



# Iowa Department of **REVENUE**

## Retail Sales and Use Tax Quarterly Report

December 2015

This report covers retail sales and use tax data for taxable sales based on tax returns filed with the Department for the quarter ending December 31, 2015 which is the second quarter in fiscal year 2016. The report includes four tables covering retail sales tax collections by business group compared to the prior year, use tax collections by business group and comparisons to the prior year, retail sales and tax collections by county and city, and retail sales and tax collections by county and business group.

Effective for fiscal year 2014 quarterly and annual reports, the Department reassigned approximately 12 percent of retailers after a review of the business class codes assigned to retailers in the sales and use tax database. In addition, the Convenience Stores and Gas Stations business class was moved from the Motor Vehicle group to the Food Dealers group.

The business class code changes and the change to convenience stores and gas stations business class were not implemented for reports prior to fiscal year 2014. Therefore care should be taken when comparing business group data for fiscal years 2014 and later with fiscal years prior to fiscal year 2014.

**Business Class Definition:** The business classification for retail sales activity used by the Department is based on the 2007 North American Industry Classification System (NAICS). The Department attempted to match as closely as possible its four digit business class codes to the NAICS when the system was introduced in 1997. The two digit NAICS and the first two digits of the Department's business class codes represent the same 20 general categories of economic activity. However not all business class codes were changed to match NAICS at the four digit level.

**Year over Year Retail Sales Tax Statistics:** Table 1 compares return counts and taxes reported by the 12 business groups for the December 2015 quarter compared to the December 2014 quarter.

**Use Tax Statistics:** Table 2 includes sales and tax data for three types of use taxes: Retailer's Use Tax, Motor Vehicle Use Fee, and Consumer's Use Tax. Retailer's Use Taxable Sales and Computed Tax data are presented by business group. The data are based on taxable sales reported by registered taxpayers with use tax permits. Consumers who pay use tax without a permit are not included in these totals. Aggregate Retailer's Use Tax, Motor Vehicle Use Fee, and Consumer's Use Tax collections for the December 2015 quarter are compared to the December 2014 quarter.

**Retail Sales Tax Statistics:** Table 3 provides data for all cities in Iowa where at least 10 returns were filed during the quarter. The "Other" category provides data for all cities in each county not satisfying the minimum return count requirements. Table 4 provides data by 12 business groups for each county. Breakouts are provided for each business group within a county where at least 5 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 5 returns filed.

**Table 1. Iowa Retail Sales Tax  
by Business Group  
Quarter Ending December 31, 2015**

Computed tax equals taxable goods and services subject to the 6% State sales tax multiplied by that rate plus hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax multiplied by that rate.

**Retail Sales Tax by Business Group**

<b>Business Group</b>	<b>Number of Returns December 2014</b>	<b>Number of Returns December 2015</b>	<b>Percent Change of Returns</b>	<b>Computed Tax December 2014</b>	<b>Computed Tax December 2015</b>	<b>Percent Change of Tax</b>
Apparel	1,751	1,751	0.00%	\$19,600,094	\$19,333,983	-1.36%
Building Materials	1,727	1,677	-2.90%	\$40,098,634	\$40,620,010	1.30%
Eating and Drinking	7,646	7,794	1.94%	\$59,262,949	\$61,902,470	4.45%
Food Dealers	3,403	3,391	-0.35%	\$49,328,983	\$53,120,925	7.69%
General Merchandise	839	824	-1.79%	\$84,627,415	\$84,500,107	-0.15%
Home Furnishings	1,782	1,714	-3.82%	\$20,307,734	\$20,325,935	0.09%
Miscellaneous	14,431	14,708	1.92%	\$48,531,215	\$48,956,956	0.88%
Motor Vehicle	2,671	2,663	-0.30%	\$26,092,040	\$26,524,771	1.66%
Services	36,787	37,240	1.23%	\$74,081,054	\$75,403,787	1.79%
Specialty Retail	21,209	21,499	1.37%	\$50,804,922	\$52,864,637	4.05%
Utilities and Transportation	3,789	3,833	1.16%	\$54,947,885	\$53,989,347	-1.74%
Wholesale	5,096	4,995	-1.98%	\$62,337,897	\$61,804,456	-0.86%
<b>State Totals</b>	<b>101,131</b>	<b>102,089</b>	<b>0.95%</b>	<b>\$590,020,821</b>	<b>\$599,347,382</b>	<b>1.58%</b>

**Table 2. Iowa Use Taxes  
Quarter Ending December 31, 2015**

Taxable sales include the value of taxable goods and services that are subject to the 6% State use tax rate. Computed tax equals the taxable sales subject to the 6% State use tax multiplied by that rate.

**Retailer's Use Tax by Business Group**

<b>Business Group</b>	<b>Number of Returns</b>	<b>Percent of Returns</b>	<b>Taxable Sales</b>	<b>Computed Tax</b>	<b>Percent of Tax</b>
Apparel	171	1.03%	\$46,417,471	\$2,785,048	2.69%
Building Materials	316	1.91%	\$37,304,561	\$2,238,274	2.16%
Eating and Drinking	113	0.68%	\$3,996,250	\$239,775	0.23%
Food Dealers	107	0.65%	\$19,246,022	\$1,154,761	1.12%
General Merchandise	40	0.24%	\$23,633,417	\$1,418,005	1.37%
Home Furnishings	355	2.14%	\$25,128,486	\$1,507,709	1.46%
Miscellaneous	4,170	25.17%	\$296,301,384	\$17,776,226	17.17%
Motor Vehicle	208	1.26%	\$21,216,505	\$1,272,990	1.23%
Services	4,117	24.85%	\$327,512,103	\$19,646,817	18.98%
Specialty Retail	3,629	21.91%	\$294,771,301	\$17,678,239	17.07%
Utilities and Transportation	757	4.57%	\$355,480,099	\$21,328,806	20.60%
Wholesale	2,583	15.59%	\$275,543,839	\$16,488,557	15.93%
<b>State Totals</b>	<b>16,566</b>	<b>100.00%</b>	<b>\$1,726,551,438</b>	<b>\$103,535,208</b>	<b>100.00%</b>

**Comparison of Use Taxes for the Quarter Ending  
December 31, 2014 and 2015**

<b>Use Tax</b>	<b>December 2014</b>	<b>December 2015</b>	<b>Percent Change</b>
<b>Retailer's</b>			
Number of Returns	15,943	16,566	3.91%
Taxable Sales	\$1,767,010,228	\$1,726,551,438	-2.29%
Computed Tax	\$105,945,190	\$103,535,208	-2.27%
<b>Motor Vehicle</b>			
Number of Registrations	217,842	225,297	3.42%
Computed Tax	\$74,398,606	\$77,068,642	3.59%
<b>Consumer's</b>			
	<b>Revised</b>		
Number of Returns	8,747	9,100	4.04%
Taxable Sales	\$404,044,697	\$442,694,089	9.57%
Computed Tax	\$24,242,682	\$26,543,465	9.49%

Percentages may not sum to totals due to rounding.

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 2015**

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Adair	Greenfield	149	\$7,906,026	\$473,766	0.08%
Adair	Adair	60	\$2,687,893	\$160,188	0.03%
Adair	Fontanelle	51	\$1,088,085	\$65,285	0.01%
Adair	Stuart	39	\$2,981,987	\$174,919	0.03%
Adair	Orient	20	\$335,802	\$20,148	0.00%
Adair	Bridgewater	16	\$336,479	\$20,189	0.00%
Adair	Other	19	\$846,713	\$50,803	0.01%
Adair	County Totals	354	\$16,182,985	\$965,298	0.16%
Adams	Corning	153	\$8,598,970	\$515,893	0.09%
Adams	Prescott	10	\$413,491	\$24,809	0.00%
Adams	Other	24	\$129,951	\$7,797	0.00%
Adams	County Totals	187	\$9,142,412	\$548,499	0.09%
Allamakee	Waukon	285	\$17,449,200	\$1,043,496	0.17%
Allamakee	Lansing	105	\$3,335,391	\$199,523	0.03%
Allamakee	Postville	94	\$3,655,180	\$219,238	0.04%
Allamakee	New Albin	42	\$517,267	\$30,992	0.01%
Allamakee	Harpers Ferry	35	\$472,158	\$28,053	0.00%
Allamakee	Waterville	19	\$76,944	\$4,617	0.00%
Allamakee	Other	44	\$423,251	\$25,277	0.00%
Allamakee	County Totals	624	\$25,929,391	\$1,551,195	0.26%
Appanoose	Centerville	338	\$25,090,959	\$1,502,004	0.25%
Appanoose	Moravia	67	\$1,994,969	\$112,768	0.02%
Appanoose	Moulton	36	\$303,352	\$18,201	0.00%
Appanoose	Cincinnati	24	\$155,848	\$9,351	0.00%
Appanoose	Mystic	16	\$43,857	\$2,631	0.00%
Appanoose	Other	34	\$140,757	\$8,417	0.00%
Appanoose	County Totals	515	\$27,729,742	\$1,653,372	0.28%
Audubon	Audubon	180	\$7,542,270	\$452,255	0.08%
Audubon	Exira	47	\$1,030,881	\$61,853	0.01%
Audubon	Kimballton	18	\$170,511	\$10,231	0.00%
Audubon	Brayton	12	\$84,214	\$5,053	0.00%
Audubon	Other	24	\$237,968	\$14,278	0.00%
Audubon	County Totals	281	\$9,065,844	\$543,669	0.09%
Benton	Vinton	289	\$12,621,235	\$755,904	0.13%
Benton	Belle Plaine	138	\$4,942,547	\$296,553	0.05%
Benton	Blairstown	62	\$2,556,262	\$153,366	0.03%
Benton	Atkins	58	\$3,135,070	\$188,104	0.03%
Benton	Shellsburg	54	\$1,907,305	\$114,438	0.02%
Benton	Van Horne	41	\$1,174,096	\$70,446	0.01%
Benton	Keystone	34	\$1,330,894	\$79,854	0.01%
Benton	Newhall	34	\$1,058,589	\$63,515	0.01%
Benton	Urbana	32	\$4,342,612	\$260,051	0.04%
Benton	Walford	32	\$261,215	\$15,673	0.00%
Benton	Norway	26	\$619,652	\$37,179	0.01%
Benton	Garrison	19	\$138,861	\$8,332	0.00%
Benton	Mount Auburn	15	\$142,845	\$8,571	0.00%
Benton	Luzerne	10	\$61,283	\$3,677	0.00%
Benton	Other	47	\$291,700	\$17,502	0.00%
Benton	County Totals	891	\$34,584,166	\$2,073,163	0.35%
Black Hawk	Waterloo	1,984	\$300,346,681	\$17,954,437	3.00%
Black Hawk	Cedar Falls	1,256	\$180,952,415	\$10,817,883	1.80%
Black Hawk	Evansdale	128	\$6,818,937	\$407,745	0.07%
Black Hawk	Laporte City	112	\$2,671,432	\$160,243	0.03%
Black Hawk	Hudson	108	\$2,953,977	\$177,239	0.03%
Black Hawk	Dunkerton	48	\$4,662,238	\$279,734	0.05%
Black Hawk	Janesville	31	\$398,465	\$23,908	0.00%
Black Hawk	Gilbertville	28	\$373,215	\$22,393	0.00%
Black Hawk	Raymond	27	\$842,300	\$50,538	0.01%
Black Hawk	Elk Run Heights	21	\$5,129,436	\$307,766	0.05%
Black Hawk	Other	59	\$1,596,940	\$95,816	0.02%
Black Hawk	County Totals	3,802	\$506,746,036	\$30,297,701	5.06%
Boone	Boone	568	\$40,831,338	\$2,445,157	0.41%
Boone	Ogden	124	\$1,904,776	\$114,205	0.02%
Boone	Madrid	117	\$3,148,244	\$188,863	0.03%
Boone	Other	84	\$1,869,053	\$112,143	0.02%
Boone	County Totals	893	\$47,753,411	\$2,860,369	0.48%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Bremer	Waverly	400	\$37,239,232	\$2,226,571	0.37%
Bremer	Sumner	152	\$4,872,392	\$292,297	0.05%
Bremer	Denver	114	\$3,561,807	\$213,708	0.04%
Bremer	Tripoli	69	\$1,635,307	\$98,118	0.02%
Bremer	Readlyn	50	\$1,663,161	\$99,790	0.02%
Bremer	Janesville	47	\$1,464,417	\$87,865	0.01%
Bremer	Plainfield	33	\$992,707	\$59,562	0.01%
Bremer	Frederika	11	\$51,589	\$3,095	0.00%
Bremer	Other	13	\$106,420	\$6,385	0.00%
Bremer	County Totals	889	\$51,587,032	\$3,087,392	0.52%
Buchanan	Independence	312	\$26,363,723	\$1,578,319	0.26%
Buchanan	Jesup	109	\$5,929,239	\$355,746	0.06%
Buchanan	Hazleton	69	\$1,057,347	\$63,409	0.01%
Buchanan	Fairbank	58	\$3,719,753	\$223,185	0.04%
Buchanan	Winthrop	58	\$1,700,167	\$102,010	0.02%
Buchanan	Rowley	27	\$853,736	\$51,224	0.01%
Buchanan	Lamont	23	\$547,396	\$32,844	0.01%
Buchanan	Brandon	22	\$102,759	\$6,166	0.00%
Buchanan	Aurora	21	\$290,892	\$17,454	0.00%
Buchanan	Quasqueton	18	\$419,626	\$25,178	0.00%
Buchanan	Other	27	\$4,612,148	\$276,729	0.05%
Buchanan	County Totals	744	\$45,596,786	\$2,732,263	0.46%
Buena Vista	Storm Lake	410	\$43,544,829	\$2,604,468	0.43%
Buena Vista	Alta	91	\$2,606,205	\$156,372	0.03%
Buena Vista	Albert City	50	\$563,564	\$33,814	0.01%
Buena Vista	Sioux Rapids	42	\$3,655,215	\$219,268	0.04%
Buena Vista	Newell	40	\$770,939	\$46,256	0.01%
Buena Vista	Marathon	21	\$372,800	\$22,368	0.00%
Buena Vista	Linn Grove	20	\$284,206	\$17,052	0.00%
Buena Vista	Rembrandt	13	\$168,910	\$10,135	0.00%
Buena Vista	Other	18	\$144,398	\$8,553	0.00%
Buena Vista	County Totals	705	\$52,111,066	\$3,118,286	0.52%
Butler	Parkersburg	111	\$3,244,635	\$194,678	0.03%
Butler	Clarksville	87	\$1,480,465	\$88,828	0.01%
Butler	Greene	78	\$2,376,935	\$142,610	0.02%
Butler	Allison	68	\$1,791,733	\$107,403	0.02%
Butler	Shell Rock	60	\$2,378,220	\$142,693	0.02%
Butler	Aplington	51	\$1,163,262	\$69,796	0.01%
Butler	Dumont	40	\$1,569,185	\$94,151	0.02%
Butler	New Hartford	32	\$521,097	\$31,266	0.01%
Butler	Other	37	\$1,180,939	\$70,856	0.01%
Butler	County Totals	564	\$15,706,471	\$942,282	0.16%
Calhoun	Rockwell City	113	\$4,683,425	\$280,553	0.05%
Calhoun	Manson	98	\$5,144,536	\$308,668	0.05%
Calhoun	Lake City	93	\$2,936,265	\$176,059	0.03%
Calhoun	Lohrville	26	\$959,122	\$57,547	0.01%
Calhoun	Pomeroy	26	\$505,978	\$30,359	0.01%
Calhoun	Farnhamville	21	\$342,725	\$20,564	0.00%
Calhoun	Somers	10	\$120,706	\$7,242	0.00%
Calhoun	Other	39	\$258,024	\$15,481	0.00%
Calhoun	County Totals	426	\$14,950,781	\$896,474	0.15%
Carroll	Carroll	589	\$65,835,495	\$3,942,150	0.66%
Carroll	Manning	89	\$3,583,668	\$215,020	0.04%
Carroll	Coon Rapids	85	\$2,539,509	\$152,328	0.03%
Carroll	Glidden	71	\$2,308,415	\$138,505	0.02%
Carroll	Breda	40	\$2,715,266	\$162,916	0.03%
Carroll	Templeton	37	\$1,215,177	\$72,911	0.01%
Carroll	Arcadia	33	\$1,351,442	\$81,087	0.01%
Carroll	Dedham	23	\$241,665	\$14,500	0.00%
Carroll	Halbur	19	\$787,462	\$47,248	0.01%
Carroll	Lidderdale	12	\$758,464	\$45,508	0.01%
Carroll	Other	19	\$601,362	\$36,082	0.01%
Carroll	County Totals	1,017	\$81,937,925	\$4,908,253	0.82%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 2015**

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Cass	Atlantic	403	\$34,805,712	\$2,085,152	0.35%
Cass	Griswold	70	\$2,053,122	\$123,187	0.02%
Cass	Anita	62	\$2,036,087	\$122,127	0.02%
Cass	Massena	35	\$1,486,277	\$89,177	0.01%
Cass	Cumberland	19	\$134,363	\$8,062	0.00%
Cass	Lewis	18	\$216,764	\$13,006	0.00%
Cass	Wiota	15	\$328,360	\$19,663	0.00%
Cass	Marne	11	\$288,501	\$17,310	0.00%
Cass	Other	16	\$281,203	\$16,872	0.00%
Cass	County Totals	649	\$41,630,389	\$2,494,557	0.42%
Cedar	Tipton	226	\$11,425,208	\$685,179	0.11%
Cedar	West Branch	122	\$4,414,433	\$262,924	0.04%
Cedar	Durant	82	\$4,059,217	\$243,553	0.04%
Cedar	Clarence	65	\$1,330,851	\$79,851	0.01%
Cedar	Lowden	47	\$1,740,560	\$104,356	0.02%
Cedar	Mechanicsville	46	\$1,175,010	\$70,501	0.01%
Cedar	Stanwood	31	\$633,760	\$38,026	0.01%
Cedar	Bennett	15	\$379,996	\$22,800	0.00%
Cedar	Wilton	12	\$69,288	\$4,157	0.00%
Cedar	Other	31	\$857,487	\$51,292	0.01%
Cedar	County Totals	677	\$26,085,810	\$1,562,639	0.26%
Cerro Gordo	Mason City	1,069	\$157,385,097	\$9,423,645	1.57%
Cerro Gordo	Clear Lake	461	\$30,842,137	\$1,838,732	0.31%
Cerro Gordo	Rockwell	51	\$955,084	\$57,305	0.01%
Cerro Gordo	Ventura	43	\$3,777,387	\$226,597	0.04%
Cerro Gordo	Thornton	22	\$297,134	\$17,828	0.00%
Cerro Gordo	Plymouth	17	\$146,935	\$8,816	0.00%
Cerro Gordo	Swaledale	13	\$577,184	\$34,631	0.01%
Cerro Gordo	Meservey	12	\$54,386	\$3,263	0.00%
Cerro Gordo	Other	40	\$1,129,202	\$67,739	0.01%
Cerro Gordo	County Totals	1,728	\$195,164,546	\$11,678,556	1.95%
Cherokee	Cherokee	294	\$18,325,163	\$1,096,831	0.18%
Cherokee	Marcus	72	\$5,296,256	\$317,386	0.05%
Cherokee	Aurelia	51	\$1,741,267	\$104,476	0.02%
Cherokee	Quimby	20	\$444,094	\$26,646	0.00%
Cherokee	Meriden	16	\$291,627	\$17,498	0.00%
Cherokee	Cleghorn	15	\$380,476	\$22,829	0.00%
Cherokee	Washta	10	\$44,241	\$2,654	0.00%
Cherokee	Other	25	\$732,572	\$43,954	0.01%
Cherokee	County Totals	503	\$27,255,696	\$1,632,274	0.27%
Chickasaw	New Hampton	276	\$18,113,006	\$1,084,016	0.18%
Chickasaw	Nashua	88	\$2,231,476	\$133,877	0.02%
Chickasaw	Fredericksburg	72	\$1,542,726	\$92,564	0.02%
Chickasaw	Ionia	54	\$501,200	\$30,033	0.01%
Chickasaw	Lawler	50	\$1,332,558	\$79,953	0.01%
Chickasaw	Alta Vista	19	\$253,820	\$15,229	0.00%
Chickasaw	Other	34	\$575,405	\$34,524	0.01%
Chickasaw	County Totals	593	\$24,550,191	\$1,470,196	0.25%
Clarke	Osceola	234	\$18,921,754	\$1,125,286	0.19%
Clarke	Murray	34	\$466,771	\$28,006	0.00%
Clarke	Other	33	\$617,286	\$37,018	0.01%
Clarke	County Totals	301	\$20,005,811	\$1,190,310	0.20%
Clay	Spencer	611	\$73,872,418	\$4,423,047	0.74%
Clay	Everly	40	\$1,070,271	\$64,170	0.01%
Clay	Peterson	32	\$347,017	\$20,821	0.00%
Clay	Royal	20	\$201,888	\$12,113	0.00%
Clay	Webb	16	\$327,236	\$19,634	0.00%
Clay	Greenville	15	\$116,126	\$6,968	0.00%
Clay	Dickens	14	\$320,501	\$19,230	0.00%
Clay	Fostoria	14	\$253,973	\$15,238	0.00%
Clay	Other	23	\$209,635	\$12,578	0.00%
Clay	County Totals	785	\$76,719,065	\$4,593,799	0.77%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Clayton	Elkader	155	\$10,004,474	\$597,238	0.10%
Clayton	Guttenberg	146	\$4,993,086	\$298,734	0.05%
Clayton	Strawberry Point	113	\$3,499,744	\$209,900	0.04%
Clayton	Monona	110	\$4,981,683	\$298,846	0.05%
Clayton	Mcgregor	91	\$1,241,506	\$73,832	0.01%
Clayton	Edgewood	61	\$4,424,601	\$265,422	0.04%
Clayton	Garnavillo	52	\$1,175,571	\$70,491	0.01%
Clayton	Marquette	26	\$1,486,608	\$86,439	0.01%
Clayton	Luana	22	\$196,692	\$11,802	0.00%
Clayton	Postville	13	\$220,361	\$13,222	0.00%
Clayton	St. Olaf	13	\$141,144	\$8,469	0.00%
Clayton	Volga	13	\$282,993	\$16,980	0.00%
Clayton	Farmersburg	10	\$71,930	\$4,316	0.00%
Clayton	Other	49	\$861,659	\$51,666	0.01%
Clayton	County Totals	874	\$33,582,052	\$2,007,354	0.33%
Clinton	Clinton	802	\$94,979,234	\$5,686,464	0.95%
Clinton	Dewitt	267	\$16,142,736	\$967,641	0.16%
Clinton	Camanche	103	\$2,925,052	\$175,503	0.03%
Clinton	Wheatland	52	\$1,598,714	\$95,923	0.02%
Clinton	Delmar	41	\$422,025	\$25,322	0.00%
Clinton	Grand Mound	33	\$653,240	\$39,168	0.01%
Clinton	Calamus	29	\$1,020,926	\$61,256	0.01%
Clinton	Goose Lake	29	\$567,268	\$34,036	0.01%
Clinton	Lost Nation	24	\$394,586	\$23,675	0.00%
Clinton	Charlotte	23	\$1,049,618	\$62,977	0.01%
Clinton	Low Moor	20	\$432,943	\$25,977	0.00%
Clinton	Other	46	\$819,026	\$49,142	0.01%
Clinton	County Totals	1,469	\$121,005,368	\$7,247,083	1.21%
Crawford	Denison	326	\$27,658,045	\$1,654,545	0.28%
Crawford	Manilla	50	\$647,478	\$38,849	0.01%
Crawford	Schleswig	40	\$1,065,461	\$63,928	0.01%
Crawford	Charter Oak	29	\$618,973	\$37,138	0.01%
Crawford	Dow City	28	\$490,815	\$29,449	0.00%
Crawford	Westside	28	\$372,674	\$22,360	0.00%
Crawford	Vail	25	\$440,580	\$26,435	0.00%
Crawford	Kiron	20	\$807,895	\$48,474	0.01%
Crawford	Other	35	\$711,467	\$42,688	0.01%
Crawford	County Totals	581	\$32,813,388	\$1,963,865	0.33%
Dallas	West Des Moines	394	\$225,851,512	\$13,462,847	2.25%
Dallas	Waukee	331	\$56,794,510	\$3,407,671	0.57%
Dallas	Adel	261	\$14,847,706	\$890,557	0.15%
Dallas	Perry	258	\$24,613,675	\$1,473,561	0.25%
Dallas	Dallas Center	94	\$2,251,614	\$135,097	0.02%
Dallas	Clive	79	\$4,631,630	\$277,898	0.05%
Dallas	Woodward	72	\$1,228,629	\$73,718	0.01%
Dallas	Urbandale	57	\$1,306,886	\$78,413	0.01%
Dallas	Van Meter	50	\$1,943,695	\$116,622	0.02%
Dallas	Desoto	39	\$1,449,309	\$86,620	0.01%
Dallas	Redfield	38	\$1,116,209	\$66,973	0.01%
Dallas	Granger	36	\$2,472,219	\$148,333	0.02%
Dallas	Dexter	35	\$1,144,037	\$68,642	0.01%
Dallas	Minburn	29	\$441,601	\$26,496	0.00%
Dallas	Bouton	14	\$2,416,839	\$145,010	0.02%
Dallas	Linden	13	\$76,689	\$4,601	0.00%
Dallas	Other	52	\$1,180,232	\$70,814	0.01%
Dallas	County Totals	1,852	\$343,766,992	\$20,533,872	3.43%
Davis	Bloomfield	333	\$17,476,516	\$1,046,494	0.17%
Davis	Drakesville	33	\$383,077	\$22,985	0.00%
Davis	Pulaski	27	\$553,316	\$33,199	0.01%
Davis	Floris	13	\$360,147	\$21,609	0.00%
Davis	Other	17	\$133,211	\$7,726	0.00%
Davis	County Totals	423	\$18,906,267	\$1,132,013	0.19%
Decatur	Leon	109	\$5,574,985	\$333,860	0.06%
Decatur	Lamoni	100	\$3,459,493	\$207,009	0.03%
Decatur	Davis City	22	\$152,824	\$9,169	0.00%
Decatur	Grand River	19	\$56,388	\$3,373	0.00%
Decatur	Decatur City	18	\$279,205	\$16,752	0.00%
Decatur	Weldon	15	\$284,765	\$17,086	0.00%
Decatur	Garden Grove	12	\$153,752	\$9,225	0.00%
Decatur	Other	23	\$348,539	\$20,912	0.00%
Decatur	County Totals	318	\$10,309,951	\$617,387	0.10%



**Table 3. Iowa Retail Sales Tax  
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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Delaware	Manchester	362	\$22,492,502	\$1,347,782	0.22%
Delaware	Hopkinton	59	\$743,723	\$44,623	0.01%
Delaware	Delhi	55	\$2,604,301	\$156,258	0.03%
Delaware	Earlville	54	\$689,329	\$41,360	0.01%
Delaware	Dyersville	38	\$893,913	\$53,635	0.01%
Delaware	Colesburg	36	\$545,324	\$32,719	0.01%
Delaware	Ryan	33	\$392,938	\$23,576	0.00%
Delaware	Edgewood	31	\$1,638,929	\$98,336	0.02%
Delaware	Dundee	20	\$614,660	\$36,880	0.01%
Delaware	Greeley	16	\$323,134	\$19,388	0.00%
Delaware	Other	34	\$2,215,953	\$132,394	0.02%
Delaware	County Totals	738	\$33,154,706	\$1,986,952	0.33%
Des Moines	Burlington	848	\$88,649,720	\$5,289,918	0.88%
Des Moines	West Burlington	236	\$61,432,689	\$3,682,240	0.61%
Des Moines	Mediapolis	101	\$4,663,989	\$279,839	0.05%
Des Moines	Danville	48	\$867,086	\$52,025	0.01%
Des Moines	Middletown	15	\$369,868	\$22,192	0.00%
Des Moines	Other	60	\$1,862,915	\$111,775	0.02%
Des Moines	County Totals	1,308	\$157,846,267	\$9,437,990	1.57%
Dickinson	Spirit Lake	468	\$36,491,766	\$2,183,413	0.36%
Dickinson	Milford	232	\$7,608,886	\$455,310	0.08%
Dickinson	Arnolds Park	160	\$3,931,842	\$235,264	0.04%
Dickinson	Okoboji	77	\$6,290,653	\$373,134	0.06%
Dickinson	Lake Park	64	\$2,203,593	\$132,216	0.02%
Dickinson	Terril	26	\$396,232	\$23,774	0.00%
Dickinson	Other	39	\$1,170,414	\$70,225	0.01%
Dickinson	County Totals	1,066	\$58,093,386	\$3,473,335	0.58%
Dubuque	Dubuque	2,283	\$306,057,365	\$18,294,618	3.05%
Dubuque	Dyersville	251	\$21,984,966	\$1,314,982	0.22%
Dubuque	Cascade	126	\$6,817,990	\$409,079	0.07%
Dubuque	Peosta	114	\$4,925,819	\$294,811	0.05%
Dubuque	Farley	73	\$2,332,550	\$139,057	0.02%
Dubuque	Epworth	69	\$2,072,211	\$124,126	0.02%
Dubuque	Holy Cross	36	\$1,098,515	\$65,911	0.01%
Dubuque	Durango	34	\$782,623	\$46,735	0.01%
Dubuque	New Vienna	33	\$2,129,363	\$127,762	0.02%
Dubuque	Sherrill	31	\$772,823	\$46,299	0.01%
Dubuque	Bernard	30	\$421,187	\$25,271	0.00%
Dubuque	Worthington	29	\$2,747,081	\$164,825	0.03%
Dubuque	Asbury	16	\$159,427	\$9,566	0.00%
Dubuque	Zwingle	12	\$155,354	\$9,321	0.00%
Dubuque	Luxemburg	10	\$222,156	\$13,329	0.00%
Dubuque	Other	34	\$944,209	\$56,653	0.01%
Dubuque	County Totals	3,181	\$353,623,639	\$21,142,345	3.53%
Emmet	Estherville	307	\$18,317,451	\$1,096,891	0.18%
Emmet	Armstrong	77	\$1,804,792	\$108,288	0.02%
Emmet	Ringsted	29	\$1,779,813	\$106,789	0.02%
Emmet	Wallingford	17	\$131,692	\$7,902	0.00%
Emmet	Dolliver	11	\$144,559	\$8,674	0.00%
Emmet	Other	9	\$80,117	\$4,807	0.00%
Emmet	County Totals	450	\$22,258,424	\$1,333,350	0.22%
Fayette	Oelwein	238	\$16,684,710	\$999,931	0.17%
Fayette	West Union	183	\$8,217,102	\$491,812	0.08%
Fayette	Fayette	71	\$1,637,877	\$96,877	0.02%
Fayette	Elgin	57	\$1,914,521	\$114,871	0.02%
Fayette	Clermont	52	\$1,107,073	\$66,424	0.01%
Fayette	Hawkeye	41	\$874,076	\$52,445	0.01%
Fayette	Maynard	34	\$575,220	\$34,513	0.01%
Fayette	Waucoma	27	\$920,420	\$55,225	0.01%
Fayette	Arlington	26	\$270,014	\$16,201	0.00%
Fayette	Wadena	23	\$160,131	\$9,608	0.00%
Fayette	Randalia	12	\$176,395	\$10,584	0.00%
Fayette	St. Lucas	12	\$286,690	\$17,201	0.00%
Fayette	Westgate	12	\$512,128	\$26,693	0.00%
Fayette	Other	47	\$717,858	\$43,071	0.01%
Fayette	County Totals	835	\$34,054,215	\$2,035,457	0.34%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Floyd	Charles City	404	\$23,506,092	\$1,405,814	0.23%
Floyd	Nora Springs	67	\$1,494,962	\$89,668	0.01%
Floyd	Rockford	45	\$679,512	\$40,771	0.01%
Floyd	Floyd	40	\$2,327,597	\$139,656	0.02%
Floyd	Rudd	39	\$417,630	\$25,058	0.00%
Floyd	Marble Rock	19	\$922,947	\$55,377	0.01%
Floyd	Other	45	\$1,347,547	\$80,814	0.01%
Floyd	County Totals	659	\$30,696,287	\$1,837,157	0.31%
Franklin	Ackley	26	\$840,224	\$50,413	0.01%
Franklin	Alexander	21	\$79,765	\$4,786	0.00%
Franklin	Dows	14	\$492,364	\$29,542	0.00%
Franklin	Geneva	19	\$74,431	\$4,466	0.00%
Franklin	Hampton	250	\$12,463,680	\$745,473	0.12%
Franklin	Latimer	26	\$958,035	\$57,482	0.01%
Franklin	Sheffield	67	\$1,803,438	\$108,206	0.02%
Franklin	Other	44	\$401,359	\$24,082	0.00%
Franklin	County Totals	467	\$17,113,296	\$1,024,450	0.17%
Fremont	Sidney	71	\$956,590	\$57,395	0.01%
Fremont	Hamburg	60	\$1,928,257	\$115,626	0.02%
Fremont	Tabor	42	\$904,945	\$54,294	0.01%
Fremont	Shenandoah	23	\$6,846,472	\$409,842	0.07%
Fremont	Farragut	22	\$132,895	\$7,974	0.00%
Fremont	Riverton	12	\$118,591	\$7,115	0.00%
Fremont	Randolph	10	\$81,428	\$4,886	0.00%
Fremont	Other	55	\$8,400,959	\$500,750	0.08%
Fremont	County Totals	295	\$19,370,137	\$1,157,881	0.19%
Greene	Jefferson	229	\$16,124,633	\$963,381	0.16%
Greene	Scranton	37	\$878,157	\$52,689	0.01%
Greene	Grand Junction	31	\$1,879,904	\$110,730	0.02%
Greene	Churdan	27	\$295,604	\$17,736	0.00%
Greene	Paton	22	\$1,089,248	\$65,355	0.01%
Greene	Rippey	19	\$247,137	\$14,828	0.00%
Greene	Other	17	\$251,694	\$15,102	0.00%
Greene	County Totals	382	\$20,766,377	\$1,239,821	0.21%
Grundy	Grundy Center	154	\$6,903,279	\$413,044	0.07%
Grundy	Reinbeck	95	\$4,337,159	\$260,230	0.04%
Grundy	Conrad	80	\$2,062,563	\$123,754	0.02%
Grundy	Dike	50	\$1,928,983	\$115,739	0.02%
Grundy	Wellsburg	50	\$963,162	\$57,790	0.01%
Grundy	Holland	19	\$705,546	\$42,333	0.01%
Grundy	Beaman	13	\$134,313	\$8,059	0.00%
Grundy	Other	30	\$331,307	\$19,878	0.00%
Grundy	County Totals	491	\$17,366,312	\$1,040,826	0.17%
Guthrie	Panora	152	\$6,029,295	\$360,959	0.06%
Guthrie	Guthrie Center	144	\$4,089,616	\$245,126	0.04%
Guthrie	Stuart	49	\$2,418,975	\$145,139	0.02%
Guthrie	Bayard	32	\$720,049	\$43,203	0.01%
Guthrie	Casey	28	\$515,410	\$30,925	0.01%
Guthrie	Menlo	25	\$1,588,042	\$95,283	0.02%
Guthrie	Yale	25	\$381,613	\$22,885	0.00%
Guthrie	Adair	14	\$626,427	\$37,586	0.01%
Guthrie	Bagley	14	\$160,945	\$9,657	0.00%
Guthrie	Other	23	\$93,865	\$5,477	0.00%
Guthrie	County Totals	506	\$16,624,237	\$996,238	0.17%
Hamilton	Webster City	330	\$19,839,013	\$1,186,671	0.20%
Hamilton	Jewell Junction	61	\$1,280,323	\$76,819	0.01%
Hamilton	Stratford	40	\$1,257,551	\$75,453	0.01%
Hamilton	Ellsworth	34	\$1,728,073	\$103,684	0.02%
Hamilton	Williams	24	\$1,465,305	\$86,980	0.01%
Hamilton	Stanhope	19	\$478,360	\$28,702	0.00%
Hamilton	Blairsburg	16	\$410,778	\$24,647	0.00%
Hamilton	Randall	13	\$145,179	\$8,711	0.00%
Hamilton	Kamrar	12	\$372,767	\$22,366	0.00%
Hamilton	Other	19	\$1,161,697	\$69,595	0.01%
Hamilton	County Totals	568	\$28,139,046	\$1,683,628	0.28%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Hancock	Garner	187	\$10,237,181	\$613,103	0.10%
Hancock	Britt	127	\$3,373,309	\$202,399	0.03%
Hancock	Forest City	48	\$6,553,098	\$391,584	0.07%
Hancock	Kanawha	44	\$1,776,473	\$106,576	0.02%
Hancock	Corwith	20	\$494,332	\$29,660	0.00%
Hancock	Klemme	19	\$312,855	\$18,771	0.00%
Hancock	Crystal Lake	15	\$118,182	\$7,091	0.00%
Hancock	Woden	15	\$215,766	\$12,946	0.00%
Hancock	Goodell	11	\$140,347	\$8,421	0.00%
Hancock	Other	12	\$62,996	\$3,780	0.00%
Hancock	County Totals	498	\$23,284,539	\$1,394,331	0.23%
Hardin	Iowa Falls	305	\$26,234,045	\$1,570,000	0.26%
Hardin	Eldora	162	\$4,929,435	\$295,531	0.05%
Hardin	Ackley	90	\$1,894,756	\$113,685	0.02%
Hardin	Alden	59	\$2,307,477	\$138,449	0.02%
Hardin	Hubbard	51	\$3,394,256	\$203,655	0.03%
Hardin	Radcliffe	32	\$564,313	\$33,859	0.01%
Hardin	Union	26	\$1,396,501	\$83,790	0.01%
Hardin	Steamboat Rock	19	\$246,999	\$14,800	0.00%
Hardin	New Providence	16	\$227,079	\$13,625	0.00%
Hardin	Other	30	\$624,923	\$37,324	0.01%
Hardin	County Totals	790	\$41,819,784	\$2,504,717	0.42%
Harrison	Missouri Valley	178	\$9,341,616	\$558,093	0.09%
Harrison	Woodbine	90	\$2,783,714	\$166,764	0.03%
Harrison	Logan	85	\$1,874,451	\$112,394	0.02%
Harrison	Dunlap	76	\$2,778,030	\$166,673	0.03%
Harrison	Mondamin	20	\$247,742	\$14,865	0.00%
Harrison	Persia	16	\$107,567	\$6,454	0.00%
Harrison	Pisgah	14	\$219,238	\$13,154	0.00%
Harrison	Modale	13	\$230,020	\$13,801	0.00%
Harrison	Other	27	\$120,778	\$6,933	0.00%
Harrison	County Totals	519	\$17,703,156	\$1,059,131	0.18%
Henry	Mount Pleasant	446	\$40,293,383	\$2,410,979	0.40%
Henry	New London	91	\$2,769,204	\$166,152	0.03%
Henry	Wayland	66	\$2,335,209	\$140,113	0.02%
Henry	Winfield	60	\$1,608,436	\$96,506	0.02%
Henry	Salem	32	\$682,819	\$40,969	0.01%
Henry	Mount Union	19	\$400,047	\$24,003	0.00%
Henry	Olds	14	\$371,733	\$22,304	0.00%
Henry	Other	26	\$78,961	\$4,738	0.00%
Henry	County Totals	754	\$48,539,792	\$2,905,764	0.48%
Howard	Cresco	262	\$13,977,860	\$837,406	0.14%
Howard	Lime Springs	64	\$1,099,049	\$65,943	0.01%
Howard	Elma	57	\$1,554,425	\$93,266	0.02%
Howard	Riceville	39	\$1,527,708	\$91,662	0.02%
Howard	Protivin	19	\$1,598,236	\$95,894	0.02%
Howard	Chester	15	\$394,701	\$23,682	0.00%
Howard	Other	17	\$508,703	\$30,522	0.01%
Howard	County Totals	473	\$20,660,682	\$1,238,375	0.21%
Humboldt	Humboldt	261	\$18,529,826	\$1,110,626	0.19%
Humboldt	Livermore	34	\$349,939	\$20,996	0.00%
Humboldt	Dakota City	28	\$825,378	\$49,523	0.01%
Humboldt	Gilmore City	20	\$378,087	\$22,685	0.00%
Humboldt	Renwick	19	\$568,218	\$34,093	0.01%
Humboldt	Bode	12	\$491,648	\$29,499	0.00%
Humboldt	Ottosen	11	\$201,911	\$12,115	0.00%
Humboldt	Hardy	10	\$180,152	\$10,809	0.00%
Humboldt	Other	31	\$770,454	\$46,227	0.01%
Humboldt	County Totals	426	\$22,295,613	\$1,336,573	0.22%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Ida	Ida Grove	146	\$7,753,967	\$459,058	0.08%
Ida	Holstein	73	\$2,120,204	\$126,864	0.02%
Ida	Battle Creek	37	\$1,180,294	\$70,771	0.01%
Ida	Galva	20	\$362,046	\$21,723	0.00%
Ida	Arthur	18	\$1,187,429	\$71,246	0.01%
Ida	Other	14	\$74,468	\$4,468	0.00%
Ida	County Totals	308	\$12,678,408	\$754,129	0.13%
Iowa	Williamsburg	256	\$34,338,784	\$2,056,819	0.34%
Iowa	Marengo	149	\$5,382,822	\$322,693	0.05%
Iowa	Victor	64	\$1,938,489	\$116,309	0.02%
Iowa	North English	48	\$1,365,002	\$81,900	0.01%
Iowa	Ladora	21	\$106,875	\$6,413	0.00%
Iowa	Parnell	21	\$251,829	\$15,039	0.00%
Iowa	Millersburg	12	\$82,975	\$4,979	0.00%
Iowa	Other	202	\$10,236,113	\$612,467	0.10%
Iowa	County Totals	773	\$53,702,889	\$3,216,618	0.54%
Jackson	Maquoketa	349	\$21,776,028	\$1,303,466	0.22%
Jackson	Bellevue	187	\$5,014,298	\$299,090	0.05%
Jackson	Preston	78	\$3,311,472	\$198,688	0.03%
Jackson	Sabula	40	\$680,093	\$40,774	0.01%
Jackson	Lamotte	38	\$697,448	\$41,847	0.01%
Jackson	Miles	25	\$425,998	\$25,560	0.00%
Jackson	Spragueville	13	\$65,386	\$3,923	0.00%
Jackson	Andrew	12	\$219,210	\$13,153	0.00%
Jackson	Springbrook	12	\$277,610	\$16,593	0.00%
Jackson	St. Donatus	11	\$478,508	\$28,677	0.00%
Jackson	Zwingle	11	\$25,333	\$1,520	0.00%
Jackson	Other	44	\$820,869	\$49,252	0.01%
Jackson	County Totals	820	\$33,792,253	\$2,022,544	0.34%
Jasper	Newton	648	\$60,980,427	\$3,651,187	0.61%
Jasper	Colfax	97	\$4,072,291	\$243,281	0.04%
Jasper	Monroe	90	\$4,369,834	\$262,190	0.04%
Jasper	Sully	79	\$7,082,250	\$424,935	0.07%
Jasper	Prairie City	70	\$1,702,411	\$102,145	0.02%
Jasper	Baxter	51	\$1,134,858	\$68,071	0.01%
Jasper	Kellogg	46	\$830,184	\$49,811	0.01%
Jasper	Lynnville	41	\$1,202,989	\$72,147	0.01%
Jasper	Mingo	25	\$112,802	\$6,768	0.00%
Jasper	Reasnor	24	\$186,779	\$11,207	0.00%
Jasper	Other	45	\$413,898	\$24,834	0.00%
Jasper	County Totals	1,216	\$82,088,723	\$4,916,576	0.82%
Jefferson	Fairfield	638	\$33,936,699	\$2,029,623	0.34%
Jefferson	Lockridge	27	\$253,230	\$15,163	0.00%
Jefferson	Batavia	22	\$5,496,443	\$329,787	0.06%
Jefferson	Libertyville	20	\$330,193	\$19,812	0.00%
Jefferson	Packwood	17	\$56,301	\$3,378	0.00%
Jefferson	Other	24	\$123,652	\$7,419	0.00%
Jefferson	County Totals	748	\$40,196,518	\$2,405,182	0.40%
Johnson	Iowa City	1,798	\$216,278,135	\$12,935,234	2.16%
Johnson	Coralville	777	\$226,408,518	\$13,488,142	2.25%
Johnson	North Liberty	390	\$26,601,834	\$1,593,114	0.27%
Johnson	Solon	190	\$5,395,320	\$323,719	0.05%
Johnson	Swisher	102	\$2,895,607	\$173,736	0.03%
Johnson	Oxford	92	\$1,627,535	\$97,652	0.02%
Johnson	Tiffin	58	\$2,441,161	\$146,470	0.02%
Johnson	Lone Tree	53	\$653,307	\$39,198	0.01%
Johnson	Hills	29	\$1,379,572	\$82,774	0.01%
Johnson	Other	91	\$2,326,561	\$139,594	0.02%
Johnson	County Totals	3,580	\$486,007,550	\$29,019,633	4.84%

**Table 3. Iowa Retail Sales Tax  
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Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Jones	Monticello	308	\$15,384,078	\$920,908	0.15%
Jones	Anamosa	271	\$19,055,740	\$1,140,865	0.19%
Jones	Wyoming	44	\$913,790	\$54,827	0.01%
Jones	Olin	40	\$605,276	\$36,317	0.01%
Jones	Oxford Junction	33	\$288,125	\$17,288	0.00%
Jones	Cascade	23	\$93,155	\$5,589	0.00%
Jones	Martelle	19	\$487,229	\$29,234	0.00%
Jones	Onslow	18	\$51,604	\$3,096	0.00%
Jones	Other	52	\$1,644,210	\$98,653	0.02%
Jones	County Totals	808	\$38,523,207	\$2,306,775	0.38%
Keokuk	Sigourney	154	\$5,507,351	\$329,600	0.05%
Keokuk	Keota	59	\$1,521,733	\$91,304	0.02%
Keokuk	Hedrick	34	\$1,036,776	\$62,207	0.01%
Keokuk	Richland	34	\$492,227	\$29,534	0.00%
Keokuk	Keswick	19	\$601,630	\$36,098	0.01%
Keokuk	South English	19	\$240,876	\$14,453	0.00%
Keokuk	Ollie	18	\$176,260	\$10,576	0.00%
Keokuk	What Cheer	17	\$405,407	\$24,324	0.00%
Keokuk	Delta	16	\$169,689	\$10,181	0.00%
Keokuk	Harper	12	\$229,917	\$13,795	0.00%
Keokuk	Other	37	\$802,944	\$48,177	0.01%
Keokuk	County Totals	419	\$11,184,810	\$670,248	0.11%
Kossuth	Algona	399	\$28,436,163	\$1,701,835	0.28%
Kossuth	Bancroft	68	\$2,783,571	\$166,926	0.03%
Kossuth	Swea City	43	\$1,061,623	\$63,697	0.01%
Kossuth	Titonka	41	\$1,356,842	\$81,411	0.01%
Kossuth	Whittemore	37	\$799,457	\$47,967	0.01%
Kossuth	Wesley	31	\$769,182	\$46,151	0.01%
Kossuth	Fenton	29	\$325,052	\$19,503	0.00%
Kossuth	Luverne	24	\$400,169	\$24,010	0.00%
Kossuth	Burt	21	\$981,522	\$58,891	0.01%
Kossuth	Lone Rock	19	\$249,013	\$14,938	0.00%
Kossuth	Lakota	18	\$447,206	\$26,832	0.00%
Kossuth	West Bend	17	\$1,085,406	\$65,124	0.01%
Kossuth	Ledyard	15	\$172,883	\$10,373	0.00%
Kossuth	Other	24	\$1,137,444	\$68,247	0.01%
Kossuth	County Totals	786	\$40,005,533	\$2,395,907	0.40%
Lee	Keokuk	421	\$41,968,222	\$2,510,298	0.42%
Lee	Fort Madison	371	\$32,199,420	\$1,924,236	0.32%
Lee	Donnellson	99	\$4,143,231	\$248,522	0.04%
Lee	West Point	91	\$2,021,028	\$121,262	0.02%
Lee	Montrose	63	\$852,672	\$51,103	0.01%
Lee	Houghton	18	\$1,714,272	\$102,856	0.02%
Lee	St. Paul	12	\$764,311	\$45,859	0.01%
Lee	Other	85	\$4,051,441	\$242,356	0.04%
Lee	County Totals	1,160	\$87,714,597	\$5,246,493	0.88%
Linn	Cedar Rapids	4,062	\$830,628,033	\$49,565,968	8.27%
Linn	Marion	947	\$93,578,062	\$5,612,057	0.94%
Linn	Hiawatha	270	\$30,824,320	\$1,849,459	0.31%
Linn	Mount Vernon	213	\$8,508,596	\$508,273	0.08%
Linn	Center Point	112	\$4,804,270	\$283,619	0.05%
Linn	Lisbon	96	\$3,010,318	\$180,619	0.03%
Linn	Central City	86	\$1,609,689	\$96,496	0.02%
Linn	Fairfax	82	\$3,140,294	\$188,418	0.03%
Linn	Ely	69	\$1,615,238	\$96,914	0.02%
Linn	Springville	65	\$2,580,008	\$154,800	0.03%
Linn	Robins	60	\$1,750,583	\$105,035	0.02%
Linn	Palo	53	\$10,065,850	\$603,932	0.10%
Linn	Walker	46	\$1,723,517	\$103,411	0.02%
Linn	Coggon	39	\$828,993	\$49,740	0.01%
Linn	Alburnett	28	\$868,326	\$52,100	0.01%
Linn	Walford	16	\$868,373	\$52,102	0.01%
Linn	Other	91	\$1,586,885	\$95,192	0.02%
Linn	County Totals	6,335	\$997,991,355	\$59,598,137	9.94%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Louisa	Wapello	129	\$3,730,848	\$223,605	0.04%
Louisa	Columbus Junction	104	\$2,975,569	\$178,534	0.03%
Louisa	Morning Sun	42	\$940,904	\$56,454	0.01%
Louisa	Letts	25	\$277,275	\$16,637	0.00%
Louisa	Columbus City	10	\$85,040	\$5,102	0.00%
Louisa	Grandview	10	\$223,830	\$13,430	0.00%
Louisa	Other	21	\$780,982	\$46,859	0.01%
Louisa	County Totals	341	\$9,014,448	\$540,621	0.09%
Lucas	Chariton	233	\$12,647,757	\$757,071	0.13%
Lucas	Russell	29	\$192,366	\$11,542	0.00%
Lucas	Lucas	27	\$217,016	\$13,021	0.00%
Lucas	Derby	12	\$99,417	\$5,965	0.00%
Lucas	Other	16	\$218,270	\$13,096	0.00%
Lucas	County Totals	317	\$13,374,826	\$800,695	0.13%
Lyon	Rock Rapids	143	\$7,450,292	\$446,423	0.07%
Lyon	Inwood	79	\$2,242,053	\$134,523	0.02%
Lyon	Larchwood	79	\$6,379,571	\$378,199	0.06%
Lyon	George	65	\$2,514,522	\$150,871	0.03%
Lyon	Doon	62	\$2,831,209	\$169,873	0.03%
Lyon	Little Rock	29	\$334,624	\$20,077	0.00%
Lyon	Alvord	22	\$282,113	\$16,927	0.00%
Lyon	Lester	17	\$1,235,935	\$74,156	0.01%
Lyon	Other	13	\$81,812	\$4,909	0.00%
Lyon	County Totals	509	\$23,352,131	\$1,395,958	0.23%
Madison	Winterset	320	\$20,252,525	\$1,213,485	0.20%
Madison	Earlham	64	\$2,961,291	\$177,677	0.03%
Madison	St. Charles	62	\$1,070,682	\$64,240	0.01%
Madison	Truro	28	\$526,837	\$31,610	0.01%
Madison	Other	96	\$1,429,365	\$85,762	0.01%
Madison	County Totals	570	\$26,240,700	\$1,572,774	0.26%
Mahaska	Oskaloosa	553	\$44,291,561	\$2,652,221	0.44%
Mahaska	New Sharon	107	\$2,764,567	\$165,839	0.03%
Mahaska	Fremont	36	\$644,654	\$38,679	0.01%
Mahaska	Leighton	25	\$653,141	\$39,188	0.01%
Mahaska	Eddyville	20	\$289,441	\$17,366	0.00%
Mahaska	Barnes City	13	\$207,648	\$12,459	0.00%
Mahaska	Beacon	11	\$132,311	\$7,939	0.00%
Mahaska	Other	52	\$556,932	\$33,416	0.01%
Mahaska	County Totals	817	\$49,540,255	\$2,967,107	0.50%
Marion	Pella	506	\$46,129,183	\$2,753,643	0.46%
Marion	Knoxville	370	\$24,916,818	\$1,491,658	0.25%
Marion	Pleasantville	87	\$1,496,527	\$89,792	0.01%
Marion	Melcher-Dallas	25	\$570,205	\$34,212	0.01%
Marion	Bussey	21	\$164,085	\$9,845	0.00%
Marion	Harvey	19	\$429,223	\$25,753	0.00%
Marion	Other	89	\$1,786,457	\$107,187	0.02%
Marion	County Totals	1,117	\$75,492,498	\$4,512,092	0.75%
Marshall	Marshalltown	861	\$92,703,714	\$5,544,747	0.93%
Marshall	State Center	71	\$2,075,891	\$124,553	0.02%
Marshall	Melbourne	29	\$520,353	\$31,221	0.01%
Marshall	Gilman	27	\$737,899	\$44,274	0.01%
Marshall	Albion	26	\$452,945	\$27,177	0.00%
Marshall	LeGrand	21	\$468,161	\$28,090	0.00%
Marshall	Rhodes	20	\$196,990	\$11,819	0.00%
Marshall	Laurel	17	\$173,047	\$10,383	0.00%
Marshall	Haverhill	15	\$181,302	\$10,878	0.00%
Marshall	Other	45	\$3,185,951	\$191,157	0.03%
Marshall	County Totals	1,132	\$100,696,253	\$6,024,299	1.01%
Mills	Glenwood	258	\$12,819,551	\$769,173	0.13%
Mills	Malvern	71	\$1,318,851	\$79,131	0.01%
Mills	Emerson	33	\$3,686,972	\$221,218	0.04%
Mills	Pacific Junction	32	\$1,765,195	\$105,534	0.02%
Mills	Silver City	14	\$91,842	\$5,511	0.00%
Mills	Hastings	13	\$233,248	\$13,995	0.00%
Mills	Other	31	\$415,116	\$24,907	0.00%
Mills	County Totals	452	\$20,330,775	\$1,219,469	0.20%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Mitchell	Osage	238	\$12,164,130	\$727,215	0.12%
Mitchell	St. Ansgar	122	\$3,239,762	\$194,289	0.03%
Mitchell	Stacyville	43	\$1,048,301	\$62,898	0.01%
Mitchell	Riceville	36	\$1,023,215	\$61,393	0.01%
Mitchell	Orchard	19	\$172,534	\$10,352	0.00%
Mitchell	Mcintire	12	\$439,245	\$26,355	0.00%
Mitchell	Mitchell	12	\$122,483	\$7,323	0.00%
Mitchell	Other	30	\$388,409	\$23,305	0.00%
Mitchell	County Totals	512	\$18,598,079	\$1,113,130	0.19%
Monona	Onawa	150	\$8,153,176	\$486,949	0.08%
Monona	Mapleton	78	\$2,991,544	\$179,493	0.03%
Monona	Whiting	32	\$452,183	\$27,131	0.00%
Monona	Moorhead	24	\$400,082	\$24,005	0.00%
Monona	Ute	22	\$535,022	\$32,101	0.01%
Monona	Soldier	16	\$261,341	\$15,680	0.00%
Monona	Blencoe	15	\$53,360	\$3,202	0.00%
Monona	Castana	12	\$76,847	\$4,611	0.00%
Monona	Other	16	\$129,320	\$7,759	0.00%
Monona	County Totals	365	\$13,052,875	\$780,931	0.13%
Monroe	Albia	219	\$9,169,123	\$549,180	0.09%
Monroe	Lovilia	26	\$930,042	\$55,803	0.01%
Monroe	Melrose	16	\$160,514	\$9,631	0.00%
Monroe	Eddyville	11	\$354,161	\$21,250	0.00%
Monroe	Other	10	\$18,905	\$1,134	0.00%
Monroe	County Totals	282	\$10,632,745	\$636,998	0.11%
Montgomery	Red Oak	278	\$18,398,596	\$1,101,280	0.18%
Montgomery	Villisca	66	\$1,384,523	\$83,071	0.01%
Montgomery	Stanton	46	\$677,818	\$40,669	0.01%
Montgomery	Elliott	12	\$83,014	\$4,981	0.00%
Montgomery	Other	13	\$303,793	\$18,228	0.00%
Montgomery	County Totals	415	\$20,847,744	\$1,248,229	0.21%
Muscatine	Muscatine	836	\$108,791,479	\$6,514,918	1.09%
Muscatine	West Liberty	133	\$4,863,552	\$291,813	0.05%
Muscatine	Wilton	101	\$9,421,095	\$565,203	0.09%
Muscatine	Nichols	39	\$1,179,330	\$70,760	0.01%
Muscatine	Atalissa	16	\$158,884	\$9,533	0.00%
Muscatine	Durant	16	\$896,012	\$53,761	0.01%
Muscatine	Fruitland	16	\$128,182	\$7,691	0.00%
Muscatine	Conesville	11	\$125,339	\$7,520	0.00%
Muscatine	Other	51	\$1,269,644	\$76,179	0.01%
Muscatine	County Totals	1,219	\$126,833,517	\$7,597,378	1.27%
O'Brien	Sheldon	262	\$19,719,608	\$1,178,496	0.20%
O'Brien	Hartley	84	\$3,645,148	\$218,709	0.04%
O'Brien	Sanborn	73	\$3,351,480	\$201,089	0.03%
O'Brien	Paullina	68	\$2,033,126	\$121,953	0.02%
O'Brien	Pringhar	57	\$1,251,915	\$75,022	0.01%
O'Brien	Sutherland	40	\$1,714,740	\$102,884	0.02%
O'Brien	Calumet	19	\$1,729,037	\$103,742	0.02%
O'Brien	Other	27	\$554,217	\$33,253	0.01%
O'Brien	County Totals	630	\$33,999,271	\$2,035,148	0.34%
Osceola	Sibley	140	\$7,504,932	\$449,390	0.07%
Osceola	Ocheyedan	41	\$2,900,287	\$174,017	0.03%
Osceola	Ashton	25	\$196,812	\$11,809	0.00%
Osceola	Harris	14	\$149,213	\$8,953	0.00%
Osceola	Melvin	14	\$637,037	\$38,222	0.01%
Osceola	Other	11	\$597,502	\$35,850	0.01%
Osceola	County Totals	245	\$11,985,783	\$718,241	0.12%
Page	Clarinda	243	\$14,669,499	\$878,221	0.15%
Page	Shenandoah	196	\$8,439,398	\$505,139	0.08%
Page	Essex	49	\$742,743	\$44,565	0.01%
Page	Braddyville	22	\$179,358	\$10,761	0.00%
Page	Coin	15	\$143,472	\$8,608	0.00%
Page	Other	24	\$230,492	\$13,812	0.00%
Page	County Totals	549	\$24,404,962	\$1,461,106	0.24%
Palo Alto	Emmetsburg	183	\$10,059,494	\$599,240	0.10%
Palo Alto	West Bend	62	\$2,602,973	\$155,920	0.03%
Palo Alto	Graettinger	52	\$10,973,465	\$658,408	0.11%
Palo Alto	Ruthven	45	\$680,166	\$40,810	0.01%
Palo Alto	Cylinder	19	\$351,247	\$21,075	0.00%
Palo Alto	Mallard	18	\$586,553	\$35,193	0.01%
Palo Alto	Other	29	\$355,957	\$21,357	0.00%
Palo Alto	County Totals	408	\$25,609,855	\$1,532,004	0.26%



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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Plymouth	Lemars	483	\$39,722,587	\$2,375,917	0.40%
Plymouth	Remsen	116	\$3,435,145	\$206,058	0.03%
Plymouth	Kingsley	80	\$2,166,465	\$129,977	0.02%
Plymouth	Akron	76	\$2,097,672	\$125,860	0.02%
Plymouth	Hinton	65	\$1,783,201	\$106,987	0.02%
Plymouth	Merrill	57	\$1,134,265	\$68,056	0.01%
Plymouth	Westfield	17	\$157,537	\$9,452	0.00%
Plymouth	Sioux City	15	\$152,200	\$9,132	0.00%
Plymouth	Brunsville	12	\$86,669	\$5,200	0.00%
Plymouth	Other	29	\$142,547	\$8,553	0.00%
Plymouth	County Totals	950	\$50,878,288	\$3,045,193	0.51%
Pocahontas	Pocahontas	111	\$4,564,135	\$272,805	0.05%
Pocahontas	Laurens	90	\$2,767,179	\$165,942	0.03%
Pocahontas	Rolfe	38	\$758,381	\$45,503	0.01%
Pocahontas	Fonda	32	\$421,833	\$25,310	0.00%
Pocahontas	Gilmore City	15	\$732,385	\$43,943	0.01%
Pocahontas	Havelock	15	\$602,542	\$36,153	0.01%
Pocahontas	Palmer	15	\$326,155	\$19,569	0.00%
Pocahontas	Other	21	\$265,883	\$15,953	0.00%
Pocahontas	County Totals	337	\$10,438,493	\$625,178	0.10%
Polk	Des Moines	5,804	\$956,561,878	\$57,147,509	9.53%
Polk	West Des Moines	1,638	\$274,016,626	\$16,410,527	2.74%
Polk	Ankeny	1,417	\$245,996,003	\$14,722,846	2.46%
Polk	Urbandale	1,160	\$187,472,088	\$11,210,485	1.87%
Polk	Clive	512	\$114,845,619	\$6,856,964	1.14%
Polk	Johnston	474	\$39,390,936	\$2,348,607	0.39%
Polk	Altoona	438	\$140,050,303	\$8,184,076	1.37%
Polk	Grimes	323	\$61,482,447	\$3,659,386	0.61%
Polk	Pleasant Hill	229	\$16,809,928	\$1,003,708	0.17%
Polk	Windsor Heights	147	\$10,076,992	\$604,617	0.10%
Polk	Bondurant	142	\$4,380,945	\$262,725	0.04%
Polk	Polk City	129	\$3,561,171	\$212,887	0.04%
Polk	Runnells	89	\$1,793,013	\$107,581	0.02%
Polk	Mitchellville	53	\$1,842,786	\$110,567	0.02%
Polk	Elkhart	33	\$1,334,319	\$80,059	0.01%
Polk	Carlisle	23	\$933,614	\$56,017	0.01%
Polk	Alleman	17	\$307,670	\$18,460	0.00%
Polk	Other	82	\$7,255,330	\$435,320	0.07%
Polk	County Totals	12,710	\$2,068,111,668	\$123,432,341	20.59%
Pottawattamie	Council Bluffs	1,542	\$289,570,227	\$17,296,472	2.89%
Pottawattamie	Avoca	83	\$7,140,437	\$424,815	0.07%
Pottawattamie	Oakland	73	\$2,722,664	\$163,331	0.03%
Pottawattamie	Walnut	67	\$2,316,806	\$137,543	0.02%
Pottawattamie	Carter Lake	63	\$3,317,845	\$188,588	0.03%
Pottawattamie	Underwood	59	\$1,340,302	\$80,418	0.01%
Pottawattamie	Crescent	51	\$1,789,728	\$107,348	0.02%
Pottawattamie	Treynor	50	\$752,095	\$45,126	0.01%
Pottawattamie	Neola	48	\$1,897,947	\$113,877	0.02%
Pottawattamie	Carson	43	\$634,767	\$38,086	0.01%
Pottawattamie	Minden	28	\$581,958	\$34,792	0.01%
Pottawattamie	Hancock	20	\$405,938	\$24,356	0.00%
Pottawattamie	Mcclelland	14	\$112,165	\$6,730	0.00%
Pottawattamie	Macedonia	11	\$767,997	\$46,080	0.01%
Pottawattamie	Other	54	\$2,277,006	\$136,469	0.02%
Pottawattamie	County Totals	2,206	\$315,627,882	\$18,844,031	3.14%
Poweshiek	Grinnell	394	\$26,478,245	\$1,578,131	0.26%
Poweshiek	Montezuma	143	\$6,022,847	\$361,358	0.06%
Poweshiek	Brooklyn	117	\$8,429,466	\$504,776	0.08%
Poweshiek	Malcom	30	\$307,044	\$18,423	0.00%
Poweshiek	Deep River	26	\$191,664	\$11,500	0.00%
Poweshiek	Victor	16	\$469,062	\$28,144	0.00%
Poweshiek	Searsboro	14	\$31,377	\$1,883	0.00%
Poweshiek	Hartwick	11	\$79,559	\$4,774	0.00%
Poweshiek	Other	18	\$243,893	\$14,634	0.00%
Poweshiek	County Totals	769	\$42,253,157	\$2,523,620	0.42%
Ringgold	Mount Ayr	146	\$8,263,324	\$494,851	0.08%
Ringgold	Diagonal	35	\$720,455	\$43,199	0.01%
Ringgold	Ellston	15	\$118,116	\$7,087	0.00%
Ringgold	Kellerton	15	\$49,076	\$2,945	0.00%
Ringgold	Redding	14	\$369,271	\$22,156	0.00%
Ringgold	Other	22	\$117,858	\$7,026	0.00%
Ringgold	County Totals	247	\$9,638,100	\$577,263	0.10%



**Table 3. Iowa Retail Sales Tax  
by County and City  
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Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Sac	Sac City	126	\$5,415,186	\$324,494	0.05%
Sac	Lake View	84	\$2,407,710	\$142,979	0.02%
Sac	Odebolt	51	\$1,950,848	\$117,043	0.02%
Sac	Schaller	46	\$1,270,184	\$76,211	0.01%
Sac	Wall Lake	40	\$1,499,017	\$89,941	0.02%
Sac	Early	29	\$657,693	\$39,462	0.01%
Sac	Auburn	24	\$478,586	\$28,715	0.00%
Sac	Lytton	17	\$606,518	\$36,391	0.01%
Sac	Nemaha	13	\$141,209	\$8,473	0.00%
Sac	Other	21	\$516,532	\$30,992	0.01%
Sac	County Totals	451	\$14,943,483	\$894,700	0.15%
Scott	Davenport	2,686	\$565,307,602	\$33,813,888	5.64%
Scott	Bettendorf	905	\$97,824,471	\$5,844,003	0.98%
Scott	Eldridge	229	\$16,194,190	\$970,653	0.16%
Scott	LeClaire	157	\$5,844,389	\$343,719	0.06%
Scott	Blue Grass	107	\$2,817,926	\$169,076	0.03%
Scott	Walcott	92	\$14,197,038	\$849,049	0.14%
Scott	Long Grove	55	\$537,618	\$32,257	0.01%
Scott	Princeton	33	\$547,968	\$32,878	0.01%
Scott	Buffalo	24	\$1,117,113	\$67,027	0.01%
Scott	Donahue	24	\$446,014	\$26,761	0.00%
Scott	Dixon	19	\$224,679	\$13,481	0.00%
Scott	Mccausland	19	\$441,911	\$26,515	0.00%
Scott	New Liberty	11	\$19,304	\$1,158	0.00%
Scott	Other	62	\$2,642,585	\$158,555	0.03%
Scott	County Totals	4,423	\$708,162,808	\$42,349,018	7.07%
Shelby	Harlan	309	\$17,362,204	\$1,040,202	0.17%
Shelby	Elk Horn	43	\$1,306,245	\$78,147	0.01%
Shelby	Defiance	29	\$751,761	\$45,106	0.01%
Shelby	Earling	29	\$292,151	\$17,529	0.00%
Shelby	Shelby	26	\$197,927	\$11,842	0.00%
Shelby	Irwin	23	\$1,131,149	\$67,869	0.01%
Shelby	Panama	23	\$892,679	\$53,561	0.01%
Shelby	Portsmouth	18	\$359,133	\$21,548	0.00%
Shelby	Other	26	\$513,456	\$30,807	0.01%
Shelby	County Totals	526	\$22,806,705	\$1,366,610	0.23%
Sioux	Sioux Center	363	\$39,828,232	\$2,383,359	0.40%
Sioux	Orange City	276	\$20,435,055	\$1,221,870	0.20%
Sioux	Rock Valley	239	\$14,701,818	\$881,149	0.15%
Sioux	Hull	144	\$6,770,853	\$405,866	0.07%
Sioux	Hawarden	131	\$5,423,151	\$324,959	0.05%
Sioux	Alton	68	\$2,263,057	\$135,783	0.02%
Sioux	Boyd	49	\$949,824	\$56,989	0.01%
Sioux	Ireton	47	\$1,814,803	\$108,888	0.02%
Sioux	Hospers	43	\$2,402,749	\$144,165	0.02%
Sioux	Maurice	28	\$1,072,419	\$64,345	0.01%
Sioux	Granville	23	\$763,336	\$45,800	0.01%
Sioux	Sheldon	14	\$251,241	\$14,983	0.00%
Sioux	Other	23	\$361,501	\$21,690	0.00%
Sioux	County Totals	1,448	\$97,038,039	\$5,809,847	0.97%
Story	Ames	1,448	\$236,835,902	\$14,140,986	2.36%
Story	Nevada	276	\$15,223,046	\$912,948	0.15%
Story	Story City	195	\$9,146,167	\$545,493	0.09%
Story	Huxley	115	\$3,674,168	\$220,450	0.04%
Story	Slater	49	\$2,200,620	\$130,383	0.02%
Story	Maxwell	45	\$742,703	\$44,562	0.01%
Story	Colo	44	\$1,561,263	\$93,575	0.02%
Story	Cambridge	38	\$1,154,296	\$69,258	0.01%
Story	Gilbert	37	\$1,163,193	\$69,792	0.01%
Story	Roland	37	\$966,964	\$58,018	0.01%
Story	Zearing	29	\$484,261	\$29,056	0.00%
Story	Kelley	24	\$380,864	\$22,852	0.00%
Story	Collins	20	\$146,847	\$8,811	0.00%
Story	Mccallsburg	13	\$269,686	\$16,181	0.00%
Story	Other	17	\$108,114	\$6,487	0.00%
Story	County Totals	2,387	\$274,058,094	\$16,368,851	2.73%

**Table 3. Iowa Retail Sales Tax  
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Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Tama	Tama	122	\$3,271,505	\$196,290	0.03%
Tama	Toledo	120	\$9,052,142	\$540,080	0.09%
Tama	Traer	93	\$2,136,172	\$128,086	0.02%
Tama	Dysart	88	\$2,404,624	\$144,277	0.02%
Tama	Gladbrook	54	\$1,722,489	\$103,349	0.02%
Tama	Chelsea	29	\$305,513	\$18,331	0.00%
Tama	Garwin	24	\$208,578	\$12,515	0.00%
Tama	Clutier	21	\$111,507	\$6,690	0.00%
Tama	Elberon	16	\$136,390	\$8,183	0.00%
Tama	Montour	15	\$426,350	\$25,581	0.00%
Tama	Other	41	\$659,287	\$39,557	0.01%
Tama	County Totals	623	\$20,434,557	\$1,222,940	0.20%
Taylor	Bedford	129	\$3,368,856	\$202,052	0.03%
Taylor	Lenox	67	\$2,554,479	\$153,269	0.03%
Taylor	Clearfield	19	\$303,028	\$18,182	0.00%
Taylor	New Market	17	\$181,967	\$10,918	0.00%
Taylor	Gravity	14	\$38,432	\$2,306	0.00%
Taylor	Other	19	\$78,687	\$4,721	0.00%
Taylor	County Totals	265	\$6,525,449	\$391,448	0.07%
Union	Creston	354	\$30,119,637	\$1,801,762	0.30%
Union	Afton	73	\$1,753,107	\$105,186	0.02%
Union	Lorimor	18	\$155,732	\$9,344	0.00%
Union	Other	24	\$430,418	\$25,814	0.00%
Union	County Totals	469	\$32,458,894	\$1,942,106	0.32%
Van Buren	Keosauqua	131	\$3,780,406	\$225,824	0.04%
Van Buren	Bonaparte	47	\$747,206	\$44,755	0.01%
Van Buren	Farmington	41	\$573,613	\$34,417	0.01%
Van Buren	Birmingham	37	\$584,472	\$35,068	0.01%
Van Buren	Cantril	27	\$2,350,333	\$141,015	0.02%
Van Buren	Milton	27	\$455,634	\$27,338	0.00%
Van Buren	Stockport	19	\$127,045	\$7,623	0.00%
Van Buren	Other	47	\$948,913	\$56,908	0.01%
Van Buren	County Totals	376	\$9,567,622	\$572,948	0.10%
Wapello	Ottumwa	868	\$104,856,695	\$6,276,393	1.05%
Wapello	Eldon	40	\$957,345	\$57,441	0.01%
Wapello	Eddyville	32	\$1,081,484	\$64,570	0.01%
Wapello	Blakesburg	29	\$147,904	\$8,874	0.00%
Wapello	Agency	25	\$363,689	\$21,821	0.00%
Wapello	Other	28	\$843,206	\$50,592	0.01%
Wapello	County Totals	1,022	\$108,250,323	\$6,479,692	1.08%
Warren	Indianola	620	\$49,337,775	\$2,958,016	0.49%
Warren	Norwalk	243	\$13,234,969	\$794,098	0.13%
Warren	Carlisle	146	\$5,552,066	\$333,124	0.06%
Warren	New Virginia	63	\$1,117,637	\$67,058	0.01%
Warren	Cumming	44	\$2,114,976	\$126,899	0.02%
Warren	Milo	42	\$1,054,883	\$63,293	0.01%
Warren	Hartford	26	\$432,574	\$25,954	0.00%
Warren	Lacona	25	\$451,582	\$27,095	0.00%
Warren	Martensdale	12	\$296,626	\$17,798	0.00%
Warren	Ackworth	10	\$26,452	\$1,587	0.00%
Warren	Des Moines	10	\$154,099	\$9,246	0.00%
Warren	Other	61	\$1,784,068	\$107,044	0.02%
Warren	County Totals	1,302	\$75,557,707	\$4,531,212	0.76%
Washington	Washington	403	\$26,592,460	\$1,593,642	0.27%
Washington	Kalona	232	\$12,567,921	\$753,294	0.13%
Washington	Wellman	106	\$3,693,203	\$221,592	0.04%
Washington	Riverside	100	\$5,824,420	\$343,413	0.06%
Washington	Ainsworth	44	\$837,385	\$50,180	0.01%
Washington	Brighton	40	\$528,418	\$31,705	0.01%
Washington	Crawfordsville	21	\$136,097	\$8,166	0.00%
Washington	West Chester	11	\$378,779	\$22,727	0.00%
Washington	Other	25	\$755,226	\$45,309	0.01%
Washington	County Totals	982	\$51,313,909	\$3,070,028	0.51%
Wayne	Corydon	106	\$3,737,657	\$223,595	0.04%
Wayne	Seymour	53	\$745,883	\$44,753	0.01%
Wayne	Humeston	46	\$1,227,476	\$73,586	0.01%
Wayne	Allerton	31	\$434,870	\$25,762	0.00%
Wayne	Lineville	13	\$419,700	\$25,182	0.00%
Wayne	Other	28	\$974,049	\$58,432	0.01%
Wayne	County Totals	277	\$7,539,635	\$451,310	0.08%

**Table 3. Iowa Retail Sales Tax  
by County and City  
Quarter Ending December 31, 2015**

Taxable sales include the value of taxable goods and services that are subject to the 6% State sales tax rate and the value of hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Webster	Fort Dodge	985	\$133,326,339	\$7,947,833	1.33%
Webster	Gowrie	67	\$1,833,376	\$110,003	0.02%
Webster	Dayton	45	\$1,155,896	\$69,354	0.01%
Webster	Callender	25	\$529,318	\$31,759	0.01%
Webster	Badger	23	\$278,471	\$16,708	0.00%
Webster	Harcourt	21	\$1,081,892	\$64,914	0.01%
Webster	Clare	20	\$120,517	\$7,231	0.00%
Webster	Lehigh	20	\$527,862	\$31,672	0.01%
Webster	Otho	20	\$161,450	\$9,687	0.00%
Webster	Duncombe	17	\$222,436	\$13,346	0.00%
Webster	Moorland	14	\$195,127	\$11,708	0.00%
Webster	Vincent	10	\$1,845,170	\$110,710	0.02%
Webster	Other	34	\$377,975	\$22,675	0.00%
Webster	County Totals	1,301	\$141,655,829	\$8,447,599	1.41%
Winnebago	Forest City	180	\$9,698,632	\$581,893	0.10%
Winnebago	Lake Mills	126	\$6,676,711	\$400,603	0.07%
Winnebago	Buffalo Center	63	\$2,602,127	\$156,128	0.03%
Winnebago	Thompson	29	\$2,082,611	\$124,957	0.02%
Winnebago	Leland	18	\$241,185	\$14,471	0.00%
Winnebago	Rake	15	\$253,429	\$15,206	0.00%
Winnebago	Other	26	\$178,575	\$10,715	0.00%
Winnebago	County Totals	457	\$21,733,270	\$1,303,971	0.22%
Winneshiek	Decorah	630	\$48,966,012	\$2,926,399	0.49%
Winneshiek	Calmar	64	\$2,920,527	\$175,232	0.03%
Winneshiek	Ossian	55	\$2,395,633	\$143,709	0.02%
Winneshiek	Fort Atkinson	52	\$1,404,795	\$84,231	0.01%
Winneshiek	Ridgeway	45	\$1,443,412	\$86,605	0.01%
Winneshiek	Castalia	18	\$31,493	\$1,890	0.00%
Winneshiek	Spillville	18	\$531,624	\$31,897	0.01%
Winneshiek	Other	54	\$1,650,909	\$99,055	0.02%
Winneshiek	County Totals	936	\$59,344,405	\$3,549,018	0.59%
Woodbury	Sioux City	2,357	\$437,552,184	\$26,158,319	4.36%
Woodbury	Sergeant Bluff	133	\$14,139,529	\$839,642	0.14%
Woodbury	Moville	71	\$2,091,921	\$125,143	0.02%
Woodbury	Lawton	60	\$2,122,058	\$127,323	0.02%
Woodbury	Anthon	54	\$903,385	\$54,188	0.01%
Woodbury	Correctionville	49	\$1,972,321	\$118,335	0.02%
Woodbury	Sloan	40	\$1,234,064	\$73,999	0.01%
Woodbury	Danbury	26	\$537,128	\$32,228	0.01%
Woodbury	Salix	25	\$1,083,169	\$64,990	0.01%
Woodbury	Hornick	23	\$172,359	\$10,342	0.00%
Woodbury	Pierson	18	\$272,187	\$16,331	0.00%
Woodbury	Bronson	14	\$55,673	\$3,340	0.00%
Woodbury	Cushing	10	\$138,843	\$8,331	0.00%
Woodbury	Other	44	\$359,701	\$21,582	0.00%
Woodbury	County Totals	2,924	\$462,634,522	\$27,654,094	4.61%
Worth	Northwood	136	\$7,494,098	\$440,902	0.07%
Worth	Manly	40	\$1,342,819	\$80,569	0.01%
Worth	Kensett	35	\$1,153,700	\$69,222	0.01%
Worth	Fertile	21	\$534,948	\$32,097	0.01%
Worth	Joice	21	\$146,495	\$8,790	0.00%
Worth	Grafton	14	\$376,676	\$22,601	0.00%
Worth	Hanlontown	13	\$130,364	\$7,822	0.00%
Worth	Other	9	\$22,046	\$1,323	0.00%
Worth	County Totals	289	\$11,201,146	\$663,325	0.11%
Wright	Belmond	159	\$6,023,290	\$361,335	0.06%
Wright	Clarion	150	\$7,879,766	\$471,412	0.08%
Wright	Eagle Grove	118	\$6,274,415	\$376,261	0.06%
Wright	Goldfield	38	\$1,934,815	\$116,089	0.02%
Wright	Dows	21	\$319,176	\$19,151	0.00%
Wright	Woolstock	16	\$443,285	\$26,597	0.00%
Wright	Rowan	12	\$39,505	\$2,370	0.00%
Wright	Other	14	\$316,038	\$18,962	0.00%
Wright	County Totals	528	\$23,230,290	\$1,392,177	0.23%
State Totals		102,089	\$10,027,526,304	\$599,347,382	100.00%

Within each county, Other includes all businesses located in rural portions of the county and those cities with less than 10 returns filed for the quarter.

Percentages may not sum to totals due to rounding

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2015**

hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

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	20	\$1,780,476	\$106,829	0.02%
Adair	Food Dealers	15	\$3,224,871	\$193,492	0.03%
Adair	General Merchandise	S	S	S	S
Adair	Home Furnishings	S	S	S	S
Adair	Miscellaneous	62	\$1,043,446	\$62,607	0.01%
Adair	Motor Vehicle	15	\$1,208,239	\$72,494	0.01%
Adair	Service	128	\$3,771,691	\$220,689	0.04%
Adair	Specialty Retail	72	\$929,935	\$55,796	0.01%
Adair	Utilities and Transportation	12	\$1,236,969	\$74,218	0.01%
Adair	Wholesale	17	\$1,544,293	\$92,589	0.02%
Adair	County Totals	354	\$16,182,985	\$965,298	0.16%
Adams	Apparel	S	S	S	S
Adams	Building Materials	S	S	S	S
Adams	Eating and Drinking	10	\$402,199	\$24,132	0.00%
Adams	Food Dealers	6	\$892,178	\$53,531	0.01%
Adams	General Merchandise	S	S	S	S
Adams	Home Furnishings	S	S	S	S
Adams	Miscellaneous	29	\$747,858	\$44,871	0.01%
Adams	Motor Vehicle	5	\$87,924	\$5,275	0.00%
Adams	Service	67	\$1,613,794	\$96,782	0.02%
Adams	Specialty Retail	38	\$118,360	\$7,102	0.00%
Adams	Utilities and Transportation	9	\$3,068,017	\$184,081	0.03%
Adams	Wholesale	14	\$1,538,324	\$92,299	0.02%
Adams	County Totals	187	\$9,142,412	\$548,499	0.09%
Allamakee	Apparel	5	\$211,359	\$12,682	0.00%
Allamakee	Building Materials	12	\$1,224,338	\$73,460	0.01%
Allamakee	Eating and Drinking	40	\$2,263,067	\$135,784	0.02%
Allamakee	Food Dealers	28	\$4,074,064	\$244,444	0.04%
Allamakee	General Merchandise	6	\$2,043,721	\$122,623	0.02%
Allamakee	Home Furnishings	9	\$870,472	\$52,228	0.01%
Allamakee	Miscellaneous	86	\$1,634,672	\$98,080	0.02%
Allamakee	Motor Vehicle	15	\$1,502,327	\$90,140	0.02%
Allamakee	Service	244	\$3,854,308	\$228,584	0.04%
Allamakee	Specialty Retail	125	\$2,339,566	\$140,374	0.02%
Allamakee	Utilities and Transportation	19	\$972,279	\$58,337	0.01%
Allamakee	Wholesale	35	\$4,939,218	\$294,459	0.05%
Allamakee	County Totals	624	\$25,929,391	\$1,551,195	0.26%
Appanoose	Apparel	9	\$600,035	\$36,002	0.01%
Appanoose	Building Materials	10	\$2,717,423	\$163,045	0.03%
Appanoose	Eating and Drinking	28	\$2,013,392	\$120,804	0.02%
Appanoose	Food Dealers	22	\$3,189,473	\$191,368	0.03%
Appanoose	General Merchandise	5	\$6,677,136	\$400,628	0.07%
Appanoose	Home Furnishings	11	\$512,395	\$30,744	0.01%
Appanoose	Miscellaneous	60	\$1,288,171	\$77,290	0.01%
Appanoose	Motor Vehicle	23	\$1,155,773	\$69,346	0.01%
Appanoose	Service	207	\$4,026,185	\$231,159	0.04%
Appanoose	Specialty Retail	102	\$1,474,949	\$88,497	0.01%
Appanoose	Utilities and Transportation	19	\$3,073,165	\$184,390	0.03%
Appanoose	Wholesale	19	\$1,001,645	\$60,099	0.01%
Appanoose	County Totals	515	\$27,729,742	\$1,653,372	0.28%
Audubon	Apparel	S	S	S	S
Audubon	Building Materials	6	\$192,451	\$11,547	0.00%
Audubon	Eating and Drinking	20	\$556,146	\$33,369	0.01%
Audubon	Food Dealers	9	\$1,148,916	\$68,935	0.01%
Audubon	General Merchandise	S	S	S	S
Audubon	Home Furnishings	S	S	S	S
Audubon	Miscellaneous	42	\$1,514,017	\$90,841	0.02%
Audubon	Motor Vehicle	7	\$428,602	\$25,716	0.00%
Audubon	Service	96	\$1,794,162	\$107,368	0.02%
Audubon	Specialty Retail	58	\$286,871	\$17,212	0.00%
Audubon	Utilities and Transportation	17	\$662,352	\$39,741	0.01%
Audubon	Wholesale	17	\$1,125,709	\$67,543	0.01%
Audubon	County Totals	281	\$9,065,844	\$543,669	0.09%

**Table 4. Iowa Retail Sales and Tax  
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hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Benton	Apparel	7	\$428,181	\$25,691	0.00%
Benton	Building Materials	15	\$1,955,198	\$117,312	0.02%
Benton	Eating and Drinking	47	\$2,891,673	\$173,500	0.03%
Benton	Food Dealers	27	\$4,858,678	\$291,521	0.05%
Benton	General Merchandise	7	\$1,399,661	\$83,980	0.01%
Benton	Home Furnishings	10	\$998,125	\$59,888	0.01%
Benton	Miscellaneous	132	\$3,665,991	\$219,959	0.04%
Benton	Motor Vehicle	21	\$1,858,293	\$111,498	0.02%
Benton	Service	347	\$4,755,525	\$283,453	0.05%
Benton	Specialty Retail	184	\$2,300,834	\$138,050	0.02%
Benton	Utilities and Transportation	54	\$4,580,244	\$274,815	0.05%
Benton	Wholesale	40	\$4,891,763	\$293,498	0.05%
Benton	County Totals	891	\$34,584,166	\$2,073,163	0.35%
Black Hawk	Apparel	85	\$15,706,684	\$942,401	0.16%
Black Hawk	Building Materials	51	\$56,706,107	\$3,402,366	0.57%
Black Hawk	Eating and Drinking	326	\$51,413,741	\$3,084,824	0.51%
Black Hawk	Food Dealers	129	\$34,534,080	\$2,072,045	0.35%
Black Hawk	General Merchandise	42	\$86,982,895	\$5,218,974	0.87%
Black Hawk	Home Furnishings	74	\$18,955,738	\$1,137,344	0.19%
Black Hawk	Miscellaneous	443	\$32,735,268	\$1,960,611	0.33%
Black Hawk	Motor Vehicle	98	\$21,296,297	\$1,277,771	0.21%
Black Hawk	Service	1,413	\$58,381,718	\$3,430,367	0.57%
Black Hawk	Specialty Retail	893	\$49,728,384	\$2,983,703	0.50%
Black Hawk	Utilities and Transportation	95	\$38,380,091	\$2,302,805	0.38%
Black Hawk	Wholesale	153	\$41,925,033	\$2,484,489	0.41%
Black Hawk	County Totals	3,802	\$506,746,036	\$30,297,701	5.06%
Boone	Apparel	15	\$596,483	\$35,789	0.01%
Boone	Building Materials	16	\$1,449,121	\$86,947	0.01%
Boone	Eating and Drinking	44	\$3,968,270	\$238,096	0.04%
Boone	Food Dealers	25	\$6,620,637	\$397,238	0.07%
Boone	General Merchandise	5	\$7,732,896	\$463,974	0.08%
Boone	Home Furnishings	11	\$4,271,261	\$256,276	0.04%
Boone	Miscellaneous	158	\$7,592,303	\$455,538	0.08%
Boone	Motor Vehicle	19	\$2,855,333	\$171,320	0.03%
Boone	Service	295	\$5,250,418	\$310,189	0.05%
Boone	Specialty Retail	229	\$2,332,622	\$139,957	0.02%
Boone	Utilities and Transportation	40	\$2,298,526	\$137,912	0.02%
Boone	Wholesale	36	\$2,785,541	\$167,132	0.03%
Boone	County Totals	893	\$47,753,411	\$2,860,369	0.48%
Bremer	Apparel	7	\$313,550	\$18,813	0.00%
Bremer	Building Materials	17	\$1,844,769	\$110,686	0.02%
Bremer	Eating and Drinking	51	\$5,618,335	\$337,100	0.06%
Bremer	Food Dealers	20	\$6,065,473	\$363,928	0.06%
Bremer	General Merchandise	8	\$10,257,699	\$615,462	0.10%
Bremer	Home Furnishings	15	\$634,589	\$38,075	0.01%
Bremer	Miscellaneous	152	\$4,612,738	\$276,764	0.05%
Bremer	Motor Vehicle	21	\$3,510,971	\$210,658	0.04%
Bremer	Service	329	\$8,116,894	\$480,887	0.08%
Bremer	Specialty Retail	195	\$3,330,668	\$199,840	0.03%
Bremer	Utilities and Transportation	31	\$3,869,584	\$232,175	0.04%
Bremer	Wholesale	43	\$3,411,762	\$203,002	0.03%
Bremer	County Totals	889	\$51,587,032	\$3,087,392	0.52%
Buchanan	Apparel	5	\$57,161	\$3,430	0.00%
Buchanan	Building Materials	20	\$2,549,257	\$152,955	0.03%
Buchanan	Eating and Drinking	47	\$3,439,786	\$206,387	0.03%
Buchanan	Food Dealers	23	\$4,505,405	\$270,324	0.05%
Buchanan	General Merchandise	6	\$7,669,033	\$460,142	0.08%
Buchanan	Home Furnishings	15	\$451,175	\$27,071	0.00%
Buchanan	Miscellaneous	116	\$5,281,454	\$316,887	0.05%
Buchanan	Motor Vehicle	28	\$3,954,832	\$237,290	0.04%
Buchanan	Service	269	\$3,479,141	\$205,205	0.03%
Buchanan	Specialty Retail	147	\$2,484,804	\$149,088	0.02%
Buchanan	Utilities and Transportation	27	\$3,009,894	\$180,594	0.03%
Buchanan	Wholesale	41	\$8,714,844	\$522,891	0.09%
Buchanan	County Totals	744	\$45,596,786	\$2,732,263	0.46%

**Table 4. Iowa Retail Sales and Tax  
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hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Buena Vista	Apparel	11	\$1,049,872	\$62,992	0.01%
Buena Vista	Building Materials	S	S	S	S
Buena Vista	Eating and Drinking	55	\$4,153,639	\$249,218	0.04%
Buena Vista	Food Dealers	27	\$5,521,486	\$331,289	0.06%
Buena Vista	General Merchandise	S	S	S	S
Buena Vista	Home Furnishings	12	\$1,634,581	\$98,075	0.02%
Buena Vista	Miscellaneous	105	\$4,684,778	\$281,087	0.05%
Buena Vista	Motor Vehicle	22	\$3,760,163	\$225,610	0.04%
Buena Vista	Service	241	\$6,617,311	\$388,661	0.06%
Buena Vista	Specialty Retail	144	\$4,586,077	\$275,165	0.05%
Buena Vista	Utilities and Transportation	36	\$3,296,426	\$197,786	0.03%
Buena Vista	Wholesale	42	\$4,513,284	\$270,797	0.05%
Buena Vista	County Totals	705	\$52,111,066	\$3,118,286	0.52%
Butler	Apparel	S	S	S	S
Butler	Building Materials	12	\$691,201	\$41,472	0.01%
Butler	Eating and Drinking	28	\$820,498	\$49,230	0.01%
Butler	Food Dealers	23	\$3,248,976	\$194,939	0.03%
Butler	General Merchandise	S	S	S	S
Butler	Home Furnishings	10	\$125,309	\$7,519	0.00%
Butler	Miscellaneous	105	\$2,206,637	\$132,398	0.02%
Butler	Motor Vehicle	7	\$774,635	\$46,478	0.01%
Butler	Service	187	\$1,993,162	\$119,483	0.02%
Butler	Specialty Retail	118	\$822,831	\$49,370	0.01%
Butler	Utilities and Transportation	24	\$1,520,027	\$91,202	0.02%
Butler	Wholesale	42	\$2,969,042	\$178,143	0.03%
Butler	County Totals	564	\$15,706,471	\$942,282	0.16%
Calhoun	Apparel	S	S	S	S
Calhoun	Building Materials	10	\$670,883	\$40,253	0.01%
Calhoun	Eating and Drinking	17	\$794,110	\$47,647	0.01%
Calhoun	Food Dealers	16	\$2,696,470	\$161,788	0.03%
Calhoun	General Merchandise	S	S	S	S
Calhoun	Home Furnishings	S	S	S	S
Calhoun	Miscellaneous	68	\$1,673,817	\$100,429	0.02%
Calhoun	Motor Vehicle	15	\$1,146,983	\$68,819	0.01%
Calhoun	Service	144	\$1,472,084	\$88,162	0.01%
Calhoun	Specialty Retail	96	\$414,455	\$24,867	0.00%
Calhoun	Utilities and Transportation	22	\$915,261	\$54,916	0.01%
Calhoun	Wholesale	31	\$4,705,707	\$281,932	0.05%
Calhoun	County Totals	426	\$14,950,781	\$896,474	0.15%
Carroll	Apparel	18	\$1,879,633	\$112,778	0.02%
Carroll	Building Materials	21	\$8,764,606	\$525,876	0.09%
Carroll	Eating and Drinking	56	\$6,137,217	\$368,233	0.06%
Carroll	Food Dealers	25	\$6,657,638	\$399,458	0.07%
Carroll	General Merchandise	11	\$13,415,979	\$804,959	0.13%
Carroll	Home Furnishings	15	\$1,765,559	\$105,934	0.02%
Carroll	Miscellaneous	166	\$5,878,212	\$352,693	0.06%
Carroll	Motor Vehicle	34	\$3,469,749	\$208,185	0.03%
Carroll	Service	387	\$9,280,314	\$549,167	0.09%
Carroll	Specialty Retail	164	\$7,211,185	\$432,671	0.07%
Carroll	Utilities and Transportation	46	\$5,502,354	\$330,141	0.06%
Carroll	Wholesale	74	\$11,975,479	\$718,158	0.12%
Carroll	County Totals	1,017	\$81,937,925	\$4,908,253	0.82%
Cass	Apparel	12	\$622,783	\$37,367	0.01%
Cass	Building Materials	16	\$1,358,667	\$81,520	0.01%
Cass	Eating and Drinking	44	\$3,236,255	\$194,175	0.03%
Cass	Food Dealers	18	\$4,312,282	\$258,737	0.04%
Cass	General Merchandise	S	S	S	S
Cass	Home Furnishings	S	S	S	S
Cass	Miscellaneous	103	\$4,264,273	\$255,856	0.04%
Cass	Motor Vehicle	21	\$2,347,188	\$140,831	0.02%
Cass	Service	227	\$6,917,730	\$411,797	0.07%
Cass	Specialty Retail	108	\$1,892,696	\$113,562	0.02%
Cass	Utilities and Transportation	36	\$2,913,945	\$174,837	0.03%
Cass	Wholesale	51	\$4,892,386	\$293,543	0.05%
Cass	County Totals	649	\$41,630,389	\$2,494,557	0.42%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Cedar	Apparel	S	S	S	S
Cedar	Building Materials	7	\$192,644	\$11,559	0.00%
Cedar	Eating and Drinking	43	\$3,115,094	\$186,906	0.03%
Cedar	Food Dealers	23	\$4,417,663	\$265,060	0.04%
Cedar	General Merchandise	S	S	S	S
Cedar	Home Furnishings	5	\$356,415	\$21,385	0.00%
Cedar	Miscellaneous	125	\$3,478,918	\$208,735	0.03%
Cedar	Motor Vehicle	20	\$2,033,669	\$122,020	0.02%
Cedar	Service	242	\$3,539,688	\$211,184	0.04%
Cedar	Specialty Retail	143	\$1,545,014	\$91,388	0.02%
Cedar	Utilities and Transportation	29	\$1,112,322	\$66,739	0.01%
Cedar	Wholesale	37	\$3,748,701	\$224,922	0.04%
Cedar	County Totals	677	\$26,085,810	\$1,562,639	0.26%
Cerro Gordo	Apparel	27	\$3,966,123	\$237,967	0.04%
Cerro Gordo	Building Materials	24	\$23,536,127	\$1,412,168	0.24%
Cerro Gordo	Eating and Drinking	134	\$18,896,265	\$1,133,776	0.19%
Cerro Gordo	Food Dealers	54	\$14,722,173	\$883,330	0.15%
Cerro Gordo	General Merchandise	16	\$37,501,070	\$2,250,064	0.38%
Cerro Gordo	Home Furnishings	39	\$9,288,572	\$557,314	0.09%
Cerro Gordo	Miscellaneous	253	\$11,321,035	\$678,787	0.11%
Cerro Gordo	Motor Vehicle	55	\$9,849,384	\$590,963	0.10%
Cerro Gordo	Service	607	\$20,753,890	\$1,214,392	0.20%
Cerro Gordo	Specialty Retail	362	\$17,185,385	\$1,031,123	0.17%
Cerro Gordo	Utilities and Transportation	81	\$13,523,773	\$811,426	0.14%
Cerro Gordo	Wholesale	76	\$14,620,749	\$877,245	0.15%
Cerro Gordo	County Totals	1,728	\$195,164,546	\$11,678,556	1.95%
Cherokee	Apparel	7	\$190,327	\$11,420	0.00%
Cherokee	Building Materials	9	\$4,742,412	\$284,545	0.05%
Cherokee	Eating and Drinking	33	\$2,345,235	\$140,714	0.02%
Cherokee	Food Dealers	19	\$3,692,873	\$221,572	0.04%
Cherokee	General Merchandise	5	\$2,099,227	\$125,954	0.02%
Cherokee	Home Furnishings	5	\$611,936	\$36,716	0.01%
Cherokee	Miscellaneous	72	\$1,955,364	\$117,322	0.02%
Cherokee	Motor Vehicle	13	\$1,490,712	\$89,443	0.01%
Cherokee	Service	175	\$2,975,570	\$175,472	0.03%
Cherokee	Specialty Retail	117	\$1,800,071	\$108,004	0.02%
Cherokee	Utilities and Transportation	20	\$1,874,126	\$112,448	0.02%
Cherokee	Wholesale	28	\$3,477,843	\$208,664	0.03%
Cherokee	County Totals	503	\$27,255,696	\$1,632,274	0.27%
Chickasaw	Apparel	S	S	S	S
Chickasaw	Building Materials	7	\$410,060	\$24,604	0.00%
Chickasaw	Eating and Drinking	40	\$1,951,976	\$117,119	0.02%
Chickasaw	Food Dealers	21	\$3,268,794	\$196,128	0.03%
Chickasaw	General Merchandise	S	S	S	S
Chickasaw	Home Furnishings	8	\$807,404	\$48,444	0.01%
Chickasaw	Miscellaneous	100	\$3,632,543	\$217,953	0.04%
Chickasaw	Motor Vehicle	21	\$2,096,419	\$125,785	0.02%
Chickasaw	Service	196	\$2,804,805	\$165,768	0.03%
Chickasaw	Specialty Retail	133	\$2,483,948	\$149,037	0.02%
Chickasaw	Utilities and Transportation	20	\$746,735	\$44,804	0.01%
Chickasaw	Wholesale	42	\$4,619,118	\$276,852	0.05%
Chickasaw	County Totals	593	\$24,550,191	\$1,470,196	0.25%
Clarke	Apparel	S	S	S	S
Clarke	Building Materials	S	S	S	S
Clarke	Eating and Drinking	16	\$2,203,970	\$132,238	0.02%
Clarke	Food Dealers	13	\$3,824,866	\$229,492	0.04%
Clarke	General Merchandise	S	S	S	S
Clarke	Home Furnishings	S	S	S	S
Clarke	Miscellaneous	44	\$1,305,021	\$78,301	0.01%
Clarke	Motor Vehicle	8	\$719,905	\$43,194	0.01%
Clarke	Service	120	\$3,162,579	\$179,717	0.03%
Clarke	Specialty Retail	64	\$384,457	\$23,067	0.00%
Clarke	Utilities and Transportation	13	\$1,070,571	\$64,234	0.01%
Clarke	Wholesale	13	\$1,031,258	\$61,875	0.01%
Clarke	County Totals	301	\$20,005,811	\$1,190,310	0.20%



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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Clay	Apparel	18	\$2,101,226	\$126,074	0.02%
Clay	Building Materials	S	S	S	S
Clay	Eating and Drinking	54	\$5,476,158	\$328,569	0.05%
Clay	Food Dealers	22	\$5,214,663	\$312,880	0.05%
Clay	General Merchandise	S	S	S	S
Clay	Home Furnishings	21	\$2,210,573	\$132,634	0.02%
Clay	Miscellaneous	124	\$4,568,173	\$274,090	0.05%
Clay	Motor Vehicle	16	\$3,579,608	\$214,776	0.04%
Clay	Service	262	\$6,517,781	\$381,722	0.06%
Clay	Specialty Retail	156	\$7,691,164	\$461,470	0.08%
Clay	Utilities and Transportation	44	\$7,371,170	\$442,270	0.07%
Clay	Wholesale	49	\$5,811,138	\$348,668	0.06%
Clay	County Totals	785	\$76,719,065	\$4,593,799	0.77%
Clayton	Apparel	7	\$95,028	\$5,702	0.00%
Clayton	Building Materials	15	\$1,647,793	\$98,868	0.02%
Clayton	Eating and Drinking	59	\$2,831,856	\$169,911	0.03%
Clayton	Food Dealers	29	\$3,860,341	\$231,620	0.04%
Clayton	General Merchandise	8	\$1,429,130	\$85,748	0.01%
Clayton	Home Furnishings	8	\$175,968	\$10,558	0.00%
Clayton	Miscellaneous	120	\$4,035,065	\$242,104	0.04%
Clayton	Motor Vehicle	25	\$2,580,696	\$154,842	0.03%
Clayton	Service	332	\$5,287,457	\$309,740	0.05%
Clayton	Specialty Retail	180	\$1,840,578	\$110,435	0.02%
Clayton	Utilities and Transportation	35	\$2,271,395	\$136,284	0.02%
Clayton	Wholesale	56	\$7,526,745	\$451,543	0.08%
Clayton	County Totals	874	\$33,582,052	\$2,007,354	0.33%
Clinton	Apparel	13	\$1,147,392	\$68,844	0.01%
Clinton	Building Materials	27	\$9,994,655	\$599,679	0.10%
Clinton	Eating and Drinking	127	\$13,829,051	\$829,743	0.14%
Clinton	Food Dealers	58	\$14,882,396	\$892,944	0.15%
Clinton	General Merchandise	14	\$21,920,784	\$1,315,247	0.22%
Clinton	Home Furnishings	26	\$2,791,767	\$167,506	0.03%
Clinton	Miscellaneous	220	\$16,053,344	\$963,201	0.16%
Clinton	Motor Vehicle	37	\$5,021,727	\$301,304	0.05%
Clinton	Service	563	\$14,588,874	\$862,093	0.14%
Clinton	Specialty Retail	263	\$8,363,358	\$501,801	0.08%
Clinton	Utilities and Transportation	58	\$5,262,422	\$315,745	0.05%
Clinton	Wholesale	63	\$7,149,598	\$428,976	0.07%
Clinton	County Totals	1,469	\$121,005,368	\$7,247,083	1.21%
Crawford	Apparel	S	S	S	S
Crawford	Building Materials	12	\$1,870,906	\$112,254	0.02%
Crawford	Eating and Drinking	48	\$3,430,882	\$205,853	0.03%
Crawford	Food Dealers	19	\$4,943,675	\$296,621	0.05%
Crawford	General Merchandise	S	S	S	S
Crawford	Home Furnishings	12	\$438,738	\$26,324	0.00%
Crawford	Miscellaneous	94	\$2,296,586	\$137,795	0.02%
Crawford	Motor Vehicle	15	\$1,860,355	\$111,621	0.02%
Crawford	Service	222	\$4,402,259	\$259,198	0.04%
Crawford	Specialty Retail	86	\$1,899,438	\$113,966	0.02%
Crawford	Utilities and Transportation	33	\$2,875,942	\$172,557	0.03%
Crawford	Wholesale	28	\$1,461,107	\$87,666	0.01%
Crawford	County Totals	581	\$32,813,388	\$1,963,865	0.33%
Dallas	Apparel	88	\$40,506,635	\$2,430,398	0.41%
Dallas	Building Materials	28	\$8,846,500	\$530,790	0.09%
Dallas	Eating and Drinking	148	\$31,517,861	\$1,891,072	0.32%
Dallas	Food Dealers	64	\$21,881,495	\$1,312,890	0.22%
Dallas	General Merchandise	17	\$54,049,236	\$3,242,954	0.54%
Dallas	Home Furnishings	32	\$26,415,396	\$1,584,924	0.26%
Dallas	Miscellaneous	263	\$8,773,615	\$526,417	0.09%
Dallas	Motor Vehicle	30	\$6,965,366	\$417,922	0.07%
Dallas	Service	654	\$29,785,502	\$1,694,982	0.28%
Dallas	Specialty Retail	404	\$64,016,964	\$3,841,018	0.64%
Dallas	Utilities and Transportation	69	\$14,839,294	\$890,358	0.15%
Dallas	Wholesale	55	\$36,169,128	\$2,170,148	0.36%
Dallas	County Totals	1,852	\$343,766,992	\$20,533,872	3.43%



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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Davis	Apparel	S	S	S	S
Davis	Building Materials	10	\$77,389	\$4,643	0.00%
Davis	Eating and Drinking	12	\$503,188	\$30,191	0.01%
Davis	Food Dealers	16	\$1,505,890	\$90,353	0.02%
Davis	General Merchandise	S	S	S	S
Davis	Home Furnishings	12	\$357,764	\$21,466	0.00%
Davis	Miscellaneous	71	\$4,711,958	\$282,717	0.05%
Davis	Motor Vehicle	15	\$836,371	\$50,182	0.01%
Davis	Service	138	\$1,915,609	\$112,573	0.02%
Davis	Specialty Retail	114	\$1,503,078	\$90,185	0.02%
Davis	Utilities and Transportation	11	\$1,575,936	\$94,556	0.02%
Davis	Wholesale	19	\$4,824,568	\$289,474	0.05%
Davis	County Totals	423	\$18,906,267	\$1,132,013	0.19%
Decatur	Apparel	S	S	S	S
Decatur	Building Materials	9	\$476,166	\$28,570	0.00%
Decatur	Eating and Drinking	21	\$803,521	\$48,211	0.01%
Decatur	Food Dealers	11	\$1,629,614	\$97,777	0.02%
Decatur	General Merchandise	S	S	S	S
Decatur	Home Furnishings	8	\$230,413	\$13,825	0.00%
Decatur	Miscellaneous	54	\$1,836,643	\$110,199	0.02%
Decatur	Motor Vehicle	5	\$197,292	\$11,838	0.00%
Decatur	Service	95	\$1,481,270	\$87,666	0.01%
Decatur	Specialty Retail	78	\$641,620	\$38,497	0.01%
Decatur	Utilities and Transportation	22	\$873,312	\$52,399	0.01%
Decatur	Wholesale	11	\$801,151	\$48,069	0.01%
Decatur	County Totals	318	\$10,309,951	\$617,387	0.10%
Delaware	Apparel	8	\$303,875	\$18,233	0.00%
Delaware	Building Materials	15	\$1,736,868	\$104,212	0.02%
Delaware	Eating and Drinking	35	\$2,608,377	\$156,503	0.03%
Delaware	Food Dealers	20	\$3,601,078	\$216,065	0.04%
Delaware	General Merchandise	5	\$5,766,765	\$346,006	0.06%
Delaware	Home Furnishings	7	\$763,728	\$45,824	0.01%
Delaware	Miscellaneous	117	\$4,537,146	\$272,229	0.05%
Delaware	Motor Vehicle	24	\$1,390,467	\$83,428	0.01%
Delaware	Service	296	\$4,959,439	\$295,236	0.05%
Delaware	Specialty Retail	134	\$2,068,100	\$124,086	0.02%
Delaware	Utilities and Transportation	33	\$650,703	\$39,042	0.01%
Delaware	Wholesale	44	\$4,768,160	\$286,090	0.05%
Delaware	County Totals	738	\$33,154,706	\$1,986,952	0.33%
Des Moines	Apparel	30	\$4,493,191	\$269,591	0.04%
Des Moines	Building Materials	23	\$21,905,936	\$1,314,356	0.22%
Des Moines	Eating and Drinking	102	\$17,134,950	\$1,028,097	0.17%
Des Moines	Food Dealers	45	\$11,842,573	\$710,554	0.12%
Des Moines	General Merchandise	15	\$33,256,896	\$1,995,414	0.33%
Des Moines	Home Furnishings	28	\$2,005,001	\$120,300	0.02%
Des Moines	Miscellaneous	164	\$9,751,134	\$585,068	0.10%
Des Moines	Motor Vehicle	32	\$6,902,517	\$414,151	0.07%
Des Moines	Service	483	\$20,301,483	\$1,187,838	0.20%
Des Moines	Specialty Retail	284	\$15,037,534	\$902,252	0.15%
Des Moines	Utilities and Transportation	46	\$5,055,381	\$303,323	0.05%
Des Moines	Wholesale	56	\$10,159,671	\$607,045	0.10%
Des Moines	County Totals	1,308	\$157,846,267	\$9,437,990	1.57%
Dickinson	Apparel	21	\$522,270	\$31,336	0.01%
Dickinson	Building Materials	S	S	S	S
Dickinson	Eating and Drinking	86	\$6,440,766	\$386,446	0.06%
Dickinson	Food Dealers	30	\$5,968,391	\$358,103	0.06%
Dickinson	General Merchandise	S	S	S	S
Dickinson	Home Furnishings	12	\$1,246,052	\$74,763	0.01%
Dickinson	Miscellaneous	171	\$5,740,256	\$344,415	0.06%
Dickinson	Motor Vehicle	21	\$4,766,884	\$286,013	0.05%
Dickinson	Service	388	\$7,552,517	\$440,883	0.07%
Dickinson	Specialty Retail	241	\$4,563,194	\$273,792	0.05%
Dickinson	Utilities and Transportation	49	\$3,262,189	\$195,731	0.03%
Dickinson	Wholesale	33	\$8,217,747	\$493,065	0.08%
Dickinson	County Totals	1,066	\$58,093,386	\$3,473,335	0.58%

**Table 4. Iowa Retail Sales and Tax  
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hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Dubuque	Apparel	59	\$11,602,752	\$696,165	0.12%
Dubuque	Building Materials	47	\$28,109,024	\$1,686,541	0.28%
Dubuque	Eating and Drinking	279	\$36,473,006	\$2,188,380	0.37%
Dubuque	Food Dealers	105	\$29,132,383	\$1,747,943	0.29%
Dubuque	General Merchandise	24	\$57,313,689	\$3,438,821	0.57%
Dubuque	Home Furnishings	76	\$16,779,294	\$1,006,758	0.17%
Dubuque	Miscellaneous	420	\$19,255,940	\$1,155,356	0.19%
Dubuque	Motor Vehicle	85	\$19,620,513	\$1,177,231	0.20%
Dubuque	Service	1,220	\$50,476,976	\$2,955,464	0.49%
Dubuque	Specialty Retail	597	\$33,075,867	\$1,984,552	0.33%
Dubuque	Utilities and Transportation	90	\$17,812,440	\$1,068,746	0.18%
Dubuque	Wholesale	179	\$33,971,755	\$2,036,387	0.34%
Dubuque	County Totals	3,181	\$353,623,639	\$21,142,345	3.53%
Emmet	Apparel	S	S	S	S
Emmet	Building Materials	14	\$3,498,408	\$209,904	0.04%
Emmet	Eating and Drinking	21	\$1,592,815	\$95,569	0.02%
Emmet	Food Dealers	14	\$4,465,653	\$267,939	0.04%
Emmet	General Merchandise	S	S	S	S
Emmet	Home Furnishings	8	\$346,294	\$20,778	0.00%
Emmet	Miscellaneous	91	\$1,638,911	\$98,335	0.02%
Emmet	Motor Vehicle	9	\$770,264	\$46,216	0.01%
Emmet	Service	154	\$2,358,133	\$139,332	0.02%
Emmet	Specialty Retail	90	\$1,899,848	\$113,991	0.02%
Emmet	Utilities and Transportation	24	\$4,190,944	\$251,457	0.04%
Emmet	Wholesale	18	\$843,156	\$50,589	0.01%
Emmet	County Totals	450	\$22,258,424	\$1,333,350	0.22%
Fayette	Apparel	8	\$244,766	\$14,686	0.00%
Fayette	Building Materials	17	\$1,778,957	\$106,737	0.02%
Fayette	Eating and Drinking	53	\$3,800,606	\$228,036	0.04%
Fayette	Food Dealers	32	\$4,100,150	\$246,009	0.04%
Fayette	General Merchandise	6	\$3,219,128	\$193,148	0.03%
Fayette	Home Furnishings	15	\$1,311,781	\$78,707	0.01%
Fayette	Miscellaneous	122	\$3,233,483	\$194,009	0.03%
Fayette	Motor Vehicle	25	\$2,547,491	\$152,849	0.03%
Fayette	Service	285	\$6,422,414	\$381,584	0.06%
Fayette	Specialty Retail	194	\$2,106,124	\$126,367	0.02%
Fayette	Utilities and Transportation	27	\$1,043,364	\$62,602	0.01%
Fayette	Wholesale	51	\$4,245,951	\$250,722	0.04%
Fayette	County Totals	835	\$34,054,215	\$2,035,457	0.34%
Floyd	Apparel	12	\$167,929	\$10,076	0.00%
Floyd	Building Materials	S	S	S	S
Floyd	Eating and Drinking	29	\$2,948,822	\$176,929	0.03%
Floyd	Food Dealers	18	\$5,475,202	\$328,512	0.05%
Floyd	General Merchandise	S	S	S	S
Floyd	Home Furnishings	10	\$645,548	\$38,733	0.01%
Floyd	Miscellaneous	111	\$3,584,148	\$215,049	0.04%
Floyd	Motor Vehicle	22	\$1,611,288	\$96,677	0.02%
Floyd	Service	240	\$3,965,578	\$233,314	0.04%
Floyd	Specialty Retail	142	\$3,819,666	\$229,180	0.04%
Floyd	Utilities and Transportation	25	\$3,294,366	\$197,662	0.03%
Floyd	Wholesale	37	\$4,330,811	\$259,849	0.04%
Floyd	County Totals	659	\$30,696,287	\$1,837,157	0.31%
Franklin	Apparel	S	S	S	S
Franklin	Building Materials	7	\$903,119	\$54,187	0.01%
Franklin	Eating and Drinking	29	\$1,873,264	\$112,396	0.02%
Franklin	Food Dealers	15	\$2,108,833	\$126,530	0.02%
Franklin	General Merchandise	S	S	S	S
Franklin	Home Furnishings	S	S	S	S
Franklin	Miscellaneous	95	\$2,463,485	\$147,809	0.02%
Franklin	Motor Vehicle	12	\$195,370	\$11,722	0.00%
Franklin	Service	150	\$2,275,534	\$134,185	0.02%
Franklin	Specialty Retail	87	\$1,442,690	\$86,561	0.01%
Franklin	Utilities and Transportation	21	\$2,126,534	\$127,592	0.02%
Franklin	Wholesale	42	\$2,234,498	\$134,070	0.02%
Franklin	County Totals	467	\$17,113,296	\$1,024,450	0.17%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Fremont	Apparel	S	S	S	S
Fremont	Building Materials	5	\$77,319	\$4,639	0.00%
Fremont	Eating and Drinking	18	\$1,593,048	\$95,583	0.02%
Fremont	Food Dealers	13	\$7,727,906	\$463,674	0.08%
Fremont	General Merchandise	S	S	S	S
Fremont	Home Furnishings	S	S	S	S
Fremont	Miscellaneous	41	\$550,124	\$33,007	0.01%
Fremont	Motor Vehicle	5	\$370,643	\$22,239	0.00%
Fremont	Service	101	\$1,390,454	\$79,100	0.01%
Fremont	Specialty Retail	62	\$406,718	\$24,403	0.00%
Fremont	Utilities and Transportation	26	\$983,845	\$59,031	0.01%
Fremont	Wholesale	16	\$696,683	\$41,801	0.01%
Fremont	County Totals	295	\$19,370,137	\$1,157,881	0.19%
Greene	Apparel	S	S	S	S
Greene	Building Materials	7	\$982,351	\$58,941	0.01%
Greene	Eating and Drinking	20	\$1,344,440	\$80,666	0.01%
Greene	Food Dealers	15	\$2,511,403	\$150,684	0.03%
Greene	General Merchandise	S	S	S	S
Greene	Home Furnishings	6	\$81,689	\$4,901	0.00%
Greene	Miscellaneous	60	\$2,559,321	\$153,559	0.03%
Greene	Motor Vehicle	9	\$602,797	\$36,168	0.01%
Greene	Service	151	\$3,351,027	\$196,964	0.03%
Greene	Specialty Retail	74	\$1,631,961	\$97,918	0.02%
Greene	Utilities and Transportation	12	\$3,499,798	\$209,988	0.04%
Greene	Wholesale	23	\$3,225,390	\$191,459	0.03%
Greene	County Totals	382	\$20,766,377	\$1,239,821	0.21%
Grundy	Apparel	6	\$54,712	\$3,283	0.00%
Grundy	Building Materials	8	\$938,643	\$56,319	0.01%
Grundy	Eating and Drinking	26	\$1,081,318	\$64,879	0.01%
Grundy	Food Dealers	14	\$2,844,118	\$170,647	0.03%
Grundy	General Merchandise	S	S	S	S
Grundy	Home Furnishings	S	S	S	S
Grundy	Miscellaneous	78	\$1,559,045	\$93,543	0.02%
Grundy	Motor Vehicle	19	\$393,288	\$23,597	0.00%
Grundy	Service	161	\$2,399,410	\$142,873	0.02%
Grundy	Specialty Retail	106	\$409,941	\$24,596	0.00%
Grundy	Utilities and Transportation	31	\$1,731,941	\$103,916	0.02%
Grundy	Wholesale	35	\$5,394,091	\$323,584	0.05%
Grundy	County Totals	491	\$17,366,312	\$1,040,826	0.17%
Guthrie	Apparel	S	S	S	S
Guthrie	Building Materials	12	\$994,658	\$59,679	0.01%
Guthrie	Eating and Drinking	31	\$1,166,210	\$69,973	0.01%
Guthrie	Food Dealers	13	\$2,098,203	\$125,892	0.02%
Guthrie	General Merchandise	S	S	S	S
Guthrie	Home Furnishings	10	\$450,511	\$27,031	0.00%
Guthrie	Miscellaneous	97	\$2,509,325	\$150,560	0.03%
Guthrie	Motor Vehicle	13	\$587,484	\$35,249	0.01%
Guthrie	Service	167	\$2,323,581	\$138,199	0.02%
Guthrie	Specialty Retail	100	\$1,145,586	\$68,735	0.01%
Guthrie	Utilities and Transportation	35	\$2,237,104	\$134,226	0.02%
Guthrie	Wholesale	22	\$2,064,918	\$123,895	0.02%
Guthrie	County Totals	506	\$16,624,237	\$996,238	0.17%
Hamilton	Apparel	S	S	S	S
Hamilton	Building Materials	9	\$1,704,383	\$102,263	0.02%
Hamilton	Eating and Drinking	29	\$2,351,116	\$141,067	0.02%
Hamilton	Food Dealers	24	\$6,186,385	\$371,183	0.06%
Hamilton	General Merchandise	S	S	S	S
Hamilton	Home Furnishings	11	\$280,176	\$16,811	0.00%
Hamilton	Miscellaneous	95	\$3,055,537	\$183,332	0.03%
Hamilton	Motor Vehicle	13	\$1,787,342	\$107,241	0.02%
Hamilton	Service	189	\$3,609,557	\$212,012	0.04%
Hamilton	Specialty Retail	128	\$2,186,964	\$131,065	0.02%
Hamilton	Utilities and Transportation	32	\$3,153,771	\$189,226	0.03%
Hamilton	Wholesale	30	\$2,852,652	\$171,159	0.03%
Hamilton	County Totals	568	\$28,139,046	\$1,683,628	0.28%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Hancock	Apparel	6	\$50,999	\$3,060	0.00%
Hancock	Building Materials	8	\$588,037	\$35,282	0.01%
Hancock	Eating and Drinking	19	\$646,761	\$38,806	0.01%
Hancock	Food Dealers	10	\$2,106,972	\$126,418	0.02%
Hancock	General Merchandise	S	S	S	S
Hancock	Home Furnishings	S	S	S	S
Hancock	Miscellaneous	93	\$10,855,720	\$651,343	0.11%
Hancock	Motor Vehicle	20	\$1,250,934	\$75,056	0.01%
Hancock	Service	168	\$2,332,816	\$137,227	0.02%
Hancock	Specialty Retail	107	\$842,393	\$50,544	0.01%
Hancock	Utilities and Transportation	25	\$1,239,041	\$74,342	0.01%
Hancock	Wholesale	35	\$2,619,552	\$157,173	0.03%
Hancock	County Totals	498	\$23,284,539	\$1,394,331	0.23%
Hardin	Apparel	10	\$332,892	\$19,974	0.00%
Hardin	Building Materials	16	\$419,654	\$25,179	0.00%
Hardin	Eating and Drinking	38	\$2,631,693	\$157,902	0.03%
Hardin	Food Dealers	19	\$5,698,329	\$341,900	0.06%
Hardin	General Merchandise	5	\$6,042,402	\$362,544	0.06%
Hardin	Home Furnishings	9	\$923,562	\$55,414	0.01%
Hardin	Miscellaneous	132	\$5,823,299	\$349,398	0.06%
Hardin	Motor Vehicle	24	\$2,763,963	\$165,838	0.03%
Hardin	Service	275	\$4,871,503	\$287,821	0.05%
Hardin	Specialty Retail	174	\$949,512	\$56,971	0.01%
Hardin	Utilities and Transportation	42	\$2,729,516	\$163,771	0.03%
Hardin	Wholesale	46	\$8,633,459	\$518,008	0.09%
Hardin	County Totals	790	\$41,819,784	\$2,504,717	0.42%
Harrison	Apparel	S	S	S	S
Harrison	Building Materials	10	\$234,003	\$14,040	0.00%
Harrison	Eating and Drinking	38	\$2,774,463	\$166,468	0.03%
Harrison	Food Dealers	24	\$3,185,693	\$191,142	0.03%
Harrison	General Merchandise	S	S	S	S
Harrison	Home Furnishings	8	\$905,215	\$54,313	0.01%
Harrison	Miscellaneous	75	\$1,197,834	\$71,870	0.01%
Harrison	Motor Vehicle	15	\$1,514,423	\$90,865	0.02%
Harrison	Service	175	\$2,205,906	\$129,296	0.02%
Harrison	Specialty Retail	104	\$719,551	\$43,173	0.01%
Harrison	Utilities and Transportation	26	\$1,916,735	\$115,004	0.02%
Harrison	Wholesale	35	\$1,851,893	\$111,114	0.02%
Harrison	County Totals	519	\$17,703,156	\$1,059,131	0.18%
Henry	Apparel	S	S	S	S
Henry	Building Materials	12	\$1,491,790	\$89,507	0.01%
Henry	Eating and Drinking	43	\$4,205,889	\$252,353	0.04%
Henry	Food Dealers	29	\$6,266,963	\$376,018	0.06%
Henry	General Merchandise	S	S	S	S
Henry	Home Furnishings	12	\$781,724	\$46,903	0.01%
Henry	Miscellaneous	135	\$8,025,375	\$481,523	0.08%
Henry	Motor Vehicle	23	\$2,280,641	\$136,838	0.02%
Henry	Service	268	\$4,733,407	\$277,380	0.05%
Henry	Specialty Retail	156	\$1,254,605	\$75,276	0.01%
Henry	Utilities and Transportation	32	\$7,525,612	\$451,537	0.08%
Henry	Wholesale	32	\$2,211,771	\$132,706	0.02%
Henry	County Totals	754	\$48,539,792	\$2,905,764	0.48%
Howard	Apparel	S	S	S	S
Howard	Building Materials	13	\$1,637,336	\$98,240	0.02%
Howard	Eating and Drinking	25	\$1,314,729	\$78,884	0.01%
Howard	Food Dealers	19	\$2,847,656	\$170,859	0.03%
Howard	General Merchandise	S	S	S	S
Howard	Home Furnishings	11	\$663,465	\$39,808	0.01%
Howard	Miscellaneous	84	\$2,608,291	\$156,497	0.03%
Howard	Motor Vehicle	18	\$1,076,512	\$64,591	0.01%
Howard	Service	145	\$1,489,114	\$88,086	0.01%
Howard	Specialty Retail	104	\$1,810,052	\$108,603	0.02%
Howard	Utilities and Transportation	16	\$1,463,940	\$87,836	0.01%
Howard	Wholesale	29	\$5,082,253	\$304,930	0.05%
Howard	County Totals	473	\$20,660,682	\$1,238,375	0.21%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Humboldt	Apparel	S	S	S	S
Humboldt	Building Materials	7	\$1,290,345	\$77,421	0.01%
Humboldt	Eating and Drinking	26	\$1,830,347	\$109,821	0.02%
Humboldt	Food Dealers	14	\$4,056,375	\$243,383	0.04%
Humboldt	General Merchandise	S	S	S	S
Humboldt	Home Furnishings	5	\$245,239	\$14,714	0.00%
Humboldt	Miscellaneous	63	\$4,957,421	\$297,445	0.05%
Humboldt	Motor Vehicle	23	\$576,785	\$34,607	0.01%
Humboldt	Service	149	\$3,144,160	\$187,486	0.03%
Humboldt	Specialty Retail	81	\$594,865	\$35,692	0.01%
Humboldt	Utilities and Transportation	25	\$1,547,364	\$92,842	0.02%
Humboldt	Wholesale	27	\$2,690,233	\$161,414	0.03%
Humboldt	County Totals	426	\$22,295,613	\$1,336,573	0.22%
Ida	Apparel	S	S	S	S
Ida	Building Materials	9	\$1,393,731	\$83,624	0.01%
Ida	Eating and Drinking	13	\$736,674	\$44,200	0.01%
Ida	Food Dealers	11	\$1,552,149	\$93,129	0.02%
Ida	General Merchandise	S	S	S	S
Ida	Home Furnishings	5	\$33,950	\$2,037	0.00%
Ida	Miscellaneous	48	\$2,268,454	\$132,062	0.02%
Ida	Motor Vehicle	9	\$506,395	\$30,384	0.01%
Ida	Service	103	\$1,457,093	\$84,898	0.01%
Ida	Specialty Retail	56	\$668,041	\$40,080	0.01%
Ida	Utilities and Transportation	21	\$1,127,250	\$67,635	0.01%
Ida	Wholesale	27	\$1,552,345	\$93,141	0.02%
Ida	County Totals	308	\$12,678,408	\$754,129	0.13%
Iowa	Apparel	52	\$16,113,881	\$966,833	0.16%
Iowa	Building Materials	13	\$1,269,486	\$76,169	0.01%
Iowa	Eating and Drinking	35	\$3,776,986	\$226,619	0.04%
Iowa	Food Dealers	33	\$4,634,883	\$278,093	0.05%
Iowa	General Merchandise	6	\$1,033,959	\$62,038	0.01%
Iowa	Home Furnishings	19	\$1,160,378	\$69,623	0.01%
Iowa	Miscellaneous	111	\$6,332,135	\$379,928	0.06%
Iowa	Motor Vehicle	15	\$714,581	\$42,875	0.01%
Iowa	Service	260	\$5,903,222	\$348,638	0.06%
Iowa	Specialty Retail	169	\$8,849,794	\$530,988	0.09%
Iowa	Utilities and Transportation	25	\$1,637,998	\$98,280	0.02%
Iowa	Wholesale	35	\$2,275,586	\$136,535	0.02%
Iowa	County Totals	773	\$53,702,889	\$3,216,618	0.54%
Jackson	Apparel	S	S	S	S
Jackson	Building Materials	9	\$888,672	\$53,320	0.01%
Jackson	Eating and Drinking	65	\$3,966,916	\$238,015	0.04%
Jackson	Food Dealers	25	\$4,191,795	\$251,508	0.04%
Jackson	General Merchandise	S	S	S	S
Jackson	Home Furnishings	10	\$598,923	\$35,935	0.01%
Jackson	Miscellaneous	146	\$3,015,992	\$180,960	0.03%
Jackson	Motor Vehicle	23	\$1,611,344	\$96,681	0.02%
Jackson	Service	308	\$5,438,318	\$321,633	0.05%
Jackson	Specialty Retail	152	\$1,677,393	\$100,644	0.02%
Jackson	Utilities and Transportation	34	\$2,504,904	\$150,294	0.03%
Jackson	Wholesale	36	\$3,504,811	\$209,964	0.04%
Jackson	County Totals	820	\$33,792,253	\$2,022,544	0.34%
Jasper	Apparel	9	\$169,915	\$10,195	0.00%
Jasper	Building Materials	18	\$2,107,737	\$126,464	0.02%
Jasper	Eating and Drinking	71	\$6,723,249	\$403,395	0.07%
Jasper	Food Dealers	46	\$10,311,311	\$618,679	0.10%
Jasper	General Merchandise	6	\$8,598,019	\$515,881	0.09%
Jasper	Home Furnishings	27	\$1,693,400	\$101,604	0.02%
Jasper	Miscellaneous	195	\$5,263,835	\$315,830	0.05%
Jasper	Motor Vehicle	26	\$2,899,942	\$173,997	0.03%
Jasper	Service	458	\$11,558,645	\$684,771	0.11%
Jasper	Specialty Retail	253	\$4,549,142	\$272,949	0.05%
Jasper	Utilities and Transportation	56	\$19,134,384	\$1,148,063	0.19%
Jasper	Wholesale	51	\$9,079,144	\$544,749	0.09%
Jasper	County Totals	1,216	\$82,088,723	\$4,916,576	0.82%

**Table 4. Iowa Retail Sales and Tax  
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hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Jefferson	Apparel	11	\$353,545	\$21,213	0.00%
Jefferson	Building Materials	16	\$1,962,845	\$117,771	0.02%
Jefferson	Eating and Drinking	44	\$3,378,467	\$202,708	0.03%
Jefferson	Food Dealers	24	\$4,870,551	\$292,233	0.05%
Jefferson	General Merchandise	6	\$6,120,709	\$367,243	0.06%
Jefferson	Home Furnishings	18	\$143,908	\$8,634	0.00%
Jefferson	Miscellaneous	98	\$2,392,640	\$143,558	0.02%
Jefferson	Motor Vehicle	13	\$1,959,095	\$117,546	0.02%
Jefferson	Service	262	\$6,327,946	\$373,067	0.06%
Jefferson	Specialty Retail	195	\$2,074,642	\$124,479	0.02%
Jefferson	Utilities and Transportation	26	\$8,987,814	\$539,269	0.09%
Jefferson	Wholesale	35	\$1,624,356	\$97,461	0.02%
Jefferson	County Totals	748	\$40,196,518	\$2,405,182	0.40%
Johnson	Apparel	89	\$24,908,117	\$1,494,487	0.25%
Johnson	Building Materials	44	\$25,408,682	\$1,524,521	0.25%
Johnson	Eating and Drinking	369	\$75,071,352	\$4,504,281	0.75%
Johnson	Food Dealers	120	\$36,069,899	\$2,164,194	0.36%
Johnson	General Merchandise	23	\$78,831,798	\$4,729,908	0.79%
Johnson	Home Furnishings	65	\$21,550,999	\$1,293,060	0.22%
Johnson	Miscellaneous	451	\$25,103,716	\$1,506,223	0.25%
Johnson	Motor Vehicle	64	\$16,246,827	\$974,810	0.16%
Johnson	Service	1,361	\$68,664,781	\$3,980,736	0.66%
Johnson	Specialty Retail	798	\$64,555,924	\$3,873,355	0.65%
Johnson	Utilities and Transportation	80	\$21,107,153	\$1,266,429	0.21%
Johnson	Wholesale	116	\$28,488,302	\$1,707,630	0.28%
Johnson	County Totals	3,580	\$486,007,550	\$29,019,633	4.84%
Jones	Apparel	6	\$33,078	\$1,985	0.00%
Jones	Building Materials	10	\$200,913	\$12,055	0.00%
Jones	Eating and Drinking	45	\$3,179,736	\$190,784	0.03%
Jones	Food Dealers	24	\$4,272,176	\$256,331	0.04%
Jones	General Merchandise	5	\$6,001,566	\$360,094	0.06%
Jones	Home Furnishings	14	\$1,098,322	\$65,899	0.01%
Jones	Miscellaneous	135	\$5,225,490	\$313,529	0.05%
Jones	Motor Vehicle	22	\$2,392,553	\$141,447	0.02%
Jones	Service	282	\$3,996,375	\$237,271	0.04%
Jones	Specialty Retail	184	\$1,405,783	\$84,347	0.01%
Jones	Utilities and Transportation	32	\$4,516,707	\$271,002	0.05%
Jones	Wholesale	49	\$6,200,508	\$372,030	0.06%
Jones	County Totals	808	\$38,523,207	\$2,306,775	0.38%
Keokuk	Apparel	S	S	S	S
Keokuk	Building Materials	8	\$454,437	\$27,266	0.00%
Keokuk	Eating and Drinking	22	\$690,721	\$41,443	0.01%
Keokuk	Food Dealers	15	\$1,888,671	\$113,320	0.02%
Keokuk	General Merchandise	S	S	S	S
Keokuk	Home Furnishings	7	\$259,093	\$15,546	0.00%
Keokuk	Miscellaneous	69	\$1,843,556	\$110,613	0.02%
Keokuk	Motor Vehicle	13	\$1,095,106	\$65,706	0.01%
Keokuk	Service	156	\$1,881,435	\$112,046	0.02%
Keokuk	Specialty Retail	78	\$859,243	\$51,555	0.01%
Keokuk	Utilities and Transportation	19	\$302,719	\$18,163	0.00%
Keokuk	Wholesale	25	\$1,221,678	\$73,301	0.01%
Keokuk	County Totals	419	\$11,184,810	\$670,248	0.11%
Kossuth	Apparel	S	S	S	S
Kossuth	Building Materials	20	\$600,619	\$36,037	0.01%
Kossuth	Eating and Drinking	43	\$3,269,159	\$196,150	0.03%
Kossuth	Food Dealers	32	\$5,519,157	\$331,149	0.06%
Kossuth	General Merchandise	S	S	S	S
Kossuth	Home Furnishings	14	\$813,627	\$48,818	0.01%
Kossuth	Miscellaneous	136	\$4,474,727	\$268,484	0.04%
Kossuth	Motor Vehicle	29	\$4,162,929	\$249,776	0.04%
Kossuth	Service	250	\$4,712,311	\$278,314	0.05%
Kossuth	Specialty Retail	151	\$6,115,384	\$366,923	0.06%
Kossuth	Utilities and Transportation	46	\$3,190,334	\$191,420	0.03%
Kossuth	Wholesale	53	\$6,272,584	\$376,355	0.06%
Kossuth	County Totals	786	\$40,005,533	\$2,395,907	0.40%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Lee	Apparel	12	\$711,406	\$42,684	0.01%
Lee	Building Materials	16	\$4,464,653	\$267,879	0.04%
Lee	Eating and Drinking	98	\$9,443,764	\$566,626	0.09%
Lee	Food Dealers	33	\$10,370,163	\$622,210	0.10%
Lee	General Merchandise	14	\$16,824,755	\$1,009,485	0.17%
Lee	Home Furnishings	16	\$1,007,382	\$60,443	0.01%
Lee	Miscellaneous	180	\$8,385,341	\$503,120	0.08%
Lee	Motor Vehicle	40	\$6,835,639	\$410,138	0.07%
Lee	Service	429	\$10,072,036	\$588,669	0.10%
Lee	Specialty Retail	230	\$5,434,212	\$326,053	0.05%
Lee	Utilities and Transportation	43	\$4,610,016	\$276,601	0.05%
Lee	Wholesale	49	\$9,555,230	\$572,584	0.10%
Lee	County Totals	1,160	\$87,714,597	\$5,246,493	0.88%
Linn	Apparel	126	\$23,514,002	\$1,410,840	0.24%
Linn	Building Materials	87	\$55,388,264	\$3,323,296	0.55%
Linn	Eating and Drinking	522	\$84,661,399	\$5,079,684	0.85%
Linn	Food Dealers	181	\$61,625,801	\$3,697,548	0.62%
Linn	General Merchandise	46	\$113,851,192	\$6,831,072	1.14%
Linn	Home Furnishings	102	\$27,305,986	\$1,638,359	0.27%
Linn	Miscellaneous	820	\$85,557,874	\$5,133,472	0.86%
Linn	Motor Vehicle	135	\$34,375,591	\$2,062,535	0.34%
Linn	Service	2,428	\$118,957,709	\$7,008,779	1.17%
Linn	Specialty Retail	1,411	\$76,914,624	\$4,614,877	0.77%
Linn	Utilities and Transportation	189	\$190,096,851	\$11,405,811	1.90%
Linn	Wholesale	288	\$125,742,062	\$7,391,862	1.23%
Linn	County Totals	6,335	\$997,991,355	\$59,598,137	9.94%
Louisa	Apparel	S	S	S	S
Louisa	Building Materials	10	\$94,461	\$5,668	0.00%
Louisa	Eating and Drinking	30	\$952,236	\$57,134	0.01%
Louisa	Food Dealers	13	\$2,253,505	\$135,210	0.02%
Louisa	General Merchandise	S	S	S	S
Louisa	Home Furnishings	S	S	S	S
Louisa	Miscellaneous	50	\$720,225	\$43,214	0.01%
Louisa	Motor Vehicle	12	\$545,915	\$32,755	0.01%
Louisa	Service	112	\$1,225,084	\$73,260	0.01%
Louisa	Specialty Retail	68	\$388,610	\$23,317	0.00%
Louisa	Utilities and Transportation	21	\$875,715	\$52,543	0.01%
Louisa	Wholesale	17	\$1,138,705	\$68,322	0.01%
Louisa	County Totals	341	\$9,014,448	\$540,621	0.09%
Lucas	Apparel	5	\$67,704	\$4,062	0.00%
Lucas	Building Materials	S	S	S	S
Lucas	Eating and Drinking	17	\$706,144	\$42,369	0.01%
Lucas	Food Dealers	16	\$3,430,669	\$205,840	0.03%
Lucas	General Merchandise	S	S	S	S
Lucas	Home Furnishings	S	S	S	S
Lucas	Miscellaneous	40	\$1,534,938	\$92,096	0.02%
Lucas	Motor Vehicle	12	\$1,141,742	\$68,505	0.01%
Lucas	Service	117	\$2,234,689	\$132,287	0.02%
Lucas	Specialty Retail	77	\$775,379	\$46,523	0.01%
Lucas	Utilities and Transportation	12	\$426,326	\$25,580	0.00%
Lucas	Wholesale	11	\$148,439	\$8,906	0.00%
Lucas	County Totals	317	\$13,374,826	\$800,695	0.13%
Lyon	Apparel	S	S	S	S
Lyon	Building Materials	9	\$919,664	\$55,180	0.01%
Lyon	Eating and Drinking	24	\$1,175,922	\$70,555	0.01%
Lyon	Food Dealers	19	\$2,679,731	\$160,784	0.03%
Lyon	General Merchandise	S	S	S	S
Lyon	Home Furnishings	9	\$233,582	\$14,015	0.00%
Lyon	Miscellaneous	103	\$5,465,848	\$327,951	0.05%
Lyon	Motor Vehicle	9	\$419,389	\$25,163	0.00%
Lyon	Service	174	\$4,883,023	\$287,812	0.05%
Lyon	Specialty Retail	88	\$896,649	\$53,799	0.01%
Lyon	Utilities and Transportation	31	\$3,391,571	\$203,494	0.03%
Lyon	Wholesale	34	\$2,549,530	\$152,972	0.03%
Lyon	County Totals	509	\$23,352,131	\$1,395,958	0.23%



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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Madison	Apparel	6	\$130,893	\$7,854	0.00%
Madison	Building Materials	10	\$1,581,488	\$94,889	0.02%
Madison	Eating and Drinking	27	\$2,043,660	\$122,620	0.02%
Madison	Food Dealers	20	\$4,488,961	\$269,338	0.04%
Madison	General Merchandise	S	S	S	S
Madison	Home Furnishings	S	S	S	S
Madison	Miscellaneous	106	\$5,899,605	\$353,976	0.06%
Madison	Motor Vehicle	15	\$722,317	\$43,339	0.01%
Madison	Service	176	\$4,066,159	\$242,301	0.04%
Madison	Specialty Retail	166	\$1,768,781	\$106,127	0.02%
Madison	Utilities and Transportation	16	\$2,085,201	\$125,112	0.02%
Madison	Wholesale	21	\$1,566,143	\$93,969	0.02%
Madison	County Totals	570	\$26,240,700	\$1,572,774	0.26%
Mahaska	Apparel	10	\$520,511	\$31,231	0.01%
Mahaska	Building Materials	8	\$1,137,867	\$68,272	0.01%
Mahaska	Eating and Drinking	48	\$4,882,347	\$292,941	0.05%
Mahaska	Food Dealers	23	\$4,971,257	\$298,275	0.05%
Mahaska	General Merchandise	10	\$10,900,859	\$654,052	0.11%
Mahaska	Home Furnishings	14	\$1,230,774	\$73,846	0.01%
Mahaska	Miscellaneous	111	\$5,042,227	\$302,534	0.05%
Mahaska	Motor Vehicle	29	\$1,943,512	\$116,611	0.02%
Mahaska	Service	289	\$5,288,622	\$312,009	0.05%
Mahaska	Specialty Retail	199	\$3,840,220	\$230,413	0.04%
Mahaska	Utilities and Transportation	34	\$4,962,535	\$297,752	0.05%
Mahaska	Wholesale	42	\$4,819,524	\$289,171	0.05%
Mahaska	County Totals	817	\$49,540,255	\$2,967,107	0.50%
Marion	Apparel	20	\$1,149,655	\$68,979	0.01%
Marion	Building Materials	21	\$2,948,808	\$176,928	0.03%
Marion	Eating and Drinking	70	\$8,295,990	\$497,759	0.08%
Marion	Food Dealers	29	\$7,551,195	\$453,072	0.08%
Marion	General Merchandise	10	\$13,498,187	\$809,891	0.14%
Marion	Home Furnishings	10	\$1,747,812	\$104,869	0.02%
Marion	Miscellaneous	180	\$14,156,313	\$846,625	0.14%
Marion	Motor Vehicle	30	\$3,805,340	\$228,320	0.04%
Marion	Service	404	\$9,741,747	\$569,954	0.10%
Marion	Specialty Retail	242	\$3,357,369	\$201,442	0.03%
Marion	Utilities and Transportation	57	\$5,279,772	\$316,786	0.05%
Marion	Wholesale	44	\$3,960,310	\$237,466	0.04%
Marion	County Totals	1,117	\$75,492,498	\$4,512,092	0.75%
Marshall	Apparel	19	\$1,046,047	\$62,763	0.01%
Marshall	Building Materials	18	\$9,429,180	\$565,751	0.09%
Marshall	Eating and Drinking	81	\$9,921,998	\$595,320	0.10%
Marshall	Food Dealers	50	\$10,097,068	\$605,824	0.10%
Marshall	General Merchandise	12	\$20,134,375	\$1,208,063	0.20%
Marshall	Home Furnishings	16	\$1,222,400	\$73,344	0.01%
Marshall	Miscellaneous	168	\$13,911,174	\$834,670	0.14%
Marshall	Motor Vehicle	36	\$3,968,335	\$238,100	0.04%
Marshall	Service	389	\$12,052,109	\$705,650	0.12%
Marshall	Specialty Retail	238	\$6,328,534	\$379,712	0.06%
Marshall	Utilities and Transportation	54	\$4,654,728	\$279,284	0.05%
Marshall	Wholesale	51	\$7,930,305	\$475,818	0.08%
Marshall	County Totals	1,132	\$100,696,253	\$6,024,299	1.01%
Mills	Apparel	S	S	S	S
Mills	Building Materials	9	\$201,543	\$12,093	0.00%
Mills	Eating and Drinking	27	\$3,329,004	\$199,740	0.03%
Mills	Food Dealers	14	\$2,488,168	\$149,290	0.02%
Mills	General Merchandise	5	\$2,181,888	\$130,913	0.02%
Mills	Home Furnishings	S	S	S	S
Mills	Miscellaneous	74	\$1,155,158	\$69,309	0.01%
Mills	Motor Vehicle	12	\$1,913,548	\$114,813	0.02%
Mills	Service	155	\$2,176,838	\$130,232	0.02%
Mills	Specialty Retail	102	\$920,235	\$55,214	0.01%
Mills	Utilities and Transportation	27	\$4,725,778	\$283,547	0.05%
Mills	Wholesale	19	\$1,208,419	\$72,505	0.01%
Mills	County Totals	452	\$20,330,775	\$1,219,469	0.20%



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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Mitchell	Apparel	5	\$417,346	\$25,041	0.00%
Mitchell	Building Materials	15	\$570,759	\$34,246	0.01%
Mitchell	Eating and Drinking	32	\$1,391,524	\$83,491	0.01%
Mitchell	Food Dealers	13	\$2,654,299	\$159,258	0.03%
Mitchell	General Merchandise	6	\$802,851	\$48,171	0.01%
Mitchell	Home Furnishings	6	\$197,542	\$11,853	0.00%
Mitchell	Miscellaneous	88	\$3,173,220	\$190,393	0.03%
Mitchell	Motor Vehicle	11	\$762,736	\$45,764	0.01%
Mitchell	Service	162	\$2,605,277	\$153,568	0.03%
Mitchell	Specialty Retail	132	\$1,438,708	\$86,317	0.01%
Mitchell	Utilities and Transportation	18	\$2,162,304	\$129,738	0.02%
Mitchell	Wholesale	24	\$2,421,513	\$145,291	0.02%
Mitchell	County Totals	512	\$18,598,079	\$1,113,130	0.19%
Monona	Apparel	S	S	S	S
Monona	Building Materials	5	\$1,512,030	\$90,722	0.02%
Monona	Eating and Drinking	28	\$1,900,630	\$114,038	0.02%
Monona	Food Dealers	12	\$1,812,496	\$108,750	0.02%
Monona	General Merchandise	5	\$1,935,393	\$116,124	0.02%
Monona	Home Furnishings	S	S	S	S
Monona	Miscellaneous	35	\$423,811	\$25,429	0.00%
Monona	Motor Vehicle	7	\$642,467	\$38,548	0.01%
Monona	Service	135	\$1,429,511	\$83,529	0.01%
Monona	Specialty Retail	85	\$694,862	\$41,692	0.01%
Monona	Utilities and Transportation	22	\$1,589,292	\$95,358	0.02%
Monona	Wholesale	23	\$948,232	\$56,894	0.01%
Monona	County Totals	365	\$13,052,875	\$780,931	0.13%
Monroe	Apparel	S	S	S	S
Monroe	Building Materials	S	S	S	S
Monroe	Eating and Drinking	26	\$1,341,209	\$80,473	0.01%
Monroe	Food Dealers	10	\$2,297,745	\$137,865	0.02%
Monroe	General Merchandise	S	S	S	S
Monroe	Home Furnishings	S	S	S	S
Monroe	Miscellaneous	44	\$1,609,868	\$96,592	0.02%
Monroe	Motor Vehicle	13	\$326,938	\$19,616	0.00%
Monroe	Service	89	\$1,249,929	\$74,029	0.01%
Monroe	Specialty Retail	67	\$365,586	\$21,935	0.00%
Monroe	Utilities and Transportation	6	\$1,357,974	\$81,478	0.01%
Monroe	Wholesale	18	\$1,405,442	\$84,327	0.01%
Monroe	County Totals	282	\$10,632,745	\$636,998	0.11%
Montgomery	Apparel	S	S	S	S
Montgomery	Building Materials	9	\$1,536,332	\$92,180	0.02%
Montgomery	Eating and Drinking	27	\$2,056,287	\$123,377	0.02%
Montgomery	Food Dealers	12	\$3,352,139	\$201,128	0.03%
Montgomery	General Merchandise	S	S	S	S
Montgomery	Home Furnishings	9	\$411,121	\$24,667	0.00%
Montgomery	Miscellaneous	67	\$1,362,338	\$81,740	0.01%
Montgomery	Motor Vehicle	18	\$1,137,897	\$68,274	0.01%
Montgomery	Service	147	\$2,557,767	\$150,831	0.03%
Montgomery	Specialty Retail	74	\$950,175	\$57,011	0.01%
Montgomery	Utilities and Transportation	22	\$1,987,214	\$119,233	0.02%
Montgomery	Wholesale	20	\$2,631,641	\$157,898	0.03%
Montgomery	County Totals	415	\$20,847,744	\$1,248,229	0.21%
Muscatine	Apparel	19	\$1,508,888	\$90,533	0.02%
Muscatine	Building Materials	22	\$13,977,954	\$838,677	0.14%
Muscatine	Eating and Drinking	101	\$11,294,603	\$677,676	0.11%
Muscatine	Food Dealers	50	\$12,779,767	\$766,786	0.13%
Muscatine	General Merchandise	12	\$20,707,710	\$1,242,463	0.21%
Muscatine	Home Furnishings	20	\$2,815,274	\$168,916	0.03%
Muscatine	Miscellaneous	176	\$12,227,050	\$733,623	0.12%
Muscatine	Motor Vehicle	28	\$4,673,012	\$280,381	0.05%
Muscatine	Service	460	\$15,014,807	\$888,255	0.15%
Muscatine	Specialty Retail	245	\$5,842,511	\$350,551	0.06%
Muscatine	Utilities and Transportation	40	\$20,179,124	\$1,210,747	0.20%
Muscatine	Wholesale	46	\$5,812,817	\$348,769	0.06%
Muscatine	County Totals	1,219	\$126,833,517	\$7,597,378	1.27%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
O'Brien	Apparel	6	\$272,302	\$16,338	0.00%
O'Brien	Building Materials	12	\$1,871,708	\$112,302	0.02%
O'Brien	Eating and Drinking	35	\$3,017,217	\$181,033	0.03%
O'Brien	Food Dealers	28	\$4,947,191	\$296,831	0.05%
O'Brien	General Merchandise	6	\$1,605,922	\$96,355	0.02%
O'Brien	Home Furnishings	12	\$691,643	\$41,499	0.01%
O'Brien	Miscellaneous	101	\$2,374,508	\$142,470	0.02%
O'Brien	Motor Vehicle	15	\$1,170,458	\$70,227	0.01%
O'Brien	Service	230	\$5,013,457	\$296,000	0.05%
O'Brien	Specialty Retail	110	\$2,346,705	\$140,802	0.02%
O'Brien	Utilities and Transportation	28	\$2,736,487	\$164,189	0.03%
O'Brien	Wholesale	47	\$7,951,673	\$477,100	0.08%
O'Brien	County Totals	630	\$33,999,271	\$2,035,148	0.34%
Osceola	Apparel	S	S	S	S
Osceola	Building Materials	S	S	S	S
Osceola	Eating and Drinking	11	\$554,159	\$33,250	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	50	\$2,045,124	\$122,707	0.02%
Osceola	Motor Vehicle	7	\$225,286	\$13,517	0.00%
Osceola	Service	93	\$1,405,932	\$83,450	0.01%
Osceola	Specialty Retail	41	\$556,213	\$33,373	0.01%
Osceola	Utilities and Transportation	18	\$2,957,090	\$177,425	0.03%
Osceola	Wholesale	12	\$2,792,386	\$167,543	0.03%
Osceola	County Totals	245	\$11,985,783	\$718,241	0.12%
Page	Apparel	10	\$575,154	\$34,509	0.01%
Page	Building Materials	10	\$2,704,695	\$162,282	0.03%
Page	Eating and Drinking	39	\$2,964,214	\$177,853	0.03%
Page	Food Dealers	13	\$3,503,634	\$210,218	0.04%
Page	General Merchandise	7	\$806,773	\$48,406	0.01%
Page	Home Furnishings	8	\$503,465	\$30,208	0.01%
Page	Miscellaneous	86	\$3,160,495	\$189,630	0.03%
Page	Motor Vehicle	22	\$1,475,147	\$88,509	0.01%
Page	Service	193	\$2,703,298	\$159,006	0.03%
Page	Specialty Retail	112	\$1,390,112	\$83,407	0.01%
Page	Utilities and Transportation	21	\$2,104,652	\$126,279	0.02%
Page	Wholesale	28	\$2,513,323	\$150,799	0.03%
Page	County Totals	549	\$24,404,962	\$1,461,106	0.24%
Palo Alto	Apparel	S	S	S	S
Palo Alto	Building Materials	6	\$1,220,844	\$73,251	0.01%
Palo Alto	Eating and Drinking	34	\$1,987,364	\$119,242	0.02%
Palo Alto	Food Dealers	12	\$2,124,702	\$127,482	0.02%
Palo Alto	General Merchandise	S	S	S	S
Palo Alto	Home Furnishings	7	\$227,632	\$13,658	0.00%
Palo Alto	Miscellaneous	56	\$10,588,157	\$635,289	0.11%
Palo Alto	Motor Vehicle	13	\$574,240	\$34,454	0.01%
Palo Alto	Service	149	\$2,785,762	\$162,558	0.03%
Palo Alto	Specialty Retail	83	\$1,370,276	\$82,217	0.01%
Palo Alto	Utilities and Transportation	20	\$2,176,117	\$130,567	0.02%
Palo Alto	Wholesale	26	\$1,987,520	\$119,251	0.02%
Palo Alto	County Totals	408	\$25,609,855	\$1,532,004	0.26%
Plymouth	Apparel	9	\$522,344	\$31,341	0.01%
Plymouth	Building Materials	20	\$2,060,745	\$123,645	0.02%
Plymouth	Eating and Drinking	74	\$6,076,756	\$364,605	0.06%
Plymouth	Food Dealers	23	\$5,122,677	\$307,361	0.05%
Plymouth	General Merchandise	6	\$9,004,000	\$540,240	0.09%
Plymouth	Home Furnishings	11	\$264,733	\$15,884	0.00%
Plymouth	Miscellaneous	182	\$4,610,942	\$276,657	0.05%
Plymouth	Motor Vehicle	23	\$3,078,227	\$184,694	0.03%
Plymouth	Service	340	\$6,785,055	\$399,635	0.07%
Plymouth	Specialty Retail	178	\$3,010,218	\$180,613	0.03%
Plymouth	Utilities and Transportation	39	\$4,684,420	\$281,065	0.05%
Plymouth	Wholesale	45	\$5,658,171	\$339,454	0.06%
Plymouth	County Totals	950	\$50,878,288	\$3,045,193	0.51%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Pocahontas	Apparel	S	S	S	S
Pocahontas	Building Materials	5	\$365,221	\$21,913	0.00%
Pocahontas	Eating and Drinking	18	\$591,873	\$35,512	0.01%
Pocahontas	Food Dealers	15	\$2,436,643	\$146,199	0.02%
Pocahontas	General Merchandise	S	S	S	S
Pocahontas	Home Furnishings	7	\$18,844	\$1,131	0.00%
Pocahontas	Miscellaneous	51	\$1,929,840	\$115,790	0.02%
Pocahontas	Motor Vehicle	11	\$346,182	\$20,771	0.00%
Pocahontas	Service	103	\$957,751	\$56,333	0.01%
Pocahontas	Specialty Retail	75	\$448,365	\$26,902	0.00%
Pocahontas	Utilities and Transportation	23	\$1,614,969	\$96,898	0.02%
Pocahontas	Wholesale	24	\$1,320,281	\$79,217	0.01%
Pocahontas	County Totals	337	\$10,438,493	\$625,178	0.10%
Polk	Apparel	291	\$66,381,891	\$3,982,913	0.66%
Polk	Building Materials	165	\$136,569,428	\$8,194,166	1.37%
Polk	Eating and Drinking	1,262	\$228,106,012	\$13,686,361	2.28%
Polk	Food Dealers	396	\$149,112,700	\$8,946,762	1.49%
Polk	General Merchandise	93	\$243,621,546	\$14,617,293	2.44%
Polk	Home Furnishings	227	\$94,626,085	\$5,677,565	0.95%
Polk	Miscellaneous	1,520	\$146,916,465	\$8,814,639	1.47%
Polk	Motor Vehicle	269	\$82,834,441	\$4,970,066	0.83%
Polk	Service	4,954	\$314,803,048	\$18,443,348	3.08%
Polk	Specialty Retail	2,702	\$194,323,272	\$11,659,396	1.95%
Polk	Utilities and Transportation	321	\$142,646,499	\$8,558,790	1.43%
Polk	Wholesale	510	\$268,170,281	\$15,881,042	2.65%
Polk	County Totals	12,710	\$2,068,111,668	\$123,432,341	20.59%
Pottawattamie	Apparel	47	\$8,494,791	\$509,687	0.09%
Pottawattamie	Building Materials	31	\$26,958,795	\$1,617,528	0.27%
Pottawattamie	Eating and Drinking	199	\$36,267,010	\$2,176,021	0.36%
Pottawattamie	Food Dealers	94	\$31,802,152	\$1,908,129	0.32%
Pottawattamie	General Merchandise	22	\$53,489,523	\$3,209,371	0.54%
Pottawattamie	Home Furnishings	27	\$5,461,512	\$327,691	0.05%
Pottawattamie	Miscellaneous	314	\$14,269,510	\$856,171	0.14%
Pottawattamie	Motor Vehicle	53	\$16,424,675	\$985,481	0.16%
Pottawattamie	Service	806	\$41,804,517	\$2,414,684	0.40%
Pottawattamie	Specialty Retail	416	\$27,990,722	\$1,679,443	0.28%
Pottawattamie	Utilities and Transportation	97	\$43,896,872	\$2,633,812	0.44%
Pottawattamie	Wholesale	100	\$8,767,803	\$526,014	0.09%
Pottawattamie	County Totals	2,206	\$315,627,882	\$18,844,031	3.14%
Poweshiek	Apparel	5	\$205,699	\$12,342	0.00%
Poweshiek	Building Materials	13	\$3,186,084	\$191,165	0.03%
Poweshiek	Eating and Drinking	46	\$4,008,637	\$240,518	0.04%
Poweshiek	Food Dealers	24	\$6,481,504	\$388,890	0.06%
Poweshiek	General Merchandise	7	\$7,295,035	\$437,702	0.07%
Poweshiek	Home Furnishings	9	\$666,954	\$40,017	0.01%
Poweshiek	Miscellaneous	112	\$2,514,748	\$150,885	0.03%
Poweshiek	Motor Vehicle	23	\$1,418,569	\$85,114	0.01%
Poweshiek	Service	289	\$6,031,436	\$350,317	0.06%
Poweshiek	Specialty Retail	166	\$2,619,236	\$157,154	0.03%
Poweshiek	Utilities and Transportation	40	\$4,915,518	\$294,931	0.05%
Poweshiek	Wholesale	35	\$2,909,737	\$174,584	0.03%
Poweshiek	County Totals	769	\$42,253,157	\$2,523,620	0.42%
Ringgold	Apparel	S	S	S	S
Ringgold	Building Materials	5	\$213,363	\$12,802	0.00%
Ringgold	Eating and Drinking	16	\$434,919	\$26,095	0.00%
Ringgold	Food Dealers	6	\$779,477	\$46,769	0.01%
Ringgold	General Merchandise	S	S	S	S
Ringgold	Home Furnishings	S	S	S	S
Ringgold	Miscellaneous	33	\$439,133	\$26,348	0.00%
Ringgold	Motor Vehicle	13	\$826,741	\$49,604	0.01%
Ringgold	Service	91	\$1,157,935	\$68,453	0.01%
Ringgold	Specialty Retail	51	\$201,959	\$12,118	0.00%
Ringgold	Utilities and Transportation	8	\$3,395,872	\$203,752	0.03%
Ringgold	Wholesale	17	\$1,320,670	\$79,240	0.01%
Ringgold	County Totals	247	\$9,638,100	\$577,263	0.10%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Sac	Apparel	S	S	S	S
Sac	Building Materials	10	\$1,119,008	\$67,140	0.01%
Sac	Eating and Drinking	24	\$960,905	\$57,654	0.01%
Sac	Food Dealers	21	\$2,525,570	\$151,534	0.03%
Sac	General Merchandise	S	S	S	S
Sac	Home Furnishings	10	\$201,057	\$12,063	0.00%
Sac	Miscellaneous	79	\$2,372,160	\$142,330	0.02%
Sac	Motor Vehicle	13	\$1,476,132	\$88,568	0.01%
Sac	Service	159	\$1,955,259	\$115,407	0.02%
Sac	Specialty Retail	71	\$785,427	\$47,126	0.01%
Sac	Utilities and Transportation	24	\$1,799,066	\$107,944	0.02%
Sac	Wholesale	35	\$1,129,189	\$67,751	0.01%
Sac	County Totals	451	\$14,943,483	\$894,700	0.15%
Scott	Apparel	114	\$36,370,978	\$2,182,259	0.36%
Scott	Building Materials	81	\$46,414,808	\$2,784,888	0.46%
Scott	Eating and Drinking	455	\$83,538,340	\$5,012,300	0.84%
Scott	Food Dealers	161	\$54,876,055	\$3,292,563	0.55%
Scott	General Merchandise	44	\$96,396,677	\$5,783,801	0.97%
Scott	Home Furnishings	90	\$26,480,001	\$1,588,800	0.27%
Scott	Miscellaneous	547	\$52,374,048	\$3,142,443	0.52%
Scott	Motor Vehicle	104	\$28,794,738	\$1,727,684	0.29%
Scott	Service	1,636	\$76,863,218	\$4,496,309	0.75%
Scott	Specialty Retail	843	\$70,209,433	\$4,212,566	0.70%
Scott	Utilities and Transportation	126	\$82,160,280	\$4,929,617	0.82%
Scott	Wholesale	222	\$53,684,232	\$3,195,787	0.53%
Scott	County Totals	4,423	\$708,162,808	\$42,349,018	7.07%
Shelby	Apparel	6	\$206,089	\$12,365	0.00%
Shelby	Building Materials	13	\$1,828,703	\$109,722	0.02%
Shelby	Eating and Drinking	34	\$1,814,668	\$108,880	0.02%
Shelby	Food Dealers	14	\$3,309,964	\$198,598	0.03%
Shelby	General Merchandise	5	\$1,597,473	\$95,848	0.02%
Shelby	Home Furnishings	10	\$295,062	\$17,704	0.00%
Shelby	Miscellaneous	82	\$1,757,677	\$105,461	0.02%
Shelby	Motor Vehicle	16	\$1,449,368	\$86,962	0.01%
Shelby	Service	181	\$3,010,416	\$178,833	0.03%
Shelby	Specialty Retail	101	\$817,301	\$49,038	0.01%
Shelby	Utilities and Transportation	23	\$3,921,128	\$235,268	0.04%
Shelby	Wholesale	41	\$2,798,856	\$167,931	0.03%
Shelby	County Totals	526	\$22,806,705	\$1,366,610	0.23%
Sioux	Apparel	14	\$1,081,067	\$64,864	0.01%
Sioux	Building Materials	26	\$4,551,470	\$273,088	0.05%
Sioux	Eating and Drinking	72	\$6,621,031	\$397,262	0.07%
Sioux	Food Dealers	37	\$6,233,958	\$374,037	0.06%
Sioux	General Merchandise	11	\$9,973,346	\$598,401	0.10%
Sioux	Home Furnishings	32	\$3,328,960	\$199,738	0.03%
Sioux	Miscellaneous	265	\$15,105,404	\$906,324	0.15%
Sioux	Motor Vehicle	34	\$2,166,680	\$130,001	0.02%
Sioux	Service	505	\$11,583,283	\$682,947	0.11%
Sioux	Specialty Retail	271	\$4,010,033	\$240,602	0.04%
Sioux	Utilities and Transportation	66	\$13,163,361	\$789,802	0.13%
Sioux	Wholesale	115	\$19,219,446	\$1,152,782	0.19%
Sioux	County Totals	1,448	\$97,038,039	\$5,809,847	0.97%
Story	Apparel	59	\$11,432,282	\$685,937	0.11%
Story	Building Materials	37	\$18,231,788	\$1,093,907	0.18%
Story	Eating and Drinking	204	\$39,219,564	\$2,352,789	0.39%
Story	Food Dealers	76	\$23,010,889	\$1,380,653	0.23%
Story	General Merchandise	20	\$42,147,384	\$2,528,843	0.42%
Story	Home Furnishings	38	\$9,018,935	\$541,136	0.09%
Story	Miscellaneous	322	\$24,476,201	\$1,468,572	0.25%
Story	Motor Vehicle	54	\$9,182,298	\$550,938	0.09%
Story	Service	832	\$39,619,485	\$2,304,188	0.38%
Story	Specialty Retail	550	\$20,522,473	\$1,231,348	0.21%
Story	Utilities and Transportation	88	\$14,389,413	\$863,365	0.14%
Story	Wholesale	107	\$22,807,382	\$1,367,174	0.23%
Story	County Totals	2,387	\$274,058,094	\$16,368,851	2.73%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Tama	Apparel	S	S	S	S
Tama	Building Materials	21	\$1,724,522	\$103,471	0.02%
Tama	Eating and Drinking	40	\$1,632,077	\$97,925	0.02%
Tama	Food Dealers	28	\$4,097,478	\$245,849	0.04%
Tama	General Merchandise	S	S	S	S
Tama	Home Furnishings	13	\$521,067	\$31,264	0.01%
Tama	Miscellaneous	81	\$2,288,299	\$137,298	0.02%
Tama	Motor Vehicle	19	\$1,417,482	\$85,049	0.01%
Tama	Service	199	\$2,056,264	\$120,242	0.02%
Tama	Specialty Retail	147	\$718,770	\$43,126	0.01%
Tama	Utilities and Transportation	23	\$829,805	\$49,788	0.01%
Tama	Wholesale	43	\$3,612,365	\$216,742	0.04%
Tama	County Totals	623	\$20,434,557	\$1,222,940	0.20%
Taylor	Apparel	S	S	S	S
Taylor	Building Materials	S	S	S	S
Taylor	Eating and Drinking	14	\$353,788	\$21,227	0.00%
Taylor	Food Dealers	10	\$1,088,463	\$65,308	0.01%
Taylor	General Merchandise	S	S	S	S
Taylor	Home Furnishings	5	\$25,497	\$1,530	0.00%
Taylor	Miscellaneous	37	\$757,050	\$45,423	0.01%
Taylor	Motor Vehicle	5	\$359,206	\$21,552	0.00%
Taylor	Service	91	\$1,460,453	\$87,548	0.01%
Taylor	Specialty Retail	64	\$376,515	\$22,591	0.00%
Taylor	Utilities and Transportation	20	\$766,770	\$46,006	0.01%
Taylor	Wholesale	10	\$849,348	\$50,961	0.01%
Taylor	County Totals	265	\$6,525,449	\$391,448	0.07%
Union	Apparel	S	S	S	S
Union	Building Materials	9	\$1,331,496	\$79,890	0.01%
Union	Eating and Drinking	37	\$3,331,115	\$199,867	0.03%
Union	Food Dealers	12	\$3,987,124	\$239,227	0.04%
Union	General Merchandise	S	S	S	S
Union	Home Furnishings	11	\$590,105	\$35,406	0.01%
Union	Miscellaneous	63	\$1,353,781	\$81,227	0.01%
Union	Motor Vehicle	16	\$1,915,770	\$114,946	0.02%
Union	Service	177	\$3,398,684	\$198,493	0.03%
Union	Specialty Retail	91	\$949,448	\$56,967	0.01%
Union	Utilities and Transportation	19	\$1,540,775	\$92,447	0.02%
Union	Wholesale	23	\$4,102,151	\$246,129	0.04%
Union	County Totals	469	\$32,458,894	\$1,942,106	0.32%
Van Buren	Apparel	S	S	S	S
Van Buren	Building Materials	10	\$196,636	\$11,798	0.00%
Van Buren	Eating and Drinking	17	\$871,363	\$52,282	0.01%
Van Buren	Food Dealers	17	\$2,377,622	\$142,657	0.02%
Van Buren	General Merchandise	S	S	S	S
Van Buren	Home Furnishings	7	\$245,327	\$14,720	0.00%
Van Buren	Miscellaneous	58	\$1,108,906	\$66,534	0.01%
Van Buren	Motor Vehicle	9	\$233,899	\$14,034	0.00%
Van Buren	Service	122	\$973,899	\$57,324	0.01%
Van Buren	Specialty Retail	95	\$464,711	\$27,883	0.00%
Van Buren	Utilities and Transportation	19	\$450,317	\$27,019	0.00%
Van Buren	Wholesale	16	\$2,479,099	\$148,746	0.02%
Van Buren	County Totals	376	\$9,567,622	\$572,948	0.10%
Wapello	Apparel	14	\$1,394,955	\$83,697	0.01%
Wapello	Building Materials	15	\$16,155,910	\$969,355	0.16%
Wapello	Eating and Drinking	93	\$11,414,732	\$684,884	0.11%
Wapello	Food Dealers	43	\$10,225,429	\$613,526	0.10%
Wapello	General Merchandise	11	\$27,408,708	\$1,644,522	0.27%
Wapello	Home Furnishings	11	\$1,932,548	\$115,953	0.02%
Wapello	Miscellaneous	113	\$6,065,109	\$363,907	0.06%
Wapello	Motor Vehicle	50	\$4,919,790	\$295,187	0.05%
Wapello	Service	371	\$9,918,274	\$579,769	0.10%
Wapello	Specialty Retail	226	\$7,497,163	\$449,830	0.08%
Wapello	Utilities and Transportation	26	\$5,033,052	\$301,983	0.05%
Wapello	Wholesale	49	\$6,284,653	\$377,079	0.06%
Wapello	County Totals	1,022	\$108,250,323	\$6,479,692	1.08%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Warren	Apparel	14	\$360,589	\$21,635	0.00%
Warren	Building Materials	23	\$769,820	\$46,189	0.01%
Warren	Eating and Drinking	83	\$7,190,591	\$431,435	0.07%
Warren	Food Dealers	43	\$11,843,611	\$710,617	0.12%
Warren	General Merchandise	9	\$14,309,505	\$858,570	0.14%
Warren	Home Furnishings	16	\$1,704,097	\$102,246	0.02%
Warren	Miscellaneous	184	\$7,658,985	\$459,539	0.08%
Warren	Motor Vehicle	35	\$6,656,245	\$399,375	0.07%
Warren	Service	466	\$9,408,069	\$562,234	0.09%
Warren	Specialty Retail	338	\$3,262,695	\$195,762	0.03%
Warren	Utilities and Transportation	43	\$6,713,977	\$402,839	0.07%
Warren	Wholesale	48	\$5,679,523	\$340,771	0.06%
Warren	County Totals	1,302	\$75,557,707	\$4,531,212	0.76%
Washington	Apparel	S	S	S	S
Washington	Building Materials	17	\$2,594,556	\$155,673	0.03%
Washington	Eating and Drinking	53	\$4,101,127	\$246,068	0.04%
Washington	Food Dealers	33	\$5,877,072	\$352,624	0.06%
Washington	General Merchandise	S	S	S	S
Washington	Home Furnishings	15	\$1,348,590	\$80,915	0.01%
Washington	Miscellaneous	162	\$7,284,575	\$437,075	0.07%
Washington	Motor Vehicle	19	\$2,798,634	\$167,918	0.03%
Washington	Service	368	\$9,288,215	\$548,487	0.09%
Washington	Specialty Retail	219	\$3,311,565	\$198,694	0.03%
Washington	Utilities and Transportation	28	\$1,916,379	\$114,983	0.02%
Washington	Wholesale	58	\$6,801,486	\$408,089	0.07%
Washington	County Totals	982	\$51,313,909	\$3,070,028	0.51%
Wayne	Apparel	S	S	S	S
Wayne	Building Materials	8	\$971,975	\$58,319	0.01%
Wayne	Eating and Drinking	15	\$371,119	\$22,267	0.00%
Wayne	Food Dealers	14	\$1,866,266	\$111,976	0.02%
Wayne	General Merchandise	S	S	S	S
Wayne	Home Furnishings	S	S	S	S
Wayne	Miscellaneous	39	\$563,894	\$33,834	0.01%
Wayne	Motor Vehicle	5	\$196,489	\$11,789	0.00%
Wayne	Service	94	\$1,014,056	\$59,776	0.01%
Wayne	Specialty Retail	66	\$1,089,704	\$65,382	0.01%
Wayne	Utilities and Transportation	12	\$387,942	\$23,277	0.00%
Wayne	Wholesale	14	\$537,249	\$32,235	0.01%
Wayne	County Totals	277	\$7,539,635	\$451,310	0.08%
Webster	Apparel	30	\$4,598,299	\$275,898	0.05%
Webster	Building Materials	17	\$14,200,778	\$852,047	0.14%
Webster	Eating and Drinking	92	\$13,399,929	\$803,996	0.13%
Webster	Food Dealers	39	\$10,966,467	\$657,988	0.11%
Webster	General Merchandise	14	\$28,918,318	\$1,735,099	0.29%
Webster	Home Furnishings	23	\$3,184,811	\$191,089	0.03%
Webster	Miscellaneous	173	\$9,492,630	\$567,538	0.09%
Webster	Motor Vehicle	44	\$5,948,007	\$356,871	0.06%
Webster	Service	487	\$13,532,167	\$786,487	0.13%
Webster	Specialty Retail	263	\$10,071,799	\$604,308	0.10%
Webster	Utilities and Transportation	52	\$11,025,636	\$661,538	0.11%
Webster	Wholesale	67	\$16,316,988	\$954,741	0.16%
Webster	County Totals	1,301	\$141,655,829	\$8,447,599	1.41%
Winnebago	Apparel	S	S	S	S
Winnebago	Building Materials	7	\$1,210,526	\$72,632	0.01%
Winnebago	Eating and Drinking	32	\$1,757,440	\$105,446	0.02%
Winnebago	Food Dealers	18	\$3,433,565	\$206,014	0.03%
Winnebago	General Merchandise	S	S	S	S
Winnebago	Home Furnishings	10	\$198,686	\$11,921	0.00%
Winnebago	Miscellaneous	82	\$1,818,671	\$109,120	0.02%
Winnebago	Motor Vehicle	13	\$1,588,536	\$95,312	0.02%
Winnebago	Service	142	\$2,524,668	\$151,455	0.03%
Winnebago	Specialty Retail	104	\$1,817,908	\$109,074	0.02%
Winnebago	Utilities and Transportation	13	\$3,772,416	\$226,345	0.04%
Winnebago	Wholesale	31	\$1,972,203	\$118,332	0.02%
Winnebago	County Totals	457	\$21,733,270	\$1,303,971	0.22%

**Table 4. Iowa Retail Sales and Tax  
by County and Business Group  
Quarter Ending December 31, 2015**

hotel/motel room rentals and qualified construction equipment purchases subject to the 5% State excise tax rate. Computed tax equals the taxable sales subject to the 6% State sales tax multiplied by that rate plus taxable sales subject to the 5% State excise tax multiplied by that rate.

County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Winneshiek	Apparel	16	\$1,239,902	\$74,394	0.01%
Winneshiek	Building Materials	18	\$2,798,510	\$167,911	0.03%
Winneshiek	Eating and Drinking	57	\$5,735,079	\$344,105	0.06%
Winneshiek	Food Dealers	22	\$5,216,078	\$312,965	0.05%
Winneshiek	General Merchandise	7	\$14,149,622	\$848,977	0.14%
Winneshiek	Home Furnishings	17	\$2,181,608	\$130,896	0.02%
Winneshiek	Miscellaneous	154	\$7,298,302	\$437,898	0.07%
Winneshiek	Motor Vehicle	28	\$2,941,771	\$176,506	0.03%
Winneshiek	Service	340	\$6,264,971	\$364,333	0.06%
Winneshiek	Specialty Retail	209	\$4,743,072	\$284,584	0.05%
Winneshiek	Utilities and Transportation	28	\$1,181,142	\$70,869	0.01%
Winneshiek	Wholesale	40	\$5,594,348	\$335,579	0.06%
Winneshiek	County Totals	936	\$59,344,405	\$3,549,018	0.59%
Woodbury	Apparel	79	\$26,019,914	\$1,561,195	0.26%
Woodbury	Building Materials	45	\$38,181,520	\$2,290,891	0.38%
Woodbury	Eating and Drinking	299	\$48,108,242	\$2,886,495	0.48%
Woodbury	Food Dealers	98	\$27,798,801	\$1,667,928	0.28%
Woodbury	General Merchandise	27	\$71,710,840	\$4,302,650	0.72%
Woodbury	Home Furnishings	57	\$17,285,249	\$1,037,115	0.17%
Woodbury	Miscellaneous	391	\$28,156,308	\$1,689,378	0.28%
Woodbury	Motor Vehicle	80	\$28,025,538	\$1,681,532	0.28%
Woodbury	Service	1,083	\$51,346,953	\$3,001,950	0.50%
Woodbury	Specialty Retail	537	\$46,916,918	\$2,815,015	0.47%
Woodbury	Utilities and Transportation	87	\$31,087,346	\$1,865,241	0.31%
Woodbury	Wholesale	141	\$47,996,893	\$2,854,703	0.48%
Woodbury	County Totals	2,924	\$462,634,522	\$27,654,094	4.61%
Worth	Apparel	S	S	S	S
Worth	Building Materials	6	\$113,300	\$6,798	0.00%
Worth	Eating and Drinking	18	\$849,881	\$50,993	0.01%
Worth	Food Dealers	8	\$1,807,116	\$108,427	0.02%
Worth	General Merchandise	S	S	S	S
Worth	Home Furnishings	S	S	S	S
Worth	Miscellaneous	39	\$877,752	\$52,665	0.01%
Worth	Motor Vehicle	10	\$433,466	\$26,008	0.00%
Worth	Service	101	\$3,958,969	\$228,794	0.04%
Worth	Specialty Retail	66	\$1,271,174	\$76,270	0.01%
Worth	Utilities and Transportation	22	\$276,822	\$16,609	0.00%
Worth	Wholesale	14	\$1,297,854	\$77,871	0.01%
Worth	County Totals	289	\$11,201,146	\$663,325	0.11%
Wright	Apparel	S	S	S	S
Wright	Building Materials	12	\$1,567,476	\$94,049	0.02%
Wright	Eating and Drinking	41	\$2,038,639	\$122,318	0.02%
Wright	Food Dealers	22	\$3,961,222	\$237,673	0.04%
Wright	General Merchandise	5	\$1,994,596	\$119,676	0.02%
Wright	Home Furnishings	S	S	S	S
Wright	Miscellaneous	90	\$3,266,502	\$195,990	0.03%
Wright	Motor Vehicle	16	\$835,296	\$50,118	0.01%
Wright	Service	180	\$2,896,451	\$172,146	0.03%
Wright	Specialty Retail	106	\$1,762,375	\$105,743	0.02%
Wright	Utilities and Transportation	29	\$3,223,940	\$193,436	0.03%
Wright	Wholesale	21	\$1,319,189	\$79,151	0.01%
Wright	County Totals	528	\$23,230,290	\$1,392,177	0.23%
	State Totals	102,089	\$10,027,526,304	\$599,347,382	100.00%

There must be a minimum of five returns filed in a business group for the transaction data to be shown.  
To protect the confidentiality of the businesses, if there are less than five returns filed an S (S=Suppressed) is displayed  
If a county has only one business group suppressed than the next lowest return count is also suppressed.

Percentages may not sum to totals due to rounding