	0.01%
Ringgold	Specialty Retail	137	\$733,060	\$43,975	0.00%
Ringgold	Utilities and Transportation	38	\$27,438,866	\$1,646,332	0.08%
Ringgold	Wholesale	53	\$5,964,971	\$357,898	0.02%
Ringgold	County Totals	782	\$52,454,343	\$3,143,461	0.15%

**Table 8. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2014**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Sac	Apparel	S			
Sac	Building Materials	44	\$4,487,103	\$269,226	0.01%
Sac	Eating and Drinking	93	\$4,722,837	\$283,370	0.01%
Sac	Food Dealers	90	\$10,145,529	\$608,732	0.03%
Sac	General Merchandise	S			
Sac	Home Furnishings	38	\$1,020,257	\$61,215	0.00%
Sac	Miscellaneous	286	\$9,326,747	\$559,605	0.03%
Sac	Motor Vehicle	57	\$6,777,689	\$406,661	0.02%
Sac	Service	549	\$8,326,874	\$493,296	0.02%
Sac	Specialty Retail	194	\$2,067,632	\$124,058	0.01%
Sac	Utilities and Transportation	98	\$7,669,417	\$460,165	0.02%
Sac	Wholesale	126	\$4,000,094	\$240,006	0.01%
Sac	County Totals	1,593	\$59,968,196	\$3,591,775	0.17%
Scott	Apparel	408	\$114,121,038	\$6,847,262	0.32%
Scott	Building Materials	284	\$168,349,785	\$10,100,987	0.47%
Scott	Eating and Drinking	1,727	\$307,418,409	\$18,434,474	0.86%
Scott	Food Dealers	582	\$198,242,182	\$11,894,531	0.56%
Scott	General Merchandise	177	\$312,268,266	\$18,736,096	0.87%
Scott	Home Furnishings	317	\$104,411,854	\$6,264,711	0.29%
Scott	Miscellaneous	1,942	\$191,856,533	\$11,503,030	0.54%
Scott	Motor Vehicle	345	\$107,434,075	\$6,446,045	0.30%
Scott	Service	5,717	\$299,188,148	\$17,475,925	0.82%
Scott	Specialty Retail	2,474	\$216,758,593	\$13,005,516	0.61%
Scott	Utilities and Transportation	488	\$322,494,500	\$19,349,670	0.90%
Scott	Wholesale	844	\$195,549,561	\$11,684,198	0.55%
Scott	County Totals	15,305	\$2,538,092,944	\$151,742,445	7.08%
Shelby	Apparel	S			
Shelby	Building Materials	35	\$5,924,256	\$355,455	0.02%
Shelby	Eating and Drinking	140	\$7,294,220	\$437,653	0.02%
Shelby	Food Dealers	44	\$12,434,049	\$746,043	0.03%
Shelby	General Merchandise	S			
Shelby	Home Furnishings	29	\$1,112,676	\$66,761	0.00%
Shelby	Miscellaneous	270	\$6,057,142	\$363,429	0.02%
Shelby	Motor Vehicle	54	\$5,036,996	\$302,220	0.01%
Shelby	Service	671	\$11,895,570	\$703,799	0.03%
Shelby	Specialty Retail	295	\$2,356,321	\$141,379	0.01%
Shelby	Utilities and Transportation	97	\$14,471,815	\$868,309	0.04%
Shelby	Wholesale	139	\$10,034,321	\$602,059	0.03%
Shelby	County Totals	1,812	\$83,351,630	\$4,991,163	0.23%
Sioux	Apparel	43	\$3,642,521	\$218,551	0.01%
Sioux	Building Materials	93	\$17,760,288	\$1,065,617	0.05%
Sioux	Eating and Drinking	294	\$25,400,503	\$1,524,015	0.07%
Sioux	Food Dealers	142	\$22,568,956	\$1,354,137	0.06%
Sioux	General Merchandise	45	\$35,467,279	\$2,128,037	0.10%
Sioux	Home Furnishings	118	\$13,243,723	\$794,623	0.04%
Sioux	Miscellaneous	889	\$50,671,724	\$3,040,303	0.14%
Sioux	Motor Vehicle	127	\$8,915,217	\$534,913	0.02%
Sioux	Service	1,719	\$42,770,622	\$2,526,730	0.12%
Sioux	Specialty Retail	671	\$14,113,972	\$846,838	0.04%
Sioux	Utilities and Transportation	259	\$47,508,869	\$2,850,532	0.13%
Sioux	Wholesale	389	\$67,073,775	\$4,023,650	0.19%
Sioux	County Totals	4,789	\$349,137,449	\$20,907,948	0.98%
Story	Apparel	205	\$40,640,562	\$2,438,434	0.11%
Story	Building Materials	134	\$71,274,070	\$4,276,444	0.20%
Story	Eating and Drinking	787	\$140,657,026	\$8,427,099	0.39%
Story	Food Dealers	293	\$83,194,580	\$4,991,675	0.23%
Story	General Merchandise	78	\$148,160,106	\$8,889,606	0.41%
Story	Home Furnishings	141	\$31,936,139	\$1,916,168	0.09%
Story	Miscellaneous	1,079	\$68,474,763	\$4,089,467	0.19%
Story	Motor Vehicle	186	\$32,896,647	\$1,973,799	0.09%
Story	Service	2,785	\$151,463,124	\$8,803,885	0.41%
Story	Specialty Retail	1,353	\$64,686,871	\$3,881,212	0.18%
Story	Utilities and Transportation	342	\$51,448,665	\$3,086,920	0.14%
Story	Wholesale	366	\$72,883,122	\$4,372,987	0.20%
Story	County Totals	7,749	\$957,715,675	\$57,147,697	2.67%

**Table 8. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2014**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Tama	Apparel	S	S	S	S
Tama	Building Materials	67	\$6,771,663	\$406,300	0.02%
Tama	Eating and Drinking	163	\$6,603,560	\$396,214	0.02%
Tama	Food Dealers	95	\$14,832,446	\$889,947	0.04%
Tama	General Merchandise	S	S	S	S
Tama	Home Furnishings	39	\$1,867,449	\$112,047	0.01%
Tama	Miscellaneous	262	\$8,082,914	\$484,975	0.02%
Tama	Motor Vehicle	74	\$5,231,700	\$313,902	0.01%
Tama	Service	670	\$7,833,632	\$460,765	0.02%
Tama	Specialty Retail	358	\$4,314,785	\$258,887	0.01%
Tama	Utilities and Transportation	79	\$3,183,091	\$190,985	0.01%
Tama	Wholesale	150	\$12,963,485	\$777,809	0.04%
Tama	County Totals	1,987	\$75,690,855	\$4,532,198	0.21%
Taylor	Apparel	S	S	S	S
Taylor	Building Materials	S	S	S	S
Taylor	Eating and Drinking	55	\$1,582,754	\$94,965	0.00%
Taylor	Food Dealers	43	\$4,708,677	\$282,521	0.01%
Taylor	General Merchandise	S	S	S	S
Taylor	Home Furnishings	S	S	S	S
Taylor	Miscellaneous	123	\$2,675,556	\$160,533	0.01%
Taylor	Motor Vehicle	S	S	S	S
Taylor	Service	338	\$6,070,844	\$363,898	0.02%
Taylor	Specialty Retail	153	\$852,211	\$51,133	0.00%
Taylor	Utilities and Transportation	86	\$3,351,603	\$201,096	0.01%
Taylor	Wholesale	34	\$2,488,549	\$149,313	0.01%
Taylor	County Totals	889	\$25,174,070	\$1,510,092	0.07%
Union	Apparel	S	S	S	S
Union	Building Materials	37	\$5,301,242	\$318,075	0.01%
Union	Eating and Drinking	139	\$13,408,415	\$799,990	0.04%
Union	Food Dealers	54	\$14,575,270	\$874,516	0.04%
Union	General Merchandise	S	S	S	S
Union	Home Furnishings	39	\$2,261,595	\$135,696	0.01%
Union	Miscellaneous	208	\$5,903,275	\$353,773	0.02%
Union	Motor Vehicle	63	\$7,115,670	\$426,940	0.02%
Union	Service	542	\$12,300,550	\$722,416	0.03%
Union	Specialty Retail	242	\$4,073,304	\$244,398	0.01%
Union	Utilities and Transportation	71	\$4,483,774	\$269,026	0.01%
Union	Wholesale	69	\$16,655,541	\$999,332	0.05%
Union	County Totals	1,510	\$120,334,328	\$7,199,504	0.34%
Van Buren	Apparel	S	S	S	S
Van Buren	Building Materials	34	\$866,736	\$52,004	0.00%
Van Buren	Eating and Drinking	68	\$3,143,532	\$188,360	0.01%
Van Buren	Food Dealers	60	\$8,175,407	\$490,524	0.02%
Van Buren	General Merchandise	S	S	S	S
Van Buren	Home Furnishings	25	\$774,007	\$46,440	0.00%
Van Buren	Miscellaneous	189	\$3,416,460	\$204,988	0.01%
Van Buren	Motor Vehicle	33	\$686,847	\$41,211	0.00%
Van Buren	Service	363	\$4,096,464	\$241,705	0.01%
Van Buren	Specialty Retail	254	\$1,547,379	\$92,843	0.00%
Van Buren	Utilities and Transportation	76	\$1,948,578	\$116,915	0.01%
Van Buren	Wholesale	57	\$7,742,800	\$464,568	0.02%
Van Buren	County Totals	1,176	\$32,427,278	\$1,941,302	0.09%
Wapello	Apparel	51	\$6,474,048	\$388,443	0.02%
Wapello	Building Materials	64	\$61,344,039	\$3,680,642	0.17%
Wapello	Eating and Drinking	334	\$41,235,405	\$2,473,986	0.12%
Wapello	Food Dealers	167	\$36,843,040	\$2,210,582	0.10%
Wapello	General Merchandise	42	\$85,560,276	\$5,133,617	0.24%
Wapello	Home Furnishings	51	\$8,521,080	\$511,265	0.02%
Wapello	Miscellaneous	386	\$21,674,366	\$1,300,462	0.06%
Wapello	Motor Vehicle	157	\$17,926,905	\$1,075,614	0.05%
Wapello	Service	1,259	\$40,953,869	\$2,396,505	0.11%
Wapello	Specialty Retail	608	\$24,600,652	\$1,476,039	0.07%
Wapello	Utilities and Transportation	114	\$21,472,602	\$1,288,356	0.06%
Wapello	Wholesale	194	\$28,193,330	\$1,691,600	0.08%
Wapello	County Totals	3,427	\$394,799,612	\$23,627,111	1.10%

**Table 8. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2014**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Warren	Apparel	42	\$1,038,068	\$62,284	0.00%
Warren	Building Materials	73	\$2,976,346	\$178,581	0.01%
Warren	Eating and Drinking	319	\$26,162,141	\$1,569,728	0.07%
Warren	Food Dealers	132	\$39,641,514	\$2,378,491	0.11%
Warren	General Merchandise	27	\$48,717,834	\$2,923,070	0.14%
Warren	Home Furnishings	52	\$5,007,628	\$300,458	0.01%
Warren	Miscellaneous	593	\$26,405,720	\$1,584,343	0.07%
Warren	Motor Vehicle	111	\$20,595,322	\$1,235,719	0.06%
Warren	Service	1,591	\$36,241,591	\$2,164,267	0.10%
Warren	Specialty Retail	765	\$10,029,547	\$601,773	0.03%
Warren	Utilities and Transportation	164	\$26,804,645	\$1,608,279	0.08%
Warren	Wholesale	166	\$25,305,730	\$1,518,344	0.07%
Warren	County Totals	4,035	\$268,926,086	\$16,125,336	0.75%
Washington	Apparel	S	S	S	S
Washington	Building Materials	66	\$10,907,522	\$654,451	0.03%
Washington	Eating and Drinking	200	\$15,030,455	\$901,702	0.04%
Washington	Food Dealers	120	\$23,270,596	\$1,396,236	0.07%
Washington	General Merchandise	S	S	S	S
Washington	Home Furnishings	58	\$4,569,886	\$274,193	0.01%
Washington	Miscellaneous	558	\$24,699,413	\$1,481,965	0.07%
Washington	Motor Vehicle	66	\$10,854,370	\$651,262	0.03%
Washington	Service	1,230	\$36,067,409	\$2,128,139	0.10%
Washington	Specialty Retail	579	\$11,033,593	\$662,016	0.03%
Washington	Utilities and Transportation	118	\$5,243,564	\$314,614	0.01%
Washington	Wholesale	183	\$22,578,876	\$1,354,733	0.06%
Washington	County Totals	3,225	\$183,916,833	\$10,998,979	0.51%
Wayne	Apparel	S	S	S	S
Wayne	Building Materials	30	\$4,473,471	\$268,408	0.01%
Wayne	Eating and Drinking	57	\$1,655,681	\$99,341	0.00%
Wayne	Food Dealers	68	\$7,099,988	\$425,999	0.02%
Wayne	General Merchandise	S	S	S	S
Wayne	Home Furnishings	S	S	S	S
Wayne	Miscellaneous	143	\$2,547,181	\$152,831	0.01%
Wayne	Motor Vehicle	S	S	S	S
Wayne	Service	286	\$3,324,543	\$196,778	0.01%
Wayne	Specialty Retail	168	\$2,831,776	\$169,907	0.01%
Wayne	Utilities and Transportation	48	\$1,432,610	\$85,957	0.00%
Wayne	Wholesale	46	\$2,172,639	\$130,358	0.01%
Wayne	County Totals	890	\$28,040,964	\$1,679,764	0.08%
Webster	Apparel	111	\$11,532,435	\$691,946	0.03%
Webster	Building Materials	65	\$53,910,092	\$3,234,606	0.15%
Webster	Eating and Drinking	342	\$47,408,415	\$2,844,505	0.13%
Webster	Food Dealers	161	\$40,242,646	\$2,414,559	0.11%
Webster	General Merchandise	53	\$98,838,597	\$5,930,316	0.28%
Webster	Home Furnishings	73	\$12,325,869	\$739,552	0.03%
Webster	Miscellaneous	601	\$27,743,310	\$1,664,599	0.08%
Webster	Motor Vehicle	156	\$24,275,947	\$1,456,448	0.07%
Webster	Service	1,645	\$53,175,675	\$3,092,831	0.14%
Webster	Specialty Retail	782	\$35,478,829	\$2,128,730	0.10%
Webster	Utilities and Transportation	208	\$45,675,610	\$2,740,537	0.13%
Webster	Wholesale	272	\$57,987,370	\$3,428,421	0.16%
Webster	County Totals	4,469	\$508,594,795	\$30,367,047	1.42%
Winnebago	Apparel	S	S	S	S
Winnebago	Building Materials	27	\$4,483,811	\$269,029	0.01%
Winnebago	Eating and Drinking	125	\$7,372,803	\$442,368	0.02%
Winnebago	Food Dealers	63	\$12,812,093	\$768,726	0.04%
Winnebago	General Merchandise	S	S	S	S
Winnebago	Home Furnishings	41	\$753,418	\$45,205	0.00%
Winnebago	Miscellaneous	270	\$7,681,251	\$460,875	0.02%
Winnebago	Motor Vehicle	44	\$5,568,926	\$334,136	0.02%
Winnebago	Service	465	\$9,175,064	\$549,808	0.03%
Winnebago	Specialty Retail	298	\$5,528,571	\$331,714	0.02%
Winnebago	Utilities and Transportation	62	\$14,095,430	\$845,726	0.04%
Winnebago	Wholesale	106	\$8,083,477	\$485,009	0.02%
Winnebago	County Totals	1,517	\$81,192,004	\$4,870,824	0.23%
Winneshiek	Apparel	48	\$4,126,208	\$247,572	0.01%
Winneshiek	Building Materials	74	\$10,940,580	\$656,435	0.03%
Winneshiek	Eating and Drinking	227	\$21,294,221	\$1,277,653	0.06%
Winneshiek	Food Dealers	89	\$18,670,117	\$1,120,207	0.05%
Winneshiek	General Merchandise	24	\$45,829,630	\$2,749,778	0.13%
Winneshiek	Home Furnishings	52	\$7,103,136	\$426,188	0.02%
Winneshiek	Miscellaneous	480	\$22,662,220	\$1,359,733	0.06%
Winneshiek	Motor Vehicle	95	\$10,857,295	\$651,438	0.03%
Winneshiek	Service	1,091	\$23,300,610	\$1,355,232	0.06%
Winneshiek	Specialty Retail	534	\$17,367,718	\$1,042,063	0.05%
Winneshiek	Utilities and Transportation	133	\$5,293,428	\$317,606	0.01%
Winneshiek	Wholesale	151	\$18,838,615	\$1,130,317	0.05%
Winneshiek	County Totals	2,998	\$206,283,778	\$12,334,222	0.58%

**Table 8. Retail Taxable Sales and Tax
By County and Business Group
Fiscal Year 2014**

County Name	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Woodbury	Apparel	303	\$79,362,334	\$4,761,740	0.22%
Woodbury	Building Materials	157	\$141,133,767	\$8,468,026	0.40%
Woodbury	Eating and Drinking	1,138	\$169,307,782	\$10,157,053	0.47%
Woodbury	Food Dealers	403	\$96,216,855	\$5,773,011	0.27%
Woodbury	General Merchandise	103	\$225,606,006	\$13,536,360	0.63%
Woodbury	Home Furnishings	240	\$56,577,929	\$3,394,676	0.16%
Woodbury	Miscellaneous	1,369	\$104,921,605	\$6,295,296	0.29%
Woodbury	Motor Vehicle	274	\$94,455,014	\$5,667,301	0.26%
Woodbury	Service	3,780	\$170,320,171	\$9,982,007	0.47%
Woodbury	Specialty Retail	1,534	\$132,772,715	\$7,966,363	0.37%
Woodbury	Utilities and Transportation	348	\$144,986,466	\$8,699,188	0.41%
Woodbury	Wholesale	540	\$168,305,866	\$10,025,968	0.47%
Woodbury	County Totals	10,189	\$1,583,966,510	\$94,726,989	4.42%
Worth	Apparel	S	S	S	S
Worth	Building Materials	20	\$528,675	\$31,721	0.00%
Worth	Eating and Drinking	70	\$3,420,968	\$205,258	0.01%
Worth	Food Dealers	29	\$6,048,094	\$362,886	0.02%
Worth	General Merchandise	S	S	S	S
Worth	Home Furnishings	S	S	S	S
Worth	Miscellaneous	149	\$2,335,887	\$140,153	0.01%
Worth	Motor Vehicle	38	\$1,959,951	\$117,597	0.01%
Worth	Service	329	\$15,864,765	\$917,316	0.04%
Worth	Specialty Retail	146	\$3,949,203	\$236,952	0.01%
Worth	Utilities and Transportation	68	\$1,044,630	\$62,678	0.00%
Worth	Wholesale	54	\$3,907,995	\$234,480	0.01%
Worth	County Totals	920	\$40,491,931	\$2,394,946	0.11%
Wright	Apparel	S	S	S	S
Wright	Building Materials	44	\$6,618,306	\$397,098	0.02%
Wright	Eating and Drinking	167	\$7,849,744	\$470,898	0.02%
Wright	Food Dealers	85	\$15,641,590	\$938,495	0.04%
Wright	General Merchandise	S	S	S	S
Wright	Home Furnishings	20	\$1,510,675	\$90,641	0.00%
Wright	Miscellaneous	303	\$17,985,046	\$1,079,103	0.05%
Wright	Motor Vehicle	52	\$3,817,091	\$229,025	0.01%
Wright	Service	627	\$9,022,808	\$537,436	0.03%
Wright	Specialty Retail	271	\$5,391,855	\$323,511	0.02%
Wright	Utilities and Transportation	129	\$15,822,169	\$949,330	0.04%
Wright	Wholesale	75	\$3,918,161	\$235,090	0.01%
Wright	County Totals	1,797	\$94,061,857	\$5,639,692	0.26%
State Totals		337,787	\$35,847,612,592	\$2,142,242,244	100.00%

Percentages may not sum to totals due to rounding.

The total number of returns counts each location on a consolidated return separately grouped by the county of each retail location.

**Table 9. Retail Taxable Sales and Tax
by Business Classification
Fiscal Year 2014**

Business Group and Classification	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Apparel Group					
Clothing and Clothing Accessories Stores	5,317	1.57%	\$890,518,312	\$53,431,099	2.49%
Shoe Stores	939	0.28%	\$154,023,847	\$9,241,431	0.43%
Group Totals	6,256	1.85%	\$1,044,542,159	\$62,672,530	2.93%
Building Materials Group					
Building Material Dealers	1,805	0.53%	\$1,819,799,382	\$109,187,963	5.10%
Garden Supply Stores	2,064	0.61%	\$375,809,431	\$22,548,566	1.05%
Hardware Stores	1,405	0.42%	\$244,895,152	\$14,693,709	0.69%
Mobile Home Dealers	191	0.06%	\$10,624,644	\$637,479	0.03%
Paint and Glass Stores	594	0.18%	\$87,115,742	\$5,226,945	0.24%
Group Totals	6,059	1.79%	\$2,538,244,351	\$152,294,661	7.11%
Eating and Drinking Group					
Restaurants, Taverns, and Bars	30,035	8.80%	\$3,827,208,894	\$229,556,645	10.72%
Group Totals	30,035	8.80%	\$3,827,208,894	\$229,556,645	10.72%
Food Dealers Group					
Gas Stations/Convenience Stores Selling Gas	7,076	2.09%	\$1,542,408,654	\$92,544,519	4.32%
Grocery Stores and Convenience Stores	3,702	1.10%	\$1,562,265,798	\$93,735,948	4.38%
Specialized Groceries	2,029	0.60%	\$51,984,588	\$3,119,075	0.15%
Group Totals	12,807	3.79%	\$3,156,659,040	\$189,399,542	8.84%
General Merchandise Group					
Department Stores	818	0.24%	\$2,967,830,298	\$178,069,818	8.31%
Miscellaneous Merchandise Stores	2,091	0.62%	\$1,664,964,352	\$99,897,861	4.66%
Variety Stores	247	0.07%	\$17,797,539	\$1,067,852	0.05%
Group Totals	3,156	0.93%	\$4,650,592,189	\$279,035,531	13.03%
Home Furnishings And Appliances Group					
Appliances and Entertainment Equipment	2,700	0.80%	\$517,346,386	\$31,040,783	1.45%
Furniture Stores	1,766	0.52%	\$415,740,927	\$24,944,456	1.16%
Home Furnishing Stores	1,780	0.53%	\$275,666,771	\$16,540,006	0.77%
Group Totals	6,246	1.85%	\$1,208,754,084	\$72,525,245	3.39%
Miscellaneous Group					
Agricultural Production and Services	14,062	4.16%	\$382,605,019	\$22,956,066	1.07%
Apparel and Textile Manufacturers	84	0.02%	\$3,247,805	\$194,868	0.01%
Carpentry Contractors	1,601	0.47%	\$35,003,070	\$2,100,184	0.10%
Electrical Contractors	3,512	1.04%	\$164,690,129	\$9,881,408	0.46%
Food Manufacturers	997	0.30%	\$114,868,452	\$6,892,107	0.32%
Furniture, Wood and Paper Manufacturers	1,151	0.34%	\$132,262,359	\$7,935,561	0.37%
General Contractors	5,792	1.71%	\$188,533,626	\$11,299,401	0.53%
Industrial Equipment Manufacturers	1,714	0.51%	\$380,867,933	\$22,852,076	1.07%
Mining	1,286	0.38%	\$102,405,731	\$6,144,344	0.29%
Miscellaneous Manufacturers	2,251	0.67%	\$108,867,825	\$6,531,394	0.30%
Non-Metallic Product Manufacturers	1,846	0.55%	\$421,476,077	\$25,285,086	1.18%
Other Special Trade Contractors	4,153	1.23%	\$235,120,232	\$14,064,460	0.66%
Painting Contractors	2,757	0.82%	\$31,342,504	\$1,880,550	0.09%
Plumbing and Heating Contractors	5,604	1.66%	\$393,661,522	\$23,619,691	1.10%
Publishers Of Books and Newspapers and Commercial Printers	1,364	0.40%	\$75,901,104	\$4,554,066	0.21%
Unclassified	657	0.19%	\$29,982,496	\$1,798,521	0.08%
Group Totals	48,831	14.46%	\$2,800,835,884	\$167,989,783	7.84%
Motor Vehicle Group					
Automotive Parts and Accessories	5,060	1.50%	\$651,257,329	\$39,071,857	1.82%
New and Used Car Dealers	3,072	0.91%	\$823,199,653	\$49,391,979	2.31%
Recreational and All Other Motorized Vehicles	1,402	0.42%	\$230,043,515	\$13,801,826	0.64%
Group Totals	9,534	2.82%	\$1,704,500,497	\$102,265,662	4.77%

**Table 9. Retail Taxable Sales and Tax
by Business Classification
Fiscal Year 2014**

Business Group and Classification	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Services Group					
Arts and Entertainment	7,551	2.24%	\$541,196,410	\$32,471,785	1.52%
Auto Rental and Storage	2,564	0.76%	\$249,501,023	\$14,970,061	0.70%
Auto Repair	17,855	5.29%	\$1,005,870,134	\$60,352,129	2.82%
Beauty/Barber Shops	26,832	7.94%	\$366,945,350	\$22,016,714	1.03%
Education and Athletic Events	1,483	0.44%	\$91,954,238	\$5,517,254	0.26%
Electronic and Precision Equipment Repair and Maintenance	2,302	0.68%	\$71,218,122	\$4,272,151	0.20%
Employment Services	570	0.17%	\$47,694,393	\$2,861,664	0.13%
Finance, Insurance, Real Estate and Leasing	4,637	1.37%	\$113,360,096	\$6,801,606	0.32%
Footwear and Leather Repair	87	0.03%	\$861,395	\$51,684	0.00%
Funeral Service and Crematories	1,274	0.38%	\$60,568,874	\$3,634,132	0.17%
Hotels and All Other Lodging Places	5,411	1.60%	\$835,933,745	\$43,146,372	2.01%
Laundry and Floor Cleaning	3,031	0.90%	\$143,335,186	\$8,600,111	0.40%
Miscellaneous Repairs	7,916	2.34%	\$156,817,834	\$9,409,070	0.44%
Motion Picture and Video Industries	2,679	0.79%	\$167,135,478	\$10,028,129	0.47%
Other Business Services	17,382	5.15%	\$636,073,329	\$37,972,796	1.77%
Other Personal Services	9,909	2.93%	\$225,598,111	\$13,535,797	0.63%
Other Services	7,834	2.32%	\$119,477,081	\$7,165,734	0.33%
Photographic Studios	5,295	1.57%	\$47,454,040	\$2,847,242	0.13%
Upholstery and Furniture Repair	1,024	0.30%	\$7,249,889	\$434,993	0.02%
Watch, Clock, Jewelry Repair	137	0.04%	\$1,381,623	\$82,897	0.00%
Group Totals	125,773	37.23%	\$4,889,626,351	\$286,172,323	13.36%
Specialty Retail Stores Group					
Beauty and Health (Includes Pharmacies and Drug Stores)	3,333	0.99%	\$490,003,131	\$29,400,188	1.37%
Book and Stationery Stores	1,558	0.46%	\$206,980,458	\$12,418,827	0.58%
Direct Sellers	5,740	1.70%	\$124,669,919	\$7,476,168	0.35%
Electronic Shopping and Mail Order Houses	485	0.14%	\$3,844,248	\$230,655	0.01%
Florists	1,541	0.46%	\$46,474,055	\$2,788,443	0.13%
Fuel and Ice Dealers	96	0.03%	\$3,270,308	\$196,218	0.01%
Hobby and Toy	7,873	2.33%	\$221,545,005	\$13,292,700	0.62%
Jewelry	2,073	0.61%	\$181,400,763	\$10,884,046	0.51%
Liquor Stores	858	0.25%	\$71,736,185	\$4,304,171	0.20%
Other Specialty	18,252	5.40%	\$669,722,135	\$40,182,210	1.88%
Sporting Goods	5,035	1.49%	\$538,256,600	\$32,295,396	1.51%
Stationery, Gift, Novelty	2,929	0.87%	\$79,773,042	\$4,786,383	0.22%
Used Merchandise Stores	5,331	1.58%	\$75,734,272	\$4,543,265	0.21%
Vending Machine Operators	1,226	0.36%	\$58,101,367	\$3,486,082	0.16%
Group Totals	56,330	16.68%	\$2,771,511,488	\$166,284,754	7.76%
Utilities and Transportation Group					
Communications	4,247	1.26%	\$1,208,388,797	\$72,503,328	3.38%
Electric and Gas	1,525	0.45%	\$1,498,210,246	\$89,892,615	4.20%
Transportation and Warehousing	5,108	1.51%	\$200,602,462	\$12,036,148	0.56%
Water and Sanitation	3,821	1.13%	\$575,846,000	\$34,550,760	1.61%
Group Totals	14,701	4.35%	\$3,483,047,505	\$208,982,850	9.76%
Wholesale Goods Group					
Apparel, Piece Goods	12	0.00%	\$118,969	\$7,138	0.00%
Construction Materials	3,870	1.15%	\$1,582,921,612	\$94,968,138	4.43%
Farm and Garden Equipment	6,103	1.81%	\$1,336,978,726	\$78,968,193	3.69%
Furniture and Home Furnishings	141	0.04%	\$55,938,133	\$3,356,288	0.16%
Groceries and Farm Products	628	0.19%	\$79,771,355	\$4,785,021	0.22%
Miscellaneous Durable Goods	661	0.20%	\$66,050,651	\$3,963,039	0.18%
Miscellaneous Non-Durable Goods	6,086	1.80%	\$579,058,895	\$34,743,014	1.62%
Motor Vehicle Parts and Supplies	558	0.17%	\$71,251,809	\$4,271,886	0.20%
Group Totals	18,059	5.35%	\$3,772,090,150	\$225,062,718	10.51%
State Totals	337,787	100.00%	\$35,847,612,592	\$2,142,242,244	100.00%

Percentages may not sum to totals due to rounding.

The total number of returns counts each location on a consolidated return separately.

**Table 10. Retail Sales Tax
by Business Group for Fiscal Years 2012 and 2013**

Business Group	Number of Returns FY 2013	Number of Returns FY 2014	Percent Change of Returns	Number of Establishments FY 2013	Number of Establishments FY 2014	Computed Tax FY 2013	Computed Tax FY 2014	Percent Change of Tax
Apparel	6,316	6,256	-0.95%	1,937	1,895	\$60,661,710	\$62,672,530	3.31%
Building Materials	6,504	6,059	-6.84%	1,937	1,823	\$162,735,314	\$152,294,661	-6.42%
Eating and Drinking	30,430	30,035	-1.30%	8,588	8,562	\$223,958,655	\$229,556,645	2.50%
Food Dealers	6,729	12,807	90.33%	2,011	3,617	\$106,969,753	\$189,399,542	77.06%
General Merchandise	6,151	3,156	-48.69%	1,643	870	\$328,514,106	\$279,035,531	-15.06%
Home Furnishings	7,398	6,246	-15.57%	2,203	1,884	\$72,167,518	\$72,525,245	0.50%
Miscellaneous	50,965	48,831	-4.19%	15,982	15,282	\$180,814,633	\$167,989,783	-7.09%
Motor Vehicle	13,612	9,534	-29.96%	3,985	2,857	\$127,411,048	\$102,265,662	-19.74%
Services	126,867	125,773	-0.86%	39,743	39,312	\$289,650,291	\$286,172,323	-1.20%
Specialty Retail	59,103	56,330	-4.69%	23,967	22,754	\$174,463,794	\$166,284,754	-4.69%
Utilities and Transportation	15,053	14,701	-2.34%	4,144	3,969	\$200,130,712	\$208,982,850	4.42%
Wholesale	16,659	18,059	8.40%	5,001	5,357	\$152,641,657	\$225,062,718	47.45%
State Totals	345,787	337,787	-2.31%	111,141	108,182	\$2,080,119,190	\$2,142,242,244	2.99%

The total number of returns counts each location on a consolidated return separately.

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 regularly 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. Individuals who make occasional taxable purchases for use in Iowa are also required to remit Consumer's Use 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 11. Comparison of Use Taxes
Fiscal Year 2013 and 2014**

Use Tax	2013	2014	Percentage Change
Retailer's			
Number of Returns	51,426	51,701	0.53%
Computed Tax	\$347,034,614	\$360,190,499	3.79%
Consumer's			
Number of Returns	25,602	25,664	0.24%
Computed Tax	\$66,534,641	\$67,032,344	0.75%
Motor Vehicle			
Number of Units	933,763	943,788	1.07%
Fee	\$286,305,291	\$297,870,617	4.04%
Consumer's-Remitted for occasional purchases			
Number of Payments	455	608	33.63%
Remitted Tax	\$329,906	\$594,631	80.24%

**Table 12. Retailer's Use Tax
by Amount of Tax Due
Fiscal Year 2014**

Amount of Tax Due	Number of Returns	Percent of Returns	Computed Tax	Percent of Tax
\$0 - \$24	19,468	37.65%	\$25,116	0.01%
\$25 - \$49	1,520	2.94%	\$56,122	0.02%
\$50 - \$99	2,223	4.30%	\$163,482	0.05%
\$100 - \$149	1,614	3.12%	\$199,727	0.06%
\$150 - \$199	1,196	2.31%	\$208,634	0.06%
\$200 - \$249	1,110	2.15%	\$248,739	0.07%
\$250 - \$499	3,789	7.33%	\$1,374,133	0.38%
\$500 - \$999	4,080	7.89%	\$2,956,180	0.82%
\$1,000 - \$1,499	2,404	4.65%	\$2,958,409	0.82%
\$1,500 - \$1,999	1,645	3.18%	\$2,847,183	0.79%
\$2,000 - \$2,499	1,249	2.42%	\$2,794,912	0.78%
\$2,500 - \$2,999	1,012	1.96%	\$2,776,674	0.77%
\$3,000 - \$3,999	1,494	2.89%	\$5,165,316	1.43%
\$4,000 - \$4,999	1,070	2.07%	\$4,795,893	1.33%
\$5,000 - \$9,999	2,894	5.60%	\$20,671,716	5.74%
\$10,000 - \$24,999	2,546	4.92%	\$40,382,595	11.21%
\$25,000 - \$49,999	1,189	2.30%	\$41,643,236	11.56%
\$50,000 - \$99,999	639	1.24%	\$44,508,347	12.36%
\$100,000 and Above	<u>559</u>	<u>1.08%</u>	<u>\$186,414,084</u>	<u>51.75%</u>
State Totals	51,701	100.00%	\$360,190,499	100.00%

Percentages may not sum to totals due to rounding.

**Table 13. Consumer's Use Tax
by Amount of Tax Due
Fiscal Year 2014**

Amount of Tax Due	Number of Returns	Percent of Returns	Computed Tax	Percent of Tax
\$0 - \$24	11,004	42.88%	\$26,708	0.04%
\$25 - \$49	1,550	6.04%	\$56,568	0.08%
\$50 - \$99	1,933	7.53%	\$140,470	0.21%
\$100 - \$149	1,215	4.73%	\$150,238	0.22%
\$150 - \$199	866	3.37%	\$150,948	0.23%
\$200 - \$249	712	2.77%	\$159,587	0.24%
\$250 - \$499	1,949	7.59%	\$695,689	1.04%
\$500 - \$999	1,747	6.81%	\$1,244,531	1.86%
\$1,000 - \$1,499	817	3.18%	\$997,926	1.49%
\$1,500 - \$1,999	570	2.22%	\$984,843	1.47%
\$2,000 - \$2,499	399	1.55%	\$891,829	1.33%
\$2,500 - \$2,999	328	1.28%	\$893,013	1.33%
\$3,000 - \$3,999	481	1.87%	\$1,670,826	2.49%
\$4,000 - \$4,999	322	1.25%	\$1,442,331	2.15%
\$5,000 - \$9,999	689	2.68%	\$4,902,550	7.31%
\$10,000 - \$24,999	658	2.56%	\$10,247,052	15.29%
\$25,000 - \$49,999	230	0.90%	\$8,040,526	11.99%
\$50,000 - \$99,999	111	0.43%	\$7,780,621	11.61%
\$100,000 and Above	<u>83</u>	<u>0.32%</u>	<u>\$26,556,088</u>	<u>39.62%</u>
State Totals	25,664	100.00%	\$67,032,344	100.00%

Percentages may not sum to totals due to rounding.

**Table 14. Local Hotel and Motel Tax Summary
Fiscal Year 2014**

During fiscal year 2014, one hundred and fifty 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, 2014, a total of \$48,327,089 was certified from the following jurisdictions.

Jurisdiction	Tax Rate	Quarter Ending September 2013	Quarter Ending December 2013	Quarter Ending March 2014	Quarter Ending June 2014	Total
Adair	5%	\$10,983	\$5,161	\$2,805	\$8,053	\$27,002
Algona	7%	\$26,385	\$20,674	\$22,588	\$29,563	\$99,210
Altoona	7%	\$327,330	\$162,822	\$196,261	\$283,124	\$969,538
Ames	7%	\$525,089	\$398,779	\$409,573	\$546,126	\$1,879,567
Anamosa	7%	\$24,545	\$15,837	\$16,860	\$24,096	\$81,338
Ankeny	7%	\$327,309	\$218,583	\$236,799	\$341,795	\$1,124,485
Appanoose County	7%	\$95,344	\$36,030	\$32,999	\$70,370	\$234,742
Arnolds Park	5%	\$210,849	\$12,302	\$17,712	\$89,970	\$330,832
Atlantic	4%	\$19,002	\$11,043	\$10,100	\$17,084	\$57,230
Avoca	7%	\$21,961	\$15,418	\$10,721	\$23,746	\$71,846
Bedford	7%			\$0	\$0	\$0
Bellevue	7%	\$10,451	\$1,308	\$11,717	\$9,516	\$32,991
Bettendorf	7%	\$240,955	\$148,302	\$136,140	\$202,756	\$728,153
Bloomfield	7%	\$13,262	\$11,428	\$7,486	\$5,078	\$37,254
Bondurant	7%	\$0	\$0	\$0	\$0	\$0
Boone	7%	\$43,466	\$27,149	\$20,908	\$41,219	\$132,742
Burlington	7%	\$228,967	\$160,639	\$175,281	\$241,263	\$806,151
Cantril	7%	\$0	\$0	\$0	\$0	\$0
Carlisle	7%	\$0	\$0	\$0	\$0	\$0
Carroll	7%	\$73,126	\$52,620	\$41,300	\$54,167	\$221,214
Carter Lake	7%	\$115,349	\$83,921	\$79,810	\$120,369	\$399,449
Cedar Falls	7%	\$219,841	\$190,151	\$177,952	\$235,976	\$823,919
Cedar Rapids	7%	\$809,069	\$773,924	\$679,912	\$840,807	\$3,103,712
Centerville	7%	\$21,746	\$17,728	\$11,743	\$21,048	\$72,266
Chariton	7%	\$9,918	\$7,781	\$5,279	\$11,400	\$34,378
Charles City	7%	\$38,561	\$27,169	\$19,506	\$29,702	\$114,939
Cherokee	7%	\$29,447	\$19,003	\$14,173	\$26,722	\$89,345
Clarinda	7%	\$14,510	\$13,143	\$7,215	\$14,872	\$49,739
Clarion	7%	\$6,402	\$3,039	\$3,123	\$4,589	\$17,153
Clayton County	7%	\$4,336	\$3,777	\$893	\$3,160	\$12,166
Clear Lake	7%	\$120,692	\$64,204	\$55,828	\$87,799	\$328,523
Clinton	7%	\$128,148	\$77,721	\$84,567	\$120,025	\$410,462
Clive	7%	\$294,710	\$217,197	\$201,434	\$297,356	\$1,010,697
Colfax	7%	\$18,832	\$7,997	\$6,013	\$14,692	\$47,535
Coralville	7%	\$714,108	\$619,151	\$483,480	\$653,418	\$2,470,158
Council Bluffs	7%	\$724,937	\$497,941	\$551,887	\$904,671	\$2,679,437
Cresco	7%	\$12,278	\$8,523	\$6,703	\$10,829	\$38,333
Creston	7%	\$34,935	\$32,902	\$32,472	\$36,289	\$136,598
Davenport	7%	\$656,141	\$509,903	\$481,909	\$629,079	\$2,277,032
De Soto	7%	\$3,503	\$2,102	\$1,017	\$2,612	\$9,234
Decorah	7%	\$97,365	\$72,685	\$44,985	\$80,722	\$295,757
Denison	7%	\$35,011	\$28,363	\$19,992	\$26,971	\$110,337
Des Moines	7%	\$1,368,002	\$1,085,208	\$1,168,397	\$1,484,173	\$5,105,780
Dewitt	7%	\$5,861	\$3,172	\$2,566	\$4,982	\$16,581
Dows	7%	\$0	\$0	\$0	\$0	\$0
Dickinson County	5%	\$27,150	\$4,985	\$6,116	\$12,730	\$50,981
Dubuque	7%	\$613,212	\$464,711	\$383,976	\$544,614	\$2,006,514

**Table 14 (continued). Local Hotel and Motel Tax Summary
Fiscal Year 2014**

Jurisdiction	Tax Rate	Quarter Ending September 2013	Quarter Ending December 2013	Quarter Ending March 2014	Quarter Ending June 2014	Total
Eagle Grove	7%	\$3,398	\$1,384	\$931	\$1,279	\$6,992
Eldora	7%	\$4,250	\$3,334	\$2,425	\$3,126	\$13,136
Eldridge	7%	\$12,690	\$8,654	\$7,503	\$11,861	\$40,708
Elkader	7%	\$2,296	\$1,273	\$759	\$1,074	\$5,402
Elk Horn	5%	\$2,362	\$1,528	\$1,225	\$2,917	\$8,031
Emmetsburg	7%	\$49,527	\$39,617	\$37,617	\$41,146	\$167,908
Estherville	7%	\$28,139	\$12,619	\$11,755	\$20,997	\$73,509
Evansdale	7%	\$13,777	\$9,763	\$10,031	\$13,359	\$46,930
Fairfield	7%	\$42,221	\$37,552	\$25,004	\$42,805	\$147,583
Forest City	7%	\$14,962	\$10,001	\$7,321	\$11,872	\$44,156
Fort Dodge	7%	\$211,157	\$178,912	\$123,764	\$169,143	\$682,976
Fort Madison	7%	\$46,190	\$32,608	\$27,121	\$46,211	\$152,130
Franklin County	5%	\$2,843	\$1,329	\$821	\$1,511	\$6,504
Fredericksburg	7%	\$1,104	\$830	\$267	\$644	\$2,845
Fremont County	7%	\$33,651	\$23,194	\$16,435	\$32,693	\$105,973
Greenfield	7%	\$4,541	\$4,732	\$2,040	\$5,218	\$16,531
Grimes	7%	\$20,367	\$14,765	\$12,424	\$19,821	\$67,377
Grinnell	7%	\$102,954	\$57,752	\$46,693	\$84,872	\$292,272
Guttenberg	7%	\$12,344	\$6,681	\$2,171	\$6,671	\$27,866
Hamilton County	5%	\$7,829	\$4,713	\$3,757	\$6,148	\$22,446
Hampton	5%	\$21,704	\$10,405	\$9,820	\$2,152	\$44,081
Harlan	7%	\$16,255	\$12,515	\$8,553	\$12,065	\$49,387
Holstein	7%	\$0	\$0	\$0	\$0	\$0
Humboldt	7%	\$13,741	\$10,627	\$9,695	\$12,834	\$46,897
Ida Grove	7%	\$11,678	\$7,996	\$8,025	\$10,072	\$37,771
Independence	7%	\$35,943	\$20,173	\$17,624	\$29,826	\$103,567
Indianola	7%	\$22,897	\$16,018	\$11,709	\$20,978	\$71,602
Iowa City	7%	\$269,156	\$248,534	\$178,201	\$271,159	\$967,049
Iowa County	7%	\$80,545	\$47,848	\$17,392	\$40,909	\$186,694
Iowa Falls	7%	\$32,634	\$25,356	\$20,898	\$27,882	\$106,770
Jefferson	7%	\$16,118	\$9,956	\$7,285	\$11,367	\$44,726
Johnston	7%	\$78,442	\$53,396	\$65,088	\$80,103	\$277,029
Jones County	5%	\$50	\$0	\$8	\$66	\$123
Keokuk	7%	\$83,825	\$52,547	\$39,469	\$83,580	\$259,420
Keosauqua	7%	\$3,921	\$3,363	\$4,268	\$3,493	\$15,045
Knoxville	7%	\$29,280	\$13,827	\$10,098	\$20,234	\$73,439
Lake View	7%	\$13,818	\$6,567	\$4,844	\$10,288	\$35,517
Lamoni	7%			\$5,318	\$9,299	\$14,618
Lansing	2%	\$828	\$980	\$323	\$911	\$3,041
LeClaire	7%	\$79,673	\$51,982	\$36,194	\$71,062	\$238,910
Lee County	5%	\$238	\$67	\$27	\$51	\$382
Le Mars	5%	\$36,978	\$30,599	\$30,416	\$40,971	\$138,965
Lisbon	7%	\$0	\$0	\$0	\$0	\$0
Lynnville	7%	\$385	\$978	\$320	\$739	\$2,422
Lyon County	7%	\$42,017	\$31,722	\$37,687	\$34,671	\$146,098
Madison County	5%	\$155	\$68	\$0	\$147	\$370
Maharishi Vedic City	5%	\$4,878	\$3,777	\$2,611	\$5,837	\$17,104
Manchester	7%	\$19,010	\$10,158	\$7,357	\$12,578	\$49,102
Maquoketa	7%	\$23,996	\$17,799	\$12,368	\$18,146	\$72,308
Marion	7%	\$42,466	\$39,475	\$33,505	\$48,124	\$163,570
Marquette	7%	\$20,990	\$11,039	\$6,953	\$12,704	\$51,686
Marshalltown	5%	\$95,289	\$134,842	\$87,159	\$114,817	\$432,107
Marcus	5%	\$2,542	\$1,604	\$656	\$2,445	\$7,246
Mason City	7%	\$170,813	\$124,102	\$127,495	\$184,926	\$607,336
McGregor	7%	\$13,712	\$6,458	\$1,718	\$7,244	\$29,132
Milford	7%	\$29,871	\$7,621	\$6,709	\$17,386	\$61,588
Missouri Valley	7%	\$36,242	\$23,822	\$15,369	\$29,909	\$105,342
Mitchell County	7%	\$2,107	\$1,592	\$1,100	\$1,759	\$6,558
Monticello	5%	\$151	\$178	\$114	\$177	\$619
Mount Ayr	7%	\$5,978	\$5,154	\$4,637	\$7,913	\$23,682
Mount Vernon	7%	\$19,352	\$17,073	\$13,263	\$20,027	\$69,714
Mt. Pleasant	7%	\$61,315	\$40,265	\$36,375	\$53,144	\$191,100

**Table 14 (continued). Local Hotel and Motel Tax Summary
Fiscal Year 2014**

Jurisdiction	Tax Rate	Quarter Ending September 2013	Quarter Ending December 2013	Quarter Ending March 2014	Quarter Ending June 2014	Total
Nevada	5%	\$3,644	\$2,503	-\$234	\$3,203	\$9,116
New Hampton	7%	\$22,457	\$13,062	\$9,858	\$16,074	\$61,451
Newton	7%	\$97,622	\$83,238	\$36,929	\$75,937	\$293,727
North Liberty	7%	\$18,554	\$15,921	\$9,892	\$18,458	\$62,824
Norwalk	7%	\$0	\$0	\$0	\$0	\$0
Oelwein	7%	\$13,153	\$8,394	\$5,498	\$10,133	\$37,178
Okoboji	5%	\$130,230	\$18,404	\$16,420	\$54,383	\$219,437
Orange City	5%	\$11,278	\$9,130	\$5,131	\$7,113	\$32,652
Osage	7%	\$28,993	\$18,550	\$12,818	\$22,937	\$83,298
Osceola	7%	\$100,913	\$68,087	\$56,981	\$79,303	\$305,284
Oskaloosa	5%	\$29,724	\$19,955	\$19,019	\$30,502	\$99,202
Ottumwa	7%	\$117,405	\$83,390	\$80,479	\$135,693	\$416,967
Pella	7%	\$100,150	\$51,282	\$49,771	\$91,371	\$292,574
Perry	7%	\$5,836	\$17,371	\$13,141	\$21,567	\$57,915
Pleasant Hill	7%	\$50,113	\$31,481	\$35,777	\$47,289	\$164,661
Pocahontas	7%	\$9,346	\$6,712	\$4,276	\$7,097	\$27,431
Polk City	7%			\$1,643	\$9,265	\$10,907
Polk County	7%	\$79,133	\$41,627	\$17,286	\$28,803	\$166,850
Poweshiek County	7%	\$9,335	\$6,625	\$4,290	\$35,278	\$55,528
Red Oak	7%	\$20,848	\$19,393	\$17,590	\$30,024	\$87,856
Riverside	7%	\$51,119	\$42,279	\$40,477	\$45,958	\$179,834
Sergeant Bluff	7%	\$4,796	\$2,693	\$4,676	\$6,388	\$18,553
Shelby	7%	\$1,612	\$1,013	\$596	\$1,320	\$4,540
Shelby County	7%	\$3,359	\$1,956	\$1,255	\$1,959	\$8,530
Sheldon	5%	\$32,686	\$26,284	\$20,475	\$30,459	\$109,905
Shenandoah	7%	\$12,352	\$9,992	\$8,424	\$13,292	\$44,060
Sibley	5%	\$2,037	\$1,927	\$1,567	\$2,971	\$8,502
Sioux Center	5%	\$33,950	\$34,748	\$31,382	\$38,042	\$138,122
Sioux City	7%	\$469,405	\$380,715	\$349,113	\$470,154	\$1,669,388
Spencer	7%	\$75,279	\$47,603	\$40,405	\$59,204	\$222,492
Spirit Lake	5%	\$44,085	\$14,976	\$10,497	\$22,100	\$91,659
Storm Lake	7%	\$98,782	\$59,096	\$55,740	\$85,934	\$299,551
Story City	7%	\$32,876	\$23,001	\$19,145	\$31,208	\$106,231
Strawberry Point	5%	\$1,111	\$1,415	\$204	\$314	\$3,043
Stuart	5%	\$31,211	\$18,228	\$12,267	\$26,514	\$88,219
Tiffin	7%	\$0	\$0	\$0	\$0	\$0
Toledo	7%	\$11,811	\$10,048	\$12,779	\$17,012	\$51,651
Underwood	7%			\$0	\$1,543	\$1,543
Urbandale	7%	\$457,599	\$320,860	\$340,791	\$487,673	\$1,606,923
Wahpeton	5%	\$19,958	\$21	\$0	\$4,419	\$24,398
Walcott	7%	\$6,204	\$5,452	\$3,096	\$6,193	\$20,945
Walnut	7%	\$30,049	\$16,902	\$14,033	\$23,252	\$84,236
Waterloo	7%	\$21,489	\$11,775	\$8,625	\$20,605	\$62,493
Waukee	7%	\$346,824	\$251,330	\$260,652	\$333,375	\$1,192,181
Waukon	4%	\$989	\$814	\$606	\$860	\$3,268
Waverly	7%	\$50,771	\$35,221	\$33,339	\$42,799	\$162,129
Webster City	7%	\$41,088	\$27,183	\$17,467	\$30,787	\$116,525
West Bend	5%	\$4,797	\$1,854	\$1,100	\$0	\$7,750
West Burlington	7%	\$10,766	\$5,239	\$6,983	\$11,608	\$34,596
West Des Moines	7%	\$942,131	\$773,865	\$745,574	\$995,775	\$3,457,345
West Union	6%	\$11,319	\$7,866	\$6,060	\$10,362	\$35,607
Williamsburg	7%	\$0	\$0	\$0	\$0	\$0
Windsor Heights	7%	\$178	\$12	\$88	\$42	\$321
Winterset	7%	\$9,472	\$7,586	\$3,627	\$7,780	\$28,465
Worth County	7%	\$63,804	\$54,485	\$53,081	\$61,850	\$233,219
State Totals		\$14,257,223	\$10,524,803	\$9,697,806	\$13,804,147	\$48,283,979

The tax collected represents tax payments due and collected during the current fiscal year (with adjustments).

**Table 15. County Treasurer Motor Vehicle Use Fee Report
Fiscal Year 2014**

County Name	Units	Fee	County Name	Units	Fee
Adair	2,751	\$907,060	Johnson	31,169	\$11,901,934
Adams	1,501	\$465,814	Jones	6,280	\$2,105,078
Allamakee	4,956	\$1,330,741	Keokuk	3,671	\$1,097,069
Appanoose	4,448	\$1,060,313	Kossuth	5,508	\$1,872,027
Audubon	2,106	\$812,063	Lee	11,530	\$3,005,362
Benton	8,806	\$2,708,784	Linn	61,592	\$20,690,928
Black Hawk	39,548	\$12,135,541	Louisa	3,879	\$1,039,647
Boone	8,058	\$2,577,340	Lucas	3,034	\$732,523
Bremer	6,806	\$2,640,723	Lyon	4,113	\$1,189,465
Buchanan	7,151	\$2,091,471	Madison	5,562	\$1,767,676
Buena Vista	6,834	\$1,769,870	Mahaska	7,266	\$2,067,133
Butler	5,001	\$1,505,205	Marion	9,904	\$3,004,276
Calhoun	3,337	\$1,125,675	Marshall	11,335	\$3,430,557
Carroll	6,561	\$2,532,182	Mills	6,031	\$1,563,752
Cass	4,786	\$1,438,792	Mitchell	3,525	\$1,037,100
Cedar	6,097	\$2,008,961	Monona	3,359	\$947,406
Cerro Gordo	14,025	\$3,798,018	Monroe	2,564	\$734,784
Cherokee	3,947	\$1,313,985	Montgomery	3,583	\$1,111,060
Chickasaw	4,794	\$1,338,665	Muscatine	13,563	\$4,054,584
Clarke	3,051	\$796,232	O'Brien	4,823	\$1,456,298
Clay	5,795	\$1,687,890	Osceola	2,175	\$680,395
Clayton	5,591	\$1,875,959	Page	4,728	\$1,398,452
Clinton	14,817	\$4,450,227	Palo Alto	2,980	\$971,925
Crawford	5,508	\$1,670,693	Plymouth	8,971	\$2,980,981
Dallas	20,311	\$8,770,750	Pocahontas	2,796	\$802,934
Davis	2,567	\$710,324	Polk	136,173	\$44,585,371
Decatur	3,165	\$681,712	Pottawattamie	28,236	\$8,352,478
Delaware	5,900	\$2,040,795	Poweshiek	5,262	\$1,953,648
Des Moines	12,167	\$3,523,773	Ringgold	1,720	\$553,341
Dickinson	6,330	\$1,984,884	Sac	3,580	\$1,234,791
Dubuque	26,165	\$9,210,116	Scott	49,424	\$16,202,514
Emmet	3,430	\$982,164	Shelby	3,783	\$1,438,025
Fayette	6,389	\$1,979,058	Sioux	10,173	\$3,443,294
Floyd	5,318	\$1,514,483	Story	19,425	\$7,102,165
Franklin	3,536	\$1,094,822	Tama	5,543	\$1,702,313
Fremont	2,526	\$788,884	Taylor	2,102	\$597,295
Greene	3,521	\$1,101,806	Union	4,147	\$1,178,439
Grundy	3,825	\$1,562,723	Van Buren	2,315	\$577,168
Guthrie	3,840	\$1,247,229	Wapello	12,440	\$2,870,317
Hamilton	5,126	\$1,549,068	Warren	13,748	\$4,719,795
Hancock	3,817	\$1,139,341	Washington	6,892	\$2,141,690
Hardin	5,549	\$1,797,842	Wayne	1,999	\$590,167
Harrison	7,015	\$1,633,359	Webster	12,202	\$3,285,843
Henry	6,405	\$1,764,557	Winnebago	3,334	\$1,035,542
Howard	3,459	\$828,477	Winneshiek	6,065	\$2,102,553
Humboldt	3,370	\$1,089,955	Woodbury	33,244	\$8,209,998
Ida	2,312	\$864,174	Worth	2,510	\$741,759
Iowa	5,256	\$1,754,810	Wright	4,251	\$1,282,905
Jackson	6,921	\$1,973,673			
Jasper	11,777	\$3,430,915			
Jefferson	5,007	\$1,263,964	State Totals	943,788	\$297,870,617

**Table 16. Retailer's Use Taxable Sales and Tax
By Business Classification
Fiscal Year 2014**

Business Group and Classification	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Apparel Group					
Clothing and Clothing Accessories Stores	430	0.83%	\$86,199,010	\$5,171,941	1.44%
Shoe Stores	112	0.22%	\$10,646,961	\$291,252	0.08%
Group Totals	<u>542</u>	<u>1.05%</u>	<u>\$78,227,603</u>	<u>\$5,463,193</u>	<u>1.52%</u>
Building Materials Group					
Building Material Dealers	682	1.32%	79,178,387	\$4,750,703	1.32%
Garden Supply Stores	105	0.20%	1,325,493	\$79,530	0.02%
Hardware Stores	198	0.38%	20,787,067	\$1,247,224	0.35%
Mobile Home Dealers	42	0.08%	12,786,228	\$767,174	0.21%
Paint and Glass Stores	59	0.11%	1,816,545	\$108,993	0.03%
Group Totals	<u>1,086</u>	<u>2.10%</u>	<u>115,893,720</u>	<u>\$6,953,623</u>	<u>1.93%</u>
Eating and Drinking Places Group					
Restaurants, Taverns, and Bars	316	0.61%	15,670,344	\$940,221	0.26%
Group Totals	<u>316</u>	<u>0.61%</u>	<u>15,670,344</u>	<u>\$940,221</u>	<u>0.26%</u>
Food Dealers Group					
Gas Stations/Convenience Stores selling Gas	62	0.12%	11,341,874	\$680,512	0.19%
Grocery Stores and Convenience Stores	62	0.12%	4,861,268	\$291,676	0.08%
Specialized Groceries	223	0.43%	47,092,297	\$2,825,538	0.78%
Group Totals	<u>347</u>	<u>0.67%</u>	<u>63,295,439</u>	<u>\$3,797,726</u>	<u>1.05%</u>
General Merchandise Group					
Department Stores	9	0.02%	\$67,237,255	\$35,733,429	9.92%
Miscellaneous Merchandise Stores	98	0.19%	\$20,600,593	\$10,693,682	2.97%
Variety Stores	23	0.04%	\$321,762	\$225,280	0.06%
Group Totals	<u>130</u>	<u>0.25%</u>	<u>\$88,159,610</u>	<u>\$46,652,391</u>	<u>12.95%</u>
Home Furnishings and Appliances Group					
Appliances and Entertainment Equipment	370	0.72%	\$11,799,753	\$707,985	0.20%
Furniture Stores	451	0.87%	\$17,507,931	\$1,050,476	0.29%
Home Furnishing Stores	405	0.78%	\$59,879,348	\$3,592,761	1.00%
Group Totals	<u>1,226</u>	<u>2.37%</u>	<u>\$89,187,032</u>	<u>\$5,351,222</u>	<u>1.49%</u>
Miscellaneous Group					
Agricultural Production and Services	739	1.43%	\$52,564,888	\$3,153,893	0.88%
Apparel and Textile Manufacturers	109	0.21%	\$12,179,869	\$730,792	0.20%
Carpentry Contractors	234	0.45%	\$5,059,369	\$303,562	0.08%
Electrical Contractors	500	0.97%	\$50,508,567	\$3,030,514	0.84%
Food Manufacturers	239	0.46%	\$59,978,849	\$3,598,731	1.00%
Furniture, Wood and Paper Manufacturers	479	0.93%	\$38,852,738	\$2,331,164	0.65%
General Contractors	2,007	3.88%	\$161,923,434	\$9,715,406	2.70%
Industrial Equipment Manufacturers	2,014	3.90%	\$204,822,195	\$12,282,537	3.41%
Mining	32	0.06%	\$770,476	\$46,229	0.01%
Miscellaneous Manufacturers	3,010	5.82%	\$215,117,528	\$12,907,052	3.58%
Non-Metallic Product Manufacturers	977	1.89%	\$95,551,409	\$5,733,085	1.59%
Other Special Trade Contractors	1,389	2.69%	\$101,482,147	\$6,088,632	1.69%
Painting Contractors	114	0.22%	\$3,590,489	\$215,429	0.06%
Plumbing and Heating Contractors	599	1.16%	\$30,020,342	\$1,801,221	0.50%
Publishers Of Books and Newspapers and Commercial Printers	359	0.69%	\$42,463,467	\$2,547,808	0.71%
Unclassified	482	0.93%	\$41,952,571	\$2,517,154	0.70%
Group Totals	<u>13,283</u>	<u>25.69%</u>	<u>\$1,116,838,338</u>	<u>\$67,003,209</u>	<u>18.60%</u>
Motor Vehicle Group					
Automotive Parts and Accessories	437	0.85%	\$38,369,409	\$2,302,165	0.64%
New and Used Car Dealers	113	0.22%	\$12,391,796	\$743,508	0.21%
Recreational and All Other Motorized Vehicles	70	0.14%	\$1,746,985	\$104,819	0.03%
Group Totals	<u>620</u>	<u>1.20%</u>	<u>\$52,508,190</u>	<u>\$3,150,491</u>	<u>0.87%</u>

**Table 16. Retailer's Use Taxable Sales and Tax
By Business Classification
Fiscal Year 2014**

Business Group and Classification	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Services Group					
Arts and Entertainment	353	0.68%	\$22,928,738	\$1,375,724	0.38%
Auto Rental and Storage	291	0.56%	\$38,469,494	\$2,308,170	0.64%
Auto Repair	291	0.56%	\$37,639,446	\$2,258,367	0.63%
Beauty/Barber Shops	39	0.08%	\$2,036,152	\$122,169	0.03%
Education and Athletic Events	211	0.41%	\$2,952,570	\$177,154	0.05%
Electronic and Precision Equipment Repair and Maintenance	465	0.90%	\$30,422,400	\$1,825,344	0.51%
Employment Services	204	0.39%	\$6,523,378	\$391,403	0.11%
Finance, Insurance, Real Estate and Leasing	861	1.67%	\$48,914,171	\$2,934,850	0.81%
Footwear and Leather Repair	1	0.00%	\$0	\$0	0.00%
Funeral Service and Crematories	12	0.02%	\$490,872	\$29,452	0.01%
Hotels and All Other Lodging Places	8	0.02%	\$173,063	\$10,384	0.00%
Laundry and Floor Cleaning	208	0.40%	\$21,507,115	\$1,290,421	0.36%
Miscellaneous Repairs	739	1.43%	\$52,500,007	\$3,143,881	0.87%
Motion Picture and Video Industries	62	0.12%	\$1,294,648	\$77,679	0.02%
Other Business Services	7,595	14.69%	\$542,515,841	\$32,542,039	9.03%
Other Personal Services	905	1.75%	\$66,177,031	\$3,970,622	1.10%
Other Services	360	0.70%	\$32,625,240	\$1,957,514	0.54%
Photographic Studios	214	0.41%	\$23,762,872	\$1,425,772	0.40%
Upholstery and Furniture Repair	21	0.04%	\$285,343	\$17,121	0.00%
Watch, Clock, Jewelry Repair	8	0.02%	\$42,376	\$2,543	0.00%
Group Totals	12,848	24.85%	\$931,260,757	\$55,860,608	15.51%
Specialty Retail Stores Group					
Beauty and Health (Includes Pharmacies Amd Drug Stores)	301	0.58%	\$28,743,319	\$1,724,599	0.48%
Book and Stationery Stores	228	0.44%	\$31,684,936	\$1,901,096	0.53%
Direct Sellers	2,784	5.38%	\$293,242,535	\$17,593,636	4.88%
Electronic Shopping and Mail Order Houses	286	0.55%	\$76,444,829	\$4,586,690	1.27%
Florists	25	0.05%	\$712,333	\$42,740	0.01%
Fuel and Ice Dealers	38	0.07%	\$9,895,561	\$593,734	0.16%
Hobby and Toy	651	1.26%	\$23,117,995	\$1,387,080	0.39%
Jewelry	181	0.35%	\$11,677,258	\$700,635	0.19%
Liquor Stores	17	0.03%	\$233,450	\$14,007	0.00%
Other Specialty	4,243	8.21%	\$321,303,715	\$19,267,614	5.35%
Sporting Goods	249	0.48%	\$16,695,592	\$1,001,736	0.28%
Stationery, Gift, Novelty	194	0.38%	\$8,411,950	\$504,717	0.14%
Used Merchandise Stores	258	0.50%	\$11,378,077	\$682,685	0.19%
Vending Machine Operators	144	0.28%	\$13,374,236	\$802,454	0.22%
Group Totals	9,599	18.57%	\$846,915,786	\$50,803,422	14.10%
Utilities and Transportation Group					
Communications	1,908	3.69%	\$1,386,434,173	\$83,186,050	23.10%
Electric and Gas	201	0.39%	\$29,416,410	\$1,764,985	0.49%
Transportation and Warehousing	391	0.76%	\$45,135,578	\$2,708,135	0.75%
Water and Sanitation	191	0.37%	\$14,954,736	\$897,284	0.25%
Group Totals	2,691	5.20%	\$1,475,940,897	\$88,556,454	24.59%
Wholesale Goods Group					
Apparel, Piece Goods	45	0.09%	\$1,041,562	\$62,494	0.02%
Construction Materials	1,882	3.64%	\$255,550,785	\$15,332,718	4.26%
Farm and Garden Equipment	4,864	9.41%	\$701,767,021	\$41,999,294	11.66%
Furniture and Home Furnishings	97	0.19%	\$3,342,383	\$200,543	0.06%
Groceries and Farm Products	216	0.42%	\$27,919,686	\$1,675,181	0.47%
Miscellaneous Durable Goods	598	1.16%	\$35,609,314	\$2,136,559	0.59%
Miscellaneous Non-Durable Goods	1,116	2.16%	\$70,084,221	\$4,205,053	1.17%
Motor Vehicle Parts and Supplies	195	0.38%	\$17,689,082	\$1,061,345	0.29%
Group Totals	9,013	17.43%	\$1,113,004,054	\$66,673,187	18.51%
State Totals	51,701	100.00%	\$6,005,520,138	\$360,190,499	100.00%

Percentages may not sum to totals due to rounding.

**Table 17. Consumer's Use Taxable Sales and Tax
By Business Classification
Fiscal Year 2014**

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	1.32%	\$10,128,503	\$607,710	0.91%
Shoe Stores	31	0.12%	\$748,509	\$44,911	0.07%
Group Totals	<u>371</u>	<u>1.45%</u>	<u>\$10,877,012</u>	<u>\$652,621</u>	<u>0.97%</u>
Building Materials Group					
Building Material Dealers	81	0.32%	\$13,593,961	\$815,638	1.22%
Garden Supply Stores	70	0.27%	\$1,162,884	\$69,773	0.10%
Hardware Stores	60	0.23%	\$254,508	\$15,270	0.02%
Mobile Home Dealers	4	0.02%	\$0	\$0	0.00%
Paint and Glass Stores	40	0.16%	\$2,809,652	\$168,579	0.25%
Group Totals	<u>255</u>	<u>0.99%</u>	<u>\$17,821,005</u>	<u>\$1,069,260</u>	<u>1.60%</u>
Eating and Drinking Places Group					
Restaurants, Taverns, and Bars	1,071	4.17%	\$17,953,053	\$1,077,183	1.61%
Group Totals	<u>1,071</u>	<u>4.17%</u>	<u>\$17,953,053</u>	<u>\$1,077,183</u>	<u>1.61%</u>
Food Dealers Group					
Gas Stations/Convenience Stores selling Gas	120	0.47%	\$7,644,646	\$458,679	0.68%
Grocery Stores and Convenience Stores	95	0.37%	\$39,918,751	\$2,395,125	3.57%
Specialized Groceries	83	0.32%	\$2,138,513	\$128,311	0.19%
Group Totals	<u>298</u>	<u>1.16%</u>	<u>\$49,701,910</u>	<u>\$2,982,115</u>	<u>4.45%</u>
General Merchandise Group					
Department Stores	102	0.40%	\$4,458,782	\$267,527	0.40%
Miscellaneous Merchandise Stores	131	0.51%	\$52,405,524	\$3,144,331	4.69%
Variety Stores	21	0.08%	\$1,532,374	\$91,942	0.14%
Group Totals	<u>254</u>	<u>0.99%</u>	<u>\$58,396,680</u>	<u>\$3,503,801</u>	<u>5.23%</u>
Home Furnishings and Appliances Group					
Appliances and Entertainment Equipment	60	0.23%	\$3,733,001	\$223,980	0.33%
Furniture Stores	35	0.14%	\$751,452	\$45,087	0.07%
Home Furnishing Stores	108	0.42%	\$4,511,111	\$270,667	0.40%
Group Totals	<u>203</u>	<u>0.79%</u>	<u>\$8,995,564</u>	<u>\$539,734</u>	<u>0.81%</u>
Miscellaneous Group					
Agricultural Production and Services	503	1.96%	\$13,626,894	\$817,614	1.22%
Apparel and Textile Manufacturers	47	0.18%	\$853,859	\$51,232	0.08%
Carpentry Contractors	72	0.28%	\$762,655	\$45,759	0.07%
Electrical Contractors	205	0.80%	\$12,558,399	\$753,504	1.12%
Food Manufacturers	391	1.52%	\$53,520,549	\$3,211,233	4.79%
Furniture, Wood and Paper Manufacturers	177	0.69%	\$7,928,056	\$475,683	0.71%
General Contractors	953	3.71%	\$42,571,005	\$2,535,734	3.78%
Industrial Equipment Manufacturers	683	2.66%	\$45,967,132	\$2,758,028	4.11%
Mining	58	0.23%	\$18,078,482	\$1,084,709	1.62%
Miscellaneous Manufacturers	843	3.28%	\$108,034,572	\$6,482,074	9.67%
Non-Metallic Product Manufacturers	499	1.94%	\$29,197,218	\$1,751,419	2.61%
Other Special Trade Contractors	666	2.60%	\$21,712,297	\$1,302,738	1.94%
Painting Contractors	46	0.18%	\$3,961,800	\$237,708	0.35%
Plumbing and Heating Contractors	267	1.04%	\$17,529,692	\$1,051,777	1.57%
Publishers Of Books and Newspapers and Commercial Printers	212	0.83%	\$3,249,468	\$194,968	0.29%
Unclassified	134	0.52%	\$3,368,626	\$202,118	0.30%
Group Totals	<u>5,756</u>	<u>22.43%</u>	<u>\$382,920,704</u>	<u>\$22,956,298</u>	<u>34.25%</u>
Motor Vehicle Group					
Automotive Parts and Accessories	226	0.88%	\$6,300,212	\$378,013	0.56%
New and Used Car Dealers	229	0.89%	\$2,377,300	\$142,638	0.21%
Recreational and All Other Motorized Vehicles	45	0.18%	\$542,099	\$32,526	0.05%
Group Totals	<u>500</u>	<u>1.95%</u>	<u>\$9,219,611</u>	<u>\$553,177</u>	<u>0.83%</u>

**Table 17. Consumer's Use Taxable Sales and Tax
By Business Classification
Fiscal Year 2014**

Business Group and Classification	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Services Group					
Arts and Entertainment	399	1.55%	\$17,913,772	\$876,936	1.31%
Auto Rental and Storage	193	0.75%	\$5,398,575	\$323,915	0.48%
Auto Repair	343	1.34%	\$2,748,662	\$164,920	0.25%
Beauty/Barber Shops	167	0.65%	\$497,842	\$29,871	0.04%
Education and Athletic Events	90	0.35%	\$710,906	\$42,654	0.06%
Electronic and Precision Equipment Repair and Maintenance	102	0.40%	\$2,954,516	\$177,271	0.26%
Employment Services	149	0.58%	\$180,232	\$10,814	0.02%
Finance, Insurance, Real Estate and Leasing	1,297	5.05%	\$25,329,658	\$1,519,779	2.27%
Funeral Service and Crematories	254	0.99%	\$280,278	\$16,817	0.03%
Hotels and All Other Lodging Places	565	2.20%	\$4,909,049	\$294,543	0.44%
Laundry and Floor Cleaning	70	0.27%	\$611,988	\$36,719	0.05%
Miscellaneous Repairs	208	0.81%	\$4,083,319	\$244,999	0.37%
Motion Picture and Video Industries	59	0.23%	\$932,307	\$55,938	0.08%
Other Business Services	2,448	9.54%	\$40,707,594	\$2,442,456	3.64%
Other Personal Services	241	0.94%	\$2,433,852	\$146,031	0.22%
Other Services	4,565	17.79%	\$42,431,637	\$2,545,898	3.80%
Photographic Studios	108	0.42%	\$175,636	\$10,538	0.02%
Upholstery and Furniture Repair	19	0.07%	\$9,799	\$588	0.00%
Watch, Clock, Jewelry Repair	6	0.02%	\$48	\$3	0.00%
Group Totals	11,283	43.96%	\$152,309,670	\$9,138,580	13.63%
Specialty Retail Stores Group					
Beauty and Health (Includes Pharmacies and Drug Stores)	185	0.72%	\$7,274,691	\$436,481	0.65%
Book and Stationery Stores	75	0.29%	\$660,778	\$39,647	0.06%
Direct Sellers	349	1.36%	\$24,582,721	\$1,474,963	2.20%
Electronic Shopping and Mail Order Houses	17	0.07%	\$37,205	\$2,232	0.00%
Florists	27	0.11%	\$8,640	\$518	0.00%
Hobby and Toy	148	0.58%	\$988,772	\$59,326	0.09%
Jewelry	56	0.22%	\$465,810	\$27,949	0.04%
Liquor Stores	13	0.05%	\$2,595	\$156	0.00%
Other Specialty	688	2.68%	\$21,543,048	\$1,292,583	1.93%
Sporting Goods	178	0.69%	\$3,086,291	\$185,177	0.28%
Stationery, Gift, Novelty	77	0.30%	\$2,141,946	\$128,517	0.19%
Used Merchandise Stores	48	0.19%	\$240,227	\$12,209	0.02%
Vending Machine Operators	82	0.32%	\$682,719	\$40,963	0.06%
Group Totals	1,943	7.57%	\$61,715,443	\$3,700,721	5.52%
Utilities and Transportation Group					
Communications	936	3.65%	\$29,391,215	\$1,763,473	2.63%
Electric and Gas	604	2.35%	\$210,785,450	\$12,647,127	18.87%
Transportation and Warehousing	510	1.99%	\$22,596,777	\$1,355,807	2.02%
Water and Sanitation	121	0.47%	\$3,890,236	\$233,414	0.35%
Group Totals	2,171	8.46%	\$266,663,678	\$15,999,821	23.87%
Wholesale Goods Group					
Apparel, Piece Goods	1	0.00%	\$350,408	\$21,024	0.03%
Construction Materials	56	0.22%	\$11,481,118	\$688,867	1.03%
Farm and Garden Equipment	118	0.46%	\$8,406,431	\$504,046	0.75%
Furniture and Home Furnishings	5	0.02%	\$386,347	\$23,181	0.03%
Groceries and Farm Products	32	0.12%	\$8,463,905	\$507,834	0.76%
Miscellaneous Durable Goods	28	0.11%	\$15,060,713	\$903,643	1.35%
Miscellaneous Non-Durable Goods	111	0.43%	\$32,874,663	\$1,972,480	2.94%
Motor Vehicle Parts and Supplies	10	0.04%	\$3,965,977	\$237,959	0.35%
Group Totals	361	1.41%	\$80,989,562	\$4,859,034	7.25%
State Totals	25,664	100.00%	\$1,117,563,892	\$67,032,344	100.00%

Percentages may not sum to totals due to rounding.

**Table 18. Consumer's Use Taxable Sales and Tax
By County
Fiscal Year 2014**

County	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Adair	65	0.25%	\$4,099,154	\$245,949	0.37%
Adams	39	0.15%	\$776,465	\$46,588	0.07%
Allamakee	153	0.60%	\$2,478,345	\$148,701	0.22%
Appanoose	72	0.28%	\$2,109,353	\$126,561	0.19%
Audubon	38	0.15%	\$277,807	\$16,668	0.02%
Benton	135	0.53%	\$872,437	\$52,346	0.08%
Black Hawk	1,283	5.00%	\$72,850,095	\$4,370,703	6.52%
Boone	97	0.38%	\$2,492,834	\$149,570	0.22%
Bremer	191	0.74%	\$7,207,956	\$432,477	0.65%
Buchanan	130	0.51%	\$2,378,187	\$142,691	0.21%
Buena Vista	111	0.43%	\$707,481	\$42,449	0.06%
Butler	69	0.27%	\$1,755,509	\$105,331	0.16%
Calhoun	46	0.18%	\$958,118	\$57,487	0.09%
Carroll	194	0.76%	\$2,678,960	\$160,738	0.24%
Cass	113	0.44%	\$1,408,235	\$84,494	0.13%
Cedar	112	0.44%	\$1,445,404	\$86,724	0.13%
Cerro Gordo	433	1.69%	\$6,937,059	\$416,224	0.62%
Cherokee	89	0.35%	\$2,867,305	\$172,038	0.26%
Chickasaw	125	0.49%	\$3,762,986	\$225,779	0.34%
Clarke	58	0.23%	\$1,522,979	\$91,379	0.14%
Clay	245	0.95%	\$5,154,649	\$309,279	0.46%
Clayton	193	0.75%	\$1,876,010	\$112,561	0.17%
Clinton	406	1.58%	\$11,761,693	\$705,702	1.05%
Crawford	103	0.40%	\$1,232,168	\$73,930	0.11%
Dallas	477	1.86%	\$9,464,437	\$567,866	0.85%
Davis	51	0.20%	\$302,694	\$18,162	0.03%
Decatur	24	0.09%	\$111,413	\$6,685	0.01%
Delaware	161	0.63%	\$1,437,256	\$85,896	0.13%
Des Moines	430	1.68%	\$20,962,264	\$1,257,736	1.88%
Dickinson	163	0.64%	\$1,842,991	\$110,579	0.16%
Dubuque	1,276	4.97%	\$46,519,515	\$2,791,171	4.16%
Emmet	96	0.37%	\$2,813,225	\$168,794	0.25%
Fayette	97	0.38%	\$321,452	\$19,287	0.03%
Floyd	131	0.51%	\$12,719,350	\$763,161	1.14%
Franklin	111	0.43%	\$1,266,508	\$75,990	0.11%
Fremont	41	0.16%	\$619,778	\$37,187	0.06%
Greene	60	0.23%	\$2,762,110	\$165,727	0.25%
Grundy	108	0.42%	\$2,846,919	\$169,218	0.25%
Guthrie	69	0.27%	\$393,943	\$23,637	0.04%
Hamilton	165	0.64%	\$3,504,163	\$210,250	0.31%
Hancock	90	0.35%	\$15,332,713	\$919,963	1.37%
Hardin	219	0.85%	\$4,733,548	\$284,013	0.42%
Harrison	99	0.39%	\$287,507	\$17,250	0.03%
Henry	178	0.69%	\$4,460,169	\$267,610	0.40%
Howard	67	0.26%	\$641,244	\$38,475	0.06%
Humboldt	95	0.37%	\$4,667,074	\$280,024	0.42%
Ida	60	0.23%	\$1,990,233	\$117,209	0.17%
Iowa	175	0.68%	\$4,646,565	\$278,794	0.42%
Jackson	212	0.83%	\$1,786,053	\$107,163	0.16%
Jasper	204	0.79%	\$6,969,523	\$418,171	0.62%
Jefferson	170	0.66%	\$1,042,750	\$62,565	0.09%

**Table 18 (continued). Consumer's Use Taxable Sales and Tax
By County
Fiscal Year 2014**

County	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Johnson	814	0.03%	\$36,806,238	\$2,208,374	3.29%
Jones	129	0.00%	\$868,224	\$52,093	0.08%
Keokuk	63	0.00%	\$229,618	\$13,777	0.02%
Kossuth	108	0.00%	\$2,827,988	\$169,679	0.25%
Lee	367	0.01%	\$10,801,452	\$648,087	0.97%
Linn	1,994	0.07%	\$88,998,963	\$5,339,938	7.97%
Louisa	47	0.00%	\$887,006	\$53,220	0.08%
Lucas	41	0.00%	\$12,891,734	\$773,504	1.15%
Lyon	106	0.00%	\$1,502,608	\$90,156	0.13%
Madison	85	0.00%	\$2,939,910	\$176,390	0.26%
Mahaska	157	0.01%	\$2,690,304	\$161,418	0.24%
Marion	221	0.01%	\$5,990,945	\$359,457	0.54%
Marshall	247	0.01%	\$4,184,745	\$251,085	0.37%
Mills	86	0.00%	\$1,255,421	\$75,325	0.11%
Mitchell	115	0.00%	\$1,194,884	\$71,693	0.11%
Monona	83	0.00%	\$601,996	\$36,120	0.05%
Monroe	65	0.00%	\$697,679	\$41,861	0.06%
Montgomery	88	0.00%	\$714,682	\$42,881	0.06%
Muscatine	336	0.01%	\$27,509,425	\$1,650,566	2.46%
No County	3	0.00%	\$24,070	\$1,444	0.00%
O'Brien	109	0.00%	\$392,716	\$23,563	0.04%
Osceola	74	0.00%	\$11,311,905	\$678,714	1.01%
Page	83	0.00%	\$1,733,793	\$104,028	0.16%
Palo Alto	84	0.00%	\$1,229,334	\$73,760	0.11%
Plymouth	140	0.00%	\$2,351,092	\$141,066	0.21%
Pocahontas	66	0.00%	\$3,204,894	\$192,294	0.29%
Polk	4,188	0.14%	\$388,196,851	\$23,290,445	34.75%
Pottawattamie	735	0.03%	\$30,538,742	\$1,832,325	2.73%
Poweshiek	143	0.00%	\$4,491,457	\$269,074	0.40%
Ringgold	25	0.00%	\$2,114	\$127	0.00%
Sac	54	0.00%	\$82,455	\$4,947	0.01%
Scott	1,549	0.05%	\$42,841,809	\$2,570,509	3.83%
Shelby	149	0.01%	\$2,184,910	\$131,095	0.20%
Sioux	309	0.01%	\$16,499,363	\$989,962	1.48%
Story	647	0.02%	\$23,689,767	\$1,421,386	2.12%
Tama	77	0.00%	\$386,254	\$22,165	0.03%
Taylor	24	0.00%	\$60,220	\$3,613	0.01%
Union	72	0.00%	\$920,195	\$55,212	0.08%
Van Buren	49	0.00%	\$179,628	\$10,778	0.02%
Wapello	196	0.01%	\$13,139,960	\$788,398	1.18%
Warren	187	0.01%	\$1,657,043	\$99,423	0.15%
Washington	154	0.01%	\$1,769,714	\$106,183	0.16%
Wayne	31	0.00%	\$1,254,700	\$75,282	0.11%
Webster	334	0.01%	\$22,383,298	\$1,342,998	2.00%
Winnebago	133	0.00%	\$4,530,196	\$271,812	0.41%
Winneshiek	184	0.01%	\$5,071,275	\$290,026	0.43%
Woodbury	995	0.03%	\$31,352,358	\$1,881,141	2.81%
Worth	90	0.00%	\$2,935,098	\$176,106	0.26%
Wright	99	0.00%	\$5,498,273	\$329,896	0.49%
State Totals	25,664	100.00%	\$1,117,563,892	\$67,032,344	100.00%