



Iowa Department of
REVENUE

Retail Sales and Use Tax
Annual Report
Fiscal Year 2015

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Tax Research and Program Analysis Section

**IOWA DEPARTMENT OF REVENUE
RETAIL SALES AND USE TAX REPORT
FISCAL YEAR 2015
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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, 2014 and June 30, 2015.

Tax Collection Distributions: In FY 2015, \$2.7 billion in tax was reported on sales and use tax quarterly and annual returns filed with the Department of Revenue (Table 1). Of that tax, 83.1% was reported on retail sales tax returns, 14.1% on retailers use tax returns, and 2.8% on consumer's use tax returns (Figure 1). Over the last six years, the share of taxes reported on retail sales tax returns has fallen over two percentage points with a shift of sales to retailers located outside the state with nexus (retail use) or no nexus (consumer's use).

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. In addition, the Convenience Stores and Gas Stations business class was moved from the Motor Vehicle group to the Food Dealers group. These changes make data in this report not comparable to reports from FY 2013 or prior years.

Retail Sales Tax Statistics: This section includes four tables: (1) "Retail Sales and Tax by County and City" provides retail sales 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 return requirement and any retailers located in unincorporated areas. (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. (4) "Change in Retail Sales Tax Returns, Establishments, and Computed Tax by Business 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. Fiscal year collections for the Local Option Tax for Hotels and Motels are presented in Table 14 on pages 56-58.

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 unincorporated areas 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 tax exempt sales.
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.

Figure 1. Distribution of Sales and Use Tax Collections by Tax Type for Fiscal Years 2010-2015

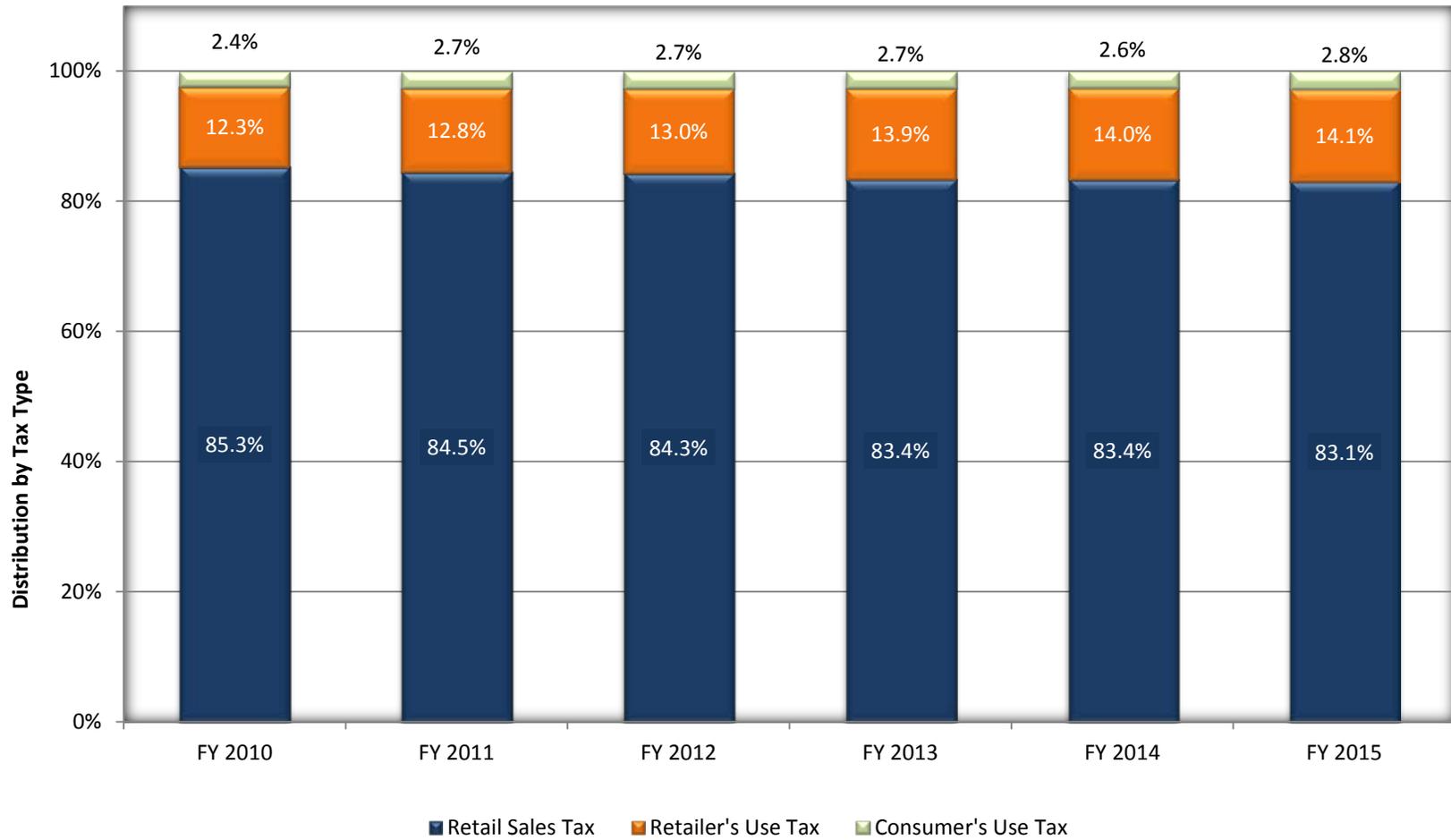


Table 1. Total Sales and Use Tax Collections by Tax Type, Millions

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Retail Sales Tax	\$1,910.4	\$1,967.5	\$2,064.7	\$2,080.1	\$2,142.3	\$2,242.0
Retailer's Use Tax	\$274.7	\$298.4	\$317.1	\$347.0	\$360.2	\$381.6
Consumer's Use Tax	\$54.2	\$61.7	\$66.4	\$66.6	\$67.1	\$75.0
FY Totals	<u>\$2,239.3</u>	<u>\$2,327.6</u>	<u>\$2,448.2</u>	<u>\$2,493.7</u>	<u>\$2,569.6</u>	<u>\$2,698.6</u>

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 but is set to be repealed June 30, 2029. The sales and use tax collections resulting from the one percent increase are diverted to the schools for spending on infrastructure.

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 sales of food purchased for home consumption, prescription drugs, and medical devices were exempted.
- July 1, 1979: Sales by cities and counties were exempted except utility services.
- 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 at a rate of 1 percent per year until the phase out was completed January 1, 2006.

THE YEAR IN REVIEW

Retail Sales Tax

The Iowa Retail Sales and Use Tax Annual Report covers the period beginning July 1 2014 and ending June 30 2015, which is the State's fiscal year. Quarterly statistical summaries are also provided on the Department's [website](#).

Summary of FY 2015 Annual Data

Total retail sales tax due on returns filed for the fiscal year ending June 30, 2015, was \$2,242.0 million, a 4.7 percent increase from the \$2,142.3 million computed in fiscal year 2014 (Figure 2). The aggregate number of quarterly returns filed decreased from 337,787 in fiscal year 2014 to 337,017 in fiscal year 2015, a 0.2 percent decrease (Table 11).

Summary of FY 2015 Quarterly Data

The December quarter had the most computed tax, 26.3 percent of the 2015 fiscal year total, with the June quarter second at 25.9 percent (Table 2). The strong December quarter is typical, with the December quarter having the highest share of tax in fiscal years 2010 through 2013. Fiscal year 2014 was an exception when the June quarter was the strongest.

Figure 2. Retail Sales Tax Collections by Quarter Fiscal Years 2010-2015

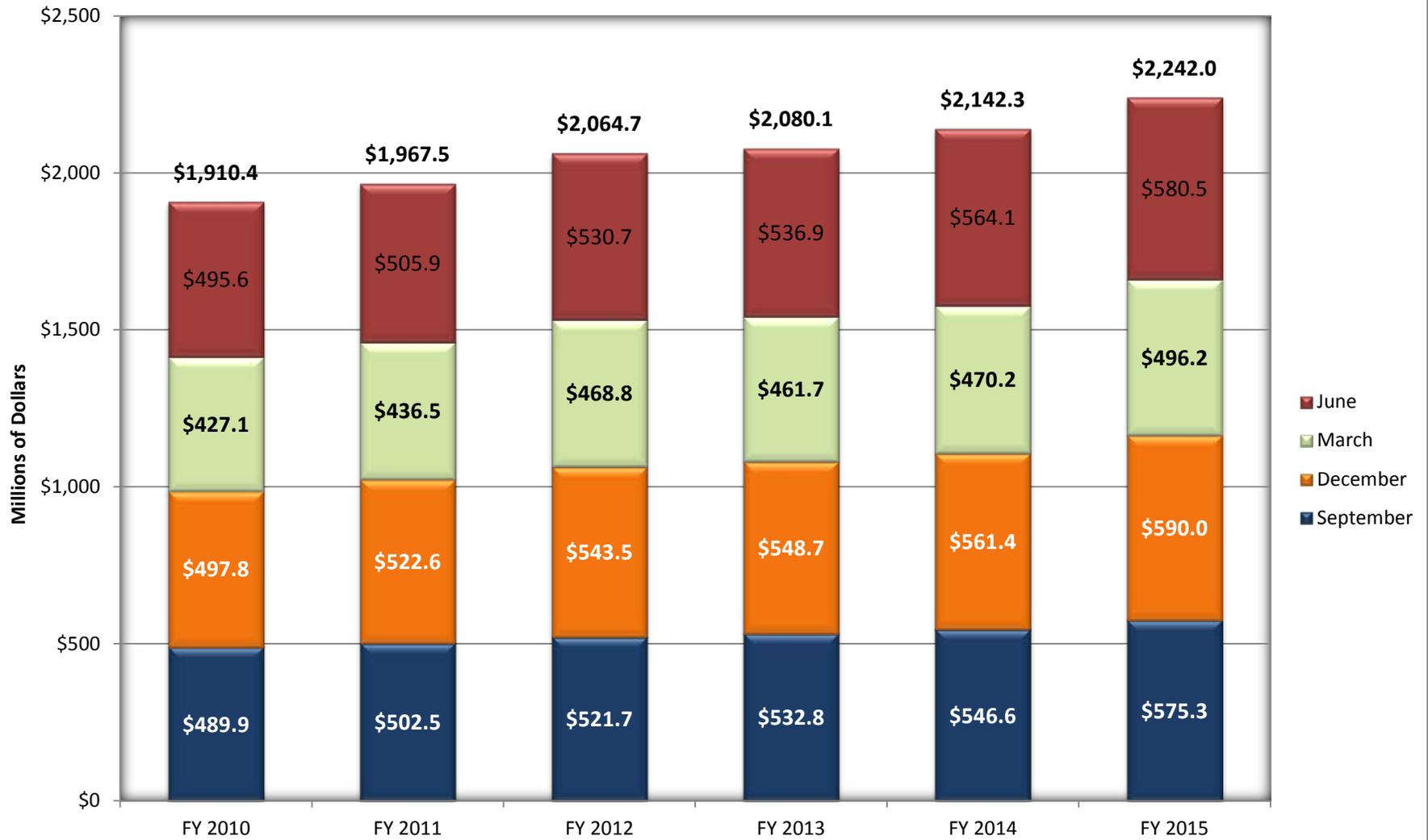


Table 2. Distribution of Retail Sales Tax Collections by Quarter

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
September	25.6%	25.5%	25.3%	25.6%	25.5%	25.7%
December	26.1%	26.6%	26.3%	26.4%	26.2%	26.3%
March	22.4%	22.2%	22.7%	22.2%	21.9%	22.1%
June	25.9%	25.7%	25.7%	25.8%	26.3%	25.9%
FY Totals	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**Table 3. Retail Sales Tax
by City Population
Fiscal Year 2015**

City Population	Number of Returns	Percent of Returns	Computed Tax	Percent of Tax
50,000 and Above	76,410	22.67%	\$877,046,747	39.12%
25,000 to 50,000	33,182	9.85%	\$308,500,050	13.76%
10,000 to 25,000	34,141	10.13%	\$321,453,424	14.34%
5,000 to 10,000	46,738	13.87%	\$273,119,682	12.18%
2,500 to 5,000	38,806	11.51%	\$171,971,956	7.67%
1,000 to 2,500	47,435	14.07%	\$140,084,631	6.25%
500 to 1,000	28,437	8.44%	\$74,608,440	3.33%
Less than 500	24,231	7.19%	\$56,715,241	2.53%
Unincorporated Areas	<u>7,637</u>	<u>2.27%</u>	<u>\$18,613,209</u>	<u>0.83%</u>
State Totals	337,017	100.00%	\$2,242,113,380	100.00%

Percentages may not equal 100% due to rounding

**Table 4. Retail Gross Sales and Tax
by Amount of Gross Sales Reported on Quarterly Returns
Fiscal Year 2015**

Amount of Gross Sales	Number of Returns	Percent of Returns	Gross Sales	Percent of Sales	Computed Tax	Percent of Tax
\$0-\$499	55,144	18.68%	\$3,168,529	0.00%	\$1,254,048	0.06%
\$500-\$999	10,498	3.56%	\$7,767,249	0.01%	\$470,274	0.02%
\$1,000-\$1,999	16,516	5.59%	\$24,278,442	0.02%	\$1,399,011	0.06%
\$2,000-\$2,999	12,406	4.20%	\$30,697,063	0.02%	\$1,695,505	0.08%
\$3,000-\$3,999	10,065	3.41%	\$34,997,864	0.03%	\$1,911,501	0.09%
\$4,000-\$4,999	8,343	2.83%	\$37,364,511	0.03%	\$2,024,719	0.09%
\$5,000-\$9,999	27,835	9.43%	\$200,927,667	0.16%	\$10,643,389	0.47%
\$10,000-\$24,999	35,296	11.96%	\$574,970,040	0.44%	\$28,288,475	1.26%
\$25,000-\$49,999	26,716	9.05%	\$965,681,261	0.75%	\$45,171,546	2.01%
\$50,000-\$99,999	25,943	8.79%	\$1,862,577,157	1.44%	\$83,279,727	3.71%
\$100,000-\$249,999	28,759	9.74%	\$4,590,090,133	3.54%	\$185,930,052	8.29%
\$250,000-\$499,999	14,960	5.07%	\$5,255,355,733	4.06%	\$184,000,139	8.21%
\$500,000-\$999,999	9,026	3.06%	\$6,311,190,416	4.87%	\$174,008,834	7.76%
\$1,000,000-\$1,999,999	5,682	1.92%	\$8,008,021,893	6.18%	\$170,825,695	7.62%
\$2,000,000-\$4,999,999	4,422	1.50%	\$13,680,406,177	10.56%	\$242,678,737	10.82%
\$5,000,000-\$9,999,999	1,853	0.63%	\$12,814,237,114	9.89%	\$186,581,424	8.32%
\$10,000,000 and Above	<u>1,730</u>	<u>0.59%</u>	<u>\$75,167,669,369</u>	<u>58.01%</u>	<u>\$921,950,303</u>	<u>41.12%</u>
State Totals	295,194	100.00%	\$129,569,400,618	100.00%	\$2,242,113,380	100.00%

Percentages may not sum to totals due to rounding.

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

**Table 5. Retail Taxable Sales and Tax
by Amount of Taxable Sales Reported on Quarterly Returns
Fiscal Year 2015**

Amount of Taxable Sales	Number of Returns	Percent of Returns	Taxable Sales	Percent of Sales	Computed Tax	Percent of Tax
\$0-\$499	66,517	22.53%	\$3,960,003	0.01%	\$237,222	0.01%
\$500-\$999	12,648	4.28%	\$9,329,099	0.02%	\$558,615	0.02%
\$1,000-\$1,999	19,189	6.50%	\$28,147,716	0.08%	\$1,685,507	0.08%
\$2,000-\$2,999	14,219	4.82%	\$35,160,460	0.09%	\$2,105,530	0.09%
\$3,000-\$3,999	11,311	3.83%	\$39,362,914	0.10%	\$2,357,294	0.11%
\$4,000-\$4,999	9,334	3.16%	\$41,806,730	0.11%	\$2,503,282	0.11%
\$5,000-\$9,999	30,297	10.26%	\$218,277,566	0.58%	\$13,068,052	0.58%
\$10,000-\$24,999	37,003	12.54%	\$600,999,548	1.60%	\$35,984,400	1.60%
\$25,000-\$49,999	26,785	9.07%	\$966,073,062	2.57%	\$57,847,037	2.58%
\$50,000-\$99,999	24,354	8.25%	\$1,743,526,358	4.65%	\$104,337,494	4.65%
\$100,000-\$249,999	24,100	8.16%	\$3,806,694,772	10.14%	\$227,000,516	10.12%
\$250,000-\$499,999	10,405	3.52%	\$3,613,914,917	9.63%	\$214,951,992	9.59%
\$500,000-\$999,999	4,852	1.64%	\$3,344,065,754	8.91%	\$198,647,875	8.86%
\$1,000,000-\$1,999,999	2,167	0.73%	\$3,002,020,716	8.00%	\$178,724,019	7.97%
\$2,000,000-\$4,999,999	1,273	0.43%	\$3,798,748,116	10.12%	\$226,668,433	10.11%
\$5,000,000-\$9,999,999	445	0.15%	\$3,051,340,627	8.13%	\$182,887,658	8.16%
\$10,000,000 and Above	<u>295</u>	<u>0.10%</u>	<u>\$13,222,890,620</u>	<u>35.24%</u>	<u>\$792,548,453</u>	<u>35.35%</u>
State Totals	295,194	100.00%	\$37,526,318,978	100.00%	\$2,242,113,380	100.00%

Percentages may not sum to totals due to rounding.

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

**Table 6. Retail Sales Tax
by Amount of Tax Due Reported on Quarterly Returns
Fiscal Year 2015**

Amount of Tax Due	Number of Returns	Percent of Returns	Computed Tax	Percent of Tax
\$0 - \$24	64,218	21.75%	\$174,234	0.01%
\$25 - \$49	11,110	3.76%	\$410,818	0.02%
\$50 - \$99	17,528	5.94%	\$1,292,381	0.06%
\$100 - \$149	13,209	4.47%	\$1,638,510	0.07%
\$150 - \$199	10,664	3.61%	\$1,856,362	0.08%
\$200 - \$249	8,924	3.02%	\$2,002,501	0.09%
\$250 - \$499	30,099	10.20%	\$10,886,070	0.49%
\$500 - \$999	28,997	9.82%	\$20,831,468	0.93%
\$1,000 - \$1,499	15,851	5.37%	\$19,520,734	0.87%
\$1,500 - \$1,999	11,076	3.75%	\$19,259,932	0.86%
\$2,000 - \$2,499	8,712	2.95%	\$19,516,838	0.87%
\$2,500 - \$2,999	6,994	2.37%	\$19,177,280	0.86%
\$3,000 - \$3,999	10,457	3.54%	\$36,245,109	1.62%
\$4,000 - \$4,999	7,857	2.66%	\$35,227,185	1.57%
\$5,000 - \$9,999	20,949	7.10%	\$148,588,331	6.63%
\$10,000 - \$24,999	17,528	5.94%	\$271,545,776	12.11%
\$25,000 - \$49,999	5,939	2.01%	\$203,747,470	9.09%
\$50,000 - \$99,999	2,647	0.90%	\$182,040,667	8.12%
\$100,000 - \$199,999	1,321	0.45%	\$182,602,825	8.14%
\$200,000 - \$499,999	736	0.25%	\$227,508,406	10.15%
\$500,000 - \$999,999	216	0.07%	\$146,998,408	6.56%
\$1,000,000 and Above	<u>162</u>	<u>0.05%</u>	<u>\$691,042,074</u>	<u>30.82%</u>
State Totals	295,194	100.00%	\$2,242,113,380	100.00%

Percentages may not sum to totals due to rounding.

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

**Table 7. Retail Taxable Sales and Tax
by County
Fiscal Year 2015**

County	Number of Returns	Percent of Returns	Number of Establishments	Taxable Sales	Computed Tax	Percent of Tax
Adair	1,145	0.34%	366	\$60,498,332	\$3,601,254	0.16%
Adams	631	0.19%	200	\$37,545,497	\$2,250,370	0.10%
Allamakee	2,151	0.64%	689	\$101,388,482	\$6,067,876	0.27%
Appanoose	1,634	0.48%	539	\$107,751,779	\$6,417,678	0.29%
Audubon	911	0.27%	293	\$35,714,565	\$2,141,824	0.10%
Benton	2,832	0.84%	946	\$129,222,369	\$7,746,085	0.35%
Black Hawk	12,497	3.71%	4,000	\$1,852,652,613	\$110,807,231	4.94%
Boone	2,783	0.83%	942	\$185,000,312	\$11,077,860	0.49%
Bremer	2,775	0.82%	943	\$191,961,205	\$11,493,189	0.51%
Buchanan	2,479	0.74%	800	\$159,852,993	\$9,574,982	0.43%
Buena Vista	2,440	0.72%	749	\$197,265,794	\$11,787,240	0.53%
Butler	1,851	0.55%	612	\$61,209,960	\$3,672,101	0.16%
Calhoun	1,359	0.40%	445	\$58,564,383	\$3,513,130	0.16%
Carroll	3,446	1.02%	1,064	\$297,061,629	\$17,789,872	0.79%
Cass	2,181	0.65%	674	\$145,612,235	\$8,719,122	0.39%
Cedar	2,212	0.66%	722	\$101,417,879	\$6,078,947	0.27%
Cerro Gordo	5,895	1.75%	1,863	\$719,115,162	\$42,997,002	1.92%
Cherokee	1,701	0.50%	554	\$104,619,659	\$6,260,785	0.28%
Chickasaw	1,838	0.55%	614	\$88,306,701	\$5,287,898	0.24%
Clarke	972	0.29%	320	\$78,329,826	\$4,655,872	0.21%
Clay	2,710	0.80%	853	\$294,177,933	\$17,609,681	0.79%
Clayton	2,852	0.85%	909	\$133,193,801	\$7,915,982	0.35%
Clinton	4,872	1.45%	1,526	\$463,909,393	\$27,775,629	1.24%
Crawford	2,010	0.60%	611	\$127,693,647	\$7,642,917	0.34%
Dallas	6,001	1.78%	1,952	\$1,162,416,600	\$69,345,210	3.09%
Davis	1,332	0.40%	458	\$62,615,475	\$3,748,879	0.17%
Decatur	1,060	0.31%	341	\$38,983,193	\$2,332,320	0.10%
Delaware	2,421	0.72%	780	\$133,441,950	\$7,996,059	0.36%
Des Moines	4,407	1.31%	1,386	\$575,579,685	\$34,397,414	1.53%
Dickinson	3,676	1.09%	1,133	\$291,764,522	\$17,342,029	0.77%
Dubuque	10,862	3.22%	3,347	\$1,305,893,119	\$78,028,985	3.48%
Emmet	1,457	0.43%	464	\$85,086,300	\$5,094,098	0.23%
Fayette	2,655	0.79%	868	\$130,412,827	\$7,802,082	0.35%
Floyd	2,127	0.63%	710	\$120,847,656	\$7,231,526	0.32%
Franklin	1,542	0.46%	494	\$72,839,091	\$4,360,780	0.19%
Fremont	992	0.29%	319	\$71,173,531	\$4,253,706	0.19%
Greene	1,285	0.38%	414	\$77,330,462	\$4,610,230	0.21%
Grundy	1,522	0.45%	512	\$67,682,620	\$4,055,721	0.18%
Guthrie	1,611	0.48%	524	\$66,205,553	\$3,965,971	0.18%
Hamilton	1,813	0.54%	597	\$107,536,724	\$6,430,047	0.29%
Hancock	1,589	0.47%	518	\$81,056,112	\$4,849,505	0.22%
Hardin	2,636	0.78%	827	\$161,802,993	\$9,689,260	0.43%
Harrison	1,768	0.52%	561	\$70,677,942	\$4,224,715	0.19%
Henry	2,492	0.74%	800	\$176,908,163	\$10,582,010	0.47%
Howard	1,501	0.45%	498	\$74,607,725	\$4,470,710	0.20%
Humboldt	1,433	0.43%	443	\$78,380,513	\$4,696,574	0.21%
Ida	1,048	0.31%	328	\$51,466,090	\$3,062,547	0.14%
Iowa	2,610	0.77%	834	\$191,787,078	\$11,482,427	0.51%
Jackson	2,729	0.81%	871	\$124,782,499	\$7,470,600	0.33%
Jasper	3,922	1.16%	1,274	\$322,564,049	\$19,299,392	0.86%
Jefferson	2,206	0.65%	783	\$158,367,917	\$9,472,446	0.42%

**Table 7 (continued). Retail Taxable Sales and Tax
by County
Fiscal Year 2015**

County	Number of Returns	Percent of Returns	Number of Establishments	Taxable Sales	Computed Tax	Percent of Tax
Johnson	11,684	3.47%	3,782	\$1,785,444,961	\$106,579,287	4.75%
Jones	2,550	0.76%	854	\$147,637,144	\$8,842,796	0.39%
Keokuk	1,334	0.40%	450	\$42,343,666	\$2,536,736	0.11%
Kossuth	2,557	0.76%	814	\$151,361,298	\$9,063,087	0.40%
Lee	3,945	1.17%	1,221	\$323,831,379	\$19,357,061	0.86%
Linn	20,756	6.16%	6,681	\$3,814,017,196	\$227,815,520	10.16%
Louisa	1,089	0.32%	351	\$34,892,348	\$2,091,035	0.09%
Lucas	1,045	0.31%	343	\$50,555,008	\$3,027,840	0.14%
Lyon	1,685	0.50%	542	\$94,081,212	\$5,621,425	0.25%
Madison	1,793	0.53%	597	\$95,009,656	\$5,694,575	0.25%
Mahaska	2,688	0.80%	865	\$186,231,197	\$11,148,552	0.50%
Marion	3,588	1.06%	1,191	\$295,380,433	\$17,635,271	0.79%
Marshall	3,705	1.10%	1,215	\$359,189,894	\$21,483,542	0.96%
Mills	1,411	0.42%	477	\$77,811,586	\$4,667,345	0.21%
Mitchell	1,676	0.50%	560	\$70,502,307	\$4,214,733	0.19%
Monona	1,259	0.37%	404	\$48,893,671	\$2,922,665	0.13%
Monroe	916	0.27%	313	\$41,967,149	\$2,512,501	0.11%
Montgomery	1,390	0.41%	442	\$79,600,135	\$4,762,576	0.21%
Muscatine	4,091	1.21%	1,293	\$468,411,578	\$28,052,457	1.25%
O'Brien	2,107	0.63%	654	\$124,028,909	\$7,416,482	0.33%
Osceola	779	0.23%	249	\$43,055,016	\$2,580,485	0.12%
Page	1,860	0.55%	590	\$109,408,321	\$6,550,965	0.29%
Palo Alto	1,403	0.42%	434	\$96,574,011	\$5,771,733	0.26%
Plymouth	3,121	0.93%	997	\$192,387,932	\$11,510,916	0.51%
Pocahontas	1,095	0.32%	360	\$42,397,118	\$2,539,058	0.11%
Polk	42,065	12.48%	13,498	\$7,736,253,089	\$461,572,953	20.59%
Pottawattamie	7,348	2.18%	2,319	\$1,218,297,296	\$72,613,819	3.24%
Poweshiek	2,523	0.75%	805	\$163,507,140	\$9,761,663	0.44%
Ringgold	777	0.23%	258	\$49,058,664	\$2,938,497	0.13%
Sac	1,535	0.46%	482	\$59,033,095	\$3,533,760	0.16%
Scott	15,233	4.52%	4,649	\$2,604,865,479	\$155,736,903	6.95%
Shelby	1,788	0.53%	573	\$84,170,301	\$5,040,819	0.22%
Sioux	4,833	1.43%	1,500	\$367,146,822	\$21,980,623	0.98%
Story	7,714	2.29%	2,480	\$1,029,421,215	\$61,406,658	2.74%
Tama	1,973	0.59%	659	\$78,065,747	\$4,671,814	0.21%
Taylor	857	0.25%	284	\$26,384,359	\$1,582,594	0.07%
Union	1,512	0.45%	491	\$125,153,507	\$7,487,850	0.33%
Van Buren	1,190	0.35%	393	\$34,421,023	\$2,060,921	0.09%
Wapello	3,315	0.98%	1,076	\$407,783,363	\$24,385,543	1.09%
Warren	4,012	1.19%	1,391	\$286,432,375	\$17,175,049	0.77%
Washington	3,229	0.96%	1,048	\$188,573,331	\$11,279,070	0.50%
Wayne	892	0.26%	290	\$28,033,696	\$1,679,434	0.07%
Webster	4,486	1.33%	1,405	\$529,417,075	\$31,591,386	1.41%
Winnebago	1,514	0.45%	487	\$84,798,748	\$5,086,987	0.23%
Winneshiek	3,038	0.90%	971	\$214,573,377	\$12,827,065	0.57%
Woodbury	10,096	3.00%	3,121	\$1,703,936,549	\$101,901,439	4.54%
Worth	907	0.27%	310	\$45,742,332	\$2,707,385	0.12%
Wright	1,779	0.53%	566	\$91,960,732	\$5,512,735	0.25%
State Totals	337,017	100.00%	108,005	\$37,526,318,978	\$2,242,113,380	100.00%

Percentages may not sum to totals due to rounding.

**Table 8. Retail Taxable Sales and Tax
by County and City
Fiscal Year 2015**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Adair	Greenfield	472	\$27,713,632	\$1,659,852	0.07%
Adair	Adair	217	\$11,217,056	\$666,885	0.03%
Adair	Fontanelle	160	\$4,060,864	\$243,652	0.01%
Adair	Stuart	128	\$12,144,390	\$709,125	0.03%
Adair	Orient	66	\$1,004,387	\$60,259	0.00%
Adair	Bridgewater	51	\$1,393,463	\$83,608	0.00%
Adair	Other	51	\$2,964,540	\$177,872	0.01%
Adair	County Totals	1,145	\$60,498,332	\$3,601,254	0.16%
Adams	Corning	533	\$36,094,881	\$2,163,333	0.10%
Adams	Other	98	\$1,450,616	\$87,037	0.00%
Adams	County Totals	631	\$37,545,497	\$2,250,370	0.10%
Allamakee	Waukon	966	\$64,876,453	\$3,882,151	0.17%
Allamakee	Lansing	370	\$14,566,733	\$870,436	0.04%
Allamakee	Postville	335	\$14,436,459	\$865,857	0.04%
Allamakee	Harpers Ferry	136	\$2,398,371	\$142,981	0.01%
Allamakee	New Albin	135	\$2,263,101	\$135,786	0.01%
Allamakee	Waterville	59	\$804,390	\$48,263	0.00%
Allamakee	Other	150	\$2,042,975	\$122,402	0.01%
Allamakee	County Totals	2,151	\$101,388,482	\$6,067,876	0.27%
Appanoose	Centerville	1,093	\$94,560,394	\$5,662,137	0.25%
Appanoose	Moravia	206	\$9,991,240	\$563,574	0.03%
Appanoose	Moulton	111	\$1,258,193	\$75,492	0.00%
Appanoose	Cincinnati	78	\$984,367	\$59,062	0.00%
Appanoose	Mystic	42	\$146,121	\$8,767	0.00%
Appanoose	Other	104	\$811,464	\$48,647	0.00%
Appanoose	County Totals	1,634	\$107,751,779	\$6,417,678	0.29%
Audubon	Audubon	618	\$29,799,851	\$1,786,941	0.08%
Audubon	Exira	163	\$4,029,787	\$241,787	0.01%
Audubon	Kimballton	43	\$597,805	\$35,868	0.00%
Audubon	Other	87	\$1,287,122	\$77,227	0.00%
Audubon	County Totals	911	\$35,714,565	\$2,141,824	0.10%
Benton	Vinton	936	\$49,035,842	\$2,937,596	0.13%
Benton	Belle Plaine	458	\$19,750,903	\$1,185,012	0.05%
Benton	Blairtown	201	\$11,398,948	\$683,651	0.03%
Benton	Atkins	191	\$9,436,673	\$566,200	0.03%
Benton	Shellsburg	180	\$6,640,526	\$398,432	0.02%
Benton	Van Horne	129	\$4,540,767	\$272,446	0.01%
Benton	Keystone	111	\$4,963,080	\$297,785	0.01%
Benton	Newhall	108	\$3,725,289	\$223,517	0.01%
Benton	Urbana	106	\$13,630,156	\$815,434	0.04%
Benton	Walford	91	\$1,005,555	\$60,333	0.00%
Benton	Norway	86	\$2,582,512	\$154,951	0.01%
Benton	Garrison	53	\$600,634	\$36,038	0.00%
Benton	Other	182	\$1,911,484	\$114,689	0.01%
Benton	County Totals	2,832	\$129,222,369	\$7,746,085	0.35%
Black Hawk	Waterloo	6,697	\$1,119,986,316	\$66,987,024	2.99%
Black Hawk	Cedar Falls	4,056	\$642,772,718	\$38,430,413	1.71%
Black Hawk	Evansdale	391	\$26,049,280	\$1,559,345	0.07%
Black Hawk	Laporte City	360	\$9,857,053	\$591,214	0.03%
Black Hawk	Hudson	341	\$12,288,313	\$737,299	0.03%
Black Hawk	Dunkerton	140	\$10,833,935	\$650,036	0.03%
Black Hawk	Janesville	97	\$1,762,819	\$105,769	0.00%
Black Hawk	Raymond	93	\$3,224,652	\$193,479	0.01%
Black Hawk	Gilbertville	84	\$1,366,558	\$81,993	0.00%
Black Hawk	Elk Run Heights	74	\$20,628,713	\$1,237,723	0.06%
Black Hawk	Other	164	\$3,882,256	\$232,935	0.01%
Black Hawk	County Totals	12,497	\$1,852,652,613	\$110,807,231	4.94%
Boone	Boone	1,813	\$158,794,289	\$9,505,986	0.42%
Boone	Ogden	365	\$7,551,194	\$452,733	0.02%
Boone	Madrid	354	\$11,863,763	\$711,677	0.03%
Boone	Other	251	\$6,791,066	\$407,464	0.02%
Boone	County Totals	2,783	\$185,000,312	\$11,077,860	0.49%

**Table 8. Retail Taxable Sales and Tax
by County and City
Fiscal Year 2015**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Bremer	Waverly	1,294	\$137,844,754	\$8,246,477	0.37%
Bremer	Sumner	487	\$17,898,409	\$1,073,629	0.05%
Bremer	Denver	348	\$14,587,041	\$875,222	0.04%
Bremer	Tripoli	206	\$5,847,214	\$350,833	0.02%
Bremer	Readlyn	159	\$6,087,432	\$365,246	0.02%
Bremer	Janesville	117	\$5,387,459	\$323,248	0.01%
Bremer	Plainfield	98	\$3,771,334	\$226,280	0.01%
Bremer	Other	66	\$537,562	\$32,254	0.00%
Bremer	County Totals	2,775	\$191,961,205	\$11,493,189	0.51%
Buchanan	Independence	1,059	\$93,389,585	\$5,587,370	0.25%
Buchanan	Jesup	341	\$26,012,495	\$1,560,704	0.07%
Buchanan	Hazleton	220	\$6,805,974	\$408,211	0.02%
Buchanan	Winthrop	210	\$7,072,140	\$424,328	0.02%
Buchanan	Fairbank	200	\$13,862,659	\$831,760	0.04%
Buchanan	Rowley	91	\$4,005,770	\$240,346	0.01%
Buchanan	Lamont	75	\$2,116,219	\$126,973	0.01%
Buchanan	Brandon	72	\$487,241	\$29,234	0.00%
Buchanan	Quasqueton	70	\$1,729,576	\$103,775	0.00%
Buchanan	Aurora	60	\$972,974	\$58,378	0.00%
Buchanan	Other	81	\$3,398,360	\$203,902	0.01%
Buchanan	County Totals	2,479	\$159,852,993	\$9,574,982	0.43%
Buena Vista	Storm Lake	1,477	\$169,591,835	\$10,127,693	0.45%
Buena Vista	Alta	294	\$9,105,725	\$546,344	0.02%
Buena Vista	Sioux Rapids	166	\$10,052,941	\$602,765	0.03%
Buena Vista	Albert City	149	\$2,309,898	\$138,594	0.01%
Buena Vista	Newell	118	\$2,905,051	\$174,303	0.01%
Buena Vista	Linn Grove	73	\$916,967	\$54,854	0.00%
Buena Vista	Marathon	66	\$981,097	\$58,866	0.00%
Buena Vista	Rembrandt	41	\$633,423	\$38,005	0.00%
Buena Vista	Other	56	\$768,857	\$45,817	0.00%
Buena Vista	County Totals	2,440	\$197,265,794	\$11,787,240	0.53%
Butler	Parkersburg	365	\$12,292,964	\$737,578	0.03%
Butler	Clarksville	271	\$6,053,457	\$363,207	0.02%
Butler	Greene	259	\$9,489,310	\$569,347	0.03%
Butler	Allison	232	\$7,110,365	\$426,137	0.02%
Butler	Shell Rock	198	\$9,057,280	\$543,437	0.02%
Butler	Aplington	154	\$3,919,963	\$235,198	0.01%
Butler	Dumont	142	\$5,987,418	\$359,245	0.02%
Butler	New Hartford	105	\$1,995,899	\$119,754	0.01%
Butler	Other	125	\$5,303,304	\$318,198	0.01%
Butler	County Totals	1,851	\$61,209,960	\$3,672,101	0.16%
Calhoun	Rockwell City	369	\$18,647,861	\$1,118,585	0.05%
Calhoun	Manson	324	\$15,388,224	\$923,259	0.04%
Calhoun	Lake City	308	\$10,494,992	\$629,288	0.03%
Calhoun	Lohrville	87	\$2,637,251	\$158,235	0.01%
Calhoun	Pomeroy	75	\$1,972,550	\$118,353	0.01%
Calhoun	Farnhamville	62	\$833,477	\$50,009	0.00%
Calhoun	Other	134	\$8,590,028	\$515,402	0.02%
Calhoun	County Totals	1,359	\$58,564,383	\$3,513,130	0.16%
Carrroll	Carrroll	2,036	\$236,948,852	\$14,183,194	0.63%
Carrroll	Manning	293	\$13,073,133	\$784,388	0.03%
Carrroll	Coon Rapids	267	\$10,229,418	\$613,695	0.03%
Carrroll	Glidden	212	\$9,170,157	\$550,209	0.02%
Carrroll	Breda	152	\$9,289,812	\$557,370	0.02%
Carrroll	Templeton	135	\$4,249,867	\$254,992	0.01%
Carrroll	Arcadia	101	\$6,430,858	\$385,851	0.02%
Carrroll	Dedham	78	\$1,040,817	\$62,449	0.00%
Carrroll	Halbur	73	\$2,827,844	\$169,671	0.01%
Carrroll	Lidderdale	40	\$2,251,174	\$135,070	0.01%
Carrroll	Other	59	\$1,549,697	\$92,982	0.00%
Carrroll	County Totals	3,446	\$297,061,629	\$17,789,872	0.79%

**Table 8. Retail Taxable Sales and Tax
by County and City
Fiscal Year 2015**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Cass	Atlantic	1,369	\$120,492,131	\$7,212,249	0.32%
Cass	Griswold	245	\$7,759,362	\$465,562	0.02%
Cass	Anita	212	\$7,461,869	\$447,541	0.02%
Cass	Massena	112	\$5,053,145	\$303,189	0.01%
Cass	Cumberland	56	\$467,148	\$28,029	0.00%
Cass	Lewis	56	\$1,085,951	\$65,157	0.00%
Cass	Wiota	48	\$937,417	\$56,083	0.00%
Cass	Other	83	\$2,355,212	\$141,313	0.01%
Cass	County Totals	2,181	\$145,612,235	\$8,719,122	0.39%
Cedar	Tipton	772	\$46,660,695	\$2,798,330	0.12%
Cedar	West Branch	388	\$15,480,512	\$924,200	0.04%
Cedar	Durant	280	\$15,380,824	\$922,849	0.04%
Cedar	Clarence	213	\$5,314,263	\$318,856	0.01%
Cedar	Lowden	167	\$7,195,027	\$431,518	0.02%
Cedar	Mechanicsville	143	\$4,114,311	\$246,859	0.01%
Cedar	Stanwood	87	\$2,216,319	\$132,979	0.01%
Cedar	Bennett	45	\$1,129,959	\$67,798	0.00%
Cedar	Other	117	\$3,925,969	\$235,558	0.01%
Cedar	County Totals	2,212	\$101,417,879	\$6,078,947	0.27%
Cerro Gordo	Mason City	3,726	\$580,737,685	\$34,751,936	1.55%
Cerro Gordo	Clear Lake	1,548	\$117,887,856	\$7,015,990	0.31%
Cerro Gordo	Rockwell	170	\$3,179,217	\$190,753	0.01%
Cerro Gordo	Ventura	129	\$8,535,724	\$511,903	0.02%
Cerro Gordo	Thornton	66	\$1,166,430	\$69,986	0.00%
Cerro Gordo	Plymouth	56	\$477,265	\$28,636	0.00%
Cerro Gordo	Swaledale	46	\$2,320,505	\$139,230	0.01%
Cerro Gordo	Other	154	\$4,810,480	\$288,568	0.01%
Cerro Gordo	County Totals	5,895	\$719,115,162	\$42,997,002	1.92%
Cherokee	Cherokee	1,042	\$71,635,601	\$4,283,720	0.19%
Cherokee	Marcus	239	\$20,577,852	\$1,232,693	0.05%
Cherokee	Aurelia	157	\$6,256,657	\$375,399	0.02%
Cherokee	Quimby	61	\$1,709,852	\$102,591	0.00%
Cherokee	Cleghorn	58	\$841,328	\$50,480	0.00%
Cherokee	Washta	41	\$455,560	\$27,334	0.00%
Cherokee	Meriden	40	\$1,072,787	\$64,367	0.00%
Cherokee	Other	63	\$2,070,022	\$124,201	0.01%
Cherokee	County Totals	1,701	\$104,619,659	\$6,260,785	0.28%
Chickasaw	New Hampton	866	\$62,855,599	\$3,761,361	0.17%
Chickasaw	Nashua	304	\$9,532,577	\$571,883	0.03%
Chickasaw	Fredericksburg	221	\$6,302,675	\$377,854	0.02%
Chickasaw	Ionia	154	\$2,246,530	\$134,640	0.01%
Chickasaw	Lawler	141	\$4,331,232	\$259,874	0.01%
Chickasaw	Alta Vista	61	\$1,077,904	\$64,674	0.00%
Chickasaw	Other	91	\$1,960,184	\$117,611	0.01%
Chickasaw	County Totals	1,838	\$88,306,701	\$5,287,898	0.24%
Clarke	Osceola	809	\$74,278,912	\$4,412,951	0.20%
Clarke	Murray	80	\$2,102,913	\$126,175	0.01%
Clarke	Other	83	\$1,948,001	\$116,746	0.01%
Clarke	County Totals	972	\$78,329,826	\$4,655,872	0.21%
Clay	Spencer	2,167	\$283,063,044	\$16,943,096	0.76%
Clay	Everly	137	\$4,922,652	\$295,051	0.01%
Clay	Peterson	83	\$1,073,992	\$64,440	0.00%
Clay	Royal	56	\$699,949	\$41,997	0.00%
Clay	Fostoria	50	\$865,522	\$51,931	0.00%
Clay	Dickens	49	\$1,945,613	\$116,737	0.01%
Clay	Webb	49	\$688,350	\$41,301	0.00%
Clay	Greenville	44	\$544,272	\$32,656	0.00%
Clay	Other	75	\$374,539	\$22,472	0.00%
Clay	County Totals	2,710	\$294,177,933	\$17,609,681	0.79%

**Table 8. Retail Taxable Sales and Tax
by County and City
Fiscal Year 2015**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Clayton	Elkader	504	\$44,647,264	\$2,622,599	0.12%
Clayton	Guttenberg	481	\$19,697,417	\$1,177,560	0.05%
Clayton	Strawberry Point	358	\$12,524,714	\$751,133	0.03%
Clayton	Monona	345	\$20,231,472	\$1,213,704	0.05%
Clayton	Mcgregor	314	\$5,722,801	\$339,073	0.02%
Clayton	Edgewood	212	\$13,178,382	\$790,501	0.04%
Clayton	Garnavillo	170	\$4,439,156	\$266,329	0.01%
Clayton	Marquette	88	\$5,752,648	\$335,264	0.01%
Clayton	Luana	66	\$1,111,927	\$66,716	0.00%
Clayton	Volga	54	\$1,040,990	\$62,459	0.00%
Clayton	St. Olaf	42	\$447,528	\$26,852	0.00%
Clayton	Other	218	\$4,399,502	\$263,792	0.01%
Clayton	County Totals	2,852	\$133,193,801	\$7,915,982	0.35%
Clinton	Clinton	2,765	\$366,176,606	\$21,915,145	0.98%
Clinton	Dewitt	881	\$59,706,081	\$3,579,133	0.16%
Clinton	Camanche	330	\$11,696,333	\$701,780	0.03%
Clinton	Wheatland	162	\$6,613,774	\$396,826	0.02%
Clinton	Delmar	118	\$1,430,731	\$85,844	0.00%
Clinton	Grand Mound	116	\$2,920,880	\$175,012	0.01%
Clinton	Calamus	87	\$2,071,663	\$124,300	0.01%
Clinton	Goose Lake	82	\$2,010,510	\$120,631	0.01%
Clinton	Lost Nation	72	\$1,536,387	\$92,173	0.00%
Clinton	Low Moor	72	\$1,778,153	\$106,689	0.00%
Clinton	Charlotte	65	\$4,587,785	\$275,267	0.01%
Clinton	Other	122	\$3,380,490	\$202,829	0.01%
Clinton	County Totals	4,872	\$463,909,393	\$27,775,629	1.24%
Crawford	Denison	1,157	\$102,581,961	\$6,136,216	0.27%
Crawford	Manilla	181	\$2,434,067	\$146,044	0.01%
Crawford	Schleswig	129	\$2,526,147	\$151,569	0.01%
Crawford	Charter Oak	108	\$2,432,031	\$145,922	0.01%
Crawford	Dow City	103	\$2,189,089	\$131,345	0.01%
Crawford	Vail	81	\$1,793,976	\$107,639	0.00%
Crawford	Westside	75	\$1,447,858	\$86,871	0.00%
Crawford	Kiron	66	\$2,597,876	\$155,873	0.01%
Crawford	Other	110	\$9,690,642	\$581,439	0.03%
Crawford	County Totals	2,010	\$127,693,647	\$7,642,917	0.34%
Dallas	West Des Moines	1,420	\$723,442,169	\$43,026,229	1.92%
Dallas	Waukee	1,038	\$202,771,000	\$12,165,656	0.54%
Dallas	Perry	871	\$97,130,804	\$5,814,244	0.26%
Dallas	Adel	842	\$54,879,411	\$3,289,684	0.15%
Dallas	Dallas Center	274	\$13,485,761	\$809,146	0.04%
Dallas	Clive	236	\$18,065,324	\$1,083,919	0.05%
Dallas	Woodward	225	\$4,899,946	\$293,997	0.01%
Dallas	Urbandale	165	\$3,278,809	\$196,729	0.01%
Dallas	Van Meter	139	\$5,777,785	\$346,667	0.02%
Dallas	Redfield	125	\$3,087,190	\$185,231	0.01%
Dallas	Desoto	119	\$4,805,899	\$286,157	0.01%
Dallas	Granger	115	\$9,108,087	\$546,485	0.02%
Dallas	Dexter	111	\$4,586,442	\$275,187	0.01%
Dallas	Minburn	82	\$2,477,039	\$148,622	0.01%
Dallas	Bouton	51	\$9,619,457	\$577,167	0.03%
Dallas	Other	188	\$5,001,477	\$300,089	0.01%
Dallas	County Totals	6,001	\$1,162,416,600	\$69,345,210	3.09%
Davis	Bloomfield	1,071	\$57,577,917	\$3,447,689	0.15%
Davis	Drakesville	94	\$1,374,899	\$82,494	0.00%
Davis	Pulaski	85	\$1,998,817	\$119,929	0.01%
Davis	Other	82	\$1,663,842	\$98,766	0.00%
Davis	County Totals	1,332	\$62,615,475	\$3,748,879	0.17%
Decatur	Lamoni	362	\$13,925,983	\$830,767	0.04%
Decatur	Leon	362	\$20,302,882	\$1,216,392	0.05%
Decatur	Davis City	66	\$580,010	\$34,723	0.00%
Decatur	Grand River	60	\$296,416	\$17,764	0.00%
Decatur	Decatur City	59	\$1,614,439	\$96,866	0.00%
Decatur	Weldon	46	\$695,835	\$41,750	0.00%
Decatur	Garden Grove	40	\$354,051	\$21,243	0.00%
Decatur	Other	65	\$1,213,577	\$72,815	0.00%
Decatur	County Totals	1,060	\$38,983,193	\$2,332,320	0.10%

**Table 8. Retail Taxable Sales and Tax
by County and City
Fiscal Year 2015**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Delaware	Manchester	1,247	\$87,829,205	\$5,262,634	0.23%
Delaware	Hopkinton	174	\$3,351,215	\$201,073	0.01%
Delaware	Earlville	163	\$2,626,402	\$157,376	0.01%
Delaware	Delhi	159	\$9,539,454	\$572,367	0.03%
Delaware	Dyersville	136	\$5,000,451	\$300,027	0.01%
Delaware	Ryan	106	\$860,404	\$51,624	0.00%
Delaware	Colesburg	105	\$2,107,533	\$126,452	0.01%
Delaware	Edgewood	98	\$5,229,978	\$313,799	0.01%
Delaware	Dundee	65	\$2,053,376	\$123,203	0.01%
Delaware	Greeley	56	\$1,151,303	\$69,078	0.00%
Delaware	Other	112	\$13,692,629	\$818,425	0.04%
Delaware	County Totals	2,421	\$133,441,950	\$7,996,059	0.36%
Des Moines	Burlington	2,867	\$335,529,598	\$20,008,813	0.89%
Des Moines	West Burlington	855	\$210,854,631	\$12,636,873	0.56%
Des Moines	Mediapolis	310	\$18,394,272	\$1,103,656	0.05%
Des Moines	Danville	163	\$3,600,960	\$216,058	0.01%
Des Moines	Other	212	\$7,200,224	\$432,013	0.02%
Des Moines	County Totals	4,407	\$575,579,685	\$34,397,414	1.53%
Dickinson	Spirit Lake	1,577	\$153,120,025	\$9,134,273	0.41%
Dickinson	Milford	782	\$37,614,287	\$2,241,131	0.10%
Dickinson	Arnolds Park	634	\$37,122,998	\$2,183,059	0.10%
Dickinson	Okoboji	270	\$48,737,870	\$2,874,561	0.13%
Dickinson	Lake Park	210	\$8,168,041	\$490,082	0.02%
Dickinson	Terril	77	\$1,682,794	\$100,968	0.00%
Dickinson	Other	126	\$5,318,507	\$317,955	0.01%
Dickinson	County Totals	3,676	\$291,764,522	\$17,342,029	0.77%
Dubuque	Dubuque	7,908	\$1,124,930,314	\$67,198,589	3.00%
Dubuque	Dyersville	859	\$82,341,763	\$4,926,895	0.22%
Dubuque	Cascade	432	\$26,194,602	\$1,571,676	0.07%
Dubuque	Peosta	338	\$19,675,575	\$1,176,982	0.05%
Dubuque	Farley	250	\$9,511,177	\$562,005	0.03%
Dubuque	Epworth	224	\$8,180,267	\$490,326	0.02%
Dubuque	New Vienna	128	\$6,930,377	\$415,823	0.02%
Dubuque	Holy Cross	123	\$3,104,376	\$186,263	0.01%
Dubuque	Durango	98	\$3,380,410	\$202,054	0.01%
Dubuque	Worthington	98	\$10,661,724	\$639,703	0.03%
Dubuque	Bernard	96	\$1,343,245	\$80,595	0.00%
Dubuque	Sherrill	83	\$2,716,969	\$162,736	0.01%
Dubuque	Asbury	51	\$569,018	\$34,141	0.00%
Dubuque	Other	174	\$6,353,302	\$381,198	0.02%
Dubuque	County Totals	10,862	\$1,305,893,119	\$78,028,985	3.48%
Emmet	Estherville	998	\$72,445,708	\$4,335,663	0.19%
Emmet	Armstrong	248	\$8,773,044	\$526,383	0.02%
Emmet	Ringsted	89	\$2,287,578	\$137,255	0.01%
Emmet	Wallingford	60	\$504,498	\$30,270	0.00%
Emmet	Other	62	\$1,075,472	\$64,528	0.00%
Emmet	County Totals	1,457	\$85,086,300	\$5,094,098	0.23%
Fayette	Oelwein	804	\$64,340,432	\$3,855,038	0.17%
Fayette	West Union	592	\$31,047,366	\$1,857,522	0.08%
Fayette	Fayette	232	\$7,736,895	\$458,815	0.02%
Fayette	Elgin	170	\$7,806,952	\$468,417	0.02%
Fayette	Clermont	153	\$4,692,169	\$281,530	0.01%
Fayette	Hawkeye	133	\$2,509,149	\$150,549	0.01%
Fayette	Maynard	100	\$2,228,344	\$133,701	0.01%
Fayette	Waucoma	93	\$3,411,738	\$204,704	0.01%
Fayette	Arlington	80	\$1,071,301	\$64,278	0.00%
Fayette	Wadena	68	\$754,836	\$45,290	0.00%
Fayette	Randalia	41	\$678,025	\$40,682	0.00%
Fayette	Other	189	\$4,135,620	\$241,556	0.01%
Fayette	County Totals	2,655	\$130,412,827	\$7,802,082	0.35%

**Table 8. Retail Taxable Sales and Tax
by County and City
Fiscal Year 2015**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Floyd	Charles City	1,316	\$95,167,708	\$5,691,166	0.25%
Floyd	Nora Springs	221	\$5,734,949	\$343,881	0.02%
Floyd	Rockford	134	\$2,766,736	\$165,987	0.01%
Floyd	Floyd	127	\$9,399,645	\$563,979	0.03%
Floyd	Rudd	119	\$1,520,388	\$91,223	0.00%
Floyd	Marble Rock	60	\$2,258,850	\$135,531	0.01%
Floyd	Other	150	\$3,999,380	\$239,759	0.01%
Floyd	County Totals	2,127	\$120,847,656	\$7,231,526	0.32%
Franklin	Hampton	882	\$55,173,711	\$3,300,857	0.15%
Franklin	Sheffield	208	\$7,508,472	\$450,508	0.02%
Franklin	Ackley	81	\$1,418,316	\$85,099	0.00%
Franklin	Latimer	72	\$3,868,460	\$232,108	0.01%
Franklin	Geneva	61	\$884,891	\$53,093	0.00%
Franklin	Alexander	56	\$313,809	\$18,829	0.00%
Franklin	Dows	48	\$2,277,855	\$136,671	0.01%
Franklin	Other	134	\$1,393,577	\$83,615	0.00%
Franklin	County Totals	1,542	\$72,839,091	\$4,360,780	0.19%
Fremont	Sidney	222	\$4,585,834	\$275,150	0.01%
Fremont	Hamburg	198	\$7,788,706	\$466,900	0.02%
Fremont	Tabor	143	\$2,939,879	\$176,362	0.01%
Fremont	Shenandoah	89	\$22,796,378	\$1,364,092	0.06%
Fremont	Farragut	75	\$696,631	\$41,798	0.00%
Fremont	Other	265	\$32,366,103	\$1,929,405	0.09%
Fremont	County Totals	992	\$71,173,531	\$4,253,706	0.19%
Greene	Jefferson	791	\$53,460,089	\$3,200,539	0.14%
Greene	Scranton	118	\$3,952,083	\$237,125	0.01%
Greene	Grand Junction	107	\$9,290,149	\$534,878	0.02%
Greene	Churdan	86	\$1,266,679	\$76,001	0.00%
Greene	Paton	69	\$7,456,513	\$447,391	0.02%
Greene	Rippey	59	\$1,074,398	\$64,464	0.00%
Greene	Other	55	\$830,551	\$49,833	0.00%
Greene	County Totals	1,285	\$77,330,462	\$4,610,230	0.21%
Grundy	Grundy Center	493	\$27,002,079	\$1,614,889	0.07%
Grundy	Reinbeck	292	\$15,334,902	\$920,094	0.04%
Grundy	Conrad	261	\$8,855,378	\$531,323	0.02%
Grundy	Dike	148	\$8,032,137	\$481,928	0.02%
Grundy	Wellsburg	135	\$3,410,876	\$204,653	0.01%
Grundy	Holland	52	\$2,667,799	\$160,068	0.01%
Grundy	Bearman	47	\$805,149	\$48,309	0.00%
Grundy	Other	94	\$1,574,300	\$94,458	0.00%
Grundy	County Totals	1,522	\$67,682,620	\$4,055,721	0.18%
Guthrie	Guthrie Center	471	\$15,578,072	\$934,069	0.04%
Guthrie	Panora	453	\$25,538,119	\$1,527,188	0.07%
Guthrie	Stuart	176	\$8,890,114	\$533,407	0.02%
Guthrie	Bayard	117	\$3,016,814	\$181,009	0.01%
Guthrie	Casey	84	\$1,875,009	\$112,501	0.01%
Guthrie	Yale	83	\$1,272,465	\$76,348	0.00%
Guthrie	Menlo	81	\$6,929,305	\$415,758	0.02%
Guthrie	Adair	44	\$2,125,567	\$127,534	0.01%
Guthrie	Other	102	\$980,088	\$58,158	0.00%
Guthrie	County Totals	1,611	\$66,205,553	\$3,965,971	0.18%
Hamilton	Webster City	1,075	\$77,879,074	\$4,655,114	0.21%
Hamilton	Jewell Junction	193	\$5,406,085	\$324,365	0.01%
Hamilton	Stratford	135	\$5,235,750	\$314,145	0.01%
Hamilton	Ellsworth	104	\$5,205,894	\$312,354	0.01%
Hamilton	Williams	82	\$6,830,663	\$406,035	0.02%
Hamilton	Stanhope	63	\$2,021,401	\$121,284	0.01%
Hamilton	Blairsburg	51	\$1,084,588	\$65,075	0.00%
Hamilton	Other	110	\$3,873,269	\$231,674	0.01%
Hamilton	County Totals	1,813	\$107,536,724	\$6,430,047	0.29%
Hancock	Garner	601	\$41,193,189	\$2,465,302	0.11%
Hancock	Britt	415	\$12,748,789	\$764,927	0.03%
Hancock	Forest City	153	\$16,726,909	\$996,087	0.04%
Hancock	Kanawha	135	\$5,991,797	\$359,462	0.02%
Hancock	Klemme	62	\$1,001,417	\$60,085	0.00%
Hancock	Corwith	57	\$1,299,109	\$77,947	0.00%
Hancock	Woden	55	\$580,897	\$34,854	0.00%
Hancock	Crystal Lake	45	\$471,225	\$28,274	0.00%
Hancock	Other	66	\$1,042,780	\$62,567	0.00%
Hancock	County Totals	1,589	\$81,056,112	\$4,849,505	0.22%

**Table 8. Retail Taxable Sales and Tax
by County and City
Fiscal Year 2015**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Hardin	Iowa Falls	1,051	\$101,179,632	\$6,053,626	0.27%
Hardin	Eldora	531	\$19,272,810	\$1,155,144	0.05%
Hardin	Ackley	302	\$7,988,036	\$479,282	0.02%
Hardin	Alden	198	\$7,911,622	\$474,697	0.02%
Hardin	Hubbard	155	\$11,545,820	\$692,749	0.03%
Hardin	Radcliffe	111	\$3,505,234	\$210,314	0.01%
Hardin	Union	95	\$5,519,368	\$331,162	0.01%
Hardin	New Providence	51	\$841,813	\$50,509	0.00%
Hardin	Steamboat Rock	48	\$1,108,325	\$66,500	0.00%
Hardin	Other	94	\$2,930,333	\$175,277	0.01%
Hardin	County Totals	2,636	\$161,802,993	\$9,689,260	0.43%
Harrison	Missouri Valley	556	\$36,992,903	\$2,206,457	0.10%
Harrison	Woodbine	329	\$11,476,044	\$687,423	0.03%
Harrison	Logan	296	\$7,179,958	\$430,575	0.02%
Harrison	Dunlap	277	\$11,348,544	\$680,831	0.03%
Harrison	Mondamin	62	\$936,977	\$56,219	0.00%
Harrison	Persia	52	\$447,867	\$26,872	0.00%
Harrison	Pisgah	51	\$851,076	\$51,065	0.00%
Harrison	Modale	50	\$848,750	\$50,925	0.00%
Harrison	Other	95	\$595,823	\$34,350	0.00%
Harrison	County Totals	1,768	\$70,677,942	\$4,224,715	0.19%
Henry	Mount Pleasant	1,556	\$146,677,314	\$8,768,159	0.39%
Henry	New London	275	\$10,801,438	\$648,086	0.03%
Henry	Wayland	208	\$7,158,405	\$429,504	0.02%
Henry	Winfield	169	\$6,244,395	\$374,664	0.02%
Henry	Salem	103	\$2,298,518	\$137,911	0.01%
Henry	Mount Union	58	\$1,903,342	\$114,201	0.01%
Henry	Olds	50	\$1,442,309	\$86,539	0.00%
Henry	Other	73	\$382,442	\$22,947	0.00%
Henry	County Totals	2,492	\$176,908,163	\$10,582,010	0.47%
Howard	Cresco	855	\$53,010,522	\$3,174,888	0.14%
Howard	Elma	183	\$6,670,174	\$400,210	0.02%
Howard	Lime Springs	179	\$2,426,833	\$145,600	0.01%
Howard	Riceville	125	\$5,718,211	\$343,093	0.02%
Howard	Protivin	71	\$3,150,688	\$189,041	0.01%
Howard	Chester	47	\$1,247,323	\$74,839	0.00%
Howard	Other	41	\$2,383,974	\$143,038	0.01%
Howard	County Totals	1,501	\$74,607,725	\$4,470,710	0.20%
Humboldt	Humboldt	893	\$65,759,484	\$3,939,324	0.18%
Humboldt	Livermore	102	\$1,307,150	\$78,429	0.00%
Humboldt	Dakota City	92	\$2,461,064	\$147,652	0.01%
Humboldt	Renwick	68	\$1,642,081	\$98,525	0.00%
Humboldt	Gilmore City	55	\$1,666,964	\$100,018	0.00%
Humboldt	Other	223	\$5,543,770	\$332,626	0.01%
Humboldt	County Totals	1,433	\$78,380,513	\$4,696,574	0.21%
Ida	Ida Grove	534	\$29,450,931	\$1,741,640	0.08%
Ida	Holstein	247	\$8,135,376	\$488,123	0.02%
Ida	Battle Creek	112	\$3,803,085	\$228,182	0.01%
Ida	Galva	64	\$1,090,518	\$65,431	0.00%
Ida	Arthur	49	\$8,836,814	\$530,209	0.02%
Ida	Other	42	\$149,366	\$8,962	0.00%
Ida	County Totals	1,048	\$51,466,090	\$3,062,547	0.14%
Iowa	Williamsburg	881	\$119,257,553	\$7,139,937	0.32%
Iowa	Marengo	489	\$20,376,451	\$1,221,449	0.05%
Iowa	Victor	231	\$7,902,839	\$474,170	0.02%
Iowa	North English	164	\$5,710,042	\$342,603	0.02%
Iowa	Parnell	71	\$633,292	\$37,921	0.00%
Iowa	Ladora	70	\$434,616	\$26,077	0.00%
Iowa	Other	704	\$37,472,285	\$2,240,270	0.10%
Iowa	County Totals	2,610	\$191,787,078	\$11,482,427	0.51%
Jackson	Maquoketa	1,155	\$81,944,940	\$4,908,259	0.22%
Jackson	Bellevue	618	\$18,660,148	\$1,112,083	0.05%
Jackson	Preston	255	\$10,503,064	\$630,184	0.03%
Jackson	Lamotte	130	\$2,534,142	\$152,049	0.01%
Jackson	Sabula	129	\$2,482,131	\$148,842	0.01%
Jackson	Miles	84	\$1,759,555	\$105,573	0.00%
Jackson	Springbrook	45	\$1,019,265	\$60,937	0.00%
Jackson	St. Donatus	44	\$1,746,919	\$104,733	0.00%
Jackson	Andrew	41	\$867,730	\$52,064	0.00%
Jackson	Other	228	\$3,264,605	\$195,876	0.01%
Jackson	County Totals	2,729	\$124,782,499	\$7,470,600	0.33%

**Table 8. Retail Taxable Sales and Tax
by County and City
Fiscal Year 2015**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Jasper	Newton	2,145	\$248,404,476	\$14,857,337	0.66%
Jasper	Colfax	316	\$15,320,700	\$912,024	0.04%
Jasper	Monroe	269	\$16,774,442	\$1,006,467	0.04%
Jasper	Sully	242	\$18,440,777	\$1,106,447	0.05%
Jasper	Prairie City	229	\$7,472,850	\$448,371	0.02%
Jasper	Baxter	170	\$4,202,202	\$252,118	0.01%
Jasper	Kellogg	148	\$3,612,761	\$216,766	0.01%
Jasper	Lynnville	128	\$4,958,860	\$297,245	0.01%
Jasper	Mingo	77	\$533,140	\$31,988	0.00%
Jasper	Reasnor	75	\$701,945	\$42,117	0.00%
Jasper	Other	123	\$2,141,896	\$128,514	0.01%
Jasper	County Totals	3,922	\$322,564,049	\$19,299,392	0.86%
Jefferson	Fairfield	1,892	\$130,550,514	\$7,803,633	0.35%
Jefferson	Batavia	75	\$24,924,485	\$1,495,469	0.07%
Jefferson	Lockridge	73	\$998,218	\$59,662	0.00%
Jefferson	Packwood	55	\$290,378	\$17,423	0.00%
Jefferson	Libertyville	46	\$1,009,184	\$60,551	0.00%
Jefferson	Other	65	\$595,138	\$35,708	0.00%
Jefferson	County Totals	2,206	\$158,367,917	\$9,472,446	0.42%
Johnson	Iowa City	5,844	\$838,853,686	\$50,179,839	2.24%
Johnson	Coralville	2,754	\$781,718,247	\$46,517,451	2.07%
Johnson	North Liberty	1,221	\$99,534,307	\$5,961,674	0.27%
Johnson	Solon	578	\$21,128,784	\$1,267,727	0.06%
Johnson	Swisher	314	\$11,081,007	\$664,860	0.03%
Johnson	Oxford	298	\$6,799,116	\$407,947	0.02%
Johnson	Tiffin	174	\$9,629,522	\$577,771	0.03%
Johnson	Lone Tree	163	\$2,610,610	\$156,637	0.01%
Johnson	Hills	87	\$5,026,390	\$301,583	0.01%
Johnson	Other	251	\$9,063,292	\$543,798	0.02%
Johnson	County Totals	11,684	\$1,785,444,961	\$106,579,287	4.75%
Jones	Monticello	1,002	\$57,113,113	\$3,422,978	0.15%
Jones	Anamosa	835	\$75,004,705	\$4,488,658	0.20%
Jones	Wyoming	141	\$3,784,119	\$227,047	0.01%
Jones	Olin	131	\$1,787,885	\$107,273	0.00%
Jones	Oxford Junction	91	\$1,014,620	\$60,877	0.00%
Jones	Cascade	84	\$426,718	\$25,603	0.00%
Jones	Onslow	59	\$231,103	\$13,866	0.00%
Jones	Martelle	52	\$1,721,169	\$103,270	0.00%
Jones	Other	155	\$6,553,712	\$393,223	0.02%
Jones	County Totals	2,550	\$147,637,144	\$8,842,796	0.39%
Keokuk	Sigourney	506	\$21,942,801	\$1,312,685	0.06%
Keokuk	Keota	194	\$6,158,372	\$369,502	0.02%
Keokuk	Hedrick	119	\$3,313,023	\$198,781	0.01%
Keokuk	Richland	103	\$1,702,819	\$102,169	0.00%
Keokuk	What Cheer	66	\$1,652,416	\$99,145	0.00%
Keokuk	Keswick	57	\$2,047,380	\$122,843	0.01%
Keokuk	South English	55	\$835,931	\$50,156	0.00%
Keokuk	Ollie	50	\$1,020,357	\$61,221	0.00%
Keokuk	Delta	42	\$594,936	\$35,696	0.00%
Keokuk	Harper	42	\$1,093,455	\$65,607	0.00%
Keokuk	Other	100	\$1,982,176	\$118,931	0.01%
Keokuk	County Totals	1,334	\$42,343,666	\$2,536,736	0.11%
Kossuth	Algona	1,351	\$112,656,130	\$6,741,298	0.30%
Kossuth	Bancroft	221	\$10,594,751	\$635,361	0.03%
Kossuth	Titonka	128	\$4,363,414	\$261,805	0.01%
Kossuth	Swea City	122	\$2,893,656	\$173,619	0.01%
Kossuth	Whittemore	118	\$2,682,911	\$160,948	0.01%
Kossuth	Wesley	101	\$2,684,188	\$161,051	0.01%
Kossuth	Fenton	78	\$901,235	\$54,074	0.00%
Kossuth	Luverne	78	\$1,634,169	\$98,050	0.00%
Kossuth	Burt	67	\$3,688,708	\$221,322	0.01%
Kossuth	West Bend	64	\$4,169,894	\$250,194	0.01%
Kossuth	Lakota	54	\$1,498,531	\$89,912	0.00%
Kossuth	Lone Rock	52	\$753,586	\$45,046	0.00%
Kossuth	Ledyard	48	\$631,228	\$37,874	0.00%
Kossuth	Other	75	\$2,208,897	\$132,534	0.01%
Kossuth	County Totals	2,557	\$151,361,298	\$9,063,087	0.40%

**Table 8. Retail Taxable Sales and Tax
by County and City
Fiscal Year 2015**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Lee	Keokuk	1,453	\$153,255,034	\$9,154,466	0.41%
Lee	Fort Madison	1,271	\$115,268,136	\$6,885,930	0.31%
Lee	Donnellson	323	\$14,839,837	\$889,962	0.04%
Lee	West Point	312	\$7,636,205	\$458,172	0.02%
Lee	Montrose	193	\$3,521,186	\$210,956	0.01%
Lee	Houghton	67	\$7,777,361	\$466,642	0.02%
Lee	St. Paul	42	\$3,181,055	\$190,863	0.01%
Lee	Other	284	\$18,352,565	\$1,100,071	0.05%
Lee	County Totals	3,945	\$323,831,379	\$19,357,061	0.86%
Linn	Cedar Rapids	13,457	\$3,147,208,342	\$187,845,714	8.38%
Linn	Marion	3,102	\$361,344,081	\$21,673,800	0.97%
Linn	Hiawatha	956	\$121,727,894	\$7,303,674	0.33%
Linn	Mount Vernon	659	\$33,328,236	\$1,990,404	0.09%
Linn	Center Point	350	\$20,204,421	\$1,191,177	0.05%
Linn	Lisbon	311	\$11,106,303	\$666,378	0.03%
Linn	Central City	278	\$6,365,060	\$381,884	0.02%
Linn	Fairfax	271	\$12,198,483	\$731,909	0.03%
Linn	Ely	211	\$6,267,870	\$376,072	0.02%
Linn	Palo	186	\$55,178,068	\$3,310,551	0.15%
Linn	Springville	186	\$8,099,108	\$485,946	0.02%
Linn	Robins	149	\$5,790,208	\$347,412	0.02%
Linn	Coggon	113	\$3,766,030	\$225,962	0.01%
Linn	Walker	106	\$7,175,544	\$430,533	0.02%
Linn	Alburnett	102	\$2,794,436	\$167,666	0.01%
Linn	Other	319	\$11,463,112	\$686,437	0.03%
Linn	County Totals	20,756	\$3,814,017,196	\$227,815,520	10.16%
Louisa	Wapello	411	\$13,142,538	\$787,530	0.04%
Louisa	Columbus Junction	344	\$11,290,674	\$676,077	0.03%
Louisa	Morning Sun	134	\$4,092,074	\$245,404	0.01%
Louisa	Letts	57	\$1,443,170	\$86,590	0.00%
Louisa	Other	143	\$4,923,892	\$295,434	0.01%
Louisa	County Totals	1,089	\$34,892,348	\$2,091,035	0.09%
Lucas	Chariton	800	\$47,466,914	\$2,842,554	0.13%
Lucas	Russell	95	\$668,711	\$40,123	0.00%
Lucas	Lucas	70	\$1,247,863	\$74,872	0.00%
Lucas	Other	80	\$1,171,520	\$70,291	0.00%
Lucas	County Totals	1,045	\$50,555,008	\$3,027,840	0.14%
Lyon	Rock Rapids	509	\$29,733,212	\$1,781,070	0.08%
Lyon	Inwood	252	\$9,724,075	\$583,445	0.03%
Lyon	Larchwood	249	\$26,807,079	\$1,588,090	0.07%
Lyon	George	243	\$10,371,453	\$622,287	0.03%
Lyon	Doon	200	\$10,204,553	\$612,083	0.03%
Lyon	Little Rock	77	\$1,103,907	\$66,234	0.00%
Lyon	Lester	73	\$4,187,867	\$251,272	0.01%
Lyon	Alvord	53	\$766,724	\$46,003	0.00%
Lyon	Other	29	\$1,182,342	\$70,941	0.00%
Lyon	County Totals	1,685	\$94,081,212	\$5,621,425	0.25%
Madison	Winterset	1,078	\$72,534,323	\$4,346,061	0.19%
Madison	Earlham	195	\$12,002,600	\$720,156	0.03%
Madison	St. Charles	192	\$3,711,574	\$222,689	0.01%
Madison	Truro	75	\$2,193,702	\$131,622	0.01%
Madison	Other	253	\$4,567,457	\$274,047	0.01%
Madison	County Totals	1,793	\$95,009,656	\$5,694,575	0.25%
Mahaska	Oskaloosa	1,914	\$167,950,161	\$10,051,818	0.45%
Mahaska	New Sharon	323	\$8,647,023	\$518,693	0.02%
Mahaska	Fremont	111	\$2,025,719	\$121,543	0.01%
Mahaska	Leighton	66	\$2,658,003	\$159,480	0.01%
Mahaska	Eddyville	48	\$837,078	\$50,225	0.00%
Mahaska	Barnes City	45	\$584,895	\$35,094	0.00%
Mahaska	Other	181	\$3,528,318	\$211,699	0.01%
Mahaska	County Totals	2,688	\$186,231,197	\$11,148,552	0.50%
Marion	Pella	1,746	\$179,564,923	\$10,700,531	0.48%
Marion	Knoxville	1,121	\$98,901,166	\$5,919,879	0.26%
Marion	Pleasantville	251	\$5,973,692	\$358,422	0.02%
Marion	Melcher-Dallas	102	\$3,304,350	\$198,261	0.01%
Marion	Harvey	58	\$1,386,488	\$83,189	0.00%
Marion	Bussey	54	\$704,097	\$42,246	0.00%
Marion	Other	256	\$5,545,717	\$332,743	0.01%
Marion	County Totals	3,588	\$295,380,433	\$17,635,271	0.79%
Marshall	Marshalltown	2,870	\$331,780,905	\$19,839,003	0.88%
Marshall	State Center	223	\$8,398,197	\$503,892	0.02%
Marshall	Gilman	87	\$2,766,401	\$165,984	0.01%
Marshall	Melbourne	80	\$1,915,752	\$114,945	0.01%
Marshall	Albion	74	\$1,801,774	\$108,106	0.00%
Marshall	Rhodes	67	\$944,860	\$56,692	0.00%
Marshall	Legrand	63	\$1,896,694	\$113,802	0.01%
Marshall	Laurel	61	\$935,614	\$56,137	0.00%
Marshall	Haverhill	44	\$655,945	\$39,357	0.00%
Marshall	Other	136	\$8,093,752	\$485,625	0.02%
Marshall	County Totals	3,705	\$359,189,894	\$21,483,542	0.96%

**Table 8. Retail Taxable Sales and Tax
by County and City
Fiscal Year 2015**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Mills	Glenwood	852	\$46,570,407	\$2,794,224	0.12%
Mills	Malvern	212	\$5,401,264	\$324,076	0.01%
Mills	Emerson	91	\$13,344,334	\$800,660	0.04%
Mills	Pacific Junction	87	\$8,823,447	\$528,057	0.02%
Mills	Silver City	45	\$303,859	\$18,232	0.00%
Mills	Hastings	40	\$740,115	\$44,407	0.00%
Mills	Other	84	\$2,628,160	\$157,690	0.01%
Mills	County Totals	1,411	\$77,811,586	\$4,667,345	0.21%
Mitchell	Osage	799	\$45,930,037	\$2,740,849	0.12%
Mitchell	St. Ansgar	425	\$12,052,080	\$722,672	0.03%
Mitchell	Stacyville	147	\$4,301,592	\$258,096	0.01%
Mitchell	Riceville	103	\$3,731,548	\$223,893	0.01%
Mitchell	Orchard	55	\$946,346	\$56,781	0.00%
Mitchell	Other	147	\$3,540,704	\$212,442	0.01%
Mitchell	County Totals	1,676	\$70,502,307	\$4,214,733	0.19%
Monona	Onawa	515	\$31,063,529	\$1,852,856	0.08%
Monona	Mapleton	268	\$10,476,392	\$628,584	0.03%
Monona	Whiting	109	\$1,633,904	\$98,034	0.00%
Monona	Moorhead	84	\$641,302	\$38,478	0.00%
Monona	Ute	84	\$2,667,854	\$160,071	0.01%
Monona	Blencoe	49	\$354,012	\$21,241	0.00%
Monona	Soldier	48	\$1,065,752	\$63,945	0.00%
Monona	Castana	44	\$304,101	\$18,246	0.00%
Monona	Other	58	\$686,825	\$41,210	0.00%
Monona	County Totals	1,259	\$48,893,671	\$2,922,665	0.13%
Monroe	Albia	740	\$37,266,603	\$2,230,491	0.10%
Monroe	Lovilia	79	\$2,234,266	\$134,056	0.01%
Monroe	Other	97	\$2,466,280	\$147,954	0.01%
Monroe	County Totals	916	\$41,967,149	\$2,512,501	0.11%
Montgomery	Red Oak	970	\$69,634,187	\$4,165,118	0.19%
Montgomery	Villisca	196	\$5,425,387	\$325,523	0.01%
Montgomery	Stanton	140	\$2,996,238	\$179,275	0.01%
Montgomery	Elliott	43	\$392,541	\$23,552	0.00%
Montgomery	Other	41	\$1,151,782	\$69,107	0.00%
Montgomery	County Totals	1,390	\$79,600,135	\$4,762,576	0.21%
Muscatine	Muscatine	2,806	\$401,787,000	\$24,055,770	1.07%
Muscatine	West Liberty	462	\$17,396,018	\$1,043,344	0.05%
Muscatine	Wilton	347	\$36,265,100	\$2,175,535	0.10%
Muscatine	Nichols	129	\$3,818,510	\$229,111	0.01%
Muscatine	Atalissa	54	\$471,110	\$28,267	0.00%
Muscatine	Durant	48	\$3,308,685	\$198,521	0.01%
Muscatine	Other	245	\$5,365,155	\$321,909	0.01%
Muscatine	County Totals	4,091	\$468,411,578	\$28,052,457	1.25%
O'Brien	Sheldon	915	\$73,374,157	\$4,378,095	0.20%
O'Brien	Hartley	294	\$13,731,175	\$823,871	0.04%
O'Brien	Sanborn	240	\$13,348,671	\$800,920	0.04%
O'Brien	Paullina	220	\$7,699,852	\$461,746	0.02%
O'Brien	Primghar	190	\$5,321,388	\$318,662	0.01%
O'Brien	Sutherland	131	\$5,840,088	\$350,374	0.02%
O'Brien	Calumet	47	\$2,738,354	\$164,301	0.01%
O'Brien	Other	70	\$1,975,224	\$118,513	0.01%
O'Brien	County Totals	2,107	\$124,028,909	\$7,416,482	0.33%
Osceola	Sibley	444	\$27,956,445	\$1,674,571	0.07%
Osceola	Ocheyedan	133	\$8,798,395	\$527,904	0.02%
Osceola	Ashton	80	\$373,298	\$22,398	0.00%
Osceola	Melvin	53	\$3,393,289	\$203,597	0.01%
Osceola	Harris	46	\$495,228	\$29,714	0.00%
Osceola	Other	23	\$2,038,361	\$122,302	0.01%
Osceola	County Totals	779	\$43,055,016	\$2,580,485	0.12%
Page	Clarinda	845	\$61,338,069	\$3,672,847	0.16%
Page	Shenandoah	676	\$42,686,020	\$2,555,169	0.11%
Page	Essex	153	\$3,041,944	\$182,517	0.01%
Page	Braddyville	66	\$704,716	\$42,283	0.00%
Page	Coin	54	\$473,199	\$28,392	0.00%
Page	Other	66	\$1,164,373	\$69,758	0.00%
Page	County Totals	1,860	\$109,408,321	\$6,550,965	0.29%

**Table 8. Retail Taxable Sales and Tax
by County and City
Fiscal Year 2015**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Palo Alto	Emmetsburg	671	\$42,363,886	\$2,520,946	0.11%
Palo Alto	West Bend	222	\$10,102,266	\$604,622	0.03%
Palo Alto	Graettinger	167	\$37,343,063	\$2,240,584	0.10%
Palo Alto	Ruthven	151	\$2,149,410	\$128,658	0.01%
Palo Alto	Mallard	60	\$2,156,410	\$129,385	0.01%
Palo Alto	Cylinder	53	\$1,379,127	\$82,748	0.00%
Palo Alto	Other	79	\$1,079,849	\$64,791	0.00%
Palo Alto	County Totals	1,403	\$96,574,011	\$5,771,733	0.26%
Plymouth	Lemars	1,598	\$149,479,388	\$8,939,110	0.40%
Plymouth	Remsen	381	\$13,246,543	\$794,581	0.04%
Plymouth	Kingsley	272	\$8,526,374	\$509,142	0.02%
Plymouth	Akron	265	\$9,041,782	\$542,507	0.02%
Plymouth	Hinton	218	\$5,389,546	\$323,320	0.01%
Plymouth	Merrill	177	\$4,707,929	\$282,476	0.01%
Plymouth	Westfield	57	\$780,184	\$46,811	0.00%
Plymouth	Other	153	\$1,216,186	\$72,971	0.00%
Plymouth	County Totals	3,121	\$192,387,932	\$11,510,916	0.51%
Pocahontas	Pocahontas	384	\$18,349,058	\$1,096,576	0.05%
Pocahontas	Laurens	283	\$10,909,630	\$654,177	0.03%
Pocahontas	Rolfe	121	\$2,893,162	\$173,590	0.01%
Pocahontas	Fonda	104	\$1,803,915	\$108,235	0.00%
Pocahontas	Havelock	54	\$2,533,811	\$152,029	0.01%
Pocahontas	Palmer	48	\$2,246,322	\$134,779	0.01%
Pocahontas	Other	101	\$3,661,220	\$219,673	0.01%
Pocahontas	County Totals	1,095	\$42,397,118	\$2,539,058	0.11%
Polk	Des Moines	19,465	\$3,661,238,466	\$218,581,489	9.75%
Polk	West Des Moines	5,420	\$1,000,504,664	\$59,874,980	2.67%
Polk	Ankeny	4,542	\$841,968,747	\$50,342,942	2.25%
Polk	Urbandale	3,948	\$728,840,987	\$43,548,389	1.94%
Polk	Clive	1,777	\$422,041,489	\$25,164,779	1.12%
Polk	Johnston	1,523	\$139,690,083	\$8,307,164	0.37%
Polk	Altoona	1,470	\$517,933,367	\$30,428,149	1.36%
Polk	Grimes	1,022	\$237,212,521	\$14,146,119	0.63%
Polk	Pleasant Hill	704	\$66,125,869	\$3,942,129	0.18%
Polk	Windsor Heights	448	\$36,494,864	\$2,189,676	0.10%
Polk	Polk City	428	\$16,609,230	\$992,325	0.04%
Polk	Bondurant	426	\$16,820,932	\$1,008,500	0.04%
Polk	Runnells	260	\$6,568,947	\$394,137	0.02%
Polk	Mitchellville	188	\$5,902,917	\$354,175	0.02%
Polk	Elkhart	103	\$4,822,582	\$289,355	0.01%
Polk	Carlisle	75	\$4,154,998	\$249,300	0.01%
Polk	Alleman	50	\$1,322,730	\$79,364	0.00%
Polk	Other	216	\$27,999,696	\$1,679,982	0.07%
Polk	County Totals	42,065	\$7,736,253,089	\$461,572,953	20.59%
Pottawattamie	Council Bluffs	5,245	\$1,108,416,657	\$66,111,163	2.95%
Pottawattamie	Avoca	296	\$29,146,262	\$1,733,231	0.08%
Pottawattamie	Oakland	232	\$10,098,996	\$605,833	0.03%
Pottawattamie	Carter Lake	201	\$20,598,748	\$1,171,397	0.05%
Pottawattamie	Walnut	199	\$8,725,824	\$515,127	0.02%
Pottawattamie	Underwood	186	\$5,227,324	\$313,313	0.01%
Pottawattamie	Crescent	161	\$8,014,297	\$480,639	0.02%
Pottawattamie	Neola	158	\$6,591,962	\$395,518	0.02%
Pottawattamie	Treynor	150	\$3,157,243	\$189,435	0.01%
Pottawattamie	Carson	134	\$2,257,298	\$135,438	0.01%
Pottawattamie	Minden	84	\$1,709,887	\$102,071	0.00%
Pottawattamie	Hancock	71	\$1,879,549	\$112,773	0.01%
Pottawattamie	Other	231	\$12,473,249	\$747,881	0.03%
Pottawattamie	County Totals	7,348	\$1,218,297,296	\$72,613,819	3.24%
Poweshiek	Grinnell	1,314	\$100,057,496	\$5,958,982	0.27%
Poweshiek	Montezuma	488	\$25,129,079	\$1,507,671	0.07%
Poweshiek	Brooklyn	380	\$32,621,816	\$1,953,085	0.09%
Poweshiek	Malcom	96	\$1,190,735	\$71,444	0.00%
Poweshiek	Deep River	80	\$811,899	\$48,714	0.00%
Poweshiek	Victor	46	\$1,792,452	\$107,547	0.00%
Poweshiek	Other	119	\$1,903,663	\$114,220	0.01%
Poweshiek	County Totals	2,523	\$163,507,140	\$9,761,663	0.44%

**Table 8. Retail Taxable Sales and Tax
by County and City
Fiscal Year 2015**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Ringgold	Mount Ayr	475	\$43,430,485	\$2,600,967	0.12%
Ringgold	Diagonal	100	\$3,187,388	\$191,109	0.01%
Ringgold	Ellston	51	\$636,641	\$38,198	0.00%
Ringgold	Redding	43	\$1,287,926	\$77,276	0.00%
Ringgold	Other	108	\$516,224	\$30,947	0.00%
Ringgold	County Totals	777	\$49,058,664	\$2,938,497	0.13%
Sac	Sac City	417	\$21,568,326	\$1,292,695	0.06%
Sac	Lake View	303	\$9,958,650	\$590,709	0.03%
Sac	Odebolt	181	\$7,810,620	\$468,627	0.02%
Sac	Schaller	167	\$4,616,873	\$277,012	0.01%
Sac	Wall Lake	141	\$5,858,528	\$351,512	0.02%
Sac	Early	92	\$2,661,822	\$159,709	0.01%
Sac	Auburn	90	\$1,872,225	\$112,334	0.01%
Sac	Lytton	46	\$1,135,024	\$68,101	0.00%
Sac	Other	98	\$3,551,027	\$213,062	0.01%
Sac	County Totals	1,535	\$59,033,095	\$3,533,760	0.16%
Scott	Davenport	9,498	\$2,066,180,695	\$123,572,842	5.51%
Scott	Bettendorf	3,083	\$354,235,968	\$21,149,491	0.94%
Scott	Eldridge	795	\$67,510,683	\$4,045,521	0.18%
Scott	Leclaire	486	\$24,593,409	\$1,441,653	0.06%
Scott	Blue Grass	340	\$10,843,765	\$650,626	0.03%
Scott	Walcott	306	\$56,800,384	\$3,395,123	0.15%
Scott	Long Grove	152	\$2,486,782	\$148,819	0.01%
Scott	Princeton	98	\$2,639,429	\$158,366	0.01%
Scott	Buffalo	84	\$4,054,319	\$243,259	0.01%
Scott	Donahue	82	\$1,593,890	\$95,633	0.00%
Scott	Mccausland	69	\$1,852,612	\$111,157	0.00%
Scott	Dixon	63	\$907,635	\$54,458	0.00%
Scott	Other	177	\$11,165,908	\$669,954	0.03%
Scott	County Totals	15,233	\$2,604,865,479	\$155,736,903	6.95%
Shelby	Harlan	1,066	\$63,791,473	\$3,819,868	0.17%
Shelby	Elk Horn	144	\$5,898,244	\$352,250	0.02%
Shelby	Earling	99	\$1,235,115	\$74,107	0.00%
Shelby	Irwin	94	\$2,820,359	\$169,222	0.01%
Shelby	Defiance	91	\$2,590,955	\$155,457	0.01%
Shelby	Panama	85	\$3,169,923	\$190,195	0.01%
Shelby	Shelby	75	\$830,349	\$49,688	0.00%
Shelby	Portsmouth	51	\$1,561,041	\$93,662	0.00%
Shelby	Other	83	\$2,272,842	\$136,371	0.01%
Shelby	County Totals	1,788	\$84,170,301	\$5,040,819	0.22%
Sioux	Sioux Center	1,221	\$147,532,332	\$8,824,472	0.39%
Sioux	Orange City	922	\$76,254,866	\$4,560,997	0.20%
Sioux	Rock Valley	775	\$57,765,079	\$3,462,995	0.15%
Sioux	Hull	455	\$23,148,731	\$1,388,883	0.06%
Sioux	Hawarden	443	\$23,782,174	\$1,424,509	0.06%
Sioux	Alton	241	\$9,293,013	\$557,581	0.02%
Sioux	Boyd	179	\$3,308,998	\$198,540	0.01%
Sioux	Ireton	152	\$7,405,710	\$443,737	0.02%
Sioux	Hospers	136	\$8,686,757	\$521,205	0.02%
Sioux	Maurice	93	\$4,184,241	\$251,054	0.01%
Sioux	Granville	87	\$2,912,570	\$174,754	0.01%
Sioux	Sheldon	54	\$1,227,635	\$73,211	0.00%
Sioux	Other	75	\$1,644,716	\$98,683	0.00%
Sioux	County Totals	4,833	\$367,146,822	\$21,980,623	0.98%
Story	Ames	4,718	\$884,223,348	\$52,739,351	2.35%
Story	Nevada	874	\$58,735,818	\$3,521,857	0.16%
Story	Story City	642	\$38,180,068	\$2,273,471	0.10%
Story	Huxley	372	\$12,130,502	\$727,830	0.03%
Story	Slater	168	\$10,936,507	\$631,822	0.03%
Story	Maxwell	164	\$2,905,031	\$174,302	0.01%
Story	Colo	145	\$6,066,709	\$363,583	0.02%
Story	Gilbert	126	\$4,434,761	\$266,086	0.01%
Story	Roland	113	\$3,504,345	\$210,110	0.01%
Story	Cambridge	105	\$1,763,221	\$105,793	0.00%
Story	Zearing	86	\$2,115,991	\$126,959	0.01%
Story	Kelley	63	\$1,451,057	\$87,063	0.00%
Story	Collins	50	\$592,116	\$35,527	0.00%
Story	Mccallsburg	40	\$993,757	\$59,625	0.00%
Story	Other	48	\$1,387,984	\$83,279	0.00%
Story	County Totals	7,714	\$1,029,421,215	\$61,406,658	2.74%

**Table 8. Retail Taxable Sales and Tax
by County and City
Fiscal Year 2015**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Tama	Tama	394	\$14,933,049	\$895,983	0.04%
Tama	Toledo	389	\$31,523,602	\$1,879,797	0.08%
Tama	Traer	305	\$9,058,808	\$543,078	0.02%
Tama	Dysart	275	\$8,478,447	\$508,707	0.02%
Tama	Gladbrook	181	\$6,349,112	\$380,885	0.02%
Tama	Chelsea	92	\$1,207,762	\$72,466	0.00%
Tama	Garwin	70	\$1,129,624	\$67,777	0.00%
Tama	Clutier	61	\$636,448	\$38,187	0.00%
Tama	Montour	48	\$1,540,621	\$92,437	0.00%
Tama	Eiberon	46	\$580,794	\$34,848	0.00%
Tama	Other	112	\$2,627,480	\$157,649	0.01%
Tama	County Totals	1,973	\$78,065,747	\$4,671,814	0.21%
Taylor	Bedford	399	\$13,452,823	\$806,702	0.04%
Taylor	Lenox	245	\$10,464,529	\$627,872	0.03%
Taylor	Clearfield	63	\$1,253,725	\$75,224	0.00%
Taylor	New Market	49	\$665,216	\$39,913	0.00%
Taylor	Gravity	41	\$165,356	\$9,921	0.00%
Taylor	Other	60	\$382,710	\$22,963	0.00%
Taylor	County Totals	857	\$26,384,359	\$1,582,594	0.07%
Union	Creston	1,153	\$114,979,018	\$6,877,534	0.31%
Union	Afton	220	\$7,982,128	\$478,928	0.02%
Union	Lorimor	53	\$570,154	\$34,209	0.00%
Union	Other	86	\$1,622,207	\$97,179	0.00%
Union	County Totals	1,512	\$125,153,507	\$7,487,850	0.33%
Van Buren	Keosauqua	472	\$13,525,649	\$807,352	0.04%
Van Buren	Farmington	121	\$2,169,569	\$130,174	0.01%
Van Buren	Bonaparte	117	\$2,370,592	\$142,192	0.01%
Van Buren	Birmingham	99	\$2,039,605	\$122,376	0.01%
Van Buren	Milton	89	\$1,684,810	\$101,089	0.00%
Van Buren	Cantril	88	\$8,482,885	\$508,912	0.02%
Van Buren	Stockport	56	\$478,511	\$28,711	0.00%
Van Buren	Other	148	\$3,669,402	\$220,116	0.01%
Van Buren	County Totals	1,190	\$34,421,023	\$2,060,921	0.09%
Wapello	Ottumwa	2,841	\$392,609,388	\$23,476,347	1.05%
Wapello	Eldon	142	\$3,787,936	\$227,276	0.01%
Wapello	Eddyville	97	\$5,031,553	\$300,651	0.01%
Wapello	Blakesburg	74	\$870,831	\$52,250	0.00%
Wapello	Agency	73	\$1,438,494	\$86,310	0.00%
Wapello	Other	88	\$4,045,161	\$242,710	0.01%
Wapello	County Totals	3,315	\$407,783,363	\$24,385,543	1.09%
Warren	Indianola	1,975	\$189,114,100	\$11,335,953	0.51%
Warren	Norwalk	725	\$49,383,062	\$2,962,984	0.13%
Warren	Carlisle	416	\$17,746,737	\$1,064,804	0.05%
Warren	New Virginia	179	\$4,295,560	\$257,734	0.01%
Warren	Cumming	139	\$9,849,162	\$590,950	0.03%
Warren	Milo	138	\$3,543,370	\$212,602	0.01%
Warren	Lacona	106	\$1,694,521	\$101,671	0.00%
Warren	Hartford	63	\$1,900,128	\$114,008	0.01%
Warren	Martensdale	48	\$1,616,522	\$96,991	0.00%
Warren	Other	223	\$7,289,213	\$437,353	0.02%
Warren	County Totals	4,012	\$286,432,375	\$17,175,049	0.77%
Washington	Washington	1,364	\$96,123,375	\$5,760,055	0.26%
Washington	Kalona	768	\$44,363,074	\$2,658,583	0.12%
Washington	Wellman	340	\$13,787,317	\$827,239	0.04%
Washington	Riverside	310	\$22,869,936	\$1,347,647	0.06%
Washington	Ainsworth	142	\$4,983,540	\$298,914	0.01%
Washington	Brighton	120	\$2,214,395	\$132,864	0.01%
Washington	Crawfordsville	69	\$597,871	\$35,872	0.00%
Washington	Other	116	\$3,633,823	\$217,896	0.01%
Washington	County Totals	3,229	\$188,573,331	\$11,279,070	0.50%
Wayne	Corydon	339	\$14,196,685	\$849,923	0.04%
Wayne	Seymour	183	\$2,687,468	\$161,248	0.01%
Wayne	Humeston	161	\$4,461,265	\$267,466	0.01%
Wayne	Allerton	96	\$1,634,948	\$97,726	0.00%
Wayne	Other	113	\$5,053,330	\$303,071	0.01%
Wayne	County Totals	892	\$28,033,696	\$1,679,434	0.07%

**Table 8. Retail Taxable Sales and Tax
by County and City
Fiscal Year 2015**

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Webster	Fort Dodge	3,502	\$497,427,681	\$29,672,099	1.32%
Webster	Gowrie	241	\$7,499,199	\$449,952	0.02%
Webster	Dayton	136	\$4,805,421	\$288,325	0.01%
Webster	Badger	70	\$1,271,261	\$76,276	0.00%
Webster	Clare	69	\$461,955	\$27,717	0.00%
Webster	Callender	64	\$1,950,072	\$117,004	0.01%
Webster	Lehigh	61	\$1,929,087	\$115,745	0.01%
Webster	Harcourt	55	\$4,559,817	\$273,589	0.01%
Webster	Otho	52	\$861,809	\$51,709	0.00%
Webster	Duncombe	50	\$1,103,743	\$66,225	0.00%
Webster	Other	186	\$7,547,030	\$452,745	0.02%
Webster	County Totals	4,486	\$529,417,075	\$31,591,386	1.41%
Winnebago	Forest City	599	\$37,892,977	\$2,273,433	0.10%
Winnebago	Lake Mills	426	\$25,755,956	\$1,544,565	0.07%
Winnebago	Buffalo Center	220	\$9,256,474	\$555,388	0.02%
Winnebago	Thompson	84	\$8,806,609	\$528,397	0.02%
Winnebago	Leland	63	\$1,345,130	\$80,708	0.00%
Winnebago	Rake	55	\$850,542	\$51,033	0.00%
Winnebago	Other	67	\$891,060	\$53,464	0.00%
Winnebago	County Totals	1,514	\$84,798,748	\$5,086,987	0.23%
Winneshiek	Decorah	2,066	\$174,134,275	\$10,400,865	0.46%
Winneshiek	Calmar	210	\$12,115,904	\$726,954	0.03%
Winneshiek	Ossian	195	\$8,577,900	\$514,660	0.02%
Winneshiek	Fort Atkinson	160	\$5,152,157	\$309,012	0.01%
Winneshiek	Ridgeway	135	\$5,089,071	\$305,344	0.01%
Winneshiek	Spillville	66	\$1,960,582	\$117,620	0.01%
Winneshiek	Castalia	45	\$235,621	\$14,137	0.00%
Winneshiek	Other	161	\$7,307,867	\$438,472	0.02%
Winneshiek	County Totals	3,038	\$214,573,377	\$12,827,065	0.57%
Woodbury	Sioux City	8,235	\$1,614,140,785	\$96,520,097	4.30%
Woodbury	Sergeant Bluff	451	\$46,480,659	\$2,784,060	0.12%
Woodbury	Moville	238	\$7,878,158	\$471,612	0.02%
Woodbury	Lawton	178	\$9,100,181	\$545,887	0.02%
Woodbury	Anthon	168	\$3,745,212	\$224,625	0.01%
Woodbury	Correctionville	146	\$7,086,324	\$425,179	0.02%
Woodbury	Sloan	137	\$4,675,528	\$280,196	0.01%
Woodbury	Danbury	99	\$2,319,017	\$139,141	0.01%
Woodbury	Hornick	75	\$1,215,394	\$72,924	0.00%
Woodbury	Salix	75	\$3,340,610	\$200,437	0.01%
Woodbury	Pierson	68	\$1,261,116	\$75,667	0.00%
Woodbury	Bronson	47	\$278,770	\$16,726	0.00%
Woodbury	Cushing	41	\$439,443	\$26,367	0.00%
Woodbury	Other	138	\$1,975,352	\$118,521	0.01%
Woodbury	County Totals	10,096	\$1,703,936,549	\$101,901,439	4.54%
Worth	Northwood	451	\$28,962,489	\$1,700,594	0.08%
Worth	Manly	141	\$5,008,349	\$300,501	0.01%
Worth	Kensett	89	\$8,083,838	\$485,030	0.02%
Worth	Fertile	66	\$1,517,287	\$91,037	0.00%
Worth	Grafton	59	\$1,492,758	\$89,565	0.00%
Worth	Joice	41	\$306,101	\$18,366	0.00%
Worth	Other	60	\$371,510	\$22,291	0.00%
Worth	County Totals	907	\$45,742,332	\$2,707,385	0.12%
Wright	Clarion	532	\$28,777,623	\$1,723,174	0.08%
Wright	Belmond	517	\$22,608,785	\$1,356,106	0.06%
Wright	Eagle Grove	400	\$28,471,225	\$1,707,269	0.08%
Wright	Goldfield	136	\$7,412,579	\$444,755	0.02%
Wright	Dows	74	\$1,555,819	\$93,349	0.00%
Wright	Woolstock	44	\$1,784,399	\$107,064	0.00%
Wright	Other	76	\$1,350,302	\$81,018	0.00%
Wright	County Totals	1,779	\$91,960,732	\$5,512,735	0.25%
	State Totals	337,017	\$37,526,318,978	\$2,242,113,380	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 9. Retail Taxable Sales and Tax
by County and Business Group
Fiscal Year 2015**

County	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	85	\$7,732,182	\$463,931	0.02%
Adair	Food Dealers	60	\$12,682,934	\$760,976	0.03%
Adair	General Merchandise	S	S	S	S
Adair	Home Furnishings	S	S	S	S
Adair	Miscellaneous	185	\$3,152,597	\$189,156	0.01%
Adair	Motor Vehicle	57	\$4,796,211	\$287,773	0.01%
Adair	Service	402	\$11,797,580	\$679,352	0.03%
Adair	Specialty Retail	209	\$3,761,480	\$225,689	0.01%
Adair	Utilities and Transportation	46	\$4,927,921	\$295,675	0.01%
Adair	Wholesale	62	\$6,067,345	\$363,897	0.02%
Adair	County Totals	1,145	\$60,498,332	\$3,601,254	0.16%
Adams	Apparel	S	S	S	S
Adams	Building Materials	S	S	S	S
Adams	Eating and Drinking	44	\$1,750,849	\$105,051	0.00%
Adams	Food Dealers	24	\$4,668,376	\$280,103	0.01%
Adams	General Merchandise	S	S	S	S
Adams	Home Furnishings	S	S	S	S
Adams	Miscellaneous	102	\$2,886,077	\$173,165	0.01%
Adams	Motor Vehicle	21	\$731,451	\$43,887	0.00%
Adams	Service	219	\$5,347,362	\$318,482	0.01%
Adams	Specialty Retail	11	\$446,824	\$26,809	0.00%
Adams	Utilities and Transportation	32	\$13,228,354	\$793,701	0.04%
Adams	Wholesale	51	\$6,420,597	\$385,236	0.02%
Adams	County Totals	631	\$37,545,497	\$2,250,370	0.10%
Allamakee	Apparel	20	\$841,611	\$50,497	0.00%
Allamakee	Building Materials	50	\$4,664,074	\$279,844	0.01%
Allamakee	Eating and Drinking	164	\$9,999,743	\$599,985	0.03%
Allamakee	Food Dealers	108	\$16,176,118	\$970,567	0.04%
Allamakee	General Merchandise	22	\$7,134,196	\$428,052	0.02%
Allamakee	Home Furnishings	35	\$3,384,715	\$203,083	0.01%
Allamakee	Miscellaneous	297	\$5,868,243	\$352,095	0.02%
Allamakee	Motor Vehicle	64	\$7,612,220	\$456,733	0.02%
Allamakee	Service	855	\$14,896,007	\$882,771	0.04%
Allamakee	Specialty Retail	325	\$7,820,503	\$469,230	0.02%
Allamakee	Utilities and Transportation	84	\$5,346,107	\$320,766	0.01%
Allamakee	Wholesale	127	\$17,644,945	\$1,054,254	0.05%
Allamakee	County Totals	2,151	\$101,388,482	\$6,067,876	0.27%
Appanoose	Apparel	34	\$1,579,151	\$94,749	0.00%
Appanoose	Building Materials	S	S	S	S
Appanoose	Eating and Drinking	104	\$8,383,589	\$503,015	0.02%
Appanoose	Food Dealers	71	\$12,062,383	\$723,743	0.03%
Appanoose	General Merchandise	S	S	S	S
Appanoose	Home Furnishings	42	\$1,718,810	\$103,129	0.00%
Appanoose	Miscellaneous	204	\$4,936,393	\$296,184	0.01%
Appanoose	Motor Vehicle	68	\$4,923,239	\$295,394	0.01%
Appanoose	Service	695	\$16,854,987	\$963,871	0.04%
Appanoose	Specialty Retail	239	\$6,365,593	\$381,936	0.02%
Appanoose	Utilities and Transportation	70	\$12,231,680	\$733,901	0.03%
Appanoose	Wholesale	59	\$3,935,686	\$236,141	0.01%
Appanoose	County Totals	1,634	\$107,751,779	\$6,417,678	0.29%
Audubon	Apparel	S	S	S	S
Audubon	Building Materials	S	S	S	S
Audubon	Eating and Drinking	69	\$2,086,299	\$125,178	0.01%
Audubon	Food Dealers	30	\$4,633,564	\$278,014	0.01%
Audubon	General Merchandise	S	S	S	S
Audubon	Home Furnishings	S	S	S	S
Audubon	Miscellaneous	140	\$5,593,040	\$335,582	0.01%
Audubon	Motor Vehicle	28	\$1,604,079	\$96,245	0.00%
Audubon	Service	353	\$7,203,838	\$431,180	0.02%
Audubon	Specialty Retail	124	\$845,471	\$50,728	0.00%
Audubon	Utilities and Transportation	61	\$3,515,054	\$210,903	0.01%
Audubon	Wholesale	59	\$4,667,077	\$280,025	0.01%
Audubon	County Totals	911	\$35,714,565	\$2,141,824	0.10%

**Table 9. Retail Taxable Sales and Tax
by County and Business Group
Fiscal Year 2015**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Benton	Apparel	21	\$1,682,121	\$100,927	0.00%
Benton	Building Materials	55	\$8,761,385	\$525,683	0.02%
Benton	Eating and Drinking	179	\$12,317,551	\$739,053	0.03%
Benton	Food Dealers	96	\$18,680,035	\$1,120,802	0.05%
Benton	General Merchandise	27	\$6,174,679	\$370,481	0.02%
Benton	Home Furnishings	41	\$3,500,665	\$210,040	0.01%
Benton	Miscellaneous	434	\$10,977,765	\$658,666	0.03%
Benton	Motor Vehicle	73	\$8,011,016	\$480,661	0.02%
Benton	Service	1,158	\$18,976,884	\$1,131,641	0.05%
Benton	Specialty Retail	424	\$6,364,171	\$381,850	0.02%
Benton	Utilities and Transportation	198	\$15,783,901	\$947,034	0.04%
Benton	Wholesale	126	\$17,992,196	\$1,079,246	0.05%
Benton	County Totals	2,832	\$129,222,369	\$7,746,085	0.35%
Black Hawk	Apparel	329	\$53,791,410	\$3,227,485	0.14%
Black Hawk	Building Materials	179	\$218,998,925	\$13,139,936	0.59%
Black Hawk	Eating and Drinking	1,236	\$205,223,504	\$12,313,410	0.55%
Black Hawk	Food Dealers	493	\$127,757,879	\$7,665,473	0.34%
Black Hawk	General Merchandise	148	\$269,694,988	\$16,181,699	0.72%
Black Hawk	Home Furnishings	289	\$66,865,186	\$4,011,911	0.18%
Black Hawk	Miscellaneous	1,502	\$99,426,719	\$5,961,100	0.27%
Black Hawk	Motor Vehicle	358	\$79,791,628	\$4,787,294	0.21%
Black Hawk	Service	4,786	\$240,927,218	\$14,143,292	0.63%
Black Hawk	Specialty Retail	2,245	\$181,772,548	\$10,906,353	0.49%
Black Hawk	Utilities and Transportation	370	\$160,623,868	\$9,637,432	0.43%
Black Hawk	Wholesale	562	\$147,778,740	\$8,831,846	0.39%
Black Hawk	County Totals	12,497	\$1,852,652,613	\$110,807,231	4.94%
Boone	Apparel	S	S	S	S
Boone	Building Materials	58	\$5,956,456	\$357,387	0.02%
Boone	Eating and Drinking	179	\$17,212,857	\$1,032,771	0.05%
Boone	Food Dealers	91	\$26,294,317	\$1,577,659	0.07%
Boone	General Merchandise	S	S	S	S
Boone	Home Furnishings	38	\$15,321,341	\$919,280	0.04%
Boone	Miscellaneous	505	\$27,913,411	\$1,674,805	0.07%
Boone	Motor Vehicle	67	\$12,395,126	\$743,708	0.03%
Boone	Service	961	\$20,200,694	\$1,189,967	0.05%
Boone	Specialty Retail	564	\$8,297,913	\$497,875	0.02%
Boone	Utilities and Transportation	146	\$8,737,330	\$524,240	0.02%
Boone	Wholesale	120	\$12,568,431	\$754,021	0.03%
Boone	County Totals	2,783	\$185,000,312	\$11,077,860	0.49%
Bremer	Apparel	20	\$1,231,314	\$73,879	0.00%
Bremer	Building Materials	59	\$7,208,825	\$432,530	0.02%
Bremer	Eating and Drinking	205	\$19,573,237	\$1,174,394	0.05%
Bremer	Food Dealers	68	\$23,735,099	\$1,424,106	0.06%
Bremer	General Merchandise	21	\$35,141,652	\$2,108,499	0.09%
Bremer	Home Furnishings	53	\$2,999,561	\$179,974	0.01%
Bremer	Miscellaneous	508	\$19,451,365	\$1,167,082	0.05%
Bremer	Motor Vehicle	68	\$14,191,787	\$851,507	0.04%
Bremer	Service	1,060	\$31,602,679	\$1,872,202	0.08%
Bremer	Specialty Retail	453	\$10,271,579	\$616,295	0.03%
Bremer	Utilities and Transportation	117	\$13,982,026	\$838,922	0.04%
Bremer	Wholesale	143	\$12,572,081	\$753,800	0.03%
Bremer	County Totals	2,775	\$191,961,205	\$11,493,189	0.51%
Buchanan	Apparel	S	S	S	S
Buchanan	Building Materials	74	\$9,313,593	\$558,816	0.02%
Buchanan	Eating and Drinking	170	\$13,269,733	\$796,184	0.04%
Buchanan	Food Dealers	87	\$17,414,616	\$1,044,877	0.05%
Buchanan	General Merchandise	S	S	S	S
Buchanan	Home Furnishings	59	\$1,864,846	\$111,891	0.00%
Buchanan	Miscellaneous	386	\$15,720,734	\$943,244	0.04%
Buchanan	Motor Vehicle	105	\$14,632,581	\$877,955	0.04%
Buchanan	Service	907	\$15,216,623	\$896,800	0.04%
Buchanan	Specialty Retail	410	\$8,300,411	\$498,025	0.02%
Buchanan	Utilities and Transportation	98	\$11,856,497	\$711,390	0.03%
Buchanan	Wholesale	146	\$24,900,718	\$1,494,043	0.07%
Buchanan	County Totals	2,479	\$159,852,993	\$9,574,982	0.43%

**Table 9. Retail Taxable Sales and Tax
by County and Business Group
Fiscal Year 2015**

County	Business Group		Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Buena Vista	Apparel		46	\$3,848,173	\$230,890	0.01%
Buena Vista	Building Materials	S		S	S	S
Buena Vista	Eating and Drinking		201	\$17,568,925	\$1,054,136	0.05%
Buena Vista	Food Dealers		110	\$21,422,749	\$1,285,365	0.06%
Buena Vista	General Merchandise	S		S	S	S
Buena Vista	Home Furnishings		46	\$5,685,767	\$341,146	0.02%
Buena Vista	Miscellaneous		352	\$14,963,554	\$897,813	0.04%
Buena Vista	Motor Vehicle		75	\$14,606,305	\$876,378	0.04%
Buena Vista	Service		851	\$27,237,393	\$1,585,536	0.07%
Buena Vista	Specialty Retail		408	\$15,975,121	\$958,507	0.04%
Buena Vista	Utilities and Transportation		143	\$12,873,067	\$772,384	0.03%
Buena Vista	Wholesale		156	\$18,915,878	\$1,134,953	0.05%
Buena Vista	County Totals		2,440	\$197,265,794	\$11,787,240	0.53%
Butler	Apparel	S		S	S	S
Butler	Building Materials		37	\$3,099,825	\$185,990	0.01%
Butler	Eating and Drinking		100	\$3,374,476	\$202,469	0.01%
Butler	Food Dealers		91	\$12,585,554	\$755,133	0.03%
Butler	General Merchandise	S		S	S	S
Butler	Home Furnishings		26	\$513,436	\$30,806	0.00%
Butler	Miscellaneous		353	\$8,653,598	\$519,216	0.02%
Butler	Motor Vehicle		25	\$2,913,684	\$174,821	0.01%
Butler	Service		625	\$8,516,087	\$510,468	0.02%
Butler	Specialty Retail		315	\$2,485,749	\$149,145	0.01%
Butler	Utilities and Transportation		98	\$6,323,255	\$379,395	0.02%
Butler	Wholesale		157	\$10,894,440	\$653,666	0.03%
Butler	County Totals		1,851	\$61,209,960	\$3,672,101	0.16%
Calhoun	Apparel	S		S	S	S
Calhoun	Building Materials		37	\$2,553,952	\$153,237	0.01%
Calhoun	Eating and Drinking		73	\$3,663,844	\$219,831	0.01%
Calhoun	Food Dealers		63	\$10,369,834	\$622,190	0.03%
Calhoun	General Merchandise	S		S	S	S
Calhoun	Home Furnishings	S		S	S	S
Calhoun	Miscellaneous		219	\$11,775,712	\$706,543	0.03%
Calhoun	Motor Vehicle		49	\$4,464,156	\$267,849	0.01%
Calhoun	Service		465	\$5,916,646	\$354,266	0.02%
Calhoun	Specialty Retail		235	\$1,727,477	\$103,649	0.00%
Calhoun	Utilities and Transportation		84	\$3,419,085	\$205,145	0.01%
Calhoun	Wholesale		103	\$12,962,591	\$777,755	0.03%
Calhoun	County Totals		1,359	\$58,564,383	\$3,513,130	0.16%
Carroll	Apparel		72	\$6,975,739	\$418,544	0.02%
Carroll	Building Materials		67	\$29,129,657	\$1,747,779	0.08%
Carroll	Eating and Drinking		209	\$24,068,512	\$1,444,111	0.06%
Carroll	Food Dealers		98	\$24,409,045	\$1,464,543	0.07%
Carroll	General Merchandise		40	\$44,968,290	\$2,698,097	0.12%
Carroll	Home Furnishings		48	\$7,283,655	\$437,019	0.02%
Carroll	Miscellaneous		533	\$22,002,861	\$1,320,172	0.06%
Carroll	Motor Vehicle		120	\$15,029,797	\$901,788	0.04%
Carroll	Service		1,307	\$32,127,592	\$1,894,030	0.08%
Carroll	Specialty Retail		497	\$22,669,330	\$1,360,160	0.06%
Carroll	Utilities and Transportation		181	\$22,994,003	\$1,379,640	0.06%
Carroll	Wholesale		274	\$45,403,148	\$2,723,989	0.12%
Carroll	County Totals		3,446	\$297,061,629	\$17,789,872	0.79%
Cass	Apparel		40	\$1,863,994	\$111,840	0.00%
Cass	Building Materials		44	\$4,087,766	\$245,266	0.01%
Cass	Eating and Drinking		167	\$12,967,895	\$778,074	0.03%
Cass	Food Dealers		62	\$17,165,823	\$1,029,949	0.05%
Cass	General Merchandise	S		S	S	S
Cass	Home Furnishings	S		S	S	S
Cass	Miscellaneous		347	\$10,344,831	\$620,690	0.03%
Cass	Motor Vehicle		81	\$10,166,769	\$610,006	0.03%
Cass	Service		810	\$24,043,860	\$1,425,146	0.06%
Cass	Specialty Retail		279	\$4,607,539	\$276,452	0.01%
Cass	Utilities and Transportation		127	\$9,827,184	\$589,631	0.03%
Cass	Wholesale		173	\$19,256,395	\$1,155,258	0.05%
Cass	County Totals		2,181	\$145,612,235	\$8,719,122	0.39%

**Table 9. Retail Taxable Sales and Tax
by County and Business Group
Fiscal Year 2015**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Cedar	Apparel	S	S	S	S
Cedar	Building Materials	24	\$615,133	\$36,908	0.00%
Cedar	Eating and Drinking	164	\$11,995,289	\$719,717	0.03%
Cedar	Food Dealers	87	\$18,521,441	\$1,111,286	0.05%
Cedar	General Merchandise	S	S	S	S
Cedar	Home Furnishings	21	\$1,497,518	\$89,851	0.00%
Cedar	Miscellaneous	444	\$13,801,649	\$828,099	0.04%
Cedar	Motor Vehicle	72	\$7,230,279	\$433,817	0.02%
Cedar	Service	821	\$15,495,534	\$926,080	0.04%
Cedar	Specialty Retail	338	\$5,459,494	\$325,096	0.01%
Cedar	Utilities and Transportation	102	\$4,358,187	\$261,491	0.01%
Cedar	Wholesale	125	\$13,642,058	\$818,523	0.04%
Cedar	County Totals	2,212	\$101,417,879	\$6,078,947	0.27%
Cerro Gordo	Apparel	98	\$14,295,420	\$857,725	0.04%
Cerro Gordo	Building Materials	92	\$89,759,521	\$5,385,571	0.24%
Cerro Gordo	Eating and Drinking	525	\$76,736,763	\$4,604,206	0.21%
Cerro Gordo	Food Dealers	201	\$55,446,210	\$3,326,773	0.15%
Cerro Gordo	General Merchandise	60	\$124,168,212	\$7,450,093	0.33%
Cerro Gordo	Home Furnishings	148	\$34,416,486	\$2,064,989	0.09%
Cerro Gordo	Miscellaneous	850	\$44,888,933	\$2,691,986	0.12%
Cerro Gordo	Motor Vehicle	200	\$40,203,331	\$2,412,200	0.11%
Cerro Gordo	Service	2,169	\$83,688,903	\$4,872,776	0.22%
Cerro Gordo	Specialty Retail	972	\$58,946,251	\$3,536,775	0.16%
Cerro Gordo	Utilities and Transportation	301	\$39,389,119	\$2,363,347	0.11%
Cerro Gordo	Wholesale	279	\$57,176,013	\$3,430,561	0.15%
Cerro Gordo	County Totals	5,895	\$719,115,162	\$42,997,002	1.92%
Cherokee	Apparel	23	\$1,091,445	\$65,487	0.00%
Cherokee	Building Materials	39	\$18,708,028	\$1,122,482	0.05%
Cherokee	Eating and Drinking	128	\$9,483,202	\$568,992	0.03%
Cherokee	Food Dealers	78	\$14,447,654	\$866,859	0.04%
Cherokee	General Merchandise	S	S	S	S
Cherokee	Home Furnishings	S	S	S	S
Cherokee	Miscellaneous	253	\$8,421,966	\$505,318	0.02%
Cherokee	Motor Vehicle	41	\$5,703,856	\$342,231	0.02%
Cherokee	Service	643	\$12,589,148	\$739,194	0.03%
Cherokee	Specialty Retail	289	\$6,225,142	\$373,509	0.02%
Cherokee	Utilities and Transportation	78	\$8,212,504	\$492,750	0.02%
Cherokee	Wholesale	93	\$11,469,258	\$687,916	0.03%
Cherokee	County Totals	1,701	\$104,619,659	\$6,260,785	0.28%
Chickasaw	Apparel	S	S	S	S
Chickasaw	Building Materials	24	\$1,648,718	\$98,923	0.00%
Chickasaw	Eating and Drinking	148	\$7,848,412	\$470,905	0.02%
Chickasaw	Food Dealers	74	\$12,844,767	\$770,686	0.03%
Chickasaw	General Merchandise	S	S	S	S
Chickasaw	Home Furnishings	26	\$2,841,880	\$170,513	0.01%
Chickasaw	Miscellaneous	328	\$10,782,053	\$646,923	0.03%
Chickasaw	Motor Vehicle	62	\$7,981,168	\$478,295	0.02%
Chickasaw	Service	620	\$10,776,728	\$637,179	0.03%
Chickasaw	Specialty Retail	323	\$7,199,136	\$431,443	0.02%
Chickasaw	Utilities and Transportation	67	\$3,046,569	\$182,794	0.01%
Chickasaw	Wholesale	148	\$17,377,440	\$1,042,646	0.05%
Chickasaw	County Totals	1,838	\$88,306,701	\$5,287,898	0.24%
Clarke	Apparel	S	S	S	S
Clarke	Building Materials	S	S	S	S
Clarke	Eating and Drinking	67	\$8,855,446	\$531,327	0.02%
Clarke	Food Dealers	53	\$14,617,538	\$877,052	0.04%
Clarke	General Merchandise	S	S	S	S
Clarke	Home Furnishings	S	S	S	S
Clarke	Miscellaneous	149	\$7,495,595	\$449,736	0.02%
Clarke	Motor Vehicle	29	\$3,013,848	\$180,831	0.01%
Clarke	Service	420	\$12,950,216	\$733,095	0.03%
Clarke	Specialty Retail	136	\$1,119,246	\$67,155	0.00%
Clarke	Utilities and Transportation	39	\$4,150,781	\$249,047	0.01%
Clarke	Wholesale	44	\$4,528,552	\$271,713	0.01%
Clarke	County Totals	972	\$78,329,826	\$4,655,872	0.21%

**Table 9. Retail Taxable Sales and Tax
by County and Business Group
Fiscal Year 2015**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Clay	Apparel	62	\$7,420,844	\$445,251	0.02%
Clay	Building Materials	61	\$52,045,954	\$3,122,757	0.14%
Clay	Eating and Drinking	224	\$22,691,790	\$1,361,507	0.06%
Clay	Food Dealers	82	\$19,437,915	\$1,166,275	0.05%
Clay	General Merchandise	20	\$44,441,444	\$2,666,487	0.12%
Clay	Home Furnishings	74	\$8,041,438	\$482,486	0.02%
Clay	Miscellaneous	403	\$19,435,496	\$1,166,130	0.05%
Clay	Motor Vehicle	66	\$14,046,971	\$842,818	0.04%
Clay	Service	933	\$28,884,412	\$1,692,070	0.08%
Clay	Specialty Retail	448	\$26,307,134	\$1,578,428	0.07%
Clay	Utilities and Transportation	168	\$29,955,522	\$1,797,331	0.08%
Clay	Wholesale	169	\$21,469,013	\$1,288,141	0.06%
Clay	County Totals	2,710	\$294,177,933	\$17,609,681	0.79%
Clayton	Apparel	S	S	S	S
Clayton	Building Materials	53	\$6,628,792	\$397,728	0.02%
Clayton	Eating and Drinking	236	\$12,275,051	\$736,503	0.03%
Clayton	Food Dealers	106	\$15,434,376	\$926,063	0.04%
Clayton	General Merchandise	33	\$5,450,687	\$327,041	0.01%
Clayton	Home Furnishings	S	S	S	S
Clayton	Miscellaneous	410	\$14,094,278	\$845,657	0.04%
Clayton	Motor Vehicle	90	\$11,041,437	\$662,486	0.03%
Clayton	Service	1,098	\$24,883,983	\$1,417,393	0.06%
Clayton	Specialty Retail	447	\$6,073,038	\$364,382	0.02%
Clayton	Utilities and Transportation	131	\$9,103,880	\$546,233	0.02%
Clayton	Wholesale	198	\$27,189,153	\$1,631,349	0.07%
Clayton	County Totals	2,852	\$133,193,801	\$7,915,982	0.35%
Clinton	Apparel	52	\$4,351,573	\$261,094	0.01%
Clinton	Building Materials	88	\$33,842,609	\$2,030,557	0.09%
Clinton	Eating and Drinking	502	\$56,368,738	\$3,382,124	0.15%
Clinton	Food Dealers	211	\$56,315,673	\$3,378,940	0.15%
Clinton	General Merchandise	49	\$76,080,015	\$4,564,801	0.20%
Clinton	Home Furnishings	107	\$11,517,220	\$691,033	0.03%
Clinton	Miscellaneous	715	\$68,298,188	\$4,097,891	0.18%
Clinton	Motor Vehicle	131	\$19,685,393	\$1,181,124	0.05%
Clinton	Service	1,877	\$56,439,773	\$3,327,452	0.15%
Clinton	Specialty Retail	709	\$29,478,233	\$1,768,694	0.08%
Clinton	Utilities and Transportation	206	\$19,868,513	\$1,192,111	0.05%
Clinton	Wholesale	225	\$31,663,465	\$1,899,808	0.08%
Clinton	County Totals	4,872	\$463,909,393	\$27,775,629	1.24%
Crawford	Apparel	42	\$1,383,784	\$83,027	0.00%
Crawford	Building Materials	S	S	S	S
Crawford	Eating and Drinking	173	\$13,724,833	\$823,490	0.04%
Crawford	Food Dealers	78	\$18,772,662	\$1,126,360	0.05%
Crawford	General Merchandise	S	S	S	S
Crawford	Home Furnishings	48	\$1,410,058	\$84,603	0.00%
Crawford	Miscellaneous	293	\$7,900,205	\$474,012	0.02%
Crawford	Motor Vehicle	55	\$7,597,279	\$455,837	0.02%
Crawford	Service	770	\$23,924,577	\$1,416,773	0.06%
Crawford	Specialty Retail	260	\$6,365,680	\$381,941	0.02%
Crawford	Utilities and Transportation	140	\$10,057,822	\$603,469	0.03%
Crawford	Wholesale	98	\$5,352,224	\$321,133	0.01%
Crawford	County Totals	2,010	\$127,693,647	\$7,642,917	0.34%
Dallas	Apparel	323	\$130,637,530	\$7,838,252	0.35%
Dallas	Building Materials	97	\$34,737,095	\$2,084,226	0.09%
Dallas	Eating and Drinking	565	\$120,724,995	\$7,243,500	0.32%
Dallas	Food Dealers	243	\$80,661,438	\$4,839,686	0.22%
Dallas	General Merchandise	61	\$176,316,083	\$10,578,965	0.47%
Dallas	Home Furnishings	121	\$79,207,550	\$4,752,453	0.21%
Dallas	Miscellaneous	852	\$27,598,770	\$1,655,926	0.07%
Dallas	Motor Vehicle	104	\$26,395,154	\$1,583,709	0.07%
Dallas	Service	2,140	\$116,266,627	\$6,576,211	0.29%
Dallas	Specialty Retail	1,027	\$189,738,429	\$11,384,306	0.51%
Dallas	Utilities and Transportation	263	\$52,787,061	\$3,167,224	0.14%
Dallas	Wholesale	205	\$127,345,868	\$7,640,752	0.34%
Dallas	County Totals	6,001	\$1,162,416,600	\$69,345,210	3.09%

**Table 9. Retail Taxable Sales and Tax
by County and Business Group
Fiscal Year 2015**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Davis	Apparel	S	S	S	S
Davis	Building Materials	37	\$735,643	\$44,139	0.00%
Davis	Eating and Drinking	59	\$2,171,060	\$130,264	0.01%
Davis	Food Dealers	64	\$6,183,995	\$371,040	0.02%
Davis	General Merchandise	S	S	S	S
Davis	Home Furnishings	31	\$1,328,462	\$79,708	0.00%
Davis	Miscellaneous	230	\$12,593,563	\$755,614	0.03%
Davis	Motor Vehicle	45	\$3,582,561	\$214,954	0.01%
Davis	Service	460	\$6,752,822	\$397,120	0.02%
Davis	Specialty Retail	279	\$4,312,830	\$258,770	0.01%
Davis	Utilities and Transportation	41	\$6,140,021	\$368,401	0.02%
Davis	Wholesale	66	\$14,986,517	\$899,191	0.04%
Davis	County Totals	1,332	\$62,615,475	\$3,748,879	0.17%
Decatur	Apparel	S	S	S	S
Decatur	Building Materials	26	\$1,789,824	\$107,389	0.00%
Decatur	Eating and Drinking	82	\$3,074,599	\$184,476	0.01%
Decatur	Food Dealers	41	\$6,185,648	\$371,139	0.02%
Decatur	General Merchandise	S	S	S	S
Decatur	Home Furnishings	28	\$993,967	\$59,638	0.00%
Decatur	Miscellaneous	184	\$5,726,028	\$343,562	0.02%
Decatur	Motor Vehicle	S	S	S	S
Decatur	Service	326	\$5,400,202	\$317,341	0.01%
Decatur	Specialty Retail	223	\$2,896,927	\$173,816	0.01%
Decatur	Utilities and Transportation	73	\$3,422,959	\$205,378	0.01%
Decatur	Wholesale	42	\$3,551,108	\$213,066	0.01%
Decatur	County Totals	1,060	\$38,983,193	\$2,332,320	0.10%
Delaware	Apparel	24	\$1,405,202	\$84,312	0.00%
Delaware	Building Materials	50	\$6,807,894	\$408,474	0.02%
Delaware	Eating and Drinking	139	\$10,418,048	\$625,083	0.03%
Delaware	Food Dealers	84	\$14,347,442	\$860,847	0.04%
Delaware	General Merchandise	20	\$20,839,897	\$1,250,394	0.06%
Delaware	Home Furnishings	28	\$3,909,470	\$234,568	0.01%
Delaware	Miscellaneous	398	\$19,389,869	\$1,162,624	0.05%
Delaware	Motor Vehicle	79	\$5,935,404	\$356,124	0.02%
Delaware	Service	984	\$18,241,335	\$1,084,790	0.05%
Delaware	Specialty Retail	361	\$9,331,264	\$559,876	0.02%
Delaware	Utilities and Transportation	106	\$2,659,001	\$159,540	0.01%
Delaware	Wholesale	148	\$20,157,124	\$1,209,427	0.05%
Delaware	County Totals	2,421	\$133,441,950	\$7,996,059	0.36%
Des Moines	Apparel	107	\$14,289,019	\$857,341	0.04%
Des Moines	Building Materials	95	\$83,610,925	\$5,016,656	0.22%
Des Moines	Eating and Drinking	383	\$66,749,093	\$4,004,946	0.18%
Des Moines	Food Dealers	145	\$44,261,769	\$2,655,706	0.12%
Des Moines	General Merchandise	60	\$108,897,573	\$6,533,854	0.29%
Des Moines	Home Furnishings	97	\$8,446,637	\$506,798	0.02%
Des Moines	Miscellaneous	544	\$33,440,343	\$2,006,421	0.09%
Des Moines	Motor Vehicle	119	\$28,740,088	\$1,724,405	0.08%
Des Moines	Service	1,704	\$79,354,039	\$4,633,176	0.21%
Des Moines	Specialty Retail	776	\$48,400,195	\$2,904,012	0.13%
Des Moines	Utilities and Transportation	163	\$18,921,343	\$1,135,281	0.05%
Des Moines	Wholesale	214	\$40,468,661	\$2,418,819	0.11%
Des Moines	County Totals	4,407	\$575,579,685	\$34,397,414	1.53%
Dickinson	Apparel	81	\$4,790,053	\$287,403	0.01%
Dickinson	Building Materials	S	S	S	S
Dickinson	Eating and Drinking	344	\$38,838,636	\$2,330,318	0.10%
Dickinson	Food Dealers	113	\$25,021,421	\$1,501,285	0.07%
Dickinson	General Merchandise	S	S	S	S
Dickinson	Home Furnishings	44	\$5,620,703	\$337,242	0.02%
Dickinson	Miscellaneous	581	\$21,753,267	\$1,305,196	0.06%
Dickinson	Motor Vehicle	77	\$39,465,841	\$2,367,950	0.11%
Dickinson	Service	1,343	\$48,173,721	\$2,726,581	0.12%
Dickinson	Specialty Retail	741	\$22,625,774	\$1,357,546	0.06%
Dickinson	Utilities and Transportation	183	\$11,627,344	\$697,641	0.03%
Dickinson	Wholesale	118	\$31,303,133	\$1,878,188	0.08%
Dickinson	County Totals	3,676	\$291,764,522	\$17,342,029	0.77%

**Table 9. Retail Taxable Sales and Tax
by County and Business Group
Fiscal Year 2015**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Dubuque	Apparel	222	\$36,040,529	\$2,162,432	0.10%
Dubuque	Building Materials	176	\$111,028,755	\$6,661,725	0.30%
Dubuque	Eating and Drinking	1,071	\$140,862,736	\$8,451,764	0.38%
Dubuque	Food Dealers	393	\$108,279,560	\$6,496,774	0.29%
Dubuque	General Merchandise	97	\$185,183,142	\$11,110,989	0.50%
Dubuque	Home Furnishings	305	\$55,767,303	\$3,346,038	0.15%
Dubuque	Miscellaneous	1,419	\$74,170,212	\$4,450,213	0.20%
Dubuque	Motor Vehicle	292	\$73,759,823	\$4,425,589	0.20%
Dubuque	Service	4,231	\$197,611,482	\$11,541,701	0.51%
Dubuque	Specialty Retail	1,701	\$112,455,790	\$6,747,347	0.30%
Dubuque	Utilities and Transportation	324	\$69,841,366	\$4,190,482	0.19%
Dubuque	Wholesale	631	\$140,892,421	\$8,443,930	0.38%
Dubuque	County Totals	10,862	\$1,305,893,119	\$78,028,985	3.48%
Emmet	Apparel	S	S	S	S
Emmet	Building Materials	55	\$12,136,012	\$728,161	0.03%
Emmet	Eating and Drinking	81	\$6,987,254	\$419,235	0.02%
Emmet	Food Dealers	65	\$18,079,629	\$1,084,778	0.05%
Emmet	General Merchandise	S	S	S	S
Emmet	Home Furnishings	25	\$1,469,684	\$88,181	0.00%
Emmet	Miscellaneous	299	\$9,421,118	\$565,267	0.03%
Emmet	Motor Vehicle	34	\$2,923,419	\$175,405	0.01%
Emmet	Service	508	\$9,606,726	\$565,324	0.03%
Emmet	Specialty Retail	206	\$2,059,917	\$123,595	0.01%
Emmet	Utilities and Transportation	90	\$16,206,177	\$972,371	0.04%
Emmet	Wholesale	64	\$3,348,433	\$200,906	0.01%
Emmet	County Totals	1,457	\$85,086,300	\$5,094,098	0.23%
Fayette	Apparel	28	\$960,938	\$57,656	0.00%
Fayette	Building Materials	59	\$6,743,050	\$404,583	0.02%
Fayette	Eating and Drinking	193	\$15,679,810	\$940,789	0.04%
Fayette	Food Dealers	117	\$15,351,442	\$921,087	0.04%
Fayette	General Merchandise	28	\$12,155,450	\$729,327	0.03%
Fayette	Home Furnishings	56	\$4,744,226	\$284,654	0.01%
Fayette	Miscellaneous	393	\$11,825,128	\$709,508	0.03%
Fayette	Motor Vehicle	93	\$12,047,194	\$722,832	0.03%
Fayette	Service	934	\$23,617,592	\$1,400,949	0.06%
Fayette	Specialty Retail	468	\$8,389,509	\$503,371	0.02%
Fayette	Utilities and Transportation	105	\$3,977,856	\$238,671	0.01%
Fayette	Wholesale	181	\$14,920,632	\$888,656	0.04%
Fayette	County Totals	2,655	\$130,412,827	\$7,802,082	0.35%
Floyd	Apparel	S	S	S	S
Floyd	Building Materials	26	\$1,820,555	\$109,233	0.00%
Floyd	Eating and Drinking	120	\$11,712,907	\$702,774	0.03%
Floyd	Food Dealers	61	\$20,484,283	\$1,229,057	0.05%
Floyd	General Merchandise	S	S	S	S
Floyd	Home Furnishings	42	\$3,430,720	\$205,843	0.01%
Floyd	Miscellaneous	353	\$14,402,036	\$864,107	0.04%
Floyd	Motor Vehicle	71	\$7,655,581	\$459,335	0.02%
Floyd	Service	822	\$15,794,971	\$928,620	0.04%
Floyd	Specialty Retail	365	\$7,001,146	\$420,069	0.02%
Floyd	Utilities and Transportation	91	\$13,054,151	\$783,249	0.03%
Floyd	Wholesale	124	\$16,242,237	\$974,294	0.04%
Floyd	County Totals	2,127	\$120,847,656	\$7,231,526	0.32%
Franklin	Apparel	S	S	S	S
Franklin	Building Materials	28	\$1,866,339	\$111,980	0.00%
Franklin	Eating and Drinking	107	\$7,159,850	\$429,591	0.02%
Franklin	Food Dealers	62	\$8,571,218	\$514,273	0.02%
Franklin	General Merchandise	S	S	S	S
Franklin	Home Furnishings	S	S	S	S
Franklin	Miscellaneous	304	\$18,496,422	\$1,109,785	0.05%
Franklin	Motor Vehicle	36	\$643,931	\$38,636	0.00%
Franklin	Service	509	\$8,736,720	\$514,637	0.02%
Franklin	Specialty Retail	211	\$4,009,239	\$240,554	0.01%
Franklin	Utilities and Transportation	86	\$8,371,904	\$502,314	0.02%
Franklin	Wholesale	158	\$9,802,135	\$588,128	0.03%
Franklin	County Totals	1,542	\$72,839,091	\$4,360,780	0.19%

**Table 9. Retail Taxable Sales and Tax
by County and Business Group
Fiscal Year 2015**

County	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	71	\$5,605,652	\$336,339	0.02%
Fremont	Food Dealers	40	\$28,958,780	\$1,737,527	0.08%
Fremont	General Merchandise	S	S	S	S
Fremont	Home Furnishings	S	S	S	S
Fremont	Miscellaneous	139	\$2,181,704	\$130,902	0.01%
Fremont	Motor Vehicle	S	S	S	S
Fremont	Service	355	\$5,445,253	\$310,010	0.01%
Fremont	Specialty Retail	178	\$1,548,663	\$92,920	0.00%
Fremont	Utilities and Transportation	94	\$3,954,884	\$237,293	0.01%
Fremont	Wholesale	52	\$2,890,203	\$173,412	0.01%
Fremont	County Totals	992	\$71,173,531	\$4,253,706	0.19%
Greene	Apparel	S	S	S	S
Greene	Building Materials	24	\$3,720,156	\$223,209	0.01%
Greene	Eating and Drinking	90	\$5,888,921	\$353,335	0.02%
Greene	Food Dealers	58	\$10,064,806	\$603,888	0.03%
Greene	General Merchandise	S	S	S	S
Greene	Home Furnishings	S	S	S	S
Greene	Miscellaneous	167	\$12,558,219	\$753,493	0.03%
Greene	Motor Vehicle	35	\$2,368,876	\$142,133	0.01%
Greene	Service	549	\$9,891,824	\$586,443	0.03%
Greene	Specialty Retail	203	\$3,527,515	\$211,651	0.01%
Greene	Utilities and Transportation	45	\$12,740,210	\$764,413	0.03%
Greene	Wholesale	75	\$12,800,848	\$745,520	0.03%
Greene	County Totals	1,285	\$77,330,462	\$4,610,230	0.21%
Grundy	Apparel	S	S	S	S
Grundy	Building Materials	32	\$3,411,731	\$204,704	0.01%
Grundy	Eating and Drinking	95	\$4,215,866	\$252,952	0.01%
Grundy	Food Dealers	49	\$11,202,792	\$672,168	0.03%
Grundy	General Merchandise	S	S	S	S
Grundy	Home Furnishings	S	S	S	S
Grundy	Miscellaneous	233	\$6,172,674	\$370,360	0.02%
Grundy	Motor Vehicle	57	\$1,461,753	\$87,705	0.00%
Grundy	Service	545	\$10,140,751	\$603,675	0.03%
Grundy	Specialty Retail	228	\$1,363,544	\$81,813	0.00%
Grundy	Utilities and Transportation	121	\$7,180,742	\$430,845	0.02%
Grundy	Wholesale	125	\$19,828,503	\$1,189,245	0.05%
Grundy	County Totals	1,522	\$67,682,620	\$4,055,721	0.18%
Guthrie	Apparel	S	S	S	S
Guthrie	Building Materials	43	\$3,869,532	\$232,172	0.01%
Guthrie	Eating and Drinking	120	\$5,317,002	\$319,020	0.01%
Guthrie	Food Dealers	48	\$8,404,898	\$504,294	0.02%
Guthrie	General Merchandise	S	S	S	S
Guthrie	Home Furnishings	25	\$1,646,833	\$98,810	0.00%
Guthrie	Miscellaneous	300	\$10,183,051	\$610,983	0.03%
Guthrie	Motor Vehicle	49	\$2,029,774	\$121,786	0.01%
Guthrie	Service	549	\$9,278,143	\$550,327	0.02%
Guthrie	Specialty Retail	241	\$6,186,933	\$371,216	0.02%
Guthrie	Utilities and Transportation	139	\$8,288,471	\$497,308	0.02%
Guthrie	Wholesale	77	\$7,219,956	\$433,197	0.02%
Guthrie	County Totals	1,611	\$66,205,553	\$3,965,971	0.18%
Hamilton	Apparel	S	S	S	S
Hamilton	Building Materials	38	\$8,220,862	\$493,252	0.02%
Hamilton	Eating and Drinking	114	\$9,722,864	\$583,372	0.03%
Hamilton	Food Dealers	87	\$24,155,101	\$1,449,306	0.06%
Hamilton	General Merchandise	S	S	S	S
Hamilton	Home Furnishings	39	\$900,197	\$54,012	0.00%
Hamilton	Miscellaneous	304	\$9,850,892	\$591,054	0.03%
Hamilton	Motor Vehicle	33	\$7,147,104	\$428,826	0.02%
Hamilton	Service	628	\$14,069,483	\$822,411	0.04%
Hamilton	Specialty Retail	308	\$4,457,837	\$267,071	0.01%
Hamilton	Utilities and Transportation	133	\$12,841,865	\$770,512	0.03%
Hamilton	Wholesale	101	\$9,839,250	\$590,355	0.03%
Hamilton	County Totals	1,813	\$107,536,724	\$6,430,047	0.29%

**Table 9. Retail Taxable Sales and Tax
by County and Business Group
Fiscal Year 2015**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Hancock	Apparel	S	S	S	S
Hancock	Building Materials	38	\$2,071,994	\$124,320	0.01%
Hancock	Eating and Drinking	81	\$2,999,982	\$179,999	0.01%
Hancock	Food Dealers	32	\$8,279,785	\$496,787	0.02%
Hancock	General Merchandise	S	S	S	S
Hancock	Home Furnishings	S	S	S	S
Hancock	Miscellaneous	309	\$34,247,950	\$2,054,877	0.09%
Hancock	Motor Vehicle	78	\$5,859,346	\$351,561	0.02%
Hancock	Service	535	\$9,052,792	\$529,305	0.02%
Hancock	Specialty Retail	265	\$3,264,721	\$195,883	0.01%
Hancock	Utilities and Transportation	91	\$4,429,172	\$265,750	0.01%
Hancock	Wholesale	115	\$6,997,189	\$419,831	0.02%
Hancock	County Totals	1,589	\$81,056,112	\$4,849,505	0.22%
Hardin	Apparel	34	\$599,257	\$35,955	0.00%
Hardin	Building Materials	54	\$2,542,394	\$152,544	0.01%
Hardin	Eating and Drinking	145	\$11,099,925	\$665,996	0.03%
Hardin	Food Dealers	78	\$22,094,084	\$1,325,645	0.06%
Hardin	General Merchandise	20	\$20,730,812	\$1,243,849	0.06%
Hardin	Home Furnishings	41	\$3,458,152	\$207,489	0.01%
Hardin	Miscellaneous	437	\$23,704,260	\$1,422,256	0.06%
Hardin	Motor Vehicle	88	\$11,160,625	\$669,638	0.03%
Hardin	Service	966	\$21,870,266	\$1,293,296	0.06%
Hardin	Specialty Retail	438	\$3,434,384	\$206,063	0.01%
Hardin	Utilities and Transportation	168	\$10,495,358	\$629,721	0.03%
Hardin	Wholesale	167	\$30,613,476	\$1,836,809	0.08%
Hardin	County Totals	2,636	\$161,802,993	\$9,689,260	0.43%
Harrison	Apparel	S	S	S	S
Harrison	Building Materials	28	\$911,152	\$54,669	0.00%
Harrison	Eating and Drinking	146	\$12,506,129	\$750,368	0.03%
Harrison	Food Dealers	92	\$12,269,915	\$736,195	0.03%
Harrison	General Merchandise	S	S	S	S
Harrison	Home Furnishings	27	\$3,471,234	\$208,274	0.01%
Harrison	Miscellaneous	269	\$4,201,245	\$252,075	0.01%
Harrison	Motor Vehicle	53	\$5,240,518	\$314,431	0.01%
Harrison	Service	595	\$9,348,648	\$544,958	0.02%
Harrison	Specialty Retail	284	\$2,444,503	\$146,670	0.01%
Harrison	Utilities and Transportation	102	\$7,745,083	\$464,705	0.02%
Harrison	Wholesale	138	\$8,327,743	\$499,665	0.02%
Harrison	County Totals	1,768	\$70,677,942	\$4,224,715	0.19%
Henry	Apparel	S	S	S	S
Henry	Building Materials	42	\$5,803,731	\$348,224	0.02%
Henry	Eating and Drinking	159	\$16,416,169	\$984,970	0.04%
Henry	Food Dealers	111	\$22,333,996	\$1,340,040	0.06%
Henry	General Merchandise	S	S	S	S
Henry	Home Furnishings	41	\$2,959,130	\$177,548	0.01%
Henry	Miscellaneous	473	\$28,537,472	\$1,711,197	0.08%
Henry	Motor Vehicle	83	\$9,382,664	\$562,960	0.03%
Henry	Service	916	\$18,853,598	\$1,099,787	0.05%
Henry	Specialty Retail	386	\$3,975,533	\$238,532	0.01%
Henry	Utilities and Transportation	119	\$26,088,510	\$1,565,311	0.07%
Henry	Wholesale	119	\$8,625,629	\$517,538	0.02%
Henry	County Totals	2,492	\$176,908,163	\$10,582,010	0.47%
Howard	Apparel	S	S	S	S
Howard	Building Materials	49	\$7,131,493	\$427,890	0.02%
Howard	Eating and Drinking	95	\$4,786,981	\$287,219	0.01%
Howard	Food Dealers	58	\$10,370,325	\$622,220	0.03%
Howard	General Merchandise	S	S	S	S
Howard	Home Furnishings	31	\$2,538,397	\$152,304	0.01%
Howard	Miscellaneous	292	\$9,200,219	\$552,013	0.02%
Howard	Motor Vehicle	54	\$4,546,430	\$272,786	0.01%
Howard	Service	457	\$5,776,750	\$341,020	0.02%
Howard	Specialty Retail	256	\$5,888,223	\$353,293	0.02%
Howard	Utilities and Transportation	61	\$5,554,998	\$333,300	0.01%
Howard	Wholesale	116	\$15,205,510	\$912,162	0.04%
Howard	County Totals	1,501	\$74,607,725	\$4,470,710	0.20%

**Table 9. Retail Taxable Sales and Tax
by County and Business Group
Fiscal Year 2015**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Humboldt	Apparel	S	S	S	S
Humboldt	Building Materials	27	\$4,916,483	\$294,989	0.01%
Humboldt	Eating and Drinking	109	\$6,998,493	\$419,910	0.02%
Humboldt	Food Dealers	59	\$15,748,296	\$944,898	0.04%
Humboldt	General Merchandise	S	S	S	S
Humboldt	Home Furnishings	S	S	S	S
Humboldt	Miscellaneous	226	\$13,678,853	\$820,731	0.04%
Humboldt	Motor Vehicle	76	\$2,206,909	\$132,415	0.01%
Humboldt	Service	487	\$10,825,112	\$643,250	0.03%
Humboldt	Specialty Retail	212	\$2,188,276	\$131,297	0.01%
Humboldt	Utilities and Transportation	100	\$6,654,759	\$399,286	0.02%
Humboldt	Wholesale	96	\$8,859,426	\$531,566	0.02%
Humboldt	County Totals	1,433	\$78,380,513	\$4,696,574	0.21%
Ida	Apparel	S	S	S	S
Ida	Building Materials	34	\$4,705,768	\$282,346	0.01%
Ida	Eating and Drinking	63	\$3,429,836	\$205,790	0.01%
Ida	Food Dealers	46	\$6,447,099	\$386,826	0.02%
Ida	General Merchandise	S	S	S	S
Ida	Home Furnishings	S	S	S	S
Ida	Miscellaneous	158	\$10,932,989	\$648,534	0.03%
Ida	Motor Vehicle	38	\$2,164,762	\$129,886	0.01%
Ida	Service	342	\$5,353,186	\$313,064	0.01%
Ida	Specialty Retail	154	\$3,306,893	\$188,567	0.01%
Ida	Utilities and Transportation	84	\$4,773,411	\$286,405	0.01%
Ida	Wholesale	90	\$5,103,000	\$306,180	0.01%
Ida	County Totals	1,048	\$51,466,090	\$3,062,547	0.14%
Iowa	Apparel	189	\$57,514,212	\$3,450,853	0.15%
Iowa	Building Materials	S	S	S	S
Iowa	Eating and Drinking	158	\$14,637,283	\$878,237	0.04%
Iowa	Food Dealers	128	\$17,248,503	\$1,034,910	0.05%
Iowa	General Merchandise	S	S	S	S
Iowa	Home Furnishings	65	\$4,647,652	\$278,859	0.01%
Iowa	Miscellaneous	380	\$21,817,287	\$1,309,037	0.06%
Iowa	Motor Vehicle	50	\$3,873,710	\$232,423	0.01%
Iowa	Service	866	\$23,368,113	\$1,377,290	0.06%
Iowa	Specialty Retail	496	\$24,327,250	\$1,459,635	0.07%
Iowa	Utilities and Transportation	102	\$7,225,499	\$433,530	0.02%
Iowa	Wholesale	118	\$8,606,586	\$516,395	0.02%
Iowa	County Totals	2,610	\$191,787,078	\$11,482,427	0.51%
Jackson	Apparel	S	S	S	S
Jackson	Building Materials	33	\$4,051,555	\$243,093	0.01%
Jackson	Eating and Drinking	246	\$16,829,448	\$1,009,767	0.05%
Jackson	Food Dealers	86	\$15,433,298	\$925,998	0.04%
Jackson	General Merchandise	S	S	S	S
Jackson	Home Furnishings	35	\$1,691,715	\$101,503	0.00%
Jackson	Miscellaneous	497	\$9,461,465	\$567,688	0.03%
Jackson	Motor Vehicle	89	\$6,263,356	\$375,801	0.02%
Jackson	Service	1,084	\$20,112,116	\$1,191,789	0.05%
Jackson	Specialty Retail	372	\$5,573,774	\$334,426	0.01%
Jackson	Utilities and Transportation	117	\$9,467,700	\$568,062	0.03%
Jackson	Wholesale	130	\$13,527,082	\$810,213	0.04%
Jackson	County Totals	2,729	\$124,782,499	\$7,470,600	0.33%
Jasper	Apparel	32	\$1,171,328	\$70,280	0.00%
Jasper	Building Materials	72	\$8,503,317	\$510,199	0.02%
Jasper	Eating and Drinking	275	\$28,177,798	\$1,690,668	0.08%
Jasper	Food Dealers	173	\$40,673,641	\$2,440,418	0.11%
Jasper	General Merchandise	24	\$30,555,270	\$1,833,316	0.08%
Jasper	Home Furnishings	82	\$5,368,917	\$322,135	0.01%
Jasper	Miscellaneous	640	\$24,690,570	\$1,481,434	0.07%
Jasper	Motor Vehicle	97	\$12,163,894	\$729,834	0.03%
Jasper	Service	1,516	\$42,618,748	\$2,502,674	0.11%
Jasper	Specialty Retail	636	\$13,319,306	\$799,158	0.04%
Jasper	Utilities and Transportation	202	\$80,541,840	\$4,832,510	0.22%
Jasper	Wholesale	173	\$34,779,420	\$2,086,765	0.09%
Jasper	County Totals	3,922	\$322,564,049	\$19,299,392	0.86%

**Table 9. Retail Taxable Sales and Tax
by County and Business Group
Fiscal Year 2015**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Jefferson	Apparel	36	\$1,139,964	\$68,398	0.00%
Jefferson	Building Materials	53	\$6,988,872	\$419,332	0.02%
Jefferson	Eating and Drinking	158	\$12,975,976	\$778,559	0.03%
Jefferson	Food Dealers	89	\$17,961,543	\$1,077,693	0.05%
Jefferson	General Merchandise	25	\$21,886,578	\$1,313,195	0.06%
Jefferson	Home Furnishings	54	\$453,095	\$27,186	0.00%
Jefferson	Miscellaneous	339	\$10,993,260	\$659,596	0.03%
Jefferson	Motor Vehicle	48	\$8,428,927	\$505,736	0.02%
Jefferson	Service	741	\$23,416,184	\$1,375,342	0.06%
Jefferson	Specialty Retail	479	\$8,246,799	\$494,808	0.02%
Jefferson	Utilities and Transportation	88	\$39,997,835	\$2,399,870	0.11%
Jefferson	Wholesale	96	\$5,878,884	\$352,733	0.02%
Jefferson	County Totals	2,206	\$158,367,917	\$9,472,446	0.42%
Johnson	Apparel	363	\$79,369,437	\$4,762,166	0.21%
Johnson	Building Materials	178	\$107,824,720	\$6,469,483	0.29%
Johnson	Eating and Drinking	1,431	\$282,417,108	\$16,945,026	0.76%
Johnson	Food Dealers	448	\$126,112,872	\$7,566,772	0.34%
Johnson	General Merchandise	80	\$261,598,531	\$15,695,912	0.70%
Johnson	Home Furnishings	228	\$85,321,082	\$5,119,265	0.23%
Johnson	Miscellaneous	1,506	\$94,400,648	\$5,664,039	0.25%
Johnson	Motor Vehicle	262	\$67,067,957	\$4,024,077	0.18%
Johnson	Service	4,383	\$278,564,723	\$16,169,881	0.72%
Johnson	Specialty Retail	2,091	\$208,390,731	\$12,503,444	0.56%
Johnson	Utilities and Transportation	290	\$85,666,191	\$5,139,971	0.23%
Johnson	Wholesale	424	\$108,710,961	\$6,519,249	0.29%
Johnson	County Totals	11,684	\$1,785,444,961	\$106,579,287	4.75%
Jones	Apparel	S	S	S	S
Jones	Building Materials	24	\$1,325,811	\$79,549	0.00%
Jones	Eating and Drinking	163	\$13,271,108	\$796,266	0.04%
Jones	Food Dealers	68	\$15,992,705	\$959,562	0.04%
Jones	General Merchandise	S	S	S	S
Jones	Home Furnishings	53	\$3,481,536	\$208,892	0.01%
Jones	Miscellaneous	467	\$18,179,266	\$1,090,756	0.05%
Jones	Motor Vehicle	77	\$11,679,183	\$697,084	0.03%
Jones	Service	951	\$17,679,371	\$1,048,997	0.05%
Jones	Specialty Retail	435	\$5,255,425	\$315,326	0.01%
Jones	Utilities and Transportation	126	\$16,563,791	\$993,827	0.04%
Jones	Wholesale	148	\$23,072,851	\$1,384,371	0.06%
Jones	County Totals	2,550	\$147,637,144	\$8,842,796	0.39%
Keokuk	Apparel	S	S	S	S
Keokuk	Building Materials	29	\$1,769,904	\$106,194	0.00%
Keokuk	Eating and Drinking	86	\$3,207,302	\$192,438	0.01%
Keokuk	Food Dealers	62	\$7,621,609	\$457,297	0.02%
Keokuk	General Merchandise	S	S	S	S
Keokuk	Home Furnishings	S	S	S	S
Keokuk	Miscellaneous	241	\$7,849,095	\$470,946	0.02%
Keokuk	Motor Vehicle	43	\$4,786,860	\$287,002	0.01%
Keokuk	Service	507	\$6,613,611	\$393,143	0.02%
Keokuk	Specialty Retail	177	\$2,187,880	\$131,273	0.01%
Keokuk	Utilities and Transportation	72	\$1,098,187	\$65,891	0.00%
Keokuk	Wholesale	82	\$3,964,866	\$237,892	0.01%
Keokuk	County Totals	1,334	\$42,343,666	\$2,536,736	0.11%
Kossuth	Apparel	S	S	S	S
Kossuth	Building Materials	63	\$2,613,358	\$156,801	0.01%
Kossuth	Eating and Drinking	175	\$13,845,758	\$830,745	0.04%
Kossuth	Food Dealers	120	\$20,666,184	\$1,239,971	0.06%
Kossuth	General Merchandise	S	S	S	S
Kossuth	Home Furnishings	46	\$3,561,129	\$213,668	0.01%
Kossuth	Miscellaneous	445	\$17,842,550	\$1,070,553	0.05%
Kossuth	Motor Vehicle	109	\$15,417,969	\$925,078	0.04%
Kossuth	Service	854	\$18,120,278	\$1,068,626	0.05%
Kossuth	Specialty Retail	361	\$9,748,446	\$584,907	0.03%
Kossuth	Utilities and Transportation	177	\$13,713,495	\$822,810	0.04%
Kossuth	Wholesale	168	\$23,881,305	\$1,432,878	0.06%
Kossuth	County Totals	2,557	\$151,361,298	\$9,063,087	0.40%

**Table 9. Retail Taxable Sales and Tax
by County and Business Group
Fiscal Year 2015**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Lee	Apparel	35	\$2,670,048	\$160,203	0.01%
Lee	Building Materials	68	\$18,074,190	\$1,084,451	0.05%
Lee	Eating and Drinking	389	\$37,687,913	\$2,261,275	0.10%
Lee	Food Dealers	136	\$38,220,356	\$2,293,221	0.10%
Lee	General Merchandise	56	\$57,902,064	\$3,474,124	0.15%
Lee	Home Furnishings	63	\$4,097,221	\$245,833	0.01%
Lee	Miscellaneous	597	\$37,124,957	\$2,227,497	0.10%
Lee	Motor Vehicle	125	\$18,847,321	\$1,130,839	0.05%
Lee	Service	1,520	\$41,498,784	\$2,418,189	0.11%
Lee	Specialty Retail	632	\$19,978,698	\$1,198,722	0.05%
Lee	Utilities and Transportation	166	\$17,426,538	\$1,045,592	0.05%
Lee	Wholesale	158	\$30,303,289	\$1,817,114	0.08%
Lee	County Totals	3,945	\$323,831,379	\$19,357,061	0.86%
Linn	Apparel	432	\$80,243,679	\$4,814,621	0.21%
Linn	Building Materials	334	\$228,288,766	\$13,697,326	0.61%
Linn	Eating and Drinking	2,031	\$334,487,616	\$20,069,257	0.90%
Linn	Food Dealers	693	\$223,487,896	\$13,409,258	0.60%
Linn	General Merchandise	168	\$385,008,829	\$23,100,530	1.03%
Linn	Home Furnishings	356	\$98,981,463	\$5,938,888	0.26%
Linn	Miscellaneous	2,713	\$312,766,280	\$18,765,813	0.84%
Linn	Motor Vehicle	526	\$147,081,462	\$8,824,888	0.39%
Linn	Service	8,283	\$483,167,644	\$28,432,513	1.27%
Linn	Specialty Retail	3,508	\$249,526,041	\$14,971,562	0.67%
Linn	Utilities and Transportation	679	\$779,555,881	\$46,773,353	2.09%
Linn	Wholesale	1,033	\$491,421,639	\$29,017,511	1.29%
Linn	County Totals	20,756	\$3,814,017,196	\$227,815,520	10.16%
Louisa	Apparel	S	S	S	S
Louisa	Building Materials	28	\$299,214	\$17,953	0.00%
Louisa	Eating and Drinking	100	\$4,153,018	\$249,181	0.01%
Louisa	Food Dealers	55	\$8,349,069	\$500,944	0.02%
Louisa	General Merchandise	S	S	S	S
Louisa	Home Furnishings	S	S	S	S
Louisa	Miscellaneous	157	\$2,987,055	\$179,223	0.01%
Louisa	Motor Vehicle	46	\$2,202,619	\$132,157	0.01%
Louisa	Service	364	\$4,895,319	\$291,333	0.01%
Louisa	Specialty Retail	187	\$2,224,744	\$133,485	0.01%
Louisa	Utilities and Transportation	73	\$2,780,779	\$166,847	0.01%
Louisa	Wholesale	55	\$4,064,692	\$243,762	0.01%
Louisa	County Totals	1,089	\$34,892,348	\$2,091,035	0.09%
Lucas	Apparel	20	\$316,329	\$18,980	0.00%
Lucas	Building Materials	S	S	S	S
Lucas	Eating and Drinking	62	\$2,973,716	\$178,423	0.01%
Lucas	Food Dealers	52	\$12,638,644	\$758,319	0.03%
Lucas	General Merchandise	S	S	S	S
Lucas	Home Furnishings	S	S	S	S
Lucas	Miscellaneous	134	\$4,204,086	\$252,245	0.01%
Lucas	Motor Vehicle	42	\$4,841,541	\$290,492	0.01%
Lucas	Service	408	\$9,195,629	\$546,277	0.02%
Lucas	Specialty Retail	217	\$3,396,521	\$203,791	0.01%
Lucas	Utilities and Transportation	41	\$1,402,919	\$84,175	0.00%
Lucas	Wholesale	31	\$517,906	\$31,074	0.00%
Lucas	County Totals	1,045	\$50,555,008	\$3,027,840	0.14%
Lyon	Apparel	S	S	S	S
Lyon	Building Materials	37	\$4,551,593	\$273,096	0.01%
Lyon	Eating and Drinking	90	\$4,845,590	\$290,735	0.01%
Lyon	Food Dealers	70	\$10,095,813	\$605,749	0.03%
Lyon	General Merchandise	S	S	S	S
Lyon	Home Furnishings	31	\$1,611,287	\$96,677	0.00%
Lyon	Miscellaneous	344	\$21,504,451	\$1,290,267	0.06%
Lyon	Motor Vehicle	32	\$2,048,668	\$122,920	0.01%
Lyon	Service	594	\$20,179,723	\$1,187,526	0.05%
Lyon	Specialty Retail	231	\$5,882,147	\$352,929	0.02%
Lyon	Utilities and Transportation	111	\$8,082,827	\$484,970	0.02%
Lyon	Wholesale	121	\$12,906,537	\$774,202	0.03%
Lyon	County Totals	1,685	\$94,081,212	\$5,621,425	0.25%

**Table 9. Retail Taxable Sales and Tax
by County and Business Group
Fiscal Year 2015**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Madison	Apparel	26	\$409,176	\$24,551	0.00%
Madison	Building Materials	38	\$6,480,398	\$388,824	0.02%
Madison	Eating and Drinking	101	\$8,137,706	\$488,262	0.02%
Madison	Food Dealers	67	\$15,439,067	\$926,344	0.04%
Madison	General Merchandise	S	S	S	S
Madison	Home Furnishings	S	S	S	S
Madison	Miscellaneous	364	\$20,469,869	\$1,228,192	0.05%
Madison	Motor Vehicle	61	\$2,861,613	\$171,697	0.01%
Madison	Service	584	\$14,568,955	\$868,133	0.04%
Madison	Specialty Retail	392	\$7,162,613	\$429,757	0.02%
Madison	Utilities and Transportation	61	\$7,375,657	\$442,539	0.02%
Madison	Wholesale	71	\$5,477,640	\$328,658	0.01%
Madison	County Totals	1,793	\$95,009,656	\$5,694,575	0.25%
Mahaska	Apparel	37	\$2,896,130	\$173,768	0.01%
Mahaska	Building Materials	32	\$4,978,313	\$298,699	0.01%
Mahaska	Eating and Drinking	187	\$19,585,486	\$1,175,129	0.05%
Mahaska	Food Dealers	90	\$19,312,195	\$1,158,732	0.05%
Mahaska	General Merchandise	37	\$38,224,949	\$2,293,497	0.10%
Mahaska	Home Furnishings	46	\$5,259,830	\$315,590	0.01%
Mahaska	Miscellaneous	362	\$15,139,415	\$908,365	0.04%
Mahaska	Motor Vehicle	94	\$6,924,732	\$415,484	0.02%
Mahaska	Service	994	\$22,698,363	\$1,336,582	0.06%
Mahaska	Specialty Retail	528	\$14,142,011	\$848,521	0.04%
Mahaska	Utilities and Transportation	123	\$17,777,319	\$1,066,639	0.05%
Mahaska	Wholesale	158	\$19,292,454	\$1,157,547	0.05%
Mahaska	County Totals	2,688	\$186,231,197	\$11,148,552	0.50%
Marion	Apparel	52	\$3,836,510	\$230,191	0.01%
Marion	Building Materials	81	\$12,454,481	\$747,269	0.03%
Marion	Eating and Drinking	272	\$32,983,320	\$1,978,999	0.09%
Marion	Food Dealers	119	\$28,277,984	\$1,696,679	0.08%
Marion	General Merchandise	37	\$50,602,380	\$3,036,143	0.14%
Marion	Home Furnishings	40	\$6,842,426	\$410,546	0.02%
Marion	Miscellaneous	612	\$50,514,638	\$3,010,949	0.13%
Marion	Motor Vehicle	108	\$15,315,615	\$918,937	0.04%
Marion	Service	1,305	\$36,925,348	\$2,148,525	0.10%
Marion	Specialty Retail	584	\$12,726,646	\$763,599	0.03%
Marion	Utilities and Transportation	223	\$19,911,285	\$1,194,677	0.05%
Marion	Wholesale	155	\$24,989,800	\$1,498,758	0.07%
Marion	County Totals	3,588	\$295,380,433	\$17,635,271	0.79%
Marshall	Apparel	66	\$3,809,230	\$228,554	0.01%
Marshall	Building Materials	61	\$37,732,706	\$2,263,962	0.10%
Marshall	Eating and Drinking	310	\$38,786,687	\$2,327,201	0.10%
Marshall	Food Dealers	169	\$37,417,575	\$2,245,055	0.10%
Marshall	General Merchandise	42	\$64,878,248	\$3,892,695	0.17%
Marshall	Home Furnishings	51	\$5,907,153	\$354,429	0.02%
Marshall	Miscellaneous	561	\$44,764,952	\$2,685,897	0.12%
Marshall	Motor Vehicle	127	\$16,151,353	\$969,081	0.04%
Marshall	Service	1,374	\$46,528,490	\$2,723,858	0.12%
Marshall	Specialty Retail	579	\$20,968,233	\$1,258,094	0.06%
Marshall	Utilities and Transportation	205	\$17,010,875	\$1,020,653	0.05%
Marshall	Wholesale	160	\$25,234,392	\$1,514,064	0.07%
Marshall	County Totals	3,705	\$359,189,894	\$21,483,542	0.96%
Mills	Apparel	S	S	S	S
Mills	Building Materials	21	\$961,071	\$57,664	0.00%
Mills	Eating and Drinking	96	\$11,169,332	\$670,160	0.03%
Mills	Food Dealers	53	\$9,829,952	\$589,797	0.03%
Mills	General Merchandise	S	S	S	S
Mills	Home Furnishings	S	S	S	S
Mills	Miscellaneous	236	\$5,618,232	\$337,094	0.02%
Mills	Motor Vehicle	38	\$8,205,297	\$492,318	0.02%
Mills	Service	520	\$8,637,851	\$516,921	0.02%
Mills	Specialty Retail	236	\$2,841,859	\$170,512	0.01%
Mills	Utilities and Transportation	108	\$17,400,039	\$1,044,002	0.05%
Mills	Wholesale	66	\$5,983,238	\$358,994	0.02%
Mills	County Totals	1,411	\$77,811,586	\$4,667,345	0.21%

**Table 9. Retail Taxable Sales and Tax
by County and Business Group
Fiscal Year 2015**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Mitchell	Apparel	22	\$1,597,951	\$95,877	0.00%
Mitchell	Building Materials	50	\$2,555,856	\$153,351	0.01%
Mitchell	Eating and Drinking	118	\$5,638,127	\$338,288	0.02%
Mitchell	Food Dealers	57	\$10,179,871	\$610,792	0.03%
Mitchell	General Merchandise	21	\$2,648,256	\$158,895	0.01%
Mitchell	Home Furnishings	24	\$886,971	\$53,218	0.00%
Mitchell	Miscellaneous	290	\$13,369,652	\$802,179	0.04%
Mitchell	Motor Vehicle	42	\$2,881,863	\$172,912	0.01%
Mitchell	Service	534	\$9,894,606	\$579,453	0.03%
Mitchell	Specialty Retail	357	\$5,133,910	\$306,852	0.01%
Mitchell	Utilities and Transportation	76	\$7,271,879	\$436,313	0.02%
Mitchell	Wholesale	85	\$8,443,365	\$506,602	0.02%
Mitchell	County Totals	1,676	\$70,502,307	\$4,214,733	0.19%
Monona	Apparel	S	S	S	S
Monona	Building Materials	21	\$5,857,141	\$351,428	0.02%
Monona	Eating and Drinking	99	\$7,070,101	\$424,206	0.02%
Monona	Food Dealers	57	\$7,055,610	\$423,337	0.02%
Monona	General Merchandise	S	S	S	S
Monona	Home Furnishings	S	S	S	S
Monona	Miscellaneous	114	\$1,843,355	\$110,601	0.00%
Monona	Motor Vehicle	29	\$2,354,689	\$141,281	0.01%
Monona	Service	484	\$6,051,481	\$352,134	0.02%
Monona	Specialty Retail	231	\$2,925,872	\$175,552	0.01%
Monona	Utilities and Transportation	90	\$5,519,464	\$331,168	0.01%
Monona	Wholesale	88	\$3,428,560	\$205,714	0.01%
Monona	County Totals	1,259	\$48,893,671	\$2,922,665	0.13%
Monroe	Apparel	S	S	S	S
Monroe	Building Materials	S	S	S	S
Monroe	Eating and Drinking	95	\$5,667,683	\$340,061	0.02%
Monroe	Food Dealers	41	\$9,148,196	\$548,892	0.02%
Monroe	General Merchandise	S	S	S	S
Monroe	Home Furnishings	S	S	S	S
Monroe	Miscellaneous	142	\$5,454,763	\$327,286	0.01%
Monroe	Motor Vehicle	43	\$1,249,534	\$74,972	0.00%
Monroe	Service	311	\$4,868,750	\$286,597	0.01%
Monroe	Specialty Retail	177	\$1,383,644	\$83,019	0.00%
Monroe	Utilities and Transportation	24	\$4,740,616	\$284,437	0.01%
Monroe	Wholesale	52	\$4,295,555	\$257,733	0.01%
Monroe	County Totals	916	\$41,967,149	\$2,512,501	0.11%
Montgomery	Apparel	S	S	S	S
Montgomery	Building Materials	36	\$6,460,266	\$387,616	0.02%
Montgomery	Eating and Drinking	106	\$8,718,438	\$523,106	0.02%
Montgomery	Food Dealers	47	\$12,942,045	\$776,523	0.03%
Montgomery	General Merchandise	S	S	S	S
Montgomery	Home Furnishings	33	\$1,709,715	\$102,583	0.00%
Montgomery	Miscellaneous	222	\$4,773,936	\$286,436	0.01%
Montgomery	Motor Vehicle	62	\$4,665,804	\$279,948	0.01%
Montgomery	Service	497	\$11,208,980	\$659,107	0.03%
Montgomery	Specialty Retail	198	\$3,469,939	\$208,196	0.01%
Montgomery	Utilities and Transportation	80	\$8,924,445	\$535,467	0.02%
Montgomery	Wholesale	68	\$7,434,532	\$446,072	0.02%
Montgomery	County Totals	1,390	\$79,600,135	\$4,762,576	0.21%
Muscatine	Apparel	55	\$5,331,091	\$319,865	0.01%
Muscatine	Building Materials	83	\$53,658,777	\$3,219,527	0.14%
Muscatine	Eating and Drinking	386	\$45,844,311	\$2,750,659	0.12%
Muscatine	Food Dealers	190	\$48,583,829	\$2,915,030	0.13%
Muscatine	General Merchandise	45	\$66,222,575	\$3,973,355	0.18%
Muscatine	Home Furnishings	81	\$9,945,332	\$596,720	0.03%
Muscatine	Miscellaneous	605	\$48,596,713	\$2,915,803	0.13%
Muscatine	Motor Vehicle	108	\$19,194,120	\$1,151,647	0.05%
Muscatine	Service	1,537	\$46,992,031	\$2,767,701	0.12%
Muscatine	Specialty Retail	688	\$22,353,493	\$1,341,210	0.06%
Muscatine	Utilities and Transportation	153	\$81,707,225	\$4,902,434	0.22%
Muscatine	Wholesale	160	\$19,982,081	\$1,198,508	0.05%
Muscatine	County Totals	4,091	\$468,411,578	\$28,052,457	1.25%

**Table 9. Retail Taxable Sales and Tax
by County and Business Group
Fiscal Year 2015**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
O'Brien	Apparel	24	\$971,518	\$58,291	0.00%
O'Brien	Building Materials	46	\$7,329,138	\$439,748	0.02%
O'Brien	Eating and Drinking	121	\$11,437,866	\$686,272	0.03%
O'Brien	Food Dealers	98	\$18,548,609	\$1,112,917	0.05%
O'Brien	General Merchandise	24	\$5,433,118	\$325,987	0.01%
O'Brien	Home Furnishings	49	\$2,708,149	\$162,489	0.01%
O'Brien	Miscellaneous	341	\$10,471,687	\$628,301	0.03%
O'Brien	Motor Vehicle	58	\$4,700,993	\$282,060	0.01%
O'Brien	Service	777	\$19,145,690	\$1,123,489	0.05%
O'Brien	Specialty Retail	281	\$7,342,026	\$440,522	0.02%
O'Brien	Utilities and Transportation	105	\$11,083,465	\$665,008	0.03%
O'Brien	Wholesale	183	\$24,856,650	\$1,491,399	0.07%
O'Brien	County Totals	2,107	\$124,028,909	\$7,416,482	0.33%
Osceola	Apparel	S	S	S	S
Osceola	Building Materials	S	S	S	S
Osceola	Eating and Drinking	41	\$2,399,519	\$143,971	0.01%
Osceola	Food Dealers	S	S	S	S
Osceola	General Merchandise	S	S	S	S
Osceola	Home Furnishings	S	S	S	S
Osceola	Miscellaneous	158	\$7,460,277	\$447,617	0.02%
Osceola	Motor Vehicle	S	S	S	S
Osceola	Service	313	\$4,367,432	\$259,230	0.01%
Osceola	Specialty Retail	107	\$1,614,820	\$96,889	0.00%
Osceola	Utilities and Transportation	54	\$10,109,037	\$606,542	0.03%
Osceola	Wholesale	43	\$10,914,264	\$654,856	0.03%
Osceola	County Totals	779	\$43,055,016	\$2,580,485	0.12%
Page	Apparel	34	\$1,939,822	\$116,389	0.01%
Page	Building Materials	34	\$10,819,653	\$649,179	0.03%
Page	Eating and Drinking	155	\$12,831,019	\$769,861	0.03%
Page	Food Dealers	48	\$13,802,501	\$828,150	0.04%
Page	General Merchandise	27	\$4,175,988	\$250,559	0.01%
Page	Home Furnishings	27	\$1,767,519	\$106,051	0.00%
Page	Miscellaneous	283	\$19,018,727	\$1,141,124	0.05%
Page	Motor Vehicle	76	\$6,282,660	\$376,960	0.02%
Page	Service	691	\$11,678,696	\$687,187	0.03%
Page	Specialty Retail	305	\$5,309,774	\$318,586	0.01%
Page	Utilities and Transportation	84	\$9,597,706	\$575,862	0.03%
Page	Wholesale	96	\$12,184,256	\$731,055	0.03%
Page	County Totals	1,860	\$109,408,321	\$6,550,965	0.29%
Palo Alto	Apparel	S	S	S	S
Palo Alto	Building Materials	24	\$4,815,155	\$288,909	0.01%
Palo Alto	Eating and Drinking	134	\$8,210,953	\$492,657	0.02%
Palo Alto	Food Dealers	51	\$8,499,279	\$509,957	0.02%
Palo Alto	General Merchandise	S	S	S	S
Palo Alto	Home Furnishings	24	\$1,073,605	\$64,416	0.00%
Palo Alto	Miscellaneous	196	\$35,467,433	\$2,128,046	0.09%
Palo Alto	Motor Vehicle	49	\$2,442,572	\$146,554	0.01%
Palo Alto	Service	496	\$12,304,307	\$715,551	0.03%
Palo Alto	Specialty Retail	262	\$4,135,551	\$248,133	0.01%
Palo Alto	Utilities and Transportation	69	\$7,595,090	\$455,705	0.02%
Palo Alto	Wholesale	87	\$9,088,677	\$545,321	0.02%
Palo Alto	County Totals	1,403	\$96,574,011	\$5,771,733	0.26%
Plymouth	Apparel	37	\$2,024,965	\$121,498	0.01%
Plymouth	Building Materials	72	\$12,849,943	\$770,997	0.03%
Plymouth	Eating and Drinking	266	\$23,785,049	\$1,427,103	0.06%
Plymouth	Food Dealers	104	\$20,297,963	\$1,217,878	0.05%
Plymouth	General Merchandise	28	\$30,977,680	\$1,858,661	0.08%
Plymouth	Home Furnishings	29	\$1,009,895	\$60,594	0.00%
Plymouth	Miscellaneous	548	\$15,290,547	\$917,433	0.04%
Plymouth	Motor Vehicle	72	\$12,394,696	\$743,682	0.03%
Plymouth	Service	1,195	\$26,971,479	\$1,588,595	0.07%
Plymouth	Specialty Retail	449	\$9,516,641	\$570,998	0.03%
Plymouth	Utilities and Transportation	147	\$17,419,614	\$1,045,177	0.05%
Plymouth	Wholesale	174	\$19,849,460	\$1,188,302	0.05%
Plymouth	County Totals	3,121	\$192,387,932	\$11,510,916	0.51%

**Table 9. Retail Taxable Sales and Tax
by County and Business Group
Fiscal Year 2015**

County	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	71	\$2,428,791	\$145,727	0.01%
Pocahontas	Food Dealers	60	\$10,504,444	\$630,267	0.03%
Pocahontas	General Merchandise	S	S	S	S
Pocahontas	Home Furnishings	S	S	S	S
Pocahontas	Miscellaneous	163	\$8,197,685	\$491,861	0.02%
Pocahontas	Motor Vehicle	35	\$1,353,566	\$81,214	0.00%
Pocahontas	Service	354	\$3,861,130	\$226,899	0.01%
Pocahontas	Specialty Retail	183	\$1,765,454	\$105,927	0.00%
Pocahontas	Utilities and Transportation	92	\$6,473,332	\$388,400	0.02%
Pocahontas	Wholesale	86	\$4,828,010	\$289,681	0.01%
Pocahontas	County Totals	1,095	\$42,397,118	\$2,539,058	0.11%
Polk	Apparel	983	\$209,990,683	\$12,599,441	0.56%
Polk	Building Materials	637	\$550,747,554	\$33,044,853	1.47%
Polk	Eating and Drinking	4,741	\$882,852,836	\$52,971,170	2.36%
Polk	Food Dealers	1,509	\$518,858,891	\$31,131,533	1.39%
Polk	General Merchandise	355	\$798,630,607	\$47,917,836	2.14%
Polk	Home Furnishings	801	\$336,062,482	\$20,163,749	0.90%
Polk	Miscellaneous	5,160	\$519,401,986	\$31,163,489	1.39%
Polk	Motor Vehicle	947	\$339,643,787	\$20,378,627	0.91%
Polk	Service	16,870	\$1,282,065,326	\$74,939,267	3.34%
Polk	Specialty Retail	7,005	\$664,177,356	\$39,850,641	1.78%
Polk	Utilities and Transportation	1,155	\$596,251,512	\$35,775,091	1.60%
Polk	Wholesale	1,902	\$1,037,570,069	\$61,637,254	2.75%
Polk	County Totals	42,065	\$7,736,253,089	\$461,572,953	20.59%
Pottawattamie	Apparel	190	\$30,294,619	\$1,817,677	0.08%
Pottawattamie	Building Materials	107	\$116,965,628	\$7,017,938	0.31%
Pottawattamie	Eating and Drinking	785	\$145,041,418	\$8,702,485	0.39%
Pottawattamie	Food Dealers	359	\$123,573,055	\$7,414,383	0.33%
Pottawattamie	General Merchandise	82	\$173,642,787	\$10,418,567	0.46%
Pottawattamie	Home Furnishings	89	\$18,591,977	\$1,115,519	0.05%
Pottawattamie	Miscellaneous	1,058	\$82,940,113	\$4,976,407	0.22%
Pottawattamie	Motor Vehicle	214	\$70,780,139	\$4,246,808	0.19%
Pottawattamie	Service	2,689	\$188,490,112	\$10,826,041	0.48%
Pottawattamie	Specialty Retail	1,086	\$96,053,244	\$5,763,195	0.26%
Pottawattamie	Utilities and Transportation	332	\$136,968,342	\$8,218,101	0.37%
Pottawattamie	Wholesale	357	\$34,955,862	\$2,096,698	0.09%
Pottawattamie	County Totals	7,348	\$1,218,297,296	\$72,613,819	3.24%
Poweshiek	Apparel	20	\$835,429	\$50,126	0.00%
Poweshiek	Building Materials	47	\$12,401,601	\$744,096	0.03%
Poweshiek	Eating and Drinking	185	\$17,045,202	\$1,022,712	0.05%
Poweshiek	Food Dealers	91	\$25,872,664	\$1,552,360	0.07%
Poweshiek	General Merchandise	25	\$25,664,234	\$1,539,854	0.07%
Poweshiek	Home Furnishings	38	\$1,960,274	\$117,616	0.01%
Poweshiek	Miscellaneous	377	\$10,020,151	\$601,209	0.03%
Poweshiek	Motor Vehicle	83	\$5,777,168	\$346,630	0.02%
Poweshiek	Service	963	\$24,943,339	\$1,447,835	0.06%
Poweshiek	Specialty Retail	415	\$8,440,182	\$506,411	0.02%
Poweshiek	Utilities and Transportation	156	\$19,545,329	\$1,172,720	0.05%
Poweshiek	Wholesale	123	\$11,001,567	\$660,094	0.03%
Poweshiek	County Totals	2,523	\$163,507,140	\$9,761,663	0.44%
Ringgold	Apparel	S	S	S	S
Ringgold	Building Materials	20	\$811,071	\$48,664	0.00%
Ringgold	Eating and Drinking	64	\$2,124,156	\$127,449	0.01%
Ringgold	Food Dealers	25	\$3,046,832	\$182,810	0.01%
Ringgold	General Merchandise	S	S	S	S
Ringgold	Home Furnishings	S	S	S	S
Ringgold	Miscellaneous	105	\$1,410,131	\$84,608	0.00%
Ringgold	Motor Vehicle	42	\$3,273,200	\$196,392	0.01%
Ringgold	Service	284	\$4,029,701	\$236,759	0.01%
Ringgold	Specialty Retail	126	\$820,381	\$49,223	0.00%
Ringgold	Utilities and Transportation	32	\$23,914,328	\$1,434,860	0.06%
Ringgold	Wholesale	56	\$6,428,616	\$385,717	0.02%
Ringgold	County Totals	777	\$49,058,664	\$2,938,497	0.13%

**Table 9. Retail Taxable Sales and Tax
by County and Business Group
Fiscal Year 2015**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Sac	Apparel	S			
Sac	Building Materials	37	\$4,248,925	\$254,936	0.01%
Sac	Eating and Drinking	88	\$4,593,949	\$275,637	0.01%
Sac	Food Dealers	85	\$10,199,556	\$611,973	0.03%
Sac	General Merchandise	S			
Sac	Home Furnishings	36	\$777,766	\$46,666	0.00%
Sac	Miscellaneous	275	\$8,789,128	\$527,348	0.02%
Sac	Motor Vehicle	53	\$7,087,996	\$425,280	0.02%
Sac	Service	539	\$8,677,450	\$512,421	0.02%
Sac	Specialty Retail	188	\$2,245,756	\$134,745	0.01%
Sac	Utilities and Transportation	91	\$6,943,002	\$416,580	0.02%
Sac	Wholesale	125	\$3,956,050	\$237,363	0.01%
Sac	County Totals	1,535	\$59,033,095	\$3,533,760	0.16%
Scott	Apparel	419	\$116,450,355	\$6,987,021	0.31%
Scott	Building Materials	292	\$184,060,389	\$11,043,623	0.49%
Scott	Eating and Drinking	1,766	\$325,107,716	\$19,506,463	0.87%
Scott	Food Dealers	593	\$208,448,882	\$12,506,933	0.56%
Scott	General Merchandise	181	\$308,022,993	\$18,481,380	0.82%
Scott	Home Furnishings	313	\$91,954,821	\$5,517,289	0.25%
Scott	Miscellaneous	1,914	\$197,616,623	\$11,851,781	0.53%
Scott	Motor Vehicle	338	\$113,549,062	\$6,812,944	0.30%
Scott	Service	5,721	\$306,032,824	\$17,860,592	0.80%
Scott	Specialty Retail	2,407	\$220,173,106	\$13,210,386	0.59%
Scott	Utilities and Transportation	474	\$330,682,362	\$19,840,942	0.88%
Scott	Wholesale	815	\$202,766,346	\$12,117,550	0.54%
Scott	County Totals	15,233	\$2,604,865,479	\$155,736,903	6.95%
Shelby	Apparel	S			
Shelby	Building Materials	37	\$6,176,132	\$370,568	0.02%
Shelby	Eating and Drinking	140	\$7,280,902	\$436,854	0.02%
Shelby	Food Dealers	42	\$11,898,611	\$713,917	0.03%
Shelby	General Merchandise	S			
Shelby	Home Furnishings	28	\$1,228,659	\$73,720	0.00%
Shelby	Miscellaneous	257	\$6,187,017	\$371,221	0.02%
Shelby	Motor Vehicle	56	\$5,201,801	\$312,108	0.01%
Shelby	Service	667	\$13,097,127	\$776,429	0.03%
Shelby	Specialty Retail	288	\$2,167,635	\$130,058	0.01%
Shelby	Utilities and Transportation	96	\$14,475,672	\$868,540	0.04%
Shelby	Wholesale	142	\$9,860,706	\$591,642	0.03%
Shelby	County Totals	1,788	\$84,170,301	\$5,040,819	0.22%
Sioux	Apparel	48	\$3,696,517	\$221,791	0.01%
Sioux	Building Materials	99	\$17,851,399	\$1,071,084	0.05%
Sioux	Eating and Drinking	280	\$26,724,789	\$1,603,487	0.07%
Sioux	Food Dealers	147	\$23,429,930	\$1,405,796	0.06%
Sioux	General Merchandise	44	\$36,098,320	\$2,165,899	0.10%
Sioux	Home Furnishings	112	\$12,263,903	\$735,834	0.03%
Sioux	Miscellaneous	920	\$52,585,266	\$3,155,116	0.14%
Sioux	Motor Vehicle	119	\$9,041,881	\$542,513	0.02%
Sioux	Service	1,742	\$46,213,903	\$2,725,294	0.12%
Sioux	Specialty Retail	673	\$15,378,283	\$922,697	0.04%
Sioux	Utilities and Transportation	257	\$48,255,279	\$2,895,317	0.13%
Sioux	Wholesale	392	\$75,607,352	\$4,535,795	0.20%
Sioux	County Totals	4,833	\$367,146,822	\$21,980,623	0.98%
Story	Apparel	206	\$40,162,522	\$2,409,751	0.11%
Story	Building Materials	136	\$79,547,093	\$4,772,826	0.21%
Story	Eating and Drinking	772	\$149,241,535	\$8,953,867	0.40%
Story	Food Dealers	280	\$85,405,803	\$5,124,348	0.23%
Story	General Merchandise	77	\$150,364,966	\$9,021,898	0.40%
Story	Home Furnishings	139	\$32,817,911	\$1,969,075	0.09%
Story	Miscellaneous	1,092	\$87,603,677	\$5,232,486	0.23%
Story	Motor Vehicle	186	\$34,970,698	\$2,098,242	0.09%
Story	Service	2,794	\$164,108,174	\$9,512,235	0.42%
Story	Specialty Retail	1,341	\$69,860,395	\$4,191,624	0.19%
Story	Utilities and Transportation	335	\$53,640,541	\$3,218,432	0.14%
Story	Wholesale	356	\$81,697,900	\$4,901,874	0.22%
Story	County Totals	7,714	\$1,029,421,215	\$61,406,658	2.74%

**Table 9. Retail Taxable Sales and Tax
by County and Business Group
Fiscal Year 2015**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Tama	Apparel	S	S	S	S
Tama	Building Materials	72	\$6,676,563	\$400,594	0.02%
Tama	Eating and Drinking	152	\$6,804,941	\$408,296	0.02%
Tama	Food Dealers	99	\$15,846,135	\$950,768	0.04%
Tama	General Merchandise	S	S	S	S
Tama	Home Furnishings	43	\$2,174,931	\$130,496	0.01%
Tama	Miscellaneous	269	\$9,128,923	\$547,735	0.02%
Tama	Motor Vehicle	67	\$5,370,416	\$322,225	0.01%
Tama	Service	655	\$7,978,938	\$466,605	0.02%
Tama	Specialty Retail	358	\$3,353,778	\$201,227	0.01%
Tama	Utilities and Transportation	79	\$3,291,561	\$197,494	0.01%
Tama	Wholesale	145	\$12,485,018	\$749,101	0.03%
Tama	County Totals	1,973	\$78,065,747	\$4,671,814	0.21%
Taylor	Apparel	S	S	S	S
Taylor	Building Materials	S	S	S	S
Taylor	Eating and Drinking	52	\$1,668,091	\$100,085	0.00%
Taylor	Food Dealers	40	\$4,654,125	\$279,248	0.01%
Taylor	General Merchandise	S	S	S	S
Taylor	Home Furnishings	S	S	S	S
Taylor	Miscellaneous	121	\$3,006,975	\$180,419	0.01%
Taylor	Motor Vehicle	S	S	S	S
Taylor	Service	322	\$6,270,580	\$375,767	0.02%
Taylor	Specialty Retail	152	\$946,625	\$56,798	0.00%
Taylor	Utilities and Transportation	81	\$3,291,024	\$197,461	0.01%
Taylor	Wholesale	33	\$3,061,218	\$183,673	0.01%
Taylor	County Totals	857	\$26,384,359	\$1,582,594	0.07%
Union	Apparel	S	S	S	S
Union	Building Materials	42	\$5,601,043	\$336,063	0.01%
Union	Eating and Drinking	146	\$13,347,692	\$800,862	0.04%
Union	Food Dealers	53	\$14,676,706	\$880,602	0.04%
Union	General Merchandise	S	S	S	S
Union	Home Furnishings	40	\$2,367,306	\$142,038	0.01%
Union	Miscellaneous	198	\$6,178,532	\$370,712	0.02%
Union	Motor Vehicle	61	\$7,484,039	\$449,042	0.02%
Union	Service	565	\$14,102,571	\$824,793	0.04%
Union	Specialty Retail	226	\$4,014,732	\$240,884	0.01%
Union	Utilities and Transportation	65	\$5,692,460	\$341,548	0.02%
Union	Wholesale	71	\$16,899,972	\$1,013,998	0.05%
Union	County Totals	1,512	\$125,153,507	\$7,487,850	0.33%
Van Buren	Apparel	S	S	S	S
Van Buren	Building Materials	38	\$845,312	\$50,719	0.00%
Van Buren	Eating and Drinking	64	\$3,355,392	\$201,324	0.01%
Van Buren	Food Dealers	57	\$8,670,738	\$520,244	0.02%
Van Buren	General Merchandise	S	S	S	S
Van Buren	Home Furnishings	23	\$978,806	\$58,728	0.00%
Van Buren	Miscellaneous	188	\$3,617,741	\$217,064	0.01%
Van Buren	Motor Vehicle	32	\$903,461	\$54,208	0.00%
Van Buren	Service	383	\$3,843,258	\$226,255	0.01%
Van Buren	Specialty Retail	257	\$1,594,884	\$95,693	0.00%
Van Buren	Utilities and Transportation	73	\$1,962,574	\$117,754	0.01%
Van Buren	Wholesale	59	\$8,620,565	\$517,234	0.02%
Van Buren	County Totals	1,190	\$34,421,023	\$2,060,921	0.09%
Wapello	Apparel	56	\$5,233,914	\$314,035	0.01%
Wapello	Building Materials	60	\$63,137,961	\$3,788,278	0.17%
Wapello	Eating and Drinking	330	\$43,594,724	\$2,615,683	0.12%
Wapello	Food Dealers	168	\$39,518,892	\$2,371,134	0.11%
Wapello	General Merchandise	40	\$87,084,440	\$5,225,066	0.23%
Wapello	Home Furnishings	45	\$8,883,263	\$532,996	0.02%
Wapello	Miscellaneous	371	\$21,365,830	\$1,278,193	0.06%
Wapello	Motor Vehicle	161	\$20,381,113	\$1,222,867	0.05%
Wapello	Service	1,240	\$45,109,976	\$2,628,897	0.12%
Wapello	Specialty Retail	570	\$24,357,513	\$1,461,451	0.07%
Wapello	Utilities and Transportation	98	\$20,544,691	\$1,232,681	0.05%
Wapello	Wholesale	176	\$28,571,046	\$1,714,263	0.08%
Wapello	County Totals	3,315	\$407,783,363	\$24,385,543	1.09%

**Table 9. Retail Taxable Sales and Tax
by County and Business Group
Fiscal Year 2015**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Warren	Apparel	42	\$1,188,212	\$71,293	0.00%
Warren	Building Materials	76	\$3,045,501	\$182,730	0.01%
Warren	Eating and Drinking	316	\$28,055,146	\$1,683,309	0.08%
Warren	Food Dealers	139	\$43,308,900	\$2,598,534	0.12%
Warren	General Merchandise	30	\$48,970,263	\$2,938,216	0.13%
Warren	Home Furnishings	59	\$6,415,961	\$384,958	0.02%
Warren	Miscellaneous	604	\$28,489,800	\$1,709,388	0.08%
Warren	Motor Vehicle	109	\$25,913,153	\$1,554,789	0.07%
Warren	Service	1,566	\$37,977,920	\$2,267,782	0.10%
Warren	Specialty Retail	756	\$11,326,220	\$679,573	0.03%
Warren	Utilities and Transportation	158	\$27,629,607	\$1,657,776	0.07%
Warren	Wholesale	157	\$24,111,692	\$1,446,702	0.06%
Warren	County Totals	4,012	\$286,432,375	\$17,175,049	0.77%
Washington	Apparel	S	S	S	S
Washington	Building Materials	62	\$11,102,395	\$666,144	0.03%
Washington	Eating and Drinking	192	\$15,624,053	\$937,443	0.04%
Washington	Food Dealers	123	\$23,720,368	\$1,423,222	0.06%
Washington	General Merchandise	S	S	S	S
Washington	Home Furnishings	54	\$4,370,843	\$262,251	0.01%
Washington	Miscellaneous	547	\$25,391,744	\$1,523,505	0.07%
Washington	Motor Vehicle	70	\$11,561,371	\$693,682	0.03%
Washington	Service	1,265	\$36,429,709	\$2,150,453	0.10%
Washington	Specialty Retail	576	\$11,868,984	\$712,139	0.03%
Washington	Utilities and Transportation	113	\$5,732,529	\$343,952	0.02%
Washington	Wholesale	182	\$21,726,947	\$1,303,617	0.06%
Washington	County Totals	3,229	\$188,573,331	\$11,279,070	0.50%
Wayne	Apparel	S	S	S	S
Wayne	Building Materials	32	\$3,786,524	\$227,191	0.01%
Wayne	Eating and Drinking	49	\$1,444,777	\$86,687	0.00%
Wayne	Food Dealers	55	\$7,403,054	\$444,183	0.02%
Wayne	General Merchandise	S	S	S	S
Wayne	Home Furnishings	20	\$362,719	\$21,763	0.00%
Wayne	Miscellaneous	148	\$2,648,754	\$158,925	0.01%
Wayne	Motor Vehicle	S	S	S	S
Wayne	Service	285	\$3,190,720	\$188,855	0.01%
Wayne	Specialty Retail	177	\$3,018,615	\$181,117	0.01%
Wayne	Utilities and Transportation	48	\$1,382,011	\$82,921	0.00%
Wayne	Wholesale	45	\$2,433,904	\$146,034	0.01%
Wayne	County Totals	892	\$28,033,696	\$1,679,434	0.07%
Webster	Apparel	102	\$13,733,841	\$824,030	0.04%
Webster	Building Materials	63	\$58,720,669	\$3,523,240	0.16%
Webster	Eating and Drinking	363	\$51,972,642	\$3,118,359	0.14%
Webster	Food Dealers	162	\$41,761,199	\$2,505,672	0.11%
Webster	General Merchandise	52	\$97,190,591	\$5,831,435	0.26%
Webster	Home Furnishings	73	\$12,319,387	\$739,163	0.03%
Webster	Miscellaneous	613	\$29,261,431	\$1,755,686	0.08%
Webster	Motor Vehicle	153	\$25,384,048	\$1,522,806	0.07%
Webster	Service	1,680	\$56,940,238	\$3,311,935	0.15%
Webster	Specialty Retail	767	\$36,020,025	\$2,161,202	0.10%
Webster	Utilities and Transportation	193	\$44,941,089	\$2,696,465	0.12%
Webster	Wholesale	265	\$61,171,915	\$3,601,392	0.16%
Webster	County Totals	4,486	\$529,417,075	\$31,591,386	1.41%
Winneshiek	Apparel	S	S	S	S
Winneshiek	Building Materials	30	\$4,751,608	\$285,096	0.01%
Winneshiek	Eating and Drinking	124	\$7,593,685	\$455,621	0.02%
Winneshiek	Food Dealers	62	\$13,481,443	\$808,887	0.04%
Winneshiek	General Merchandise	S	S	S	S
Winneshiek	Home Furnishings	42	\$1,418,496	\$85,110	0.00%
Winneshiek	Miscellaneous	253	\$6,175,499	\$370,530	0.02%
Winneshiek	Motor Vehicle	50	\$5,537,959	\$332,278	0.01%
Winneshiek	Service	477	\$11,191,233	\$670,536	0.03%
Winneshiek	Specialty Retail	297	\$5,713,922	\$342,835	0.02%
Winneshiek	Utilities and Transportation	57	\$15,338,332	\$920,300	0.04%
Winneshiek	Wholesale	106	\$7,736,062	\$464,164	0.02%
Winneshiek	County Totals	1,514	\$84,798,748	\$5,086,987	0.23%
Winneshiek	Apparel	49	\$4,181,507	\$250,890	0.01%
Winneshiek	Building Materials	72	\$11,285,950	\$677,157	0.03%
Winneshiek	Eating and Drinking	221	\$21,891,042	\$1,313,463	0.06%
Winneshiek	Food Dealers	81	\$19,353,674	\$1,161,220	0.05%
Winneshiek	General Merchandise	27	\$47,495,671	\$2,849,740	0.13%
Winneshiek	Home Furnishings	66	\$8,330,288	\$499,817	0.02%
Winneshiek	Miscellaneous	493	\$24,240,156	\$1,454,409	0.06%
Winneshiek	Motor Vehicle	97	\$10,613,992	\$636,840	0.03%
Winneshiek	Service	1,136	\$25,531,988	\$1,485,628	0.07%
Winneshiek	Specialty Retail	521	\$15,854,683	\$951,281	0.04%
Winneshiek	Utilities and Transportation	128	\$5,270,027	\$316,202	0.01%
Winneshiek	Wholesale	147	\$20,524,399	\$1,230,418	0.05%
Winneshiek	County Totals	3,038	\$214,573,377	\$12,827,065	0.57%

**Table 9. Retail Taxable Sales and Tax
by County and Business Group
Fiscal Year 2015**

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Woodbury	Apparel	299	\$82,113,408	\$4,926,804	0.22%
Woodbury	Building Materials	165	\$151,554,204	\$9,093,252	0.41%
Woodbury	Eating and Drinking	1,127	\$182,058,222	\$10,923,493	0.49%
Woodbury	Food Dealers	389	\$100,597,560	\$6,035,854	0.27%
Woodbury	General Merchandise	103	\$229,507,603	\$13,770,456	0.61%
Woodbury	Home Furnishings	240	\$58,880,022	\$3,532,801	0.16%
Woodbury	Miscellaneous	1,370	\$111,225,152	\$6,673,497	0.30%
Woodbury	Motor Vehicle	269	\$101,902,028	\$6,114,122	0.27%
Woodbury	Service	3,729	\$187,279,316	\$10,951,366	0.49%
Woodbury	Specialty Retail	1,533	\$140,774,133	\$8,446,448	0.38%
Woodbury	Utilities and Transportation	339	\$185,461,386	\$11,127,683	0.50%
Woodbury	Wholesale	533	\$172,583,515	\$10,305,662	0.46%
Woodbury	County Totals	10,096	\$1,703,936,549	\$101,901,439	4.54%
Worth	Apparel	S	S	S	S
Worth	Building Materials	20	\$502,176	\$30,131	0.00%
Worth	Eating and Drinking	68	\$3,574,365	\$214,462	0.01%
Worth	Food Dealers	33	\$6,482,245	\$388,935	0.02%
Worth	General Merchandise	S	S	S	S
Worth	Home Furnishings	S	S	S	S
Worth	Miscellaneous	142	\$3,275,765	\$196,546	0.01%
Worth	Motor Vehicle	37	\$2,051,363	\$123,082	0.01%
Worth	Service	329	\$19,492,232	\$1,132,379	0.05%
Worth	Specialty Retail	143	\$4,864,872	\$291,892	0.01%
Worth	Utilities and Transportation	71	\$1,092,793	\$65,568	0.00%
Worth	Wholesale	50	\$3,202,015	\$192,121	0.01%
Worth	County Totals	907	\$45,742,332	\$2,707,385	0.12%
Wright	Apparel	S	S	S	S
Wright	Building Materials	43	\$6,131,445	\$367,887	0.02%
Wright	Eating and Drinking	158	\$8,284,108	\$497,046	0.02%
Wright	Food Dealers	82	\$15,865,636	\$951,938	0.04%
Wright	General Merchandise	20	\$6,906,018	\$414,361	0.02%
Wright	Home Furnishings	S	S	S	S
Wright	Miscellaneous	311	\$16,003,679	\$960,221	0.04%
Wright	Motor Vehicle	56	\$3,487,360	\$209,242	0.01%
Wright	Service	621	\$9,638,684	\$573,412	0.03%
Wright	Specialty Retail	274	\$6,027,164	\$361,630	0.02%
Wright	Utilities and Transportation	119	\$14,731,540	\$883,892	0.04%
Wright	Wholesale	73	\$3,353,855	\$201,231	0.01%
Wright	County Totals	1,779	\$91,960,732	\$5,512,735	0.25%
State Totals		337,017	\$37,526,318,978	\$2,242,113,380	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 10. Retail Taxable Sales and Tax
by Business Classification
Fiscal Year 2015**

Business Group and Classification	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Apparel Group					
Clothing and Clothing Accessories Stores	5,311	1.58%	\$906,134,274	\$54,368,056	2.42%
Shoe Stores	910	0.27%	\$157,185,381	\$9,431,123	0.42%
Group Totals	6,221	1.85%	\$1,063,319,655	\$63,799,179	2.85%
Building Materials Group					
Building Material Dealers	1,755	0.52%	\$1,951,564,960	\$117,093,898	5.22%
Garden Supply Stores	2,241	0.66%	\$400,988,778	\$24,059,327	1.07%
Hardware Stores	1,361	0.40%	\$250,884,994	\$15,053,100	0.67%
Mobile Home Dealers	180	0.05%	\$7,052,173	\$423,130	0.02%
Paint and Glass Stores	581	0.17%	\$96,275,888	\$5,776,553	0.26%
Group Totals	6,118	1.82%	\$2,706,766,793	\$162,406,008	7.24%
Eating and Drinking Group					
Restaurants, Taverns, and Bars	29,889	8.87%	\$4,056,024,933	\$243,360,871	10.85%
Group Totals	29,889	8.80%	\$4,056,024,933	\$243,360,871	10.85%
Food Dealers Group					
Gas Stations/Convenience Stores Selling Gas	6,996	2.08%	\$1,617,626,846	\$97,057,611	4.33%
Grocery Stores and Convenience Stores	3,799	1.13%	\$1,626,653,153	\$97,599,173	4.35%
Specialized Groceries	1,995	0.59%	\$52,730,612	\$3,163,837	0.14%
Group Totals	12,790	3.80%	\$3,297,010,611	\$197,820,621	8.82%
General Merchandise Group					
Department Stores	806	0.24%	\$3,000,593,360	\$180,035,602	8.03%
Miscellaneous Merchandise Stores	2,034	0.60%	\$1,691,478,575	\$101,488,715	4.53%
Variety Stores	253	0.08%	\$18,937,346	\$1,136,241	0.05%
Group Totals	3,093	0.92%	\$4,711,009,281	\$282,660,557	12.61%
Home Furnishings And Appliances Group					
Appliances and Entertainment Equipment	2,615	0.78%	\$481,182,489	\$28,870,949	1.29%
Furniture Stores	1,756	0.52%	\$443,100,446	\$26,586,027	1.19%
Home Furnishing Stores	1,798	0.53%	\$292,641,466	\$17,558,488	0.78%
Group Totals	6,169	1.83%	\$1,216,924,401	\$73,015,464	3.26%
Miscellaneous Group					
Agricultural Production and Services	14,095	4.18%	\$414,697,345	\$24,881,677	1.11%
Apparel and Textile Manufacturers	96	0.03%	\$4,512,124	\$270,727	0.01%
Carpentry Contractors	1,598	0.47%	\$40,891,042	\$2,453,463	0.11%
Electrical Contractors	3,493	1.04%	\$170,024,989	\$10,201,499	0.45%
Food Manufacturers	988	0.29%	\$115,534,529	\$6,932,072	0.31%
Furniture, Wood and Paper Manufacturers	1,146	0.34%	\$149,135,992	\$8,928,231	0.40%
General Contractors	5,577	1.65%	\$179,948,863	\$10,787,794	0.48%
Industrial Equipment Manufacturers	1,679	0.50%	\$377,882,098	\$22,672,926	1.01%
Mining	1,288	0.38%	\$135,450,718	\$8,127,043	0.36%
Miscellaneous Manufacturers	2,358	0.70%	\$122,534,906	\$7,347,592	0.33%
Non-Metallic Product Manufacturers	1,800	0.53%	\$445,618,707	\$26,735,773	1.19%
Other Special Trade Contractors	4,189	1.24%	\$271,077,126	\$16,231,136	0.72%
Painting Contractors	2,844	0.84%	\$33,481,877	\$2,008,913	0.09%
Plumbing and Heating Contractors	5,501	1.63%	\$405,294,725	\$24,317,684	1.08%
Publishers Of Books and Newspapers and Commercial Printers	1,354	0.40%	\$81,025,892	\$4,861,554	0.22%
Unclassified	1,213	0.36%	\$72,777,538	\$4,366,652	0.19%
Group Totals	49,219	14.60%	\$3,019,888,471	\$181,124,735	8.08%
Motor Vehicle Group					
Automotive Parts and Accessories	4,937	1.46%	\$671,858,003	\$40,307,367	1.80%
New and Used Car Dealers	3,068	0.91%	\$877,099,232	\$52,625,379	2.35%
Recreational and All Other Motorized Vehicles	1,423	0.42%	\$244,622,451	\$14,677,143	0.65%
Group Totals	9,428	2.80%	\$1,793,579,686	\$107,609,889	4.80%

**Table 10. Retail Taxable Sales and Tax
by Business Classification
Fiscal Year 2015**

Business Group and Classification	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Services Group					
Arts and Entertainment	7,928	2.35%	\$576,312,825	\$34,578,770	1.54%
Auto Rental and Storage	2,741	0.81%	\$266,099,219	\$15,965,953	0.71%
Auto Repair	17,676	5.24%	\$1,058,094,244	\$63,485,504	2.83%
Beauty/Barber Shops	26,723	7.93%	\$382,564,064	\$22,953,750	1.02%
Education and Athletic Events	1,541	0.46%	\$94,550,669	\$5,673,040	0.25%
Electronic and Precision Equipment Repair and Maintenance	2,221	0.66%	\$72,674,725	\$4,360,456	0.19%
Employment Services	574	0.17%	\$50,471,517	\$3,028,291	0.14%
Finance, Insurance, Real Estate and Leasing	4,568	1.36%	\$116,130,009	\$6,967,801	0.31%
Footwear and Leather Repair	91	0.03%	\$1,076,259	\$64,576	0.00%
Funeral Service and Crematories	1,278	0.38%	\$63,329,147	\$3,799,749	0.17%
Hotels and All Other Lodging Places	5,608	1.66%	\$914,486,222	\$47,099,623	2.10%
Laundry and Floor Cleaning	2,974	0.88%	\$145,949,652	\$8,756,979	0.39%
Miscellaneous Repairs	7,945	2.36%	\$168,107,793	\$10,086,468	0.45%
Motion Picture and Video Industries	2,623	0.78%	\$168,547,698	\$10,112,862	0.45%
Other Business Services	17,141	5.09%	\$696,149,455	\$41,515,084	1.85%
Other Personal Services	10,406	3.09%	\$232,077,254	\$13,924,635	0.62%
Other Services	7,856	2.33%	\$127,036,147	\$7,622,169	0.34%
Photographic Studios	5,232	1.55%	\$46,728,752	\$2,803,725	0.13%
Upholstery and Furniture Repair	990	0.29%	\$6,907,637	\$414,458	0.02%
Watch, Clock, Jewelry Repair	133	0.04%	\$1,436,630	\$86,198	0.00%
Group Totals	126,249	37.46%	\$5,188,729,918	\$303,300,089	13.53%
Specialty Retail Stores Group					
Beauty and Health (Includes Pharmacies and Drug Stores)	3,309	0.98%	\$509,123,673	\$30,547,420	1.36%
Book and Stationery Stores	1,548	0.46%	\$199,072,142	\$11,944,329	0.53%
Direct Sellers	5,355	1.59%	\$132,837,384	\$7,969,738	0.36%
Electronic Shopping and Mail Order Houses	519	0.15%	\$3,991,512	\$239,491	0.01%
Florists	1,505	0.45%	\$46,672,970	\$2,800,378	0.12%
Fuel and Ice Dealers	95	0.03%	\$5,585,907	\$335,154	0.01%
Hobby and Toy	7,485	2.22%	\$230,399,391	\$13,823,963	0.62%
Jewelry	2,048	0.61%	\$194,515,460	\$11,670,928	0.52%
Liquor Stores	873	0.26%	\$74,610,694	\$4,476,642	0.20%
Other Specialty	19,465	5.78%	\$752,171,682	\$45,126,246	2.01%
Sporting Goods	4,888	1.45%	\$551,359,344	\$33,081,561	1.48%
Stationery, Gift, Novelty	2,626	0.78%	\$75,642,872	\$4,538,572	0.20%
Used Merchandise Stores	4,953	1.47%	\$81,453,477	\$4,877,362	0.22%
Vending Machine Operators	1,117	0.33%	\$54,159,336	\$3,249,560	0.14%
Group Totals	55,786	16.55%	\$2,911,595,844	\$174,681,344	7.79%
Utilities and Transportation Group					
Communications	4,103	1.22%	\$1,385,187,808	\$83,111,268	3.71%
Electric and Gas	1,511	0.45%	\$1,448,728,223	\$86,923,693	3.88%
Transportation and Warehousing	4,924	1.46%	\$223,282,886	\$13,396,973	0.60%
Water and Sanitation	3,819	1.13%	\$574,848,479	\$34,490,909	1.54%
Group Totals	14,357	4.26%	\$3,632,047,396	\$217,922,844	9.72%
Wholesale Goods Group					
Apparel, Piece Goods	34	0.01%	\$657,241	\$39,434	0.00%
Construction Materials	3,778	1.12%	\$1,670,733,569	\$100,239,649	4.47%
Farm and Garden Equipment	5,848	1.74%	\$1,361,773,463	\$80,359,956	3.58%
Furniture and Home Furnishings	140	0.04%	\$82,366,280	\$4,941,977	0.22%
Groceries and Farm Products	593	0.18%	\$84,890,323	\$5,093,419	0.23%
Miscellaneous Durable Goods	661	0.20%	\$73,014,052	\$4,380,843	0.20%
Miscellaneous Non-Durable Goods	6,095	1.81%	\$581,894,074	\$34,913,227	1.56%
Motor Vehicle Parts and Supplies	549	0.16%	\$74,092,987	\$4,443,274	0.20%
Group Totals	17,698	5.25%	\$3,929,421,989	\$234,411,780	10.45%
State Totals	337,017	100.00%	\$37,526,318,978	\$2,242,113,380	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 11. Change in Retail Sales Tax Returns, Establishments and Computed Tax
by Business Group for Fiscal Years 2014 and 2015**

Business Group	Number of Returns			Number of Establishments			Computed Tax		Percent Change
	FY 2014	FY 2015	Percent Change	FY 2014	FY 2015	Percent Change	FY 2014	FY 2015	
Apparel	6,256	6,221	-0.56%	1,895	1,876	-1.00%	\$62,672,530	\$63,799,179	1.80%
Building Materials	6,059	6,118	0.97%	1,823	1,808	-0.82%	\$152,294,661	\$162,406,008	6.64%
Eating and Drinking	30,035	29,889	-0.49%	8,562	8,514	-0.56%	\$229,556,645	\$243,360,871	6.01%
Food Dealers	12,807	12,790	-0.13%	3,617	3,629	0.33%	\$189,399,542	\$197,820,621	4.45%
General Merchandise	3,156	3,093	-2.00%	870	856	-1.61%	\$279,035,531	\$282,660,557	1.30%
Home Furnishings	6,246	6,169	-1.23%	1,884	1,858	-1.38%	\$72,525,245	\$73,015,464	0.68%
Miscellaneous	48,831	49,219	0.79%	15,282	15,440	1.03%	\$167,989,783	\$181,124,735	7.82%
Motor Vehicle	9,534	9,428	-1.11%	2,857	2,802	-1.93%	\$102,265,662	\$107,609,889	5.23%
Services	125,773	126,249	0.38%	39,312	39,450	0.35%	\$286,172,323	\$303,300,089	5.99%
Specialty Retail	56,330	55,786	-0.97%	22,754	22,522	-1.02%	\$166,284,754	\$174,681,344	5.05%
Utilities and Transportation	14,701	14,357	-2.34%	3,969	3,980	0.28%	\$208,982,850	\$217,922,844	4.28%
Wholesale	18,059	17,698	-2.00%	5,357	5,270	-1.62%	\$225,062,718	\$234,411,780	4.15%
State Totals	337,787	337,017	-0.23%	108,182	108,005	-0.16%	\$2,142,242,244	\$2,242,113,380	4.66%

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, but can do so annually.

(3) A 5 percent one-time registration fee is imposed on the sale of new and used motor vehicles which are subject to registration in Iowa. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any traded property. 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 12. Comparison of Use Taxes
Fiscal Years 2014 and 2015**

	2014	2015	Percent Change
Retailer's Use Permits			
Number of Returns	51,701	52,653	1.84%
Computed Tax	\$360,190,499	\$381,646,681	5.96%
Consumer's Use Permits			
Number of Returns	25,664	25,722	0.23%
Computed Tax	\$67,032,344	\$75,075,779	12.00%
Motor Vehicle Use			
Number of Units	943,788	979,640	3.80%
Fee	\$297,870,617	\$318,276,383	6.85%
Consumer's Use - Remitted for Occasional Purchases			
Number of Payments	608	287	-52.80%
Remitted Tax	\$594,631	\$205,784	-65.39%

**Table 13. Retailer's Use Tax
by Amount of Tax Due on Quarterly Returns
Fiscal Year 2015**

Amount of Tax Due	Number of Returns	Percent of Returns	Computed Tax	Percent of Tax
\$0 - \$24	19,941	37.87%	\$24,462	0.01%
\$25 - \$49	1,454	2.76%	\$53,735	0.01%
\$50 - \$99	2,163	4.11%	\$159,098	0.04%
\$100 - \$149	1,542	2.93%	\$190,907	0.05%
\$150 - \$199	1,364	2.59%	\$237,774	0.06%
\$200 - \$249	1,111	2.11%	\$249,429	0.07%
\$250 - \$499	3,679	6.99%	\$1,336,624	0.35%
\$500 - \$999	4,139	7.86%	\$2,987,881	0.78%
\$1,000 - \$1,499	2,422	4.60%	\$2,978,122	0.78%
\$1,500 - \$1,999	1,734	3.29%	\$3,005,596	0.79%
\$2,000 - \$2,499	1,278	2.43%	\$2,870,116	0.75%
\$2,500 - \$2,999	1,017	1.93%	\$2,796,014	0.73%
\$3,000 - \$3,999	1,527	2.90%	\$5,293,053	1.39%
\$4,000 - \$4,999	1,139	2.16%	\$5,100,839	1.34%
\$5,000 - \$9,999	3,034	5.76%	\$21,607,345	5.66%
\$10,000 - \$24,999	2,552	4.85%	\$40,070,423	10.50%
\$25,000 - \$49,999	1,254	2.38%	\$43,564,832	11.41%
\$50,000 - \$99,999	689	1.31%	\$47,815,826	12.53%
\$100,000 and Above	<u>614</u>	<u>1.17%</u>	<u>\$201,304,605</u>	<u>52.75%</u>
State Totals	52,653	100.00%	\$381,646,681	100.00%

Percentages may not sum to totals due to rounding.

**Table 14. Consumer's Use Tax
by Amount of Tax Due on Quarterly Returns
Fiscal Year 2015**

Amount of Tax Due	Number of Returns	Percent of Returns	Computed Tax	Percent of Tax
\$0 - \$24	10,965	42.63%	\$26,912	0.04%
\$25 - \$49	1,580	6.14%	\$57,534	0.08%
\$50 - \$99	1,909	7.42%	\$139,217	0.19%
\$100 - \$149	1,158	4.50%	\$143,085	0.19%
\$150 - \$199	873	3.39%	\$151,476	0.20%
\$200 - \$249	716	2.78%	\$160,791	0.21%
\$250 - \$499	1,975	7.68%	\$703,987	0.94%
\$500 - \$999	1,789	6.96%	\$1,269,593	1.69%
\$1,000 - \$1,499	882	3.43%	\$1,085,806	1.45%
\$1,500 - \$1,999	557	2.17%	\$963,022	1.28%
\$2,000 - \$2,499	393	1.53%	\$872,518	1.16%
\$2,500 - \$2,999	306	1.19%	\$837,890	1.12%
\$3,000 - \$3,999	451	1.75%	\$1,566,596	2.09%
\$4,000 - \$4,999	290	1.13%	\$1,289,288	1.72%
\$5,000 - \$9,999	723	2.81%	\$5,108,070	6.80%
\$10,000 - \$24,999	695	2.70%	\$10,652,033	14.19%
\$25,000 - \$49,999	257	1.00%	\$9,074,558	12.09%
\$50,000 - \$99,999	128	0.50%	\$8,730,667	11.63%
\$100,000 and Above	<u>75</u>	<u>0.29%</u>	<u>\$32,242,734</u>	<u>42.95%</u>
State Totals	25,722	100.00%	\$75,075,779	100.00%

Percentages may not sum to totals due to rounding.

**Local Hotel and Motel Tax Summary
Fiscal Year 2015**

During fiscal year 2015, one hundred and fifty two cities and seventeen 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, 2015, a total of \$52,691,418 was certified from the following jurisdictions.

Jurisdiction	Tax Rate	Quarter Ending September 2014	Quarter Ending December 2014	Quarter Ending March 2015	Quarter Ending June 2015	Total
Adair	5%	\$8,737	\$3,807	\$5,860	\$12,288	\$30,691
Albia	7%	\$9,980	\$4,364			\$14,344
Algona	7%	\$41,865	\$20,054	\$26,633	\$34,311	\$122,863
Altoona	7%	\$298,835	\$201,167	\$171,873	\$356,455	\$1,028,330
Amana Colonies	7%	\$0	\$0	\$0	\$0	\$0
Ames	7%	\$611,775	\$439,041	\$430,539	\$678,829	\$2,160,184
Anamosa	7%	\$19,686	\$12,906	\$19,180	\$29,352	\$81,123
Ankeny	7%	\$391,813	\$257,851	\$234,893	\$391,217	\$1,275,773
Appanoose County	7%	\$66,141	\$32,302	\$42,148	\$97,637	\$238,228
Arnolds Park	5%	\$104,111	\$18,858	\$14,219	\$215,383	\$352,571
Atlantic	4%	\$16,973	\$8,435	\$13,183	\$19,932	\$58,523
Avoca	7%	\$31,754	\$18,619	\$20,286	\$34,313	\$104,972
Bedford	7%	\$4,438	\$0	\$121	\$0	\$4,558
Bellevue	7%	\$9,856	\$8,250	\$9,521	\$13,190	\$40,816
Bettendorf	7%	\$176,635	\$123,857	\$130,921	\$240,110	\$671,524
Bloomfield	7%	\$11,367	\$10,436	\$12,829	\$23,048	\$57,679
Bondurant	7%	\$0	\$0	\$0	\$0	\$0
Boone	7%	\$44,287	\$20,291	\$27,679	\$58,874	\$151,132
Burlington	7%	\$222,491	\$185,394	\$176,143	\$249,713	\$833,740
Cantril	7%	\$118	\$4	\$96	\$213	\$430
Carlisle	7%	\$0	\$0	\$0	\$0	\$0
Carroll	7%	\$76,344	\$40,704	\$63,798	\$62,192	\$243,038
Carter Lake	7%	\$123,737	\$84,573	\$72,977	\$100,130	\$381,418
Cedar Falls	7%	\$233,734	\$188,964	\$213,453	\$236,706	\$872,857
Cedar Rapids	7%	\$911,570	\$730,989	\$876,423	\$993,315	\$3,512,298
Centerville	7%	\$23,280	\$12,322	\$18,747	\$25,616	\$79,965
Chariton	7%	\$8,220	\$4,080	\$8,310	\$11,615	\$32,224
Charles City	7%	\$32,481	\$23,411	\$29,621	\$39,193	\$124,706
Cherokee	7%	\$31,379	\$15,510	\$18,943	\$31,642	\$97,474
Clarinda	7%	\$13,771	\$9,385	\$13,196	\$16,312	\$52,665
Clarion	7%	\$9,096	\$3,637	\$5,325	\$6,328	\$24,386
Clayton County	7%	\$3,420	\$1,169	\$6,715	\$2,875	\$14,178
Clear Lake	7%	\$101,006	\$69,777	\$71,456	\$126,985	\$369,225
Clinton	7%	\$104,792	\$81,872	\$83,285	\$121,797	\$391,746
Clive	7%	\$317,740	\$215,625	\$230,611	\$339,995	\$1,103,972
Colfax	7%	\$15,158	\$5,786	\$7,184	\$22,397	\$50,525
Coralville	7%	\$729,224	\$555,844	\$655,691	\$765,246	\$2,706,005
Council Bluffs	7%	\$920,594	\$600,336	\$568,952	\$799,380	\$2,889,262
Cresco	7%	\$11,154	\$6,101	\$8,828	\$13,533	\$39,616
Creston	7%	\$35,243	\$33,008	\$33,608	\$41,503	\$143,362
Davenport	7%	\$655,498	\$510,028	\$503,105	\$716,511	\$2,385,143
De Soto	7%	\$4,684	\$2,412	\$3,646	\$4,634	\$15,376
Decorah	7%	\$86,950	\$49,995	\$78,319	\$103,197	\$318,461
Denison	7%	\$39,685	\$20,759	\$27,659	\$40,445	\$128,549
Des Moines	7%	\$1,636,513	\$1,307,782	\$1,173,854	\$1,665,769	\$5,783,917
Dewitt	7%	\$5,441	\$4,046	\$5,147	\$7,786	\$22,420
Dows	7%	\$0	\$0	\$0	\$0	\$0
Dickinson County	5%	\$12,975	\$5,224	\$5,248	\$28,938	\$52,385
Dubuque	7%	\$562,398	\$399,920	\$473,508	\$643,111	\$2,078,937
Dyersville	7%	\$22,542	\$16,059	\$22,287	\$31,304	\$92,193

**Table 15 (continued). Local Hotel and Motel Tax Summary
Fiscal Year 2015**

Jurisdiction	Tax Rate	Quarter Ending September 2014	Quarter Ending December 2014	Quarter Ending March 2015	Quarter Ending June 2015	Total
Eagle Grove	7%	\$1,577	\$1,194	\$1,867	\$2,392	\$7,029
Eldora	7%	\$2,330	\$2,644	\$3,352	\$4,050	\$12,377
Eldridge	7%	\$8,560	\$5,718	\$7,460	\$14,102	\$35,841
Elkader	7%	\$877	\$1,703	\$1,303	\$1,552	\$5,435
Elk Horn	5%	\$1,291	\$876	\$1,608	\$4,450	\$8,225
Emmetsburg	7%	\$38,169	\$27,165	\$32,736	\$48,143	\$146,213
Estherville	7%	\$24,826	\$11,550	\$13,561	\$27,621	\$77,558
Evansdale	7%	\$5,524	\$0	\$6,924	\$12,833	\$25,281
Fairfield	7%	\$49,477	\$28,357	\$44,593	\$52,909	\$175,337
Forest City	7%	\$15,581	\$10,084	\$11,253	\$16,247	\$53,165
Fort Dodge	7%	\$247,721	\$122,673	\$146,967	\$212,940	\$730,303
Fort Madison	7%	\$58,715	\$38,565	\$45,834	\$54,380	\$197,495
Franklin County	5%	\$256	\$899	\$1,882	\$304	\$3,340
Fredericksburg	7%	\$0	\$0	\$0	\$508	\$508
Fremont County	7%	\$18,243	\$19,917	\$27,513	\$38,186	\$103,858
Greenfield	7%	\$4,873	\$3,487	\$4,319	\$6,201	\$18,880
Grimes	7%	\$20,524	\$12,983	\$12,753	\$20,835	\$67,094
Grinnell	7%	\$90,132	\$58,292	\$64,190	\$97,056	\$309,670
Guttenberg	7%	\$7,961	\$2,705	\$7,091	\$12,517	\$30,275
Hamilton County	5%	\$6,754	\$3,337	\$4,926	\$10,830	\$25,847
Hampton	5%	\$13,044	\$7,924	\$10,362	\$23,636	\$54,965
Harlan	7%	\$12,059	\$7,835	\$10,255	\$15,521	\$45,671
Holstein	7%	\$0	\$0	\$0	\$0	\$0
Humboldt	7%	\$12,167	\$7,032	\$10,540	\$13,976	\$43,715
Ida Grove	7%	\$10,713	\$8,672	\$9,263	\$11,334	\$39,983
Independence	7%	\$31,306	\$19,975	\$27,094	\$33,662	\$112,036
Indianola	7%	\$22,227	\$12,646	\$14,874	\$26,506	\$76,254
Iowa City	7%	\$283,808	\$214,078	\$257,157	\$302,342	\$1,057,386
Iowa County	7%	\$27,928	\$10,133	\$25,967	\$59,702	\$123,729
Iowa Falls	7%	\$32,424	\$23,232	\$23,343	\$31,252	\$110,250
Jefferson	7%	\$17,528	\$8,685	\$9,192	\$14,059	\$49,464
Johnston	7%	\$86,232	\$60,950	\$56,881	\$93,389	\$297,452
Jones County	5%	\$70	\$42	\$11	\$95	\$217
Keokuk	7%	\$81,602	\$46,012	\$62,928	\$95,767	\$286,309
Keosauqua	7%	\$3,415	\$1,232	\$3,690	\$3,142	\$11,480
Knoxville	7%	\$21,964	\$15,267	\$17,721	\$31,731	\$86,683
Lake View	7%	\$12,595	\$7,543	\$10,796	\$16,739	\$47,673
Lamoni	7%	\$6,889	\$5,066	\$10,056	\$11,011	\$33,023
Lansing	2%	\$1,471	\$503	\$1,292	\$1,600	\$4,867
Le Claire	7%	\$61,715	\$42,818	\$48,197	\$84,654	\$237,384
Lee County	7%	\$1,244	\$1,277	\$77	\$1,225	\$3,823
Le Mars	5%	\$48,819	\$24,128	\$31,240	\$42,960	\$147,147
Lisbon	7%	\$0	\$0	\$0	\$0	\$0
Lynnville	7%	\$0	\$0	\$628	\$949	\$1,577
Lyon County	7%	\$35,997	\$34,845	\$32,921	\$40,548	\$144,312
Madison County	5%	\$143	\$0	\$70	\$199	\$413
Maharishi Vedic City	5%	\$5,437	\$3,098	\$5,480	\$6,003	\$20,017
Manchester	7%	\$14,024	\$9,008	\$11,475	\$15,762	\$50,269
Maquoketa	7%	\$11,018	\$11,783	\$16,130	\$22,502	\$61,433
Marion	7%	\$47,254	\$35,865	\$47,659	\$51,671	\$182,449
Marquette	7%	\$18,758	\$11,039	\$16,377	\$23,017	\$69,190
Marshalltown	7%	\$129,368	\$99,270	\$109,587	\$136,250	\$474,475
Marcus	5%	\$3,048	\$1,900	\$1,961	\$2,983	\$9,892
Mason City	7%	\$165,616	\$131,910	\$148,452	\$221,538	\$667,516
McGregor	7%	\$6,206	\$1,438	\$7,102	\$15,160	\$29,905
Milford	7%	\$23,497	\$7,458	\$5,972	\$35,117	\$72,044
Missouri Valley	7%	\$30,522	\$17,269	\$20,666	\$32,278	\$100,734
Mitchell County	7%	\$1,302	\$1,213	\$1,444	\$2,636	\$6,596
Monticello	5%	\$201	\$96	\$159	\$217	\$673
Mount Ayr	7%	\$9,369	\$7,710	\$7,186	\$8,421	\$32,686
Mount Vernon	7%	\$16,418	\$12,965	\$15,968	\$19,562	\$64,914
Mt. Pleasant	7%	\$66,253	\$34,806	\$44,660	\$73,494	\$219,213

**Table 15 (continued). Local Hotel and Motel Tax Summary
Fiscal Year 2015**

Jurisdiction	Tax Rate	Quarter Ending September 2014	Quarter Ending December 2014	Quarter Ending March 2015	Quarter Ending June 2015	Total
Nevada	5%	\$2,979	\$1,729	\$2,123	\$4,631	\$11,462
New Hampton	7%	\$17,164	\$11,739	\$13,303	\$20,055	\$62,262
Newton	7%	\$105,297	\$49,690	\$70,688	\$113,871	\$339,545
North Liberty	7%	\$19,939	\$12,390	\$17,339	\$20,991	\$70,658
Norwalk	7%	\$0	\$0	\$0	\$0	\$0
Oelwein	7%	\$10,568	\$7,314	\$8,128	\$11,704	\$37,713
Okoboji	5%	\$70,162	\$21,091	\$23,190	\$137,789	\$252,232
Orange City	7%	\$40,471	\$19,424	\$17,178	\$11,513	\$88,587
Osage	7%	\$17,313	\$14,695	\$25,713	\$32,012	\$89,733
Osceola	7%	\$94,645	\$56,437	\$68,333	\$87,069	\$306,484
Osceola County	5%	\$0	\$0	\$0	\$0	\$0
Oskaloosa	5%	\$30,157	\$19,519	\$26,345	\$40,931	\$116,952
Ottumwa	7%	\$137,925	\$103,143	\$127,002	\$165,334	\$533,404
Pella	7%	\$94,109	\$65,816	\$69,706	\$112,352	\$341,983
Perry	7%	\$26,542	\$20,493	\$20,224	\$26,666	\$93,924
Pleasant Hill	7%	\$48,694	\$34,358	\$38,904	\$56,006	\$177,961
Pocahontas	7%	\$8,514	\$5,353	\$7,221	\$9,410	\$30,498
Polk City	7%	\$10,003	\$3,243	\$4,646	\$11,707	\$29,600
Polk County	7%	\$49,665	\$39,413	\$42,882	\$121,281	\$253,241
Poweshiek County	7%	\$8,671	\$5,446	\$6,376	\$10,706	\$31,200
Red Oak	7%	\$25,617	\$16,893	\$21,093	\$26,429	\$90,032
Riverside	7%	\$43,648	\$41,966	\$38,877	\$47,354	\$171,845
Sergeant Bluff	7%	\$4,112	\$4,158	\$3,795	\$5,305	\$17,369
Shelby	7%	\$1,394	\$874	\$930	\$1,330	\$4,527
Shelby County	7%	\$2,415	\$1,291	\$886	\$3,083	\$7,676
Sheldon	5%	\$40,340	\$24,636	\$24,541	\$34,486	\$124,003
Shenandoah	7%	\$14,590	\$8,941	\$11,516	\$13,831	\$48,877
Sibley	5%	\$4,172	\$2,889	\$2,684	\$4,337	\$14,081
Sioux Center	5%	\$40,745	\$24,861	\$31,748	\$37,621	\$134,975
Sioux City	7%	\$577,553	\$356,131	\$437,435	\$545,551	\$1,916,669
Spencer	7%	\$98,750	\$38,443	\$50,647	\$96,965	\$284,805
Spirit Lake	5%	\$27,747	\$10,780	\$13,884	\$34,555	\$86,966
Storm Lake	7%	\$86,700	\$59,479	\$69,880	\$118,662	\$334,722
Story City	7%	\$34,443	\$19,511	\$24,713	\$42,668	\$121,335
Strawberry Point	5%	\$555	\$152	\$446	\$732	\$1,885
Stuart	5%	\$27,432	\$17,111	\$18,904	\$34,243	\$97,690
Tiffin	7%	\$0	\$0	\$0	\$0	\$0
Toledo	7%	\$20,847	\$15,545	\$21,399	\$23,542	\$81,333
Underwood	7%	\$0	\$0	\$793	\$1,494	\$2,287
Urbandale	7%	\$549,240	\$339,218	\$343,462	\$574,587	\$1,806,508
Wahpeton	5%	\$4,888	\$15	\$70	\$20,162	\$25,135
Walcott	7%	\$22,034	\$15,881	\$18,819	\$33,565	\$90,299
Walnut	7%	\$19,154	\$6,238	\$10,250	\$23,317	\$58,959
Waterloo	7%	\$334,821	\$272,050	\$251,057	\$347,839	\$1,205,766
Waukee	7%	\$1,067	\$1,273	\$669	\$1,216	\$4,225
Waukon	4%	\$6,319	\$4,305	\$6,354	\$7,153	\$24,131
Waverly	7%	\$54,444	\$24,191	\$34,464	\$52,684	\$165,783
Webster City	7%	\$36,960	\$17,547	\$24,045	\$38,776	\$117,328
West Bend	5%	\$2,386	\$532	\$1,425	\$3,318	\$7,660
West Burlington	7%	\$13,853	\$8,334	\$8,272	\$12,671	\$43,129
West Des Moines	7%	\$1,065,027	\$746,602	\$780,713	\$1,076,936	\$3,669,278
West Union	6%	\$9,058	\$4,042	\$6,461	\$12,039	\$31,600
Williamsburg	7%	\$14,352	\$8,689	\$17,636	\$4,792	\$45,469
Windsor Heights	7%	\$8	\$4	\$12	\$4	\$28
Winterset	7%	\$15,020	\$4,989	\$8,502	\$12,285	\$40,795
Worth County	7%	\$62,376	\$56,171	\$57,030	\$72,031	\$247,609
State Totals		\$14,912,186	\$10,370,186	\$11,211,678	\$16,197,369	\$52,691,418

**Table 16. County Treasurer Motor Vehicle Use Fee Report
Fiscal Year 2015**

County Name	Units	Fee	County Name	Units	Fee
Adair	2,901	\$1,014,240	Johnson	33,021	\$12,664,097
Adams	1,446	\$478,907	Jones	6,459	\$2,164,843
Allamakee	4,826	\$1,337,581	Keokuk	3,765	\$1,078,214
Appanoose	4,477	\$1,146,883	Kossuth	5,337	\$1,790,680
Audubon	2,009	\$749,243	Lee	12,171	\$3,287,174
Benton	8,926	\$2,704,139	Linn	63,463	\$21,918,524
Black Hawk	40,371	\$12,220,153	Louisa	4,066	\$1,179,345
Boone	8,791	\$2,827,622	Lucas	3,050	\$845,309
Bremer	6,730	\$2,579,557	Lyon	4,346	\$1,305,618
Buchanan	7,001	\$2,065,353	Madison	5,575	\$1,918,903
Buena Vista	6,919	\$1,955,531	Mahaska	7,460	\$2,146,349
Butler	4,933	\$1,510,909	Marion	10,216	\$3,173,653
Calhoun	3,499	\$1,140,724	Marshall	11,737	\$3,668,359
Carroll	6,574	\$2,639,345	Mills	5,830	\$1,795,024
Cass	5,311	\$1,479,996	Mitchell	3,473	\$1,057,689
Cedar	6,297	\$2,180,826	Monona	3,410	\$1,037,923
Cerro Gordo	14,594	\$4,145,229	Monroe	2,759	\$812,864
Cherokee	3,903	\$1,284,756	Montgomery	3,678	\$1,123,528
Chickasaw	5,031	\$1,444,206	Muscatine	14,190	\$4,376,536
Clarke	3,118	\$888,509	O'Brien	4,915	\$1,525,052
Clay	6,588	\$1,768,911	Osceola	2,123	\$704,346
Clayton	5,638	\$1,943,213	Page	4,877	\$1,375,850
Clinton	14,663	\$4,449,410	Palo Alto	2,900	\$963,113
Crawford	5,465	\$1,749,507	Plymouth	9,047	\$3,073,958
Dallas	22,372	\$9,911,848	Pocahontas	2,676	\$801,730
Davis	2,727	\$828,208	Polk	143,761	\$49,353,454
Decatur	3,339	\$678,314	Pottawattamie	29,751	\$8,960,433
Delaware	6,139	\$2,148,874	Poweshiek	5,230	\$1,958,328
Des Moines	13,029	\$3,905,940	Ringgold	1,846	\$627,170
Dickinson	6,475	\$2,041,486	Sac	3,538	\$1,276,261
Dubuque	27,058	\$9,931,376	Scott	52,437	\$17,362,815
Emmet	3,587	\$1,101,856	Shelby	4,031	\$1,518,987
Fayette	6,346	\$1,931,280	Sioux	10,655	\$3,937,888
Floyd	5,282	\$1,619,940	Story	19,922	\$7,595,835
Franklin	3,705	\$1,188,322	Tama	5,569	\$1,736,298
Fremont	2,522	\$784,037	Taylor	2,213	\$685,218
Greene	3,524	\$1,153,060	Union	4,324	\$1,234,311
Grundy	3,854	\$1,439,129	Van Buren	2,525	\$654,977
Guthrie	3,977	\$1,335,494	Wapello	13,361	\$3,237,735
Hamilton	5,373	\$1,682,283	Warren	14,905	\$5,352,975
Hancock	4,115	\$1,169,265	Washington	6,963	\$2,327,526
Hardin	5,731	\$1,942,213	Wayne	2,130	\$633,837
Harrison	7,296	\$1,704,104	Webster	12,506	\$3,614,071
Henry	6,494	\$1,838,969	Winnebago	3,458	\$1,069,782
Howard	3,665	\$953,842	Winneshiek	6,061	\$2,181,398
Humboldt	3,490	\$1,060,370	Woodbury	34,455	\$9,062,734
Ida	2,479	\$925,715	Worth	2,716	\$821,653
Iowa	5,307	\$1,826,792	Wright	4,378	\$1,361,636
Jackson	7,314	\$2,193,575			
Jasper	11,767	\$3,554,071			
Jefferson	5,383	\$1,367,266	State Totals	979,640	\$318,276,383

**Table 17. Retailer's Use Taxable Sales and Tax
by Business Classification
Fiscal Year 2015**

Business Group and Classification	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Apparel Group					
Clothing and Clothing Accessories Stores	437	0.83%	\$92,236,449	\$5,534,187	1.45%
Shoe Stores	108	0.21%	\$12,246,630	\$734,798	0.19%
Group Totals	545	1.04%	\$104,483,079	\$6,268,985	1.64%
Building Materials Group					
Building Material Dealers	715	1.36%	94,106,136	\$5,646,368	1.48%
Garden Supply Stores	113	0.21%	1,608,982	\$96,539	0.03%
Hardware Stores	199	0.38%	21,913,924	\$1,314,835	0.34%
Mobile Home Dealers	44	0.08%	13,227,608	\$793,656	0.21%
Paint and Glass Stores	55	0.10%	3,739,552	\$224,373	0.06%
Group Totals	1,126	2.14%	134,596,202	\$8,075,772	2.12%
Eating and Drinking Places Group					
Restaurants, Taverns, and Bars	320	0.61%	15,374,451	\$922,467	0.24%
Group Totals	320	0.61%	15,374,451	\$922,467	0.24%
Food Dealers Group					
Gas Stations/Convenience Stores selling Gas	60	0.11%	9,191,210	\$551,473	0.14%
Grocery Stores and Convenience Stores	61	0.12%	4,082,043	\$244,923	0.06%
Specialized Groceries	221	0.42%	50,147,437	\$3,008,846	0.79%
Group Totals	342	0.65%	63,420,690	\$3,805,241	1.00%
General Merchandise Group					
Department Stores	8	0.02%	\$57,679,256	\$3,460,755	0.91%
Miscellaneous Merchandise Stores	88	0.17%	\$24,650,373	\$1,479,022	0.39%
Variety Stores	27	0.05%	\$434,023	\$26,041	0.01%
Group Totals	123	0.23%	\$82,763,652	\$4,965,819	1.30%
Home Furnishings and Appliances Group					
Appliances and Entertainment Equipment	382	0.73%	\$15,763,340	\$945,800	0.25%
Furniture Stores	456	0.87%	\$4,649,172	\$1,084,640	0.28%
Home Furnishing Stores	406	0.77%	\$81,517,577	\$3,664,284	0.96%
Group Totals	1,244	2.36%	\$71,786,405	\$5,694,725	1.49%
Miscellaneous Group					
Agricultural Production and Services	739	1.40%	\$55,302,653	\$3,318,159	0.87%
Apparel and Textile Manufacturers	106	0.20%	\$12,683,705	\$761,022	0.20%
Carpentry Contractors	236	0.45%	\$4,649,172	\$278,950	0.07%
Electrical Contractors	509	0.97%	\$81,517,577	\$4,891,055	1.28%
Food Manufacturers	245	0.47%	\$71,786,405	\$4,307,184	1.13%
Furniture, Wood and Paper Manufacturers	502	0.95%	\$37,727,033	\$2,263,622	0.59%
General Contractors	1,999	3.80%	\$183,983,047	\$11,038,189	2.89%
Industrial Equipment Manufacturers	2,027	3.85%	\$224,177,839	\$13,450,560	3.52%
Mining	30	0.06%	\$571,539	\$34,292	0.01%
Miscellaneous Manufacturers	3,070	5.83%	\$254,253,860	\$15,253,649	4.00%
Non-Metallic Product Manufacturers	977	1.86%	\$101,991,891	\$6,119,513	1.60%
Other Special Trade Contractors	1,481	2.81%	\$103,487,439	\$6,209,246	1.63%
Painting Contractors	126	0.24%	\$1,871,759	\$112,306	0.03%
Plumbing and Heating Contractors	571	1.08%	\$29,826,354	\$1,789,581	0.47%
Publishers Of Books and Newspapers and Commercial Printers	356	0.68%	\$39,406,045	\$2,364,363	0.62%
Unclassified	713	1.35%	\$104,797,426	\$6,287,846	1.65%
Group Totals	13,687	25.99%	\$1,308,033,744	\$78,479,538	20.56%
Motor Vehicle Group					
Automotive Parts and Accessories	448	0.85%	\$53,328,748	\$3,199,725	0.84%
New and Used Car Dealers	114	0.22%	\$10,809,103	\$648,546	0.17%
Recreational and All Other Motorized Vehicles	75	0.14%	\$2,093,768	\$125,626	0.03%
Group Totals	637	1.21%	\$10,192,088	\$3,973,897	1.04%

**Table 17. Retailer's Use Taxable Sales and Tax
by Business Classification
Fiscal Year 2015**

Business Group and Classification	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Services Group					
Arts and Entertainment	363	0.69%	\$28,231,642	\$1,693,899	0.44%
Auto Rental and Storage	304	0.58%	\$40,065,194	\$2,403,912	0.63%
Auto Repair	301	0.57%	\$41,850,237	\$2,511,014	0.66%
Beauty/Barber Shops	39	0.07%	\$3,934,763	\$236,086	0.06%
Education and Athletic Events	232	0.44%	\$3,096,788	\$185,807	0.05%
Electronic and Precision Equipment Repair and Maintenance	460	0.87%	\$29,547,821	\$1,772,869	0.46%
Employment Services	228	0.43%	\$10,192,088	\$611,525	0.16%
Finance, Insurance, Real Estate and Leasing	873	1.66%	\$54,594,968	\$3,275,698	0.86%
Footwear and Leather Repair	0	0.00%	\$0	\$0	0.00%
Funeral Service and Crematories	8	0.02%	\$593,734	\$35,503	0.01%
Hotels and All Other Lodging Places	8	0.02%	\$188,067	\$11,284	0.00%
Laundry and Floor Cleaning	213	0.40%	\$22,075,520	\$1,324,521	0.35%
Miscellaneous Repairs	747	1.42%	\$52,785,045	\$3,157,132	0.83%
Motion Picture and Video Industries	54	0.10%	\$1,168,846	\$70,131	0.02%
Other Business Services	7,784	14.78%	\$556,626,058	\$33,382,058	8.75%
Other Personal Services	898	1.71%	\$67,609,253	\$4,056,555	1.06%
Other Services	362	0.69%	\$34,786,487	\$2,087,189	0.55%
Photographic Studios	205	0.39%	\$25,401,840	\$1,524,110	0.40%
Upholstery and Furniture Repair	17	0.03%	\$462,920	\$27,775	0.01%
Watch, Clock, Jewelry Repair	8	0.02%	\$33,081	\$1,985	0.00%
Group Totals	13,105	24.89%	\$973,244,352	\$58,369,054	15.29%
Specialty Retail Stores Group					
Beauty and Health (Includes Pharmacies and Drug Stores)	323	0.61%	\$33,131,898	\$1,987,914	0.52%
Book and Stationery Stores	213	0.40%	\$34,161,785	\$2,049,707	0.54%
Direct Sellers	2,664	5.06%	\$326,818,709	\$19,606,102	5.14%
Electronic Shopping and Mail Order Houses	302	0.57%	\$89,856,415	\$5,391,292	1.41%
Florists	27	0.05%	\$682,272	\$40,936	0.01%
Fuel and Ice Dealers	37	0.07%	\$12,895,052	\$773,703	0.20%
Hobby and Toy	649	1.23%	\$20,185,139	\$1,211,108	0.32%
Jewelry	175	0.33%	\$9,957,728	\$597,464	0.16%
Liquor Stores	16	0.03%	\$189,338	\$11,360	0.00%
Other Specialty	4,661	8.85%	\$323,958,441	\$19,434,909	5.09%
Sporting Goods	243	0.46%	\$17,987,050	\$1,079,223	0.28%
Stationery, Gift, Novelty	182	0.35%	\$7,753,787	\$465,227	0.12%
Used Merchandise Stores	232	0.44%	\$14,198,486	\$849,635	0.22%
Vending Machine Operators	139	0.26%	\$15,825,621	\$949,537	0.25%
Group Totals	9,863	18.73%	\$907,601,721	\$54,448,118	14.27%
Utilities and Transportation Group					
Communications	1,866	3.54%	\$1,382,208,345	\$82,932,501	21.73%
Electric and Gas	216	0.41%	\$25,629,140	\$1,537,748	0.40%
Transportation and Warehousing	411	0.78%	\$43,759,192	\$2,625,552	0.69%
Water and Sanitation	179	0.34%	\$15,371,611	\$922,297	0.24%
Group Totals	2,672	5.07%	\$1,466,968,288	\$88,018,097	23.06%
Wholesale Goods Group					
Apparel, Piece Goods	50	0.09%	\$1,495,059	\$89,704	0.02%
Construction Materials	1,845	3.50%	\$256,061,646	\$15,353,494	4.02%
Farm and Garden Equipment	4,795	9.11%	\$727,862,902	\$43,525,142	11.40%
Furniture and Home Furnishings	109	0.21%	\$4,919,137	\$295,148	0.08%
Groceries and Farm Products	221	0.42%	\$29,262,114	\$1,755,727	0.46%
Miscellaneous Durable Goods	621	1.18%	\$40,912,230	\$2,454,734	0.64%
Miscellaneous Non-Durable Goods	1,148	2.18%	\$67,067,862	\$4,024,072	1.05%
Motor Vehicle Parts and Supplies	200	0.38%	\$18,782,433	\$1,126,946	0.30%
Group Totals	8,989	17.07%	\$1,146,363,383	\$68,624,967	17.98%
State Totals	52,653	100.00%	\$6,363,993,266	\$381,646,681	100.00%

Percentages may not sum to totals due to rounding.

**Table 18. Consumer's Use Taxable Sales and Tax
by Business Classification
Fiscal Year 2015**

Business Group and Classification	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Apparel Group					
Clothing and Clothing Accessories Stores	349	1.36%	\$5,144,509	\$308,671	0.41%
Shoe Stores	34	0.13%	\$995,299	\$59,718	0.08%
Group Totals	383	1.49%	\$6,139,808	\$368,388	0.49%
Building Materials Group					
Building Material Dealers	66	0.26%	\$13,404,264	\$804,256	1.07%
Garden Supply Stores	69	0.27%	\$1,802,196	\$108,132	0.14%
Hardware Stores	55	0.21%	\$59,226	\$3,554	0.00%
Mobile Home Dealers	4	0.02%	\$0	\$0	0.00%
Paint and Glass Stores	42	0.16%	\$3,337,485	\$200,249	0.27%
Group Totals	236	0.92%	\$18,603,171	\$1,116,190	1.49%
Eating and Drinking Places Group					
Restaurants, Taverns, and Bars	1,114	4.33%	\$14,680,324	\$880,574	1.17%
Group Totals	1,114	4.33%	\$14,680,324	\$880,574	1.17%
Food Dealers Group					
Gas Stations/Convenience Stores selling Gas	133	0.52%	\$7,081,226	\$424,874	0.57%
Grocery Stores and Convenience Stores	97	0.38%	\$46,239,755	\$2,774,385	3.70%
Specialized Groceries	84	0.33%	\$1,023,358	\$61,401	0.08%
Group Totals	314	1.22%	\$54,344,339	\$3,260,660	4.34%
General Merchandise Group					
Department Stores	45	0.17%	\$3,547,624	\$212,857	0.28%
Miscellaneous Merchandise Stores	187	0.73%	\$53,557,826	\$3,213,470	4.28%
Variety Stores	15	0.06%	\$1,709,305	\$102,558	0.14%
Group Totals	247	0.96%	\$58,814,755	\$3,528,885	4.70%
Home Furnishings and Appliances Group					
Appliances and Entertainment Equipment	63	0.24%	\$3,025,399	\$181,524	0.24%
Furniture Stores	29	0.11%	\$621,559	\$37,294	0.05%
Home Furnishing Stores	112	0.44%	\$5,624,326	\$337,460	0.45%
Group Totals	204	0.79%	\$9,271,284	\$556,277	0.74%
Miscellaneous Group					
Agricultural Production and Services	544	2.11%	\$18,078,394	\$1,084,704	1.44%
Apparel and Textile Manufacturers	44	0.17%	\$1,071,919	\$64,315	0.09%
Carpentry Contractors	72	0.28%	\$853,810	\$51,229	0.07%
Electrical Contractors	202	0.79%	\$14,098,711	\$845,923	1.13%
Food Manufacturers	364	1.42%	\$67,788,128	\$4,067,288	5.42%
Furniture, Wood and Paper Manufacturers	167	0.65%	\$9,867,618	\$592,057	0.79%
General Contractors	915	3.56%	\$30,979,784	\$1,849,598	2.46%
Industrial Equipment Manufacturers	666	2.59%	\$40,891,755	\$2,453,505	3.27%
Mining	66	0.26%	\$20,979,114	\$1,258,747	1.68%
Miscellaneous Manufacturers	842	3.27%	\$97,801,941	\$5,868,116	7.82%
Non-Metallic Product Manufacturers	504	1.96%	\$40,024,938	\$2,401,496	3.20%
Other Special Trade Contractors	668	2.60%	\$26,514,696	\$1,590,882	2.12%
Painting Contractors	51	0.20%	\$4,048,097	\$242,886	0.32%
Plumbing and Heating Contractors	271	1.05%	\$18,040,827	\$1,082,437	1.44%
Publishers Of Books and Newspapers and Commercial Printers	204	0.79%	\$2,831,611	\$169,897	0.23%
Unclassified	198	0.77%	\$5,731,664	\$343,900	0.46%
Group Totals	5,778	22.46%	\$399,603,007	\$23,966,979	31.92%
Motor Vehicle Group					
Automotive Parts and Accessories	253	0.98%	\$5,392,556	\$323,553	0.43%
New and Used Car Dealers	247	0.96%	\$2,985,115	\$179,107	0.24%
Recreational and All Other Motorized Vehicles	52	0.20%	\$432,780	\$25,967	0.03%
Group Totals	552	2.15%	\$8,810,451	\$528,627	0.70%

**Table 18. Consumer's Use Taxable Sales and Tax
by Business Classification
Fiscal Year 2015**

Business Group and Classification	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Services Group					
Arts and Entertainment	419	1.63%	\$14,923,665	\$895,420	1.19%
Auto Rental and Storage	200	0.78%	\$3,386,785	\$203,207	0.27%
Auto Repair	348	1.35%	\$2,614,225	\$156,854	0.21%
Beauty/Barber Shops	183	0.71%	\$498,842	\$29,931	0.04%
Education and Athletic Events	85	0.33%	\$595,807	\$35,748	0.05%
Electronic and Precision Equipment Repair and Maintenance	103	0.40%	\$2,329,216	\$139,753	0.19%
Employment Services	141	0.55%	\$91,218	\$5,473	0.01%
Finance, Insurance, Real Estate and Leasing	1,293	5.03%	\$21,969,695	\$1,318,182	1.76%
Funeral Service and Crematories	267	1.04%	\$455,334	\$27,320	0.04%
Hotels and All Other Lodging Places	592	2.30%	\$8,778,066	\$526,684	0.70%
Laundry and Floor Cleaning	69	0.27%	\$1,055,695	\$63,342	0.08%
Miscellaneous Repairs	201	0.78%	\$4,556,385	\$273,383	0.36%
Motion Picture and Video Industries	57	0.22%	\$754,447	\$45,267	0.06%
Other Business Services	2,375	9.23%	\$159,460,474	\$9,567,628	12.74%
Other Personal Services	217	0.84%	\$1,124,791	\$67,487	0.09%
Other Services	4,522	17.58%	\$47,330,547	\$2,839,833	3.78%
Photographic Studios	95	0.37%	\$264,933	\$15,896	0.02%
Upholstery and Furniture Repair	20	0.08%	\$7,808	\$468	0.00%
Watch, Clock, Jewelry Repair	6	0.02%	\$107	\$6	0.00%
Group Totals	11,193	43.52%	\$270,198,040	\$16,211,882	21.59%
Specialty Retail Stores Group					
Beauty and Health (Includes Pharmacies and Drug Stores)	179	0.70%	\$8,296,610	\$497,797	0.66%
Book and Stationery Stores	75	0.29%	\$676,236	\$40,574	0.05%
Direct Sellers	339	1.32%	\$16,862,080	\$1,011,725	1.35%
Electronic Shopping and Mail Order Houses	23	0.09%	\$45,802	\$2,748	0.00%
Florists	32	0.12%	\$23,673	\$1,420	0.00%
Hobby and Toy	111	0.43%	\$1,569,167	\$94,150	0.13%
Jewelry	55	0.21%	\$396,967	\$23,818	0.03%
Liquor Stores	12	0.05%	\$2,208	\$132	0.00%
Other Specialty	739	2.87%	\$22,496,183	\$1,349,771	1.80%
Sporting Goods	184	0.72%	\$1,993,133	\$119,588	0.16%
Stationery, Gift, Novelty	77	0.30%	\$2,147,970	\$128,878	0.17%
Used Merchandise Stores	43	0.17%	\$29,241	\$1,754	0.00%
Vending Machine Operators	79	0.31%	\$812,776	\$48,767	0.06%
Group Totals	1,948	7.57%	\$55,352,046	\$3,321,123	4.42%
Utilities and Transportation Group					
Communications	914	3.55%	\$42,726,945	\$2,563,617	3.41%
Electric and Gas	608	2.36%	\$195,428,072	\$11,725,684	15.62%
Transportation and Warehousing	514	2.00%	\$26,967,858	\$1,618,071	2.16%
Water and Sanitation	124	0.48%	\$4,742,901	\$284,574	0.38%
Group Totals	2,160	8.40%	\$269,865,776	\$16,191,947	21.57%
Wholesale Goods Group					
Apparel, Piece Goods	6	0.02%	\$174,739	\$10,484	0.01%
Construction Materials	245	0.95%	\$13,521,501	\$811,290	1.08%
Farm and Garden Equipment	502	1.95%	\$9,332,275	\$559,696	0.75%
Furniture and Home Furnishings	16	0.06%	\$789,695	\$47,382	0.06%
Groceries and Farm Products	143	0.56%	\$10,990,443	\$659,427	0.88%
Miscellaneous Durable Goods	121	0.47%	\$20,010,766	\$1,200,646	1.60%
Miscellaneous Non-Durable Goods	519	2.02%	\$27,684,814	\$1,661,089	2.21%
Motor Vehicle Parts and Supplies	41	0.16%	\$3,237,195	\$194,232	0.26%
Group Totals	1,593	6.19%	\$85,741,428	\$5,144,245	6.85%
State Totals	25,722	100.00%	\$1,251,424,429	\$75,075,779	100.00%

Percentages may not sum to totals due to rounding.

**Table 19. Consumer's Use Taxable Sales and Tax
by County
Fiscal Year 2015**

County	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Adair	62	0.24%	\$2,099,111	\$125,947	0.17%
Adams	35	0.14%	\$744,249	\$44,655	0.06%
Allamakee	139	0.54%	\$1,989,834	\$119,390	0.16%
Appanoose	66	0.26%	\$1,598,247	\$95,895	0.13%
Audubon	35	0.14%	\$164,534	\$9,872	0.01%
Benton	129	0.50%	\$711,129	\$42,668	0.06%
Black Hawk	1,264	4.91%	\$54,237,611	\$3,253,290	4.33%
Boone	104	0.40%	\$2,985,444	\$179,127	0.24%
Bremer	194	0.75%	\$8,541,816	\$512,509	0.68%
Buchanan	129	0.50%	\$2,232,406	\$133,944	0.18%
Buena Vista	116	0.45%	\$851,187	\$51,071	0.07%
Butler	73	0.28%	\$230,583	\$13,835	0.02%
Calhoun	47	0.18%	\$1,026,438	\$61,586	0.08%
Carroll	195	0.76%	\$2,661,633	\$159,698	0.21%
Cass	107	0.42%	\$942,026	\$56,522	0.08%
Cedar	122	0.47%	\$1,848,615	\$110,917	0.15%
Cerro Gordo	433	1.68%	\$6,875,985	\$412,559	0.55%
Cherokee	88	0.34%	\$2,850,714	\$171,043	0.23%
Chickasaw	124	0.48%	\$4,457,808	\$267,468	0.36%
Clarke	59	0.23%	\$1,757,910	\$105,475	0.14%
Clay	237	0.92%	\$3,814,500	\$228,870	0.30%
Clayton	186	0.72%	\$2,079,534	\$124,772	0.17%
Clinton	388	1.51%	\$12,279,597	\$736,776	0.98%
Crawford	105	0.41%	\$1,243,731	\$74,624	0.10%
Dallas	499	1.94%	\$11,107,223	\$666,433	0.89%
Davis	52	0.20%	\$898,589	\$53,915	0.07%
Decatur	26	0.10%	\$389,790	\$23,387	0.03%
Delaware	153	0.59%	\$1,279,577	\$76,534	0.10%
Des Moines	437	1.70%	\$18,533,146	\$1,111,989	1.48%
Dickinson	158	0.61%	\$1,204,834	\$72,290	0.10%
Dubuque	1,286	5.00%	\$47,954,189	\$2,877,251	3.83%
Emmet	89	0.35%	\$3,130,940	\$187,856	0.25%
Fayette	103	0.40%	\$298,827	\$17,930	0.02%
Floyd	132	0.51%	\$16,655,499	\$999,330	1.33%
Franklin	111	0.43%	\$1,920,631	\$115,238	0.15%
Fremont	40	0.16%	\$454,290	\$27,257	0.04%
Greene	55	0.21%	\$3,448,373	\$206,902	0.28%
Grundy	103	0.40%	\$2,507,785	\$149,302	0.20%
Guthrie	63	0.24%	\$377,881	\$22,673	0.03%
Hamilton	166	0.65%	\$2,893,037	\$173,582	0.23%
Hancock	83	0.32%	\$8,559,190	\$513,551	0.68%
Hardin	209	0.81%	\$4,156,224	\$249,373	0.33%
Harrison	98	0.38%	\$322,225	\$19,334	0.03%
Henry	178	0.69%	\$6,075,873	\$364,552	0.49%
Howard	78	0.30%	\$664,327	\$39,860	0.05%
Humboldt	92	0.36%	\$1,362,000	\$81,720	0.11%
Ida	60	0.23%	\$1,985,966	\$119,158	0.16%
Iowa	185	0.72%	\$3,722,321	\$223,339	0.30%
Jackson	206	0.80%	\$1,854,423	\$111,265	0.15%
Jasper	204	0.79%	\$14,966,781	\$898,007	1.20%
Jefferson	166	0.65%	\$884,305	\$53,058	0.07%

**Table 19 (continued). Consumer's Use Taxable Sales and Tax
by County
Fiscal Year 2015**

County	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Johnson	812	0.04%	\$38,826,523	\$2,329,591	3.10%
Jones	136	0.01%	\$1,115,470	\$66,928	0.09%
Keokuk	58	0.00%	\$93,116	\$5,587	0.01%
Kossuth	122	0.01%	\$3,028,996	\$181,740	0.24%
Lee	357	0.02%	\$12,838,012	\$770,281	1.03%
Linn	2,044	0.10%	\$109,535,405	\$6,572,124	8.75%
Louisa	47	0.00%	\$812,098	\$48,726	0.06%
Lucas	44	0.00%	\$15,327,366	\$919,642	1.22%
Lyon	102	0.01%	\$1,424,288	\$85,457	0.11%
Madison	83	0.00%	\$2,942,003	\$176,508	0.24%
Mahaska	169	0.01%	\$3,499,823	\$209,989	0.28%
Marion	208	0.01%	\$7,460,600	\$447,636	0.60%
Marshall	251	0.01%	\$120,320,501	\$7,219,230	9.62%
Mills	84	0.00%	\$1,318,379	\$79,103	0.11%
Mitchell	112	0.01%	\$1,065,863	\$63,952	0.09%
Monona	82	0.00%	\$874,102	\$52,446	0.07%
Monroe	67	0.00%	\$601,969	\$36,118	0.05%
Montgomery	85	0.00%	\$1,162,074	\$69,724	0.09%
Muscatine	343	0.02%	\$31,062,835	\$1,863,770	2.48%
No County	10	0.00%	\$668,616	\$40,117	0.05%
O'Brien	108	0.01%	\$408,708	\$24,522	0.03%
Osceola	73	0.00%	\$3,602,032	\$216,122	0.29%
Page	79	0.00%	\$2,023,650	\$121,419	0.16%
Palo Alto	88	0.00%	\$1,618,921	\$97,135	0.13%
Plymouth	141	0.01%	\$2,420,720	\$145,243	0.19%
Pocahontas	63	0.00%	\$2,368,611	\$142,117	0.19%
Polk	4,283	0.21%	\$407,795,184	\$24,467,042	32.59%
Pottawattamie	737	0.04%	\$26,413,411	\$1,584,805	2.11%
Poweshiek	143	0.01%	\$3,457,922	\$207,475	0.28%
Ringgold	25	0.00%	\$21,046	\$1,263	0.00%
Sac	47	0.00%	\$77,582	\$4,655	0.01%
Scott	1,531	0.08%	\$50,846,442	\$3,050,787	4.06%
Shelby	148	0.01%	\$3,064,791	\$183,247	0.24%
Sioux	307	0.02%	\$17,274,945	\$1,036,497	1.38%
Story	634	0.03%	\$28,513,993	\$1,710,840	2.28%
Tama	71	0.00%	\$195,433	\$11,726	0.02%
Taylor	31	0.00%	\$59,270	\$3,556	0.00%
Union	68	0.00%	\$673,378	\$40,403	0.05%
Van Buren	43	0.00%	\$175,824	\$10,549	0.01%
Wapello	195	0.01%	\$13,108,957	\$786,537	1.05%
Warren	197	0.01%	\$1,475,618	\$88,537	0.12%
Washington	156	0.01%	\$1,382,737	\$82,964	0.11%
Wayne	33	0.00%	\$1,011,500	\$60,690	0.08%
Webster	326	0.02%	\$16,788,484	\$1,007,309	1.34%
Winnebago	137	0.01%	\$3,575,670	\$214,540	0.29%
Winneshiek	188	0.01%	\$3,935,963	\$230,165	0.31%
Woodbury	1,001	0.05%	\$20,587,766	\$1,235,266	1.65%
Worth	86	0.00%	\$2,032,094	\$121,926	0.16%
Wright	98	0.00%	\$6,702,850	\$402,171	0.54%
State Totals	25,722	100.00%	\$1,251,424,429	\$75,075,779	100.00%