



Iowa Department of **REVENUE**

Retail Sales and Use Tax Quarterly Report

September 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 September 30, 2015 which is the first 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 September 2015 quarter compared to the September 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. Aggregate Retailer's Use Tax, Motor Vehicle Use Fee, and Consumer's Use Tax collections for the September 2015 quarter are compared to the September 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 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 September 30, 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

Business Group	Number of Returns September 2014	Number of Returns September 2015	Percent Change of Returns	Computed Tax September 2014	Computed Tax September 2015	Percent of Tax
Apparel	1,491	1,496	0.34%	\$15,033,910	\$15,484,858	3.00%
Building Materials	1,480	1,428	-3.51%	\$42,450,436	\$41,708,799	-1.75%
Eating and Drinking	7,408	7,474	0.89%	\$61,602,803	\$64,558,676	4.80%
Food Dealers	3,130	3,113	-0.54%	\$51,905,274	\$54,557,977	5.11%
General Merchandise	761	744	-2.23%	\$67,087,983	\$67,302,215	0.32%
Home Furnishings	1,474	1,409	-4.41%	\$18,226,485	\$18,473,013	1.35%
Miscellaneous	11,542	11,647	0.91%	\$51,437,418	\$51,849,196	0.80%
Motor Vehicle	2,248	2,237	-0.49%	\$27,495,292	\$28,837,684	4.88%
Services	29,770	29,682	-0.30%	\$80,705,675	\$81,977,150	1.58%
Specialty Retail	11,534	11,406	-1.11%	\$41,499,271	\$43,873,116	5.72%
Utilities and Transportation	3,525	3,542	0.48%	\$55,544,722	\$58,255,527	4.88%
Wholesale	4,231	4,148	-1.96%	\$62,308,203	\$61,934,333	-0.60%
State Totals	78,594	78,326	-0.34%	\$575,297,472	\$588,812,542	2.35%

**Table 2. Iowa Use Taxes
Quarter Ending September 30, 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

Business Group	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Apparel	129	1.03%	\$25,535,699	\$1,532,142	1.67%
Building Materials	270	2.16%	\$38,065,051	\$2,283,903	2.48%
Eating and Drinking	73	0.58%	\$3,912,798	\$234,768	0.26%
Food Dealers	78	0.62%	\$15,353,442	\$921,207	1.00%
General Merchandise	32	0.26%	\$18,500,759	\$1,110,046	1.21%
Home Furnishings	295	2.36%	\$24,401,611	\$1,464,097	1.59%
Miscellaneous	3,258	26.09%	\$278,479,150	\$16,708,691	18.18%
Motor Vehicle	154	1.23%	\$16,976,288	\$1,018,577	1.11%
Services	3,162	25.32%	\$245,328,054	\$14,717,974	16.01%
Specialty Retail	2,254	18.05%	\$223,165,726	\$13,386,939	14.56%
Utilities and Transportation	638	5.11%	\$364,026,244	\$21,841,575	23.76%
Wholesale	2,145	17.18%	\$279,218,373	\$16,710,838	18.18%
State Totals	12,488	100.00%	\$1,532,963,195	\$91,930,756	100.00%

**Comparison of Use Taxes for the Quarter Ending
September 30, 2014 and 2015**

Use Tax	September 2014	September 2015	Percent Change
Retailer's			
Number of Returns	12,170	12,488	2.61%
Taxable Sales	\$1,599,691,420	\$1,532,963,195	-4.17%
Computed Tax	\$95,945,029	\$91,930,756	-4.18%
Motor Vehicle			
Number of Registrations	261,386	264,671	1.26%
Computed Tax	\$83,882,574	\$85,446,869	1.86%
Consumer's			
Number of Returns	5,621	5,673	0.93%
Taxable Sales	\$328,396,716	\$329,813,698	0.43%
Computed Tax	\$19,697,690	\$19,787,268	0.45%

Percentages may not sum to totals due to rounding.

**Table 3. Iowa Retail Sales Tax
by County and City
Quarter Ending September 30, 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	112	\$7,379,255	\$441,781	0.08%
Adair	Adair	51	\$3,131,843	\$185,652	0.03%
Adair	Fontanelle	37	\$1,116,925	\$67,016	0.01%
Adair	Stuart	33	\$3,660,453	\$212,805	0.04%
Adair	Orient	14	\$356,273	\$21,376	0.00%
Adair	Bridgewater	13	\$347,565	\$20,854	0.00%
Adair	Other	12	\$914,699	\$54,882	0.01%
Adair	County Totals	272	\$16,907,013	\$1,004,365	0.17%
Adams	Corning	126	\$10,264,443	\$615,153	0.10%
Adams	Other	23	\$248,703	\$14,922	0.00%
Adams	County Totals	149	\$10,513,146	\$630,075	0.11%
Allamakee	Waukon	223	\$17,621,779	\$1,054,328	0.18%
Allamakee	Lansing	85	\$4,229,736	\$252,088	0.04%
Allamakee	Postville	76	\$3,538,839	\$212,224	0.04%
Allamakee	New Albin	32	\$575,682	\$34,541	0.01%
Allamakee	Harpers Ferry	32	\$739,261	\$43,960	0.01%
Allamakee	Waterville	13	\$166,559	\$9,994	0.00%
Allamakee	Other	32	\$568,189	\$33,727	0.01%
Allamakee	County Totals	493	\$27,440,045	\$1,640,861	0.28%
Appanoose	Centerville	257	\$24,654,020	\$1,475,416	0.25%
Appanoose	Moravia	46	\$3,862,689	\$215,578	0.04%
Appanoose	Moulton	24	\$364,168	\$21,850	0.00%
Appanoose	Cincinnati	14	\$211,510	\$12,691	0.00%
Appanoose	Other	31	\$311,102	\$18,651	0.00%
Appanoose	County Totals	372	\$29,403,489	\$1,744,185	0.30%
Audubon	Audubon	146	\$7,340,504	\$439,919	0.07%
Audubon	Exira	38	\$1,069,911	\$64,195	0.01%
Audubon	Other	25	\$411,284	\$24,677	0.00%
Audubon	County Totals	209	\$8,821,699	\$528,791	0.09%
Benton	Vinton	216	\$12,550,605	\$751,544	0.13%
Benton	Belle Plaine	101	\$4,985,063	\$299,098	0.05%
Benton	Blairtown	46	\$2,751,737	\$165,053	0.03%
Benton	Shellsburg	42	\$2,017,547	\$121,053	0.02%
Benton	Atkins	41	\$2,549,811	\$152,989	0.03%
Benton	Keystone	27	\$1,188,354	\$71,301	0.01%
Benton	Van Horne	27	\$1,123,774	\$67,426	0.01%
Benton	Urbana	24	\$4,107,815	\$245,554	0.04%
Benton	Newhall	23	\$980,985	\$58,859	0.01%
Benton	Norway	20	\$754,201	\$45,252	0.01%
Benton	Walford	17	\$277,526	\$16,652	0.00%
Benton	Garrison	12	\$144,836	\$8,690	0.00%
Benton	Other	37	\$569,990	\$34,191	0.01%
Benton	County Totals	633	\$34,002,244	\$2,037,662	0.35%
Black Hawk	Waterloo	1,569	\$293,110,454	\$17,522,910	2.98%
Black Hawk	Cedar Falls	951	\$168,197,946	\$10,058,388	1.71%
Black Hawk	Evansdale	90	\$6,654,171	\$397,710	0.07%
Black Hawk	Laporte City	81	\$2,503,021	\$150,124	0.03%
Black Hawk	Hudson	76	\$3,094,224	\$185,653	0.03%
Black Hawk	Dunkerton	32	\$2,942,111	\$176,527	0.03%
Black Hawk	Janesville	22	\$466,544	\$27,993	0.00%
Black Hawk	Gilbertville	21	\$370,107	\$22,206	0.00%
Black Hawk	Raymond	21	\$961,707	\$57,702	0.01%
Black Hawk	Elk Run Heights	17	\$5,840,858	\$350,451	0.06%
Black Hawk	Other	40	\$935,801	\$56,148	0.01%
Black Hawk	County Totals	2,920	\$485,076,944	\$29,005,812	4.93%
Boone	Boone	408	\$42,898,449	\$2,566,194	0.44%
Boone	Ogden	80	\$1,888,834	\$113,233	0.02%
Boone	Madrid	78	\$3,465,375	\$207,897	0.04%
Boone	Other	54	\$1,927,879	\$115,673	0.02%
Boone	County Totals	620	\$50,180,537	\$3,002,997	0.51%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Bremer	Waverly	297	\$34,906,238	\$2,087,887	0.35%
Bremer	Sumner	110	\$4,969,276	\$298,079	0.05%
Bremer	Denver	73	\$3,661,338	\$219,680	0.04%
Bremer	Tripoli	44	\$1,546,707	\$92,802	0.02%
Bremer	Readlyn	38	\$1,593,669	\$95,620	0.02%
Bremer	Janesville	24	\$1,291,175	\$77,471	0.01%
Bremer	Plainfield	23	\$956,630	\$57,398	0.01%
Bremer	Other	14	\$120,193	\$7,212	0.00%
Bremer	County Totals	623	\$49,045,226	\$2,936,149	0.50%
Buchanan	Independence	251	\$24,127,517	\$1,442,470	0.24%
Buchanan	Jesup	80	\$6,628,234	\$397,684	0.07%
Buchanan	Hazleton	52	\$1,794,610	\$107,645	0.02%
Buchanan	Fairbank	47	\$3,777,819	\$226,669	0.04%
Buchanan	Winthrop	44	\$1,924,833	\$115,490	0.02%
Buchanan	Rowley	22	\$946,299	\$56,778	0.01%
Buchanan	Brandon	18	\$165,898	\$9,954	0.00%
Buchanan	Lamont	16	\$491,808	\$29,508	0.01%
Buchanan	Quasqueton	16	\$462,029	\$27,722	0.00%
Buchanan	Aurora	14	\$233,462	\$14,008	0.00%
Buchanan	Other	16	\$1,000,577	\$60,035	0.01%
Buchanan	County Totals	576	\$41,553,086	\$2,487,962	0.42%
Buena Vista	Storm Lake	359	\$45,759,423	\$2,729,481	0.46%
Buena Vista	Alta	69	\$2,427,331	\$145,640	0.02%
Buena Vista	Sioux Rapids	39	\$2,837,202	\$170,133	0.03%
Buena Vista	Albert City	32	\$571,387	\$34,283	0.01%
Buena Vista	Newell	27	\$790,534	\$47,432	0.01%
Buena Vista	Linn Grove	17	\$173,861	\$10,432	0.00%
Buena Vista	Marathon	14	\$262,140	\$15,728	0.00%
Buena Vista	Rembrandt	10	\$137,205	\$8,232	0.00%
Buena Vista	Other	14	\$200,120	\$11,762	0.00%
Buena Vista	County Totals	581	\$53,159,203	\$3,173,123	0.54%
Butler	Parkersburg	87	\$3,095,479	\$185,729	0.03%
Butler	Greene	62	\$2,520,897	\$151,234	0.03%
Butler	Clarksville	57	\$1,433,849	\$86,031	0.01%
Butler	Allison	55	\$1,875,803	\$112,417	0.02%
Butler	Shell Rock	42	\$2,140,979	\$128,459	0.02%
Butler	Aplington	35	\$1,062,807	\$63,768	0.01%
Butler	Dumont	32	\$1,536,024	\$92,161	0.02%
Butler	New Hartford	22	\$566,822	\$34,009	0.01%
Butler	Bristow	10	\$141,396	\$8,484	0.00%
Butler	Other	22	\$1,304,976	\$78,299	0.01%
Butler	County Totals	424	\$15,679,032	\$940,591	0.16%
Calhoun	Rockwell City	88	\$5,137,942	\$308,090	0.05%
Calhoun	Manson	73	\$4,022,988	\$241,347	0.04%
Calhoun	Lake City	68	\$2,896,116	\$173,607	0.03%
Calhoun	Lohrville	19	\$832,486	\$49,949	0.01%
Calhoun	Pomeroy	16	\$493,140	\$29,588	0.01%
Calhoun	Farnhamville	14	\$189,020	\$11,341	0.00%
Calhoun	Other	29	\$590,700	\$35,442	0.01%
Calhoun	County Totals	307	\$14,162,392	\$849,365	0.14%
Carroll	Carroll	485	\$62,914,519	\$3,762,267	0.64%
Carroll	Manning	68	\$3,486,710	\$209,203	0.04%
Carroll	Coon Rapids	59	\$2,439,072	\$146,334	0.02%
Carroll	Glidden	47	\$2,348,120	\$140,887	0.02%
Carroll	Breda	35	\$3,301,131	\$198,068	0.03%
Carroll	Templeton	34	\$997,129	\$59,828	0.01%
Carroll	Arcadia	25	\$1,801,662	\$108,100	0.02%
Carroll	Dedham	19	\$248,719	\$14,923	0.00%
Carroll	Halbur	17	\$569,595	\$34,176	0.01%
Carroll	Other	20	\$1,146,212	\$68,773	0.01%
Carroll	County Totals	809	\$79,252,869	\$4,742,557	0.81%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Cass	Atlantic	314	\$30,594,336	\$1,829,100	0.31%
Cass	Griswold	55	\$2,078,164	\$124,690	0.02%
Cass	Anita	52	\$1,827,757	\$109,616	0.02%
Cass	Massena	25	\$1,219,238	\$73,154	0.01%
Cass	Cumberland	13	\$136,389	\$8,183	0.00%
Cass	Lewis	12	\$327,701	\$19,662	0.00%
Cass	Wiota	12	\$267,367	\$15,988	0.00%
Cass	Marne	11	\$267,804	\$16,068	0.00%
Cass	Other	11	\$337,146	\$20,229	0.00%
Cass	County Totals	505	\$37,055,902	\$2,216,690	0.38%
Cedar	Tipton	182	\$11,959,122	\$717,154	0.12%
Cedar	West Branch	87	\$4,308,697	\$256,870	0.04%
Cedar	Durant	68	\$4,128,566	\$247,714	0.04%
Cedar	Clarence	47	\$1,143,137	\$68,588	0.01%
Cedar	Lowden	39	\$1,821,708	\$109,251	0.02%
Cedar	Mechanicsville	28	\$1,139,935	\$68,396	0.01%
Cedar	Stanwood	20	\$568,815	\$34,129	0.01%
Cedar	Bennett	11	\$301,904	\$18,114	0.00%
Cedar	Other	26	\$1,026,414	\$61,585	0.01%
Cedar	County Totals	508	\$26,398,298	\$1,581,800	0.27%
Cerro Gordo	Mason City	862	\$145,923,343	\$8,730,072	1.48%
Cerro Gordo	Clear Lake	360	\$36,949,159	\$2,195,458	0.37%
Cerro Gordo	Rockwell	37	\$791,446	\$47,487	0.01%
Cerro Gordo	Ventura	27	\$665,137	\$39,764	0.01%
Cerro Gordo	Thornton	13	\$336,005	\$20,160	0.00%
Cerro Gordo	Plymouth	12	\$110,592	\$6,636	0.00%
Cerro Gordo	Swaledale	11	\$398,773	\$23,926	0.00%
Cerro Gordo	Other	35	\$1,468,779	\$88,109	0.01%
Cerro Gordo	County Totals	1,357	\$186,643,234	\$11,151,611	1.89%
Cherokee	Cherokee	238	\$18,439,319	\$1,100,375	0.19%
Cherokee	Marcus	54	\$5,524,978	\$330,826	0.06%
Cherokee	Aurelia	36	\$2,123,065	\$127,384	0.02%
Cherokee	Cleghorn	13	\$200,025	\$12,002	0.00%
Cherokee	Quimby	13	\$326,987	\$19,619	0.00%
Cherokee	Other	29	\$1,247,986	\$74,879	0.01%
Cherokee	County Totals	383	\$27,862,360	\$1,665,085	0.28%
Chickasaw	New Hampton	203	\$15,790,010	\$944,281	0.16%
Chickasaw	Nashua	66	\$2,611,543	\$156,623	0.03%
Chickasaw	Fredericksburg	49	\$1,624,136	\$97,334	0.02%
Chickasaw	Ionia	38	\$510,849	\$30,610	0.01%
Chickasaw	Lawler	35	\$1,503,981	\$90,239	0.02%
Chickasaw	Alta Vista	14	\$241,411	\$14,485	0.00%
Chickasaw	Other	18	\$535,987	\$32,159	0.01%
Chickasaw	County Totals	423	\$22,817,917	\$1,365,731	0.23%
Clarke	Osceola	183	\$18,799,958	\$1,115,467	0.19%
Clarke	Murray	18	\$546,087	\$32,765	0.01%
Clarke	Other	18	\$770,929	\$46,208	0.01%
Clarke	County Totals	219	\$20,116,974	\$1,194,440	0.20%
Clay	Spencer	509	\$75,254,541	\$4,496,178	0.76%
Clay	Everly	31	\$1,315,320	\$78,834	0.01%
Clay	Peterson	16	\$221,654	\$13,299	0.00%
Clay	Fostoria	13	\$226,843	\$13,611	0.00%
Clay	Royal	13	\$188,929	\$11,336	0.00%
Clay	Dickens	11	\$629,958	\$37,797	0.01%
Clay	Greenville	10	\$102,975	\$6,179	0.00%
Clay	Webb	10	\$105,723	\$6,343	0.00%
Clay	Other	17	\$96,966	\$5,818	0.00%
Clay	County Totals	630	\$78,142,909	\$4,669,394	0.79%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Clayton	Elkader	118	\$11,438,372	\$682,566	0.12%
Clayton	Guttenberg	111	\$6,027,291	\$359,989	0.06%
Clayton	Monona	78	\$5,482,330	\$328,865	0.06%
Clayton	Strawberry Point	76	\$3,705,718	\$222,222	0.04%
Clayton	Mcgregor	72	\$1,844,801	\$109,431	0.02%
Clayton	Edgewood	45	\$4,742,354	\$284,472	0.05%
Clayton	Garnavillo	43	\$1,293,810	\$77,604	0.01%
Clayton	Marquette	22	\$1,792,991	\$103,699	0.02%
Clayton	Luana	15	\$266,035	\$15,962	0.00%
Clayton	Volga	12	\$343,846	\$20,631	0.00%
Clayton	Other	60	\$1,663,274	\$99,723	0.02%
Clayton	County Totals	652	\$38,600,822	\$2,305,165	0.39%
Clinton	Clinton	650	\$91,034,562	\$5,443,942	0.92%
Clinton	Dewitt	208	\$15,952,468	\$956,122	0.16%
Clinton	Camanche	79	\$3,012,648	\$180,759	0.03%
Clinton	Wheatland	38	\$1,651,067	\$99,064	0.02%
Clinton	Delmar	24	\$369,659	\$22,180	0.00%
Clinton	Grand Mound	23	\$652,379	\$39,047	0.01%
Clinton	Calamus	20	\$539,543	\$32,373	0.01%
Clinton	Low Moor	19	\$462,343	\$27,741	0.00%
Clinton	Goose Lake	16	\$543,789	\$32,627	0.01%
Clinton	Charlotte	15	\$1,074,033	\$64,442	0.01%
Clinton	Lost Nation	15	\$368,696	\$22,120	0.00%
Clinton	Other	31	\$840,734	\$50,444	0.01%
Clinton	County Totals	1,138	\$116,501,921	\$6,970,860	1.18%
Crawford	Denison	276	\$26,915,595	\$1,607,344	0.27%
Crawford	Manilla	42	\$670,162	\$40,210	0.01%
Crawford	Schleswig	28	\$824,464	\$49,468	0.01%
Crawford	Dow City	23	\$548,293	\$32,898	0.01%
Crawford	Charter Oak	21	\$666,137	\$39,968	0.01%
Crawford	Vail	18	\$404,968	\$24,298	0.00%
Crawford	Kiron	16	\$1,070,074	\$64,204	0.01%
Crawford	Westside	15	\$405,386	\$24,323	0.00%
Crawford	Other	27	\$626,685	\$37,601	0.01%
Crawford	County Totals	466	\$32,131,764	\$1,920,315	0.33%
Dallas	West Des Moines	346	\$178,104,976	\$10,578,022	1.80%
Dallas	Waukee	247	\$59,063,299	\$3,543,710	0.60%
Dallas	Adel	206	\$14,659,587	\$877,401	0.15%
Dallas	Perry	193	\$25,670,782	\$1,535,759	0.26%
Dallas	Dallas Center	63	\$2,455,099	\$147,306	0.03%
Dallas	Clive	58	\$4,386,281	\$263,177	0.04%
Dallas	Woodward	51	\$1,252,756	\$75,165	0.01%
Dallas	Urbandale	35	\$1,130,676	\$67,841	0.01%
Dallas	Desoto	31	\$1,497,225	\$89,114	0.02%
Dallas	Van Meter	31	\$1,581,925	\$94,916	0.02%
Dallas	Redfield	28	\$1,124,207	\$67,452	0.01%
Dallas	Granger	27	\$2,510,734	\$150,644	0.03%
Dallas	Dexter	26	\$915,141	\$54,908	0.01%
Dallas	Minburn	19	\$603,297	\$36,198	0.01%
Dallas	Other	54	\$4,567,083	\$274,025	0.05%
Dallas	County Totals	1,415	\$299,523,068	\$17,855,640	3.03%
Davis	Bloomfield	248	\$15,412,552	\$922,708	0.16%
Davis	Drakesville	19	\$369,401	\$22,164	0.00%
Davis	Pulaski	18	\$1,131,719	\$67,903	0.01%
Davis	Other	12	\$441,645	\$25,990	0.00%
Davis	County Totals	297	\$17,355,317	\$1,038,765	0.18%
Decatur	Lamoni	87	\$3,513,223	\$210,158	0.04%
Decatur	Leon	82	\$5,690,263	\$340,761	0.06%
Decatur	Davis City	15	\$124,559	\$7,451	0.00%
Decatur	Decatur City	14	\$354,869	\$21,292	0.00%
Decatur	Grand River	11	\$77,611	\$4,657	0.00%
Decatur	Garden Grove	10	\$96,979	\$5,819	0.00%
Decatur	Weldon	10	\$357,707	\$21,462	0.00%
Decatur	Other	13	\$399,932	\$23,996	0.00%
Decatur	County Totals	242	\$10,615,143	\$635,597	0.11%

**Table 3. Iowa Retail Sales Tax
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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Delaware	Manchester	299	\$24,773,435	\$1,483,807	0.25%
Delaware	Hopkinton	45	\$1,123,686	\$67,421	0.01%
Delaware	Earlville	37	\$668,323	\$40,099	0.01%
Delaware	Delhi	36	\$2,768,043	\$166,083	0.03%
Delaware	Dyersville	34	\$1,075,362	\$64,522	0.01%
Delaware	Ryan	25	\$206,207	\$12,372	0.00%
Delaware	Colesburg	23	\$599,841	\$35,990	0.01%
Delaware	Edgewood	21	\$1,790,912	\$107,455	0.02%
Delaware	Dundee	16	\$597,782	\$35,867	0.01%
Delaware	Greeley	14	\$270,745	\$16,245	0.00%
Delaware	Other	26	\$4,746,975	\$282,815	0.05%
Delaware	County Totals	576	\$38,621,311	\$2,312,676	0.39%
Des Moines	Burlington	677	\$90,743,830	\$5,401,683	0.92%
Des Moines	West Burlington	206	\$50,850,298	\$3,048,602	0.52%
Des Moines	Mediapolis	72	\$4,797,426	\$287,846	0.05%
Des Moines	Danville	37	\$869,474	\$52,168	0.01%
Des Moines	Other	44	\$2,384,598	\$143,076	0.02%
Des Moines	County Totals	1,036	\$149,645,626	\$8,933,375	1.52%
Dickinson	Spirit Lake	371	\$45,961,024	\$2,729,731	0.46%
Dickinson	Milford	184	\$12,414,832	\$735,000	0.12%
Dickinson	Arnolds Park	155	\$19,050,081	\$1,112,319	0.19%
Dickinson	Okoboji	62	\$22,246,314	\$1,305,710	0.22%
Dickinson	Lake Park	47	\$2,355,464	\$141,328	0.02%
Dickinson	Terril	17	\$363,451	\$21,807	0.00%
Dickinson	Other	31	\$1,827,838	\$108,902	0.02%
Dickinson	County Totals	867	\$104,219,004	\$6,154,798	1.05%
Dubuque	Dubuque	1,874	\$285,014,982	\$17,005,919	2.89%
Dubuque	Dyersville	206	\$22,434,432	\$1,340,927	0.23%
Dubuque	Cascade	100	\$8,012,225	\$480,734	0.08%
Dubuque	Peosta	80	\$5,450,390	\$325,977	0.06%
Dubuque	Farley	60	\$2,380,401	\$141,244	0.02%
Dubuque	Epworth	52	\$2,297,491	\$137,612	0.02%
Dubuque	New Vienna	30	\$2,183,286	\$130,997	0.02%
Dubuque	Holy Cross	28	\$776,055	\$46,563	0.01%
Dubuque	Bernard	24	\$358,345	\$21,501	0.00%
Dubuque	Worthington	24	\$3,730,301	\$223,818	0.04%
Dubuque	Durango	21	\$974,260	\$58,179	0.01%
Dubuque	Sherrill	19	\$777,536	\$46,551	0.01%
Dubuque	Asbury	11	\$97,040	\$5,822	0.00%
Dubuque	Luxemburg	10	\$185,874	\$11,152	0.00%
Dubuque	Other	33	\$1,284,421	\$77,065	0.01%
Dubuque	County Totals	2,572	\$335,957,039	\$20,054,063	3.41%
Emmet	Estherville	233	\$19,182,888	\$1,146,605	0.19%
Emmet	Armstrong	52	\$2,507,364	\$150,442	0.03%
Emmet	Ringsted	21	\$489,436	\$29,366	0.00%
Emmet	Wallingford	14	\$109,927	\$6,596	0.00%
Emmet	Other	15	\$530,997	\$31,860	0.01%
Emmet	County Totals	335	\$22,820,612	\$1,364,868	0.23%
Fayette	Oelwein	184	\$16,248,963	\$973,121	0.17%
Fayette	West Union	137	\$7,741,914	\$462,399	0.08%
Fayette	Fayette	54	\$2,202,867	\$130,315	0.02%
Fayette	Elgin	40	\$1,980,287	\$118,817	0.02%
Fayette	Clermont	35	\$1,190,656	\$71,439	0.01%
Fayette	Hawkeye	33	\$856,519	\$51,391	0.01%
Fayette	Maynard	23	\$500,424	\$30,025	0.01%
Fayette	Waucoma	22	\$835,136	\$50,108	0.01%
Fayette	Arlington	18	\$276,969	\$16,618	0.00%
Fayette	Wadena	14	\$190,928	\$11,456	0.00%
Fayette	Other	50	\$1,091,715	\$64,379	0.01%
Fayette	County Totals	610	\$33,116,378	\$1,980,070	0.34%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Floyd	Charles City	302	\$24,186,548	\$1,444,543	0.25%
Floyd	Nora Springs	52	\$1,587,434	\$95,179	0.02%
Floyd	Floyd	30	\$2,060,868	\$123,652	0.02%
Floyd	Rockford	30	\$688,261	\$41,221	0.01%
Floyd	Rudd	25	\$353,502	\$21,210	0.00%
Floyd	Marble Rock	12	\$598,197	\$35,892	0.01%
Floyd	Other	36	\$1,125,666	\$67,478	0.01%
Floyd	County Totals	487	\$30,600,476	\$1,829,174	0.31%
Franklin	Hampton	204	\$13,289,501	\$793,803	0.13%
Franklin	Sheffield	48	\$2,834,945	\$170,097	0.03%
Franklin	Ackley	21	\$803,214	\$48,193	0.01%
Franklin	Latimer	17	\$1,000,061	\$60,004	0.01%
Franklin	Alexander	13	\$116,081	\$6,965	0.00%
Franklin	Dows	11	\$807,560	\$48,454	0.01%
Franklin	Geneva	11	\$182,886	\$10,973	0.00%
Franklin	Other	32	\$331,339	\$19,880	0.00%
Franklin	County Totals	357	\$19,365,587	\$1,158,369	0.20%
Fremont	Sidney	54	\$1,331,813	\$79,909	0.01%
Fremont	Hamburg	45	\$2,243,202	\$134,490	0.02%
Fremont	Tabor	33	\$969,662	\$58,173	0.01%
Fremont	Shenandoah	23	\$5,773,589	\$344,974	0.06%
Fremont	Farragut	19	\$145,630	\$8,738	0.00%
Fremont	Other	61	\$8,726,265	\$519,485	0.09%
Fremont	County Totals	235	\$19,190,161	\$1,145,768	0.19%
Greene	Jefferson	184	\$15,653,087	\$935,244	0.16%
Greene	Scranton	26	\$942,237	\$56,534	0.01%
Greene	Grand Junction	24	\$2,075,182	\$124,266	0.02%
Greene	Churdan	19	\$310,936	\$18,656	0.00%
Greene	Paton	15	\$1,301,361	\$78,082	0.01%
Greene	Rippey	13	\$239,835	\$14,390	0.00%
Greene	Other	13	\$182,710	\$10,963	0.00%
Greene	County Totals	294	\$20,705,348	\$1,238,134	0.21%
Grundy	Grundy Center	118	\$6,559,187	\$391,956	0.07%
Grundy	Reinbeck	70	\$4,208,614	\$252,517	0.04%
Grundy	Conrad	56	\$2,395,047	\$143,703	0.02%
Grundy	Dike	34	\$2,190,079	\$131,405	0.02%
Grundy	Wellsburg	29	\$924,017	\$55,441	0.01%
Grundy	Holland	13	\$734,321	\$44,059	0.01%
Grundy	Other	29	\$725,101	\$43,506	0.01%
Grundy	County Totals	349	\$17,736,366	\$1,062,587	0.18%
Guthrie	Panora	109	\$7,304,906	\$435,999	0.07%
Guthrie	Guthrie Center	107	\$4,204,253	\$252,029	0.04%
Guthrie	Stuart	38	\$2,346,387	\$140,783	0.02%
Guthrie	Bayard	24	\$715,503	\$42,930	0.01%
Guthrie	Casey	20	\$577,208	\$34,632	0.01%
Guthrie	Yale	20	\$334,054	\$20,043	0.00%
Guthrie	Menlo	19	\$1,635,035	\$98,102	0.02%
Guthrie	Adair	10	\$406,688	\$24,401	0.00%
Guthrie	Other	21	\$324,160	\$19,098	0.00%
Guthrie	County Totals	368	\$17,848,194	\$1,068,018	0.18%
Hamilton	Webster City	248	\$20,433,121	\$1,220,255	0.21%
Hamilton	Jewell Junction	46	\$1,364,176	\$81,851	0.01%
Hamilton	Stratford	28	\$1,619,293	\$97,158	0.02%
Hamilton	Ellsworth	23	\$1,290,100	\$77,406	0.01%
Hamilton	Williams	18	\$1,710,121	\$101,253	0.02%
Hamilton	Stanhope	14	\$551,910	\$33,115	0.01%
Hamilton	Blairsburg	12	\$382,158	\$22,929	0.00%
Hamilton	Other	24	\$1,130,481	\$67,653	0.01%
Hamilton	County Totals	413	\$28,481,360	\$1,701,619	0.29%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Hancock	Garner	137	\$10,957,478	\$655,638	0.11%
Hancock	Britt	96	\$3,675,199	\$220,512	0.04%
Hancock	Forest City	37	\$3,854,717	\$228,912	0.04%
Hancock	Kanawha	33	\$1,789,978	\$107,379	0.02%
Hancock	Klemme	14	\$262,955	\$15,777	0.00%
Hancock	Corwith	13	\$282,617	\$16,957	0.00%
Hancock	Woden	12	\$106,392	\$6,384	0.00%
Hancock	Crystal Lake	11	\$168,558	\$10,113	0.00%
Hancock	Other	16	\$280,113	\$16,807	0.00%
Hancock	County Totals	369	\$21,378,007	\$1,278,480	0.22%
Hardin	Iowa Falls	248	\$25,395,749	\$1,518,528	0.26%
Hardin	Eldora	123	\$4,900,574	\$293,554	0.05%
Hardin	Ackley	72	\$2,210,529	\$132,632	0.02%
Hardin	Alden	45	\$2,394,783	\$143,687	0.02%
Hardin	Hubbard	32	\$3,425,755	\$205,545	0.03%
Hardin	Radcliffe	26	\$1,089,345	\$65,361	0.01%
Hardin	Union	22	\$1,578,466	\$94,708	0.02%
Hardin	Steamboat Rock	13	\$342,030	\$20,522	0.00%
Hardin	New Providence	10	\$228,383	\$13,703	0.00%
Hardin	Other	23	\$722,353	\$43,207	0.01%
Hardin	County Totals	614	\$42,287,967	\$2,531,447	0.43%
Harrison	Missouri Valley	131	\$10,224,400	\$609,525	0.10%
Harrison	Woodbine	77	\$2,784,000	\$166,707	0.03%
Harrison	Logan	70	\$1,937,904	\$116,223	0.02%
Harrison	Dunlap	69	\$3,242,116	\$194,493	0.03%
Harrison	Mondamin	13	\$234,695	\$14,082	0.00%
Harrison	Modale	12	\$240,889	\$14,453	0.00%
Harrison	Persia	11	\$103,539	\$6,212	0.00%
Harrison	Pisgah	10	\$203,172	\$12,190	0.00%
Harrison	Other	20	\$192,376	\$11,062	0.00%
Harrison	County Totals	413	\$19,163,091	\$1,144,948	0.19%
Henry	Mount Pleasant	359	\$39,455,325	\$2,355,917	0.40%
Henry	New London	61	\$2,919,145	\$175,149	0.03%
Henry	Wayland	50	\$1,993,084	\$119,585	0.02%
Henry	Winfield	39	\$1,681,665	\$100,900	0.02%
Henry	Salem	23	\$671,326	\$40,280	0.01%
Henry	Mount Union	14	\$521,377	\$31,283	0.01%
Henry	Olds	12	\$387,796	\$23,268	0.00%
Henry	Other	18	\$91,406	\$5,484	0.00%
Henry	County Totals	576	\$47,721,124	\$2,851,865	0.48%
Howard	Cresco	189	\$13,986,125	\$837,344	0.14%
Howard	Elma	41	\$1,781,265	\$106,876	0.02%
Howard	Lime Springs	38	\$802,394	\$48,123	0.01%
Howard	Riceville	27	\$1,565,374	\$93,922	0.02%
Howard	Protivin	19	\$1,062,849	\$63,771	0.01%
Howard	Chester	10	\$430,482	\$25,829	0.00%
Howard	Other	11	\$581,847	\$34,911	0.01%
Howard	County Totals	335	\$20,210,336	\$1,210,776	0.21%
Humboldt	Humboldt	213	\$18,898,754	\$1,132,079	0.19%
Humboldt	Dakota City	23	\$677,196	\$40,623	0.01%
Humboldt	Livermore	23	\$298,946	\$17,937	0.00%
Humboldt	Renwick	18	\$434,283	\$26,057	0.00%
Humboldt	Gilmore City	12	\$391,993	\$23,520	0.00%
Humboldt	Other	48	\$1,310,531	\$78,632	0.01%
Humboldt	County Totals	337	\$22,011,703	\$1,318,847	0.22%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Ida	Ida Grove	128	\$6,713,175	\$398,582	0.07%
Ida	Holstein	55	\$2,158,121	\$129,487	0.02%
Ida	Battle Creek	26	\$768,982	\$46,109	0.01%
Ida	Galva	14	\$271,126	\$16,268	0.00%
Ida	Arthur	12	\$1,188,547	\$71,313	0.01%
Ida	Other	10	\$124,959	\$7,498	0.00%
Ida	County Totals	245	\$11,224,910	\$669,257	0.11%
lowa	Williamsburg	206	\$32,041,010	\$1,916,824	0.33%
lowa	Marengo	107	\$5,355,223	\$320,985	0.05%
lowa	Victor	55	\$2,093,092	\$125,586	0.02%
lowa	North English	38	\$1,466,579	\$87,995	0.01%
lowa	Ladora	16	\$129,583	\$7,775	0.00%
lowa	Parnell	16	\$122,569	\$7,345	0.00%
lowa	Other	161	\$10,952,220	\$653,954	0.11%
lowa	County Totals	599	\$52,160,276	\$3,120,463	0.53%
Jackson	Maquoketa	267	\$21,114,144	\$1,263,822	0.21%
Jackson	Bellevue	136	\$5,362,791	\$318,866	0.05%
Jackson	Preston	62	\$3,143,537	\$188,612	0.03%
Jackson	Sabula	30	\$655,143	\$39,257	0.01%
Jackson	Lamotte	29	\$626,809	\$37,609	0.01%
Jackson	Miles	21	\$569,799	\$34,188	0.01%
Jackson	Springbrook	11	\$302,603	\$18,039	0.00%
Jackson	St. Donatus	11	\$497,545	\$29,794	0.01%
Jackson	Other	62	\$1,020,300	\$61,218	0.01%
Jackson	County Totals	629	\$33,292,671	\$1,991,405	0.34%
Jasper	Newton	499	\$62,460,565	\$3,731,214	0.63%
Jasper	Colfax	74	\$4,635,249	\$275,470	0.05%
Jasper	Monroe	63	\$4,609,554	\$276,573	0.05%
Jasper	Sully	57	\$4,562,944	\$273,777	0.05%
Jasper	Prairie City	53	\$2,018,236	\$121,094	0.02%
Jasper	Baxter	42	\$951,904	\$57,114	0.01%
Jasper	Kellogg	33	\$1,000,836	\$60,050	0.01%
Jasper	Lynnville	30	\$1,833,577	\$110,000	0.02%
Jasper	Mingo	18	\$150,928	\$9,056	0.00%
Jasper	Reasnor	18	\$243,046	\$14,583	0.00%
Jasper	Other	29	\$560,240	\$33,614	0.01%
Jasper	County Totals	916	\$83,027,079	\$4,962,546	0.84%
Jefferson	Fairfield	430	\$33,413,973	\$1,996,093	0.34%
Jefferson	Batavia	17	\$5,554,071	\$333,244	0.06%
Jefferson	Lockridge	14	\$275,848	\$16,438	0.00%
Jefferson	Packwood	12	\$94,407	\$5,664	0.00%
Jefferson	Libertyville	10	\$244,993	\$14,700	0.00%
Jefferson	Other	13	\$166,066	\$9,964	0.00%
Jefferson	County Totals	496	\$39,749,358	\$2,376,103	0.40%
Johnson	Iowa City	1,354	\$222,025,377	\$13,279,350	2.26%
Johnson	Coralville	652	\$199,518,618	\$11,859,170	2.01%
Johnson	North Liberty	286	\$28,621,571	\$1,713,650	0.29%
Johnson	Solon	125	\$6,101,345	\$366,081	0.06%
Johnson	Swisher	68	\$3,165,041	\$189,902	0.03%
Johnson	Oxford	67	\$1,853,158	\$111,189	0.02%
Johnson	Tiffin	41	\$2,661,518	\$159,691	0.03%
Johnson	Lone Tree	38	\$662,062	\$39,724	0.01%
Johnson	Hills	20	\$1,487,841	\$89,270	0.02%
Johnson	Other	65	\$2,802,934	\$168,176	0.03%
Johnson	County Totals	2,716	\$468,899,465	\$27,976,203	4.75%
Jones	Monticello	231	\$15,899,293	\$953,724	0.16%
Jones	Anamosa	182	\$19,430,018	\$1,162,481	0.20%
Jones	Wyoming	36	\$860,123	\$51,607	0.01%
Jones	Olin	31	\$435,134	\$26,108	0.00%
Jones	Oxford Junction	20	\$240,203	\$14,412	0.00%
Jones	Cascade	19	\$110,279	\$6,617	0.00%
Jones	Onslow	14	\$51,525	\$3,092	0.00%
Jones	Martelle	13	\$442,846	\$26,571	0.00%
Jones	Other	36	\$1,949,351	\$116,961	0.02%
Jones	County Totals	582	\$39,418,772	\$2,361,573	0.40%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Keokuk	Sigourney	117	\$5,669,818	\$339,428	0.06%
Keokuk	Keota	45	\$1,775,870	\$106,552	0.02%
Keokuk	Hedrick	30	\$1,009,433	\$60,566	0.01%
Keokuk	Richland	24	\$406,482	\$24,389	0.00%
Keokuk	Keswick	15	\$453,823	\$27,229	0.00%
Keokuk	What Cheer	15	\$414,798	\$24,888	0.00%
Keokuk	Ollie	12	\$339,129	\$20,348	0.00%
Keokuk	South English	12	\$210,056	\$12,603	0.00%
Keokuk	Harper	10	\$267,615	\$16,057	0.00%
Keokuk	Other	29	\$648,049	\$38,883	0.01%
Keokuk	County Totals	309	\$11,195,073	\$670,943	0.11%
Kossuth	Algona	320	\$32,999,768	\$1,973,128	0.34%
Kossuth	Bancroft	50	\$2,552,344	\$153,030	0.03%
Kossuth	Swea City	29	\$917,573	\$55,054	0.01%
Kossuth	Titonka	28	\$1,045,504	\$62,730	0.01%
Kossuth	Whitemore	26	\$800,980	\$48,054	0.01%
Kossuth	Wesley	25	\$593,382	\$35,603	0.01%
Kossuth	Luverne	18	\$548,721	\$32,923	0.01%
Kossuth	Fenton	16	\$205,480	\$12,329	0.00%
Kossuth	Burt	15	\$921,988	\$55,319	0.01%
Kossuth	West Bend	14	\$998,684	\$59,921	0.01%
Kossuth	Lone Rock	13	\$194,827	\$11,656	0.00%
Kossuth	Lakota	11	\$410,147	\$24,609	0.00%
Kossuth	Ledyard	10	\$153,290	\$9,197	0.00%
Kossuth	Other	17	\$647,848	\$38,871	0.01%
Kossuth	County Totals	592	\$42,990,536	\$2,572,424	0.44%
Lee	Keokuk	341	\$37,965,315	\$2,262,732	0.38%
Lee	Fort Madison	306	\$33,971,280	\$2,027,636	0.34%
Lee	Donnellson	76	\$4,237,341	\$254,095	0.04%
Lee	West Point	70	\$2,065,590	\$123,935	0.02%
Lee	Montrose	45	\$977,096	\$58,515	0.01%
Lee	Houghton	17	\$1,933,388	\$116,003	0.02%
Lee	St. Paul	10	\$997,224	\$59,833	0.01%
Lee	Other	63	\$4,346,779	\$260,807	0.04%
Lee	County Totals	928	\$86,494,013	\$5,163,556	0.88%
Linn	Cedar Rapids	3,171	\$810,902,277	\$48,423,510	8.22%
Linn	Marion	705	\$93,039,860	\$5,578,935	0.95%
Linn	Hiawatha	216	\$31,919,258	\$1,915,155	0.33%
Linn	Mount Vernon	153	\$8,809,919	\$525,957	0.09%
Linn	Center Point	80	\$4,800,350	\$286,668	0.05%
Linn	Lisbon	73	\$3,401,379	\$204,083	0.03%
Linn	Central City	62	\$1,749,878	\$104,993	0.02%
Linn	Fairfax	60	\$3,676,224	\$220,573	0.04%
Linn	Ely	55	\$1,888,134	\$113,288	0.02%
Linn	Springville	43	\$2,632,617	\$157,957	0.03%
Linn	Palo	40	\$7,546,373	\$452,746	0.08%
Linn	Robins	30	\$1,936,635	\$116,198	0.02%
Linn	Alburnett	24	\$707,003	\$42,420	0.01%
Linn	Coggon	23	\$1,386,961	\$83,218	0.01%
Linn	Walker	23	\$1,856,897	\$111,414	0.02%
Linn	Other	71	\$3,403,018	\$204,114	0.03%
Linn	County Totals	4,829	\$979,656,783	\$58,541,230	9.94%
Louisa	Wapello	94	\$3,368,281	\$202,075	0.03%
Louisa	Columbus Junction	81	\$3,123,277	\$186,943	0.03%
Louisa	Morning Sun	30	\$1,128,082	\$67,545	0.01%
Louisa	Letts	11	\$222,329	\$13,340	0.00%
Louisa	Other	30	\$1,313,853	\$78,831	0.01%
Louisa	County Totals	246	\$9,155,822	\$548,735	0.09%
Lucas	Chariton	181	\$13,390,339	\$801,553	0.14%
Lucas	Russell	23	\$189,344	\$11,361	0.00%
Lucas	Lucas	15	\$259,215	\$15,553	0.00%
Lucas	Other	15	\$303,713	\$18,223	0.00%
Lucas	County Totals	234	\$14,142,611	\$846,690	0.14%
Lyon	Rock Rapids	119	\$7,974,364	\$477,336	0.08%
Lyon	Inwood	59	\$2,420,704	\$145,242	0.02%
Lyon	Larchwood	59	\$9,266,450	\$549,376	0.09%
Lyon	George	58	\$3,151,683	\$189,101	0.03%
Lyon	Doon	47	\$3,125,108	\$187,506	0.03%
Lyon	Lester	18	\$1,261,194	\$75,672	0.01%
Lyon	Little Rock	18	\$305,339	\$18,320	0.00%
Lyon	Alvord	10	\$201,813	\$12,109	0.00%
Lyon	Other	6	\$130,696	\$7,842	0.00%
Lyon	County Totals	394	\$27,837,351	\$1,662,505	0.28%

**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
Madison	Winterset	250	\$20,463,937	\$1,223,888	0.21%
Madison	Earlham	47	\$3,138,260	\$188,296	0.03%
Madison	St. Charles	42	\$926,715	\$55,603	0.01%
Madison	Truro	18	\$581,101	\$34,866	0.01%
Madison	Other	59	\$1,197,338	\$71,840	0.01%
Madison	County Totals	416	\$26,307,351	\$1,574,493	0.27%
Mahaska	Oskaloosa	444	\$45,050,695	\$2,695,295	0.46%
Mahaska	New Sharon	75	\$2,208,327	\$132,461	0.02%
Mahaska	Fremont	26	\$480,995	\$28,860	0.00%
Mahaska	Leighton	13	\$713,373	\$42,802	0.01%
Mahaska	Barnes City	10	\$128,157	\$7,689	0.00%
Mahaska	Other	47	\$730,748	\$43,845	0.01%
Mahaska	County Totals	615	\$49,312,295	\$2,950,953	0.50%
Marion	Pella	409	\$45,636,752	\$2,716,261	0.46%
Marion	Knoxville	266	\$27,744,368	\$1,659,288	0.28%
Marion	Pleasantville	56	\$1,761,745	\$105,705	0.02%
Marion	Harvey	13	\$423,945	\$25,437	0.00%
Marion	Melcher-Dallas	12	\$468,794	\$28,128	0.00%
Marion	Bussey	11	\$187,745	\$11,265	0.00%
Marion	Other	69	\$1,953,000	\$117,180	0.02%
Marion	County Totals	836	\$78,176,349	\$4,663,263	0.79%
Marshall	Marshalltown	663	\$86,650,495	\$5,178,395	0.88%
Marshall	State Center	51	\$2,059,426	\$123,566	0.02%
Marshall	Gilman	22	\$754,394	\$45,264	0.01%
Marshall	Albion	17	\$479,061	\$28,744	0.00%
Marshall	Melbourne	17	\$493,243	\$29,595	0.01%
Marshall	Rhodes	16	\$416,211	\$24,973	0.00%
Marshall	Laurel	14	\$150,812	\$9,049	0.00%
Marshall	Legrand	14	\$447,639	\$26,858	0.00%
Marshall	Haverhill	10	\$191,024	\$11,461	0.00%
Marshall	Other	27	\$2,794,927	\$167,696	0.03%
Marshall	County Totals	851	\$94,437,232	\$5,645,600	0.96%
Mills	Glenwood	192	\$12,379,320	\$742,759	0.13%
Mills	Malvern	51	\$1,388,169	\$83,290	0.01%
Mills	Emerson	21	\$3,864,774	\$231,886	0.04%
Mills	Pacific Junction	17	\$2,437,033	\$145,638	0.02%
Mills	Silver City	10	\$72,710	\$4,363	0.00%
Mills	Other	26	\$782,844	\$46,971	0.01%
Mills	County Totals	317	\$20,924,850	\$1,254,908	0.21%
Mitchell	Osage	178	\$12,674,054	\$757,314	0.13%
Mitchell	St. Ansgar	100	\$3,433,518	\$205,872	0.03%
Mitchell	Stacyville	31	\$1,112,301	\$66,738	0.01%
Mitchell	Riceville	18	\$982,619	\$58,957	0.01%
Mitchell	Orchard	13	\$141,373	\$8,482	0.00%
Mitchell	Other	36	\$1,049,298	\$62,917	0.01%
Mitchell	County Totals	376	\$19,393,163	\$1,160,281	0.20%
Monona	Onawa	114	\$8,257,502	\$491,497	0.08%
Monona	Mapleton	64	\$2,843,831	\$170,630	0.03%
Monona	Whiting	26	\$436,493	\$26,190	0.00%
Monona	Moorhead	20	\$156,340	\$9,380	0.00%
Monona	Ute	17	\$448,049	\$26,883	0.00%
Monona	Soldier	11	\$338,545	\$20,313	0.00%
Monona	Castana	10	\$59,163	\$3,550	0.00%
Monona	Other	22	\$254,120	\$15,247	0.00%
Monona	County Totals	284	\$12,794,043	\$763,690	0.13%
Monroe	Albia	164	\$10,637,941	\$636,654	0.11%
Monroe	Lovilia	15	\$580,464	\$34,828	0.01%
Monroe	Other	20	\$994,954	\$59,697	0.01%
Monroe	County Totals	199	\$12,213,359	\$731,179	0.12%
Montgomery	Red Oak	230	\$18,011,605	\$1,076,061	0.18%
Montgomery	Villisca	45	\$1,405,108	\$84,306	0.01%
Montgomery	Stanton	33	\$774,694	\$46,036	0.01%
Montgomery	Elliott	10	\$103,455	\$6,207	0.00%
Montgomery	Other	10	\$362,212	\$21,733	0.00%
Montgomery	County Totals	328	\$20,657,074	\$1,234,343	0.21%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Muscatine	Muscatine	653	\$104,459,810	\$6,251,907	1.06%
Muscatine	West Liberty	107	\$4,357,682	\$261,453	0.04%
Muscatine	Wilton	83	\$9,979,999	\$598,710	0.10%
Muscatine	Nichols	28	\$843,495	\$50,610	0.01%
Muscatine	Atalissa	14	\$93,106	\$5,586	0.00%
Muscatine	Durant	10	\$1,064,671	\$63,880	0.01%
Muscatine	Other	57	\$1,199,508	\$71,970	0.01%
Muscatine	County Totals	952	\$121,998,271	\$7,304,117	1.24%
O'Brien	Sheldon	218	\$20,274,544	\$1,207,631	0.21%
O'Brien	Hartley	72	\$3,608,315	\$216,499	0.04%
O'Brien	Sanborn	56	\$3,731,593	\$223,896	0.04%
O'Brien	Paullina	51	\$1,964,960	\$117,724	0.02%
O'Brien	Primghar	46	\$1,611,598	\$95,840	0.02%
O'Brien	Sutherland	27	\$1,490,289	\$89,405	0.02%
O'Brien	Calumet	11	\$412,791	\$24,767	0.00%
O'Brien	Other	17	\$453,463	\$27,208	0.00%
O'Brien	County Totals	498	\$33,547,553	\$2,002,970	0.34%
Osceola	Sibley	106	\$7,385,066	\$442,524	0.08%
Osceola	Ocheyedan	29	\$3,427,927	\$205,676	0.03%
Osceola	Ashton	20	\$74,536	\$4,472	0.00%
Osceola	Harris	12	\$148,716	\$8,923	0.00%
Osceola	Melvin	12	\$1,271,532	\$76,292	0.01%
Osceola	Other	6	\$575,508	\$34,530	0.01%
Osceola	County Totals	185	\$12,883,285	\$772,418	0.13%
Page	Clarinda	190	\$14,872,035	\$889,964	0.15%
Page	Shenandoah	165	\$9,256,917	\$553,444	0.09%
Page	Essex	30	\$670,521	\$40,231	0.01%
Page	Braddyville	16	\$103,957	\$6,237	0.00%
Page	Coin	11	\$133,763	\$8,026	0.00%
Page	Other	15	\$542,362	\$32,499	0.01%
Page	County Totals	427	\$25,579,555	\$1,530,401	0.26%
Palo Alto	Emmetsburg	158	\$10,985,239	\$652,697	0.11%
Palo Alto	West Bend	56	\$2,886,453	\$172,593	0.03%
Palo Alto	Graettinger	37	\$14,832,892	\$889,974	0.15%
Palo Alto	Ruthven	34	\$643,042	\$38,331	0.01%
Palo Alto	Mallard	15	\$642,858	\$38,571	0.01%
Palo Alto	Cylinder	13	\$596,982	\$35,819	0.01%
Palo Alto	Other	18	\$302,977	\$18,179	0.00%
Palo Alto	County Totals	331	\$30,890,443	\$1,846,164	0.31%
Plymouth	Lemars	375	\$39,968,732	\$2,385,652	0.41%
Plymouth	Remsen	90	\$3,485,030	\$209,060	0.04%
Plymouth	Kingsley	64	\$2,494,032	\$149,608	0.03%
Plymouth	Akron	58	\$2,813,477	\$168,809	0.03%
Plymouth	Hinton	50	\$1,333,055	\$79,945	0.01%
Plymouth	Merrill	42	\$1,642,857	\$98,571	0.02%
Plymouth	Westfield	12	\$168,035	\$10,082	0.00%
Plymouth	Other	32	\$291,756	\$17,505	0.00%
Plymouth	County Totals	723	\$52,196,974	\$3,119,232	0.53%
Pocahontas	Pocahontas	87	\$4,960,555	\$296,265	0.05%
Pocahontas	Laurens	61	\$2,576,661	\$154,529	0.03%
Pocahontas	Rolfe	27	\$805,137	\$48,308	0.01%
Pocahontas	Fonda	23	\$446,420	\$26,785	0.00%
Pocahontas	Havelock	12	\$540,627	\$32,438	0.01%
Pocahontas	Other	31	\$1,456,530	\$87,392	0.01%
Pocahontas	County Totals	241	\$10,785,930	\$645,718	0.11%
Polk	Des Moines	4,557	\$965,394,097	\$57,622,361	9.79%
Polk	West Des Moines	1,264	\$240,414,823	\$14,384,236	2.44%
Polk	Ankeny	1,075	\$230,687,460	\$13,780,274	2.34%
Polk	Urbandale	937	\$187,286,971	\$11,181,921	1.90%
Polk	Clive	420	\$113,012,414	\$6,733,343	1.14%
Polk	Johnston	355	\$41,764,369	\$2,483,098	0.42%
Polk	Altoona	340	\$149,983,269	\$8,809,305	1.50%
Polk	Grimes	244	\$65,734,668	\$3,932,449	0.67%
Polk	Pleasant Hill	175	\$18,481,021	\$1,100,999	0.19%
Polk	Windsor Heights	108	\$10,216,639	\$612,998	0.10%
Polk	Polk City	103	\$5,500,558	\$328,298	0.06%
Polk	Bondurant	94	\$4,836,163	\$290,002	0.05%
Polk	Runnells	54	\$1,974,067	\$118,444	0.02%
Polk	Mitchellville	44	\$1,521,493	\$91,290	0.02%
Polk	Elkhart	21	\$810,554	\$48,633	0.01%
Polk	Carlisle	19	\$893,850	\$53,631	0.01%
Polk	Alleman	11	\$246,471	\$14,788	0.00%
Polk	Other	43	\$7,114,006	\$426,255	0.07%
Polk	County Totals	9,864	\$2,045,872,893	\$122,012,325	20.72%

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County	City	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Pottawattamie	Council Bluffs	1,242	\$291,137,490	\$17,358,361	2.95%
Pottawattamie	Avoca	70	\$7,764,973	\$460,018	0.08%
Pottawattamie	Oakland	53	\$2,667,037	\$159,981	0.03%
Pottawattamie	Carter Lake	49	\$4,136,156	\$232,594	0.04%
Pottawattamie	Walnut	46	\$2,711,831	\$159,298	0.03%
Pottawattamie	Underwood	41	\$1,372,983	\$82,193	0.01%
Pottawattamie	Neola	38	\$1,763,278	\$105,797	0.02%
Pottawattamie	Crescent	36	\$2,121,971	\$127,252	0.02%
Pottawattamie	Treynor	33	\$774,008	\$46,440	0.01%
Pottawattamie	Carson	31	\$596,415	\$35,785	0.01%
Pottawattamie	Minden	18	\$359,230	\$21,388	0.00%
Pottawattamie	Hancock	15	\$468,760	\$28,126	0.00%
Pottawattamie	Other	51	\$3,620,005	\$216,957	0.04%
Pottawattamie	County Totals	1,723	\$319,494,137	\$19,034,189	3.23%
Poweshiek	Grinnell	304	\$26,394,244	\$1,568,184	0.27%
Poweshiek	Montezuma	116	\$6,498,413	\$389,904	0.07%
Poweshiek	Brooklyn	88	\$9,002,047	\$538,668	0.09%
Poweshiek	Malcom	23	\$319,551	\$19,173	0.00%
Poweshiek	Deep River	16	\$182,566	\$10,954	0.00%
Poweshiek	Victor	11	\$484,953	\$29,097	0.00%
Poweshiek	Other	26	\$324,400	\$19,464	0.00%
Poweshiek	County Totals	584	\$43,206,174	\$2,575,444	0.44%
Ringgold	Mount Ayr	113	\$11,388,441	\$682,100	0.12%
Ringgold	Diagonal	20	\$685,494	\$41,091	0.01%
Ringgold	Ellston	12	\$216,958	\$13,017	0.00%
Ringgold	Redding	11	\$346,732	\$20,804	0.00%
Ringgold	Other	23	\$164,284	\$9,857	0.00%
Ringgold	County Totals	179	\$12,801,909	\$766,869	0.13%
Sac	Sac City	100	\$5,383,466	\$322,547	0.05%
Sac	Lake View	74	\$2,963,497	\$175,403	0.03%
Sac	Schaller	42	\$1,246,083	\$74,765	0.01%
Sac	Odebolt	39	\$2,019,476	\$121,164	0.02%
Sac	Wall Lake	33	\$1,528,411	\$91,705	0.02%
Sac	Early	22	\$702,942	\$42,177	0.01%
Sac	Auburn	19	\$382,190	\$22,931	0.00%
Sac	Lytton	11	\$267,875	\$16,073	0.00%
Sac	Other	22	\$813,281	\$48,797	0.01%
Sac	County Totals	362	\$15,307,221	\$915,561	0.16%
Scott	Davenport	2,261	\$534,353,219	\$31,937,052	5.42%
Scott	Bettendorf	721	\$94,743,434	\$5,646,902	0.96%
Scott	Eldridge	184	\$17,887,714	\$1,071,870	0.18%
Scott	LeClaire	112	\$7,617,802	\$444,944	0.08%
Scott	Blue Grass	77	\$2,852,980	\$171,179	0.03%
Scott	Walcott	73	\$16,279,259	\$971,986	0.17%
Scott	Long Grove	38	\$971,869	\$57,933	0.01%
Scott	Princeton	23	\$844,802	\$50,688	0.01%
Scott	Buffalo	20	\$1,476,423	\$88,585	0.02%
Scott	Donahue	17	\$447,036	\$26,822	0.00%
Scott	Mccausland	17	\$498,352	\$29,901	0.01%
Scott	Dixon	14	\$212,443	\$12,747	0.00%
Scott	Other	47	\$3,272,367	\$196,342	0.03%
Scott	County Totals	3,604	\$681,457,700	\$40,706,951	6.91%
Shelby	Harlan	259	\$16,835,910	\$1,007,698	0.17%
Shelby	Elk Horn	33	\$1,591,767	\$94,957	0.02%
Shelby	Earling	24	\$412,639	\$24,758	0.00%
Shelby	Irwin	22	\$749,522	\$44,971	0.01%
Shelby	Defiance	21	\$790,898	\$47,454	0.01%
Shelby	Panama	21	\$580,397	\$34,824	0.01%
Shelby	Shelby	16	\$198,903	\$11,891	0.00%
Shelby	Portsmouth	11	\$335,958	\$20,157	0.00%
Shelby	Other	16	\$724,172	\$43,450	0.01%
Shelby	County Totals	423	\$22,220,166	\$1,330,161	0.23%
Sioux	Sioux Center	298	\$39,159,417	\$2,340,129	0.40%
Sioux	Orange City	220	\$22,304,715	\$1,330,999	0.23%
Sioux	Rock Valley	188	\$15,231,566	\$912,646	0.15%
Sioux	Hull	105	\$5,874,309	\$352,459	0.06%
Sioux	Hawarden	101	\$6,221,079	\$372,060	0.06%
Sioux	Alton	55	\$2,366,024	\$141,961	0.02%
Sioux	Boyden	39	\$846,970	\$50,818	0.01%
Sioux	Ireton	35	\$1,795,044	\$107,703	0.02%
Sioux	Hospers	33	\$2,263,022	\$135,781	0.02%
Sioux	Granville	21	\$779,383	\$46,763	0.01%
Sioux	Maurice	18	\$1,295,528	\$77,732	0.01%
Sioux	Sheldon	11	\$305,699	\$18,163	0.00%
Sioux	Other	15	\$487,798	\$29,268	0.00%
Sioux	County Totals	1,139	\$98,930,554	\$5,916,482	1.00%

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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
Story	Ames	1,103	\$234,098,156	\$13,948,118	2.37%
Story	Nevada	205	\$14,852,355	\$890,440	0.15%
Story	Story City	147	\$10,242,896	\$608,868	0.10%
Story	Huxley	88	\$3,656,241	\$219,374	0.04%
Story	Slater	40	\$3,272,310	\$188,800	0.03%
Story	Maxwell	37	\$804,466	\$48,268	0.01%
Story	Colo	35	\$1,686,921	\$101,087	0.02%
Story	Gilbert	28	\$1,146,702	\$68,802	0.01%
Story	Roland	26	\$1,279,760	\$76,757	0.01%
Story	Cambridge	22	\$375,101	\$22,506	0.00%
Story	Zearing	21	\$525,852	\$31,551	0.01%
Story	Kelley	12	\$342,431	\$20,546	0.00%
Story	Collins	11	\$114,801	\$6,888	0.00%
Story	Other	18	\$531,042	\$31,863	0.01%
Story	County Totals	1,793	\$272,929,034	\$16,263,868	2.76%
Tama	Toledo	87	\$8,633,466	\$515,118	0.09%
Tama	Tama	85	\$3,353,397	\$201,204	0.03%
Tama	Traer	69	\$2,306,541	\$138,126	0.02%
Tama	Dysart	63	\$2,126,311	\$127,579	0.02%
Tama	Gladbrook	42	\$1,601,451	\$96,087	0.02%
Tama	Chelsea	22	\$310,230	\$18,614	0.00%
Tama	Garwin	14	\$246,546	\$14,793	0.00%
Tama	Clutier	12	\$151,681	\$9,101	0.00%
Tama	Elberon	12	\$192,905	\$11,574	0.00%
Tama	Montour	10	\$345,757	\$20,745	0.00%
Tama	Other	25	\$699,393	\$41,964	0.01%
Tama	County Totals	441	\$19,967,678	\$1,194,905	0.20%
Taylor	Bedford	90	\$3,499,406	\$209,865	0.04%
Taylor	Lenox	63	\$2,461,287	\$147,677	0.03%
Taylor	Clearfield	13	\$379,714	\$22,783	0.00%
Taylor	New Market	10	\$162,316	\$9,739	0.00%
Taylor	Other	22	\$117,922	\$7,075	0.00%
Taylor	County Totals	198	\$6,620,645	\$397,139	0.07%
Union	Creston	269	\$29,734,302	\$1,777,460	0.30%
Union	Afton	54	\$2,052,131	\$123,128	0.02%
Union	Lorimor	12	\$165,342	\$9,921	0.00%
Union	Other	16	\$527,635	\$31,624	0.01%
Union	County Totals	351	\$32,479,410	\$1,942,132	0.33%
Van Buren	Keosauqua	110	\$3,939,091	\$234,747	0.04%
Van Buren	Bonaparte	27	\$733,348	\$43,923	0.01%
Van Buren	Farmington	27	\$586,318	\$35,179	0.01%
Van Buren	Birmingham	21	\$584,139	\$35,048	0.01%
Van Buren	Milton	21	\$439,321	\$26,359	0.00%
Van Buren	Cantril	20	\$2,356,926	\$141,394	0.02%
Van Buren	Stockport	13	\$107,169	\$6,430	0.00%
Van Buren	Other	29	\$1,042,561	\$62,539	0.01%
Van Buren	County Totals	268	\$9,788,873	\$585,620	0.10%
Wapello	Ottumwa	654	\$97,942,773	\$5,850,763	0.99%
Wapello	Eldon	30	\$883,929	\$53,036	0.01%
Wapello	Eddyville	24	\$1,173,246	\$70,108	0.01%
Wapello	Agency	19	\$457,350	\$27,441	0.00%
Wapello	Blakesburg	17	\$154,580	\$9,275	0.00%
Wapello	Other	23	\$987,303	\$59,238	0.01%
Wapello	County Totals	767	\$101,599,181	\$6,069,861	1.03%
Warren	Indianola	460	\$51,258,462	\$3,071,418	0.52%
Warren	Norwalk	159	\$14,834,090	\$890,045	0.15%
Warren	Carlisle	95	\$5,107,623	\$306,457	0.05%
Warren	New Virginia	41	\$1,149,603	\$68,976	0.01%
Warren	Cumming	29	\$2,920,122	\$175,207	0.03%
Warren	Milo	28	\$1,115,730	\$66,944	0.01%
Warren	Lacona	18	\$452,369	\$27,142	0.00%
Warren	Hartford	14	\$475,574	\$28,534	0.00%
Warren	Martensdale	11	\$291,006	\$17,460	0.00%
Warren	Other	51	\$1,939,051	\$116,343	0.02%
Warren	County Totals	906	\$79,543,630	\$4,768,528	0.81%
Washington	Washington	312	\$24,601,664	\$1,473,845	0.25%
Washington	Kalona	179	\$12,015,189	\$719,890	0.12%
Washington	Wellman	80	\$4,238,840	\$254,330	0.04%
Washington	Riverside	71	\$6,333,917	\$372,725	0.06%
Washington	Ainsworth	33	\$1,047,859	\$62,821	0.01%
Washington	Brighton	27	\$507,197	\$30,432	0.01%
Washington	Crawfordsville	19	\$193,272	\$11,596	0.00%
Washington	West Chester	10	\$400,464	\$24,028	0.00%
Washington	Other	20	\$843,294	\$50,554	0.01%
Washington	County Totals	751	\$50,181,696	\$3,000,222	0.51%

**Table 3. Iowa Retail Sales Tax
by County and City
Quarter Ending September 30, 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
Wayne	Corydon	81	\$3,763,021	\$225,172	0.04%
Wayne	Humeston	40	\$1,214,499	\$72,760	0.01%
Wayne	Seymour	37	\$739,945	\$44,397	0.01%
Wayne	Allerton	20	\$484,725	\$28,918	0.00%
Wayne	Lineville	10	\$415,479	\$24,929	0.00%
Wayne	Other	20	\$982,774	\$58,613	0.01%
Wayne	County Totals	208	\$7,600,443	\$454,788	0.08%
Webster	Fort Dodge	815	\$129,730,662	\$7,743,513	1.32%
Webster	Gowrie	56	\$1,922,271	\$115,336	0.02%
Webster	Dayton	32	\$1,354,754	\$81,285	0.01%
Webster	Badger	17	\$301,781	\$18,107	0.00%
Webster	Callender	17	\$558,409	\$33,505	0.01%
Webster	Clare	17	\$140,334	\$8,420	0.00%
Webster	Harcourt	13	\$1,249,003	\$74,940	0.01%
Webster	Lehigh	13	\$595,746	\$35,745	0.01%
Webster	Otho	12	\$222,706	\$13,362	0.00%
Webster	Duncombe	11	\$236,711	\$14,203	0.00%
Webster	Other	43	\$2,030,551	\$121,816	0.02%
Webster	County Totals	1,046	\$138,342,928	\$8,260,232	1.40%
Winnebago	Forest City	142	\$10,543,263	\$632,503	0.11%
Winnebago	Lake Mills	98	\$6,952,790	\$417,083	0.07%
Winnebago	Buffalo Center	51	\$2,518,162	\$151,090	0.03%
Winnebago	Thompson	18	\$2,712,605	\$162,756	0.03%
Winnebago	Leland	15	\$257,188	\$15,431	0.00%
Winnebago	Rake	12	\$281,804	\$16,908	0.00%
Winnebago	Other	16	\$235,447	\$14,127	0.00%
Winnebago	County Totals	352	\$23,501,259	\$1,409,898	0.24%
Winneshiek	Decorah	476	\$47,239,838	\$2,817,549	0.48%
Winneshiek	Calmar	53	\$3,473,391	\$208,403	0.04%
Winneshiek	Ossian	46	\$2,426,585	\$145,580	0.02%
Winneshiek	Fort Atkinson	38	\$1,573,036	\$94,315	0.02%
Winneshiek	Ridgeway	31	\$1,292,571	\$77,554	0.01%
Winneshiek	Spillville	17	\$631,495	\$37,700	0.01%
Winneshiek	Other	47	\$2,125,624	\$127,537	0.02%
Winneshiek	County Totals	708	\$58,762,540	\$3,508,639	0.60%
Woodbury	Sioux City	1,955	\$399,821,622	\$23,864,011	4.05%
Woodbury	Sergeant Bluff	103	\$12,541,585	\$747,988	0.13%
Woodbury	Moville	56	\$2,130,648	\$127,334	0.02%
Woodbury	Lawton	41	\$2,147,903	\$128,874	0.02%
Woodbury	Anthon	39	\$804,905	\$48,290	0.01%
Woodbury	Correctionville	37	\$1,747,715	\$104,863	0.02%
Woodbury	Sloan	32	\$1,323,518	\$79,388	0.01%
Woodbury	Danbury	23	\$573,775	\$34,427	0.01%
Woodbury	Salix	17	\$1,720,233	\$103,214	0.02%
Woodbury	Hornick	16	\$207,334	\$12,440	0.00%
Woodbury	Pierson	16	\$368,514	\$22,111	0.00%
Woodbury	Bronson	11	\$59,197	\$3,552	0.00%
Woodbury	Other	41	\$634,844	\$38,091	0.01%
Woodbury	County Totals	2,387	\$424,081,793	\$25,314,583	4.30%
Worth	Northwood	107	\$8,093,084	\$474,746	0.08%
Worth	Manly	31	\$1,335,273	\$80,116	0.01%
Worth	Kensett	17	\$1,569,928	\$94,196	0.02%
Worth	Fertile	14	\$345,201	\$20,712	0.00%
Worth	Grafton	14	\$395,816	\$23,749	0.00%
Worth	Other	20	\$164,716	\$9,883	0.00%
Worth	County Totals	203	\$11,904,018	\$703,402	0.12%
Wright	Clarion	122	\$7,301,177	\$435,640	0.07%
Wright	Belmond	121	\$6,004,354	\$360,120	0.06%
Wright	Eagle Grove	94	\$6,232,857	\$373,627	0.06%
Wright	Goldfield	30	\$2,412,840	\$144,770	0.02%
Wright	Dows	16	\$351,650	\$21,099	0.00%
Wright	Woolstock	10	\$419,829	\$25,190	0.00%
Wright	Other	16	\$357,752	\$21,465	0.00%
Wright	County Totals	409	\$23,080,459	\$1,381,912	0.23%
	State Totals	78,326	\$9,861,059,032	\$588,812,542	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 September 30, 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	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	21	\$2,237,964	\$134,278	0.02%
Adair	Food Dealers	15	\$3,577,415	\$214,645	0.04%
Adair	General Merchandise	S	S	S	S
Adair	Home Furnishings	S	S	S	S
Adair	Miscellaneous	43	\$928,757	\$55,725	0.01%
Adair	Motor Vehicle	14	\$1,395,686	\$83,741	0.01%
Adair	Service	100	\$3,457,210	\$197,395	0.03%
Adair	Specialty Retail	45	\$1,019,283	\$61,157	0.01%
Adair	Utilities and Transportation	11	\$1,248,399	\$74,904	0.01%
Adair	Wholesale	14	\$1,655,510	\$99,313	0.02%
Adair	County Totals	272	\$16,907,013	\$1,004,365	0.17%
Adams	Apparel	S	S	S	S
Adams	Building Materials	S	S	S	S
Adams	Eating and Drinking	11	\$600,184	\$36,011	0.01%
Adams	Food Dealers	6	\$1,010,991	\$60,659	0.01%
Adams	General Merchandise	S	S	S	S
Adams	Home Furnishings	S	S	S	S
Adams	Miscellaneous	24	\$1,712,691	\$102,761	0.02%
Adams	Motor Vehicle	5	\$195,574	\$11,734	0.00%
Adams	Service	50	\$1,278,266	\$75,982	0.01%
Adams	Specialty Retail	24	\$73,868	\$4,432	0.00%
Adams	Utilities and Transportation	8	\$2,963,946	\$177,837	0.03%
Adams	Wholesale	13	\$2,069,013	\$124,141	0.02%
Adams	County Totals	149	\$10,513,146	\$630,075	0.11%
Allamakee	Apparel	5	\$202,520	\$12,151	0.00%
Allamakee	Building Materials	12	\$1,424,581	\$85,475	0.01%
Allamakee	Eating and Drinking	39	\$2,595,336	\$155,720	0.03%
Allamakee	Food Dealers	27	\$4,446,819	\$266,809	0.05%
Allamakee	General Merchandise	5	\$1,804,501	\$108,270	0.02%
Allamakee	Home Furnishings	9	\$783,019	\$46,981	0.01%
Allamakee	Miscellaneous	64	\$1,651,786	\$99,107	0.02%
Allamakee	Motor Vehicle	15	\$1,775,405	\$106,524	0.02%
Allamakee	Service	205	\$4,465,683	\$263,535	0.04%
Allamakee	Specialty Retail	64	\$2,183,265	\$130,996	0.02%
Allamakee	Utilities and Transportation	20	\$1,329,535	\$79,772	0.01%
Allamakee	Wholesale	28	\$4,777,595	\$285,520	0.05%
Allamakee	County Totals	493	\$27,440,045	\$1,640,861	0.28%
Appanoose	Apparel	9	\$444,229	\$26,654	0.00%
Appanoose	Building Materials	S	S	S	S
Appanoose	Eating and Drinking	27	\$2,299,311	\$137,959	0.02%
Appanoose	Food Dealers	18	\$3,314,596	\$198,876	0.03%
Appanoose	General Merchandise	S	S	S	S
Appanoose	Home Furnishings	10	\$458,392	\$27,504	0.00%
Appanoose	Miscellaneous	46	\$1,349,428	\$80,966	0.01%
Appanoose	Motor Vehicle	16	\$1,359,342	\$81,561	0.01%
Appanoose	Service	157	\$5,617,546	\$317,029	0.05%
Appanoose	Specialty Retail	45	\$1,643,354	\$98,601	0.02%
Appanoose	Utilities and Transportation	18	\$3,128,514	\$187,711	0.03%
Appanoose	Wholesale	14	\$951,836	\$57,110	0.01%
Appanoose	County Totals	372	\$29,403,489	\$1,744,185	0.30%
Audubon	Apparel	S	S	S	S
Audubon	Building Materials	S	S	S	S
Audubon	Eating and Drinking	14	\$524,244	\$31,455	0.01%
Audubon	Food Dealers	8	\$1,250,813	\$75,049	0.01%
Audubon	General Merchandise	S	S	S	S
Audubon	Home Furnishings	S	S	S	S
Audubon	Miscellaneous	33	\$1,335,459	\$80,128	0.01%
Audubon	Motor Vehicle	7	\$450,004	\$27,000	0.00%
Audubon	Service	84	\$1,805,453	\$107,816	0.02%
Audubon	Specialty Retail	24	\$193,742	\$11,625	0.00%
Audubon	Utilities and Transportation	15	\$810,982	\$48,659	0.01%
Audubon	Wholesale	13	\$1,164,212	\$69,853	0.01%
Audubon	County Totals	209	\$8,821,699	\$528,791	0.09%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending September 30, 2015**

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Benton	Apparel	5	\$386,657	\$23,199	0.00%
Benton	Building Materials	14	\$2,023,293	\$121,398	0.02%
Benton	Eating and Drinking	43	\$3,231,617	\$193,897	0.03%
Benton	Food Dealers	22	\$5,140,940	\$308,456	0.05%
Benton	General Merchandise	6	\$1,348,321	\$80,899	0.01%
Benton	Home Furnishings	9	\$931,906	\$55,914	0.01%
Benton	Miscellaneous	95	\$3,225,870	\$193,552	0.03%
Benton	Motor Vehicle	18	\$1,979,198	\$118,752	0.02%
Benton	Service	266	\$5,115,274	\$304,474	0.05%
Benton	Specialty Retail	77	\$2,091,766	\$125,506	0.02%
Benton	Utilities and Transportation	49	\$3,994,163	\$239,650	0.04%
Benton	Wholesale	29	\$4,533,239	\$271,964	0.05%
Benton	County Totals	633	\$34,002,244	\$2,037,662	0.35%
Black Hawk	Apparel	79	\$12,733,970	\$764,038	0.13%
Black Hawk	Building Materials	41	\$56,049,681	\$3,362,981	0.57%
Black Hawk	Eating and Drinking	314	\$51,220,240	\$3,073,214	0.52%
Black Hawk	Food Dealers	120	\$34,331,715	\$2,059,903	0.35%
Black Hawk	General Merchandise	37	\$66,630,621	\$3,997,837	0.68%
Black Hawk	Home Furnishings	66	\$16,854,574	\$1,011,274	0.17%
Black Hawk	Miscellaneous	357	\$35,788,364	\$2,146,916	0.36%
Black Hawk	Motor Vehicle	88	\$21,430,312	\$1,285,818	0.22%
Black Hawk	Service	1,138	\$61,900,408	\$3,626,991	0.62%
Black Hawk	Specialty Retail	455	\$42,909,558	\$2,574,573	0.44%
Black Hawk	Utilities and Transportation	91	\$40,972,112	\$2,458,327	0.42%
Black Hawk	Wholesale	134	\$44,255,389	\$2,643,939	0.45%
Black Hawk	County Totals	2,920	\$485,076,944	\$29,005,812	4.93%
Boone	Apparel	10	\$613,416	\$36,805	0.01%
Boone	Building Materials	14	\$1,512,557	\$90,753	0.02%
Boone	Eating and Drinking	43	\$4,459,452	\$267,567	0.05%
Boone	Food Dealers	21	\$7,166,717	\$430,003	0.07%
Boone	General Merchandise	S	S	S	S
Boone	Home Furnishings	S	S	S	S
Boone	Miscellaneous	115	\$7,224,698	\$433,482	0.07%
Boone	Motor Vehicle	16	\$3,150,962	\$189,058	0.03%
Boone	Service	222	\$6,163,260	\$362,085	0.06%
Boone	Specialty Retail	106	\$2,015,163	\$120,910	0.02%
Boone	Utilities and Transportation	35	\$2,310,575	\$138,635	0.02%
Boone	Wholesale	26	\$4,480,507	\$268,705	0.05%
Boone	County Totals	620	\$50,180,537	\$3,002,997	0.51%
Bremer	Apparel	S	S	S	S
Bremer	Building Materials	13	\$1,711,251	\$102,675	0.02%
Bremer	Eating and Drinking	48	\$5,011,365	\$300,682	0.05%
Bremer	Food Dealers	16	\$6,237,967	\$374,278	0.06%
Bremer	General Merchandise	S	S	S	S
Bremer	Home Furnishings	11	\$637,716	\$38,263	0.01%
Bremer	Miscellaneous	119	\$5,351,227	\$321,074	0.05%
Bremer	Motor Vehicle	15	\$3,653,240	\$219,194	0.04%
Bremer	Service	243	\$8,405,845	\$497,873	0.08%
Bremer	Specialty Retail	86	\$2,568,085	\$154,085	0.03%
Bremer	Utilities and Transportation	29	\$3,310,053	\$198,603	0.03%
Bremer	Wholesale	33	\$3,236,566	\$194,107	0.03%
Bremer	County Totals	623	\$49,045,226	\$2,936,149	0.50%
Buchanan	Apparel	S	S	S	S
Buchanan	Building Materials	17	\$2,520,832	\$151,250	0.03%
Buchanan	Eating and Drinking	43	\$3,375,899	\$202,554	0.03%
Buchanan	Food Dealers	22	\$4,768,543	\$286,113	0.05%
Buchanan	General Merchandise	S	S	S	S
Buchanan	Home Furnishings	12	\$474,534	\$28,472	0.00%
Buchanan	Miscellaneous	88	\$4,340,178	\$260,411	0.04%
Buchanan	Motor Vehicle	27	\$3,726,817	\$223,609	0.04%
Buchanan	Service	215	\$3,700,606	\$216,814	0.04%
Buchanan	Specialty Retail	84	\$2,061,686	\$123,701	0.02%
Buchanan	Utilities and Transportation	25	\$3,081,861	\$184,912	0.03%
Buchanan	Wholesale	35	\$6,735,648	\$404,139	0.07%
Buchanan	County Totals	576	\$41,553,086	\$2,487,962	0.42%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending September 30, 2015**

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Buena Vista	Apparel	10	\$947,080	\$56,825	0.01%
Buena Vista	Building Materials	S	S	S	S
Buena Vista	Eating and Drinking	51	\$4,518,682	\$271,121	0.05%
Buena Vista	Food Dealers	26	\$6,044,226	\$362,654	0.06%
Buena Vista	General Merchandise	S	S	S	S
Buena Vista	Home Furnishings	10	\$1,730,263	\$103,816	0.02%
Buena Vista	Miscellaneous	84	\$4,631,140	\$277,868	0.05%
Buena Vista	Motor Vehicle	18	\$3,624,665	\$217,480	0.04%
Buena Vista	Service	208	\$7,828,014	\$453,252	0.08%
Buena Vista	Specialty Retail	91	\$4,149,651	\$248,979	0.04%
Buena Vista	Utilities and Transportation	35	\$3,956,748	\$237,405	0.04%
Buena Vista	Wholesale	36	\$4,635,871	\$278,152	0.05%
Buena Vista	County Totals	581	\$53,159,203	\$3,173,123	0.54%
Butler	Apparel	S	S	S	S
Butler	Building Materials	10	\$877,960	\$52,678	0.01%
Butler	Eating and Drinking	25	\$918,051	\$55,083	0.01%
Butler	Food Dealers	23	\$3,330,145	\$199,809	0.03%
Butler	General Merchandise	S	S	S	S
Butler	Home Furnishings	5	\$150,594	\$9,036	0.00%
Butler	Miscellaneous	77	\$2,185,167	\$131,110	0.02%
Butler	Motor Vehicle	6	\$753,219	\$45,193	0.01%
Butler	Service	149	\$2,141,215	\$128,322	0.02%
Butler	Specialty Retail	64	\$544,665	\$32,680	0.01%
Butler	Utilities and Transportation	24	\$1,630,031	\$97,802	0.02%
Butler	Wholesale	36	\$2,700,662	\$162,040	0.03%
Butler	County Totals	424	\$15,679,032	\$940,591	0.16%
Calhoun	Apparel	S	S	S	S
Calhoun	Building Materials	9	\$766,860	\$46,012	0.01%
Calhoun	Eating and Drinking	15	\$938,593	\$56,316	0.01%
Calhoun	Food Dealers	14	\$2,942,664	\$176,560	0.03%
Calhoun	General Merchandise	S	S	S	S
Calhoun	Home Furnishings	S	S	S	S
Calhoun	Miscellaneous	53	\$1,694,191	\$101,651	0.02%
Calhoun	Motor Vehicle	12	\$1,214,040	\$72,842	0.01%
Calhoun	Service	107	\$1,594,050	\$95,264	0.02%
Calhoun	Specialty Retail	47	\$424,834	\$25,490	0.00%
Calhoun	Utilities and Transportation	20	\$985,165	\$59,110	0.01%
Calhoun	Wholesale	23	\$3,176,988	\$190,619	0.03%
Calhoun	County Totals	307	\$14,162,392	\$849,365	0.14%
Carroll	Apparel	17	\$1,629,391	\$97,763	0.02%
Carroll	Building Materials	16	\$8,957,247	\$537,435	0.09%
Carroll	Eating and Drinking	53	\$6,655,599	\$399,336	0.07%
Carroll	Food Dealers	24	\$6,624,079	\$397,445	0.07%
Carroll	General Merchandise	10	\$10,835,519	\$650,131	0.11%
Carroll	Home Furnishings	12	\$1,803,834	\$108,230	0.02%
Carroll	Miscellaneous	125	\$6,277,920	\$376,675	0.06%
Carroll	Motor Vehicle	28	\$3,904,283	\$234,257	0.04%
Carroll	Service	309	\$9,400,803	\$551,433	0.09%
Carroll	Specialty Retail	107	\$6,217,920	\$373,075	0.06%
Carroll	Utilities and Transportation	45	\$6,230,861	\$373,852	0.06%
Carroll	Wholesale	63	\$10,715,413	\$642,925	0.11%
Carroll	County Totals	809	\$79,252,869	\$4,742,557	0.81%
Cass	Apparel	S	S	S	S
Cass	Building Materials	10	\$875,212	\$52,513	0.01%
Cass	Eating and Drinking	43	\$3,307,626	\$198,458	0.03%
Cass	Food Dealers	15	\$4,550,365	\$273,022	0.05%
Cass	General Merchandise	S	S	S	S
Cass	Home Furnishings	7	\$658,283	\$39,497	0.01%
Cass	Miscellaneous	84	\$3,353,244	\$201,195	0.03%
Cass	Motor Vehicle	20	\$2,483,016	\$148,981	0.03%
Cass	Service	189	\$6,017,758	\$354,402	0.06%
Cass	Specialty Retail	52	\$1,008,230	\$60,494	0.01%
Cass	Utilities and Transportation	33	\$2,775,710	\$166,543	0.03%
Cass	Wholesale	41	\$4,701,022	\$282,061	0.05%
Cass	County Totals	505	\$37,055,902	\$2,216,690	0.38%

**Table 4. Iowa Retail Sales and 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	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Cedar	Apparel	S	S	S	S
Cedar	Building Materials	5	\$157,351	\$9,441	0.00%
Cedar	Eating and Drinking	39	\$3,364,912	\$201,895	0.03%
Cedar	Food Dealers	19	\$4,910,063	\$294,604	0.05%
Cedar	General Merchandise	S	S	S	S
Cedar	Home Furnishings	5	\$323,769	\$19,426	0.00%
Cedar	Miscellaneous	103	\$4,094,920	\$245,695	0.04%
Cedar	Motor Vehicle	18	\$1,998,729	\$119,924	0.02%
Cedar	Service	198	\$3,896,699	\$232,507	0.04%
Cedar	Specialty Retail	64	\$1,291,436	\$76,684	0.01%
Cedar	Utilities and Transportation	25	\$1,154,499	\$69,270	0.01%
Cedar	Wholesale	29	\$3,060,135	\$183,608	0.03%
Cedar	County Totals	508	\$26,398,298	\$1,581,800	0.27%
Cerro Gordo	Apparel	25	\$3,204,890	\$192,293	0.03%
Cerro Gordo	Building Materials	21	\$22,155,617	\$1,329,337	0.23%
Cerro Gordo	Eating and Drinking	123	\$20,304,475	\$1,218,269	0.21%
Cerro Gordo	Food Dealers	48	\$15,444,500	\$926,670	0.16%
Cerro Gordo	General Merchandise	15	\$29,569,453	\$1,774,167	0.30%
Cerro Gordo	Home Furnishings	33	\$8,168,560	\$490,114	0.08%
Cerro Gordo	Miscellaneous	193	\$14,303,227	\$857,847	0.15%
Cerro Gordo	Motor Vehicle	49	\$11,040,544	\$662,433	0.11%
Cerro Gordo	Service	512	\$22,689,425	\$1,314,730	0.22%
Cerro Gordo	Specialty Retail	197	\$14,203,872	\$852,232	0.14%
Cerro Gordo	Utilities and Transportation	74	\$10,059,866	\$603,592	0.10%
Cerro Gordo	Wholesale	67	\$15,498,805	\$929,928	0.16%
Cerro Gordo	County Totals	1,357	\$186,643,234	\$11,151,611	1.89%
Cherokee	Apparel	6	\$231,294	\$13,878	0.00%
Cherokee	Building Materials	8	\$4,870,096	\$292,206	0.05%
Cherokee	Eating and Drinking	31	\$2,528,805	\$151,728	0.03%
Cherokee	Food Dealers	20	\$3,901,074	\$234,064	0.04%
Cherokee	General Merchandise	5	\$1,237,531	\$74,252	0.01%
Cherokee	Home Furnishings	5	\$667,174	\$40,030	0.01%
Cherokee	Miscellaneous	59	\$2,272,765	\$136,366	0.02%
Cherokee	Motor Vehicle	9	\$1,481,969	\$88,918	0.02%
Cherokee	Service	142	\$3,741,778	\$217,852	0.04%
Cherokee	Specialty Retail	58	\$1,533,014	\$91,981	0.02%
Cherokee	Utilities and Transportation	19	\$2,269,601	\$136,176	0.02%
Cherokee	Wholesale	21	\$3,127,259	\$187,634	0.03%
Cherokee	County Totals	383	\$27,862,360	\$1,665,085	0.28%
Chickasaw	Apparel	S	S	S	S
Chickasaw	Building Materials	5	\$338,894	\$20,334	0.00%
Chickasaw	Eating and Drinking	36	\$1,976,360	\$118,582	0.02%
Chickasaw	Food Dealers	15	\$3,486,792	\$209,208	0.04%
Chickasaw	General Merchandise	S	S	S	S
Chickasaw	Home Furnishings	5	\$702,362	\$42,142	0.01%
Chickasaw	Miscellaneous	80	\$3,422,959	\$205,378	0.03%
Chickasaw	Motor Vehicle	16	\$1,911,282	\$114,677	0.02%
Chickasaw	Service	146	\$2,648,054	\$155,655	0.03%
Chickasaw	Specialty Retail	63	\$2,150,122	\$128,892	0.02%
Chickasaw	Utilities and Transportation	16	\$838,690	\$50,321	0.01%
Chickasaw	Wholesale	36	\$3,955,241	\$237,314	0.04%
Chickasaw	County Totals	423	\$22,817,917	\$1,365,731	0.23%
Clarke	Apparel	S	S	S	S
Clarke	Building Materials	S	S	S	S
Clarke	Eating and Drinking	13	\$2,301,220	\$138,073	0.02%
Clarke	Food Dealers	13	\$3,996,670	\$239,800	0.04%
Clarke	General Merchandise	S	S	S	S
Clarke	Home Furnishings	S	S	S	S
Clarke	Miscellaneous	34	\$1,952,339	\$117,140	0.02%
Clarke	Motor Vehicle	8	\$899,780	\$53,987	0.01%
Clarke	Service	99	\$3,434,467	\$193,490	0.03%
Clarke	Specialty Retail	23	\$250,782	\$15,047	0.00%
Clarke	Utilities and Transportation	10	\$1,065,031	\$63,902	0.01%
Clarke	Wholesale	11	\$1,167,798	\$70,068	0.01%
Clarke	County Totals	219	\$20,116,974	\$1,194,440	0.20%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Clay	Apparel	18	\$1,972,218	\$118,333	0.02%
Clay	Building Materials	S	S	S	S
Clay	Eating and Drinking	59	\$6,260,160	\$375,610	0.06%
Clay	Food Dealers	20	\$5,602,380	\$336,143	0.06%
Clay	General Merchandise	S	S	S	S
Clay	Home Furnishings	19	\$2,205,652	\$132,339	0.02%
Clay	Miscellaneous	96	\$5,188,355	\$311,301	0.05%
Clay	Motor Vehicle	16	\$3,654,709	\$219,283	0.04%
Clay	Service	209	\$7,847,467	\$451,668	0.08%
Clay	Specialty Retail	95	\$7,031,025	\$421,862	0.07%
Clay	Utilities and Transportation	40	\$7,722,468	\$463,348	0.08%
Clay	Wholesale	39	\$5,514,422	\$330,865	0.06%
Clay	County Totals	630	\$78,142,909	\$4,669,394	0.79%
Clayton	Apparel	5	\$84,326	\$5,060	0.00%
Clayton	Building Materials	12	\$1,679,076	\$100,745	0.02%
Clayton	Eating and Drinking	57	\$3,942,122	\$236,527	0.04%
Clayton	Food Dealers	25	\$4,308,382	\$258,503	0.04%
Clayton	General Merchandise	8	\$1,461,527	\$87,692	0.01%
Clayton	Home Furnishings	7	\$171,002	\$10,260	0.00%
Clayton	Miscellaneous	98	\$4,832,543	\$289,953	0.05%
Clayton	Motor Vehicle	21	\$2,929,030	\$175,742	0.03%
Clayton	Service	249	\$5,817,660	\$338,175	0.06%
Clayton	Specialty Retail	90	\$1,697,714	\$101,863	0.02%
Clayton	Utilities and Transportation	32	\$2,329,682	\$139,781	0.02%
Clayton	Wholesale	48	\$9,347,758	\$560,865	0.10%
Clayton	County Totals	652	\$38,600,822	\$2,305,165	0.39%
Clinton	Apparel	12	\$1,084,768	\$65,086	0.01%
Clinton	Building Materials	19	\$8,192,546	\$491,553	0.08%
Clinton	Eating and Drinking	124	\$14,713,576	\$882,815	0.15%
Clinton	Food Dealers	53	\$15,154,179	\$909,251	0.15%
Clinton	General Merchandise	13	\$17,581,100	\$1,054,866	0.18%
Clinton	Home Furnishings	24	\$2,760,860	\$165,652	0.03%
Clinton	Miscellaneous	170	\$16,932,631	\$1,015,958	0.17%
Clinton	Motor Vehicle	31	\$5,544,919	\$332,695	0.06%
Clinton	Service	443	\$14,847,895	\$871,619	0.15%
Clinton	Specialty Retail	146	\$6,609,715	\$396,583	0.07%
Clinton	Utilities and Transportation	50	\$5,247,257	\$314,835	0.05%
Clinton	Wholesale	53	\$7,832,475	\$469,949	0.08%
Clinton	County Totals	1,138	\$116,501,921	\$6,970,860	1.18%
Crawford	Apparel	S	S	S	S
Crawford	Building Materials	11	\$1,605,720	\$96,343	0.02%
Crawford	Eating and Drinking	43	\$3,696,289	\$221,777	0.04%
Crawford	Food Dealers	17	\$5,026,888	\$301,613	0.05%
Crawford	General Merchandise	S	S	S	S
Crawford	Home Furnishings	12	\$372,214	\$22,333	0.00%
Crawford	Miscellaneous	67	\$2,307,641	\$138,458	0.02%
Crawford	Motor Vehicle	13	\$1,962,764	\$117,766	0.02%
Crawford	Service	181	\$4,724,666	\$275,889	0.05%
Crawford	Specialty Retail	53	\$1,618,037	\$97,082	0.02%
Crawford	Utilities and Transportation	35	\$2,628,512	\$157,711	0.03%
Crawford	Wholesale	22	\$1,700,249	\$102,015	0.02%
Crawford	County Totals	466	\$32,131,764	\$1,920,315	0.33%
Dallas	Apparel	77	\$30,683,834	\$1,841,030	0.31%
Dallas	Building Materials	24	\$9,369,632	\$562,178	0.10%
Dallas	Eating and Drinking	138	\$32,188,271	\$1,931,296	0.33%
Dallas	Food Dealers	61	\$21,671,673	\$1,300,300	0.22%
Dallas	General Merchandise	14	\$42,148,478	\$2,528,909	0.43%
Dallas	Home Furnishings	28	\$18,313,833	\$1,098,830	0.19%
Dallas	Miscellaneous	208	\$8,406,623	\$504,397	0.09%
Dallas	Motor Vehicle	24	\$7,165,026	\$429,902	0.07%
Dallas	Service	508	\$31,708,059	\$1,786,739	0.30%
Dallas	Specialty Retail	218	\$44,926,050	\$2,695,563	0.46%
Dallas	Utilities and Transportation	65	\$16,452,386	\$987,143	0.17%
Dallas	Wholesale	50	\$36,489,203	\$2,189,352	0.37%
Dallas	County Totals	1,415	\$299,523,068	\$17,855,640	3.03%

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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	8	\$95,605	\$5,736	0.00%
Davis	Eating and Drinking	12	\$569,396	\$34,164	0.01%
Davis	Food Dealers	15	\$1,586,670	\$95,200	0.02%
Davis	General Merchandise	S	S	S	S
Davis	Home Furnishings	7	\$188,850	\$11,331	0.00%
Davis	Miscellaneous	55	\$3,788,286	\$227,297	0.04%
Davis	Motor Vehicle	12	\$938,320	\$56,299	0.01%
Davis	Service	99	\$1,895,348	\$111,167	0.02%
Davis	Specialty Retail	59	\$1,360,186	\$81,611	0.01%
Davis	Utilities and Transportation	10	\$1,583,154	\$94,989	0.02%
Davis	Wholesale	16	\$4,426,272	\$265,576	0.05%
Davis	County Totals	297	\$17,355,317	\$1,038,765	0.18%
Decatur	Apparel	S	S	S	S
Decatur	Building Materials	5	\$397,621	\$23,857	0.00%
Decatur	Eating and Drinking	21	\$760,620	\$45,637	0.01%
Decatur	Food Dealers	10	\$1,715,271	\$102,916	0.02%
Decatur	General Merchandise	S	S	S	S
Decatur	Home Furnishings	7	\$258,521	\$15,511	0.00%
Decatur	Miscellaneous	45	\$1,881,710	\$112,903	0.02%
Decatur	Motor Vehicle	S	S	S	S
Decatur	Service	74	\$1,472,912	\$87,063	0.01%
Decatur	Specialty Retail	46	\$728,311	\$43,699	0.01%
Decatur	Utilities and Transportation	17	\$875,673	\$52,540	0.01%
Decatur	Wholesale	10	\$860,256	\$51,615	0.01%
Decatur	County Totals	242	\$10,615,143	\$635,597	0.11%
Delaware	Apparel	6	\$315,821	\$18,949	0.00%
Delaware	Building Materials	12	\$1,820,119	\$109,207	0.02%
Delaware	Eating and Drinking	34	\$2,856,198	\$171,372	0.03%
Delaware	Food Dealers	22	\$3,786,323	\$227,179	0.04%
Delaware	General Merchandise	5	\$5,197,352	\$311,841	0.05%
Delaware	Home Furnishings	6	\$798,821	\$47,929	0.01%
Delaware	Miscellaneous	94	\$6,025,536	\$360,333	0.06%
Delaware	Motor Vehicle	18	\$1,346,579	\$80,795	0.01%
Delaware	Service	238	\$4,940,092	\$293,002	0.05%
Delaware	Specialty Retail	81	\$4,458,076	\$267,485	0.05%
Delaware	Utilities and Transportation	26	\$814,823	\$48,889	0.01%
Delaware	Wholesale	34	\$6,261,571	\$375,694	0.06%
Delaware	County Totals	576	\$38,621,311	\$2,312,676	0.39%
Des Moines	Apparel	24	\$3,393,879	\$203,633	0.03%
Des Moines	Building Materials	22	\$21,213,231	\$1,272,794	0.22%
Des Moines	Eating and Drinking	96	\$17,606,002	\$1,056,360	0.18%
Des Moines	Food Dealers	37	\$12,158,431	\$729,506	0.12%
Des Moines	General Merchandise	15	\$25,125,729	\$1,507,544	0.26%
Des Moines	Home Furnishings	21	\$2,001,249	\$120,075	0.02%
Des Moines	Miscellaneous	127	\$9,558,252	\$573,495	0.10%
Des Moines	Motor Vehicle	30	\$7,605,557	\$456,333	0.08%
Des Moines	Service	405	\$23,012,872	\$1,338,774	0.23%
Des Moines	Specialty Retail	166	\$12,184,543	\$731,073	0.12%
Des Moines	Utilities and Transportation	41	\$4,727,239	\$283,634	0.05%
Des Moines	Wholesale	52	\$11,058,642	\$660,155	0.11%
Des Moines	County Totals	1,036	\$149,645,626	\$8,933,375	1.52%
Dickinson	Apparel	20	\$2,712,639	\$162,758	0.03%
Dickinson	Building Materials	S	S	S	S
Dickinson	Eating and Drinking	84	\$16,022,615	\$961,357	0.16%
Dickinson	Food Dealers	29	\$8,852,928	\$531,176	0.09%
Dickinson	General Merchandise	S	S	S	S
Dickinson	Home Furnishings	10	\$1,598,036	\$95,882	0.02%
Dickinson	Miscellaneous	145	\$7,197,601	\$431,856	0.07%
Dickinson	Motor Vehicle	20	\$17,721,471	\$1,063,288	0.18%
Dickinson	Service	326	\$19,647,813	\$1,080,526	0.18%
Dickinson	Specialty Retail	153	\$7,180,445	\$430,827	0.07%
Dickinson	Utilities and Transportation	44	\$3,297,989	\$197,879	0.03%
Dickinson	Wholesale	25	\$8,465,090	\$507,905	0.09%
Dickinson	County Totals	867	\$104,219,004	\$6,154,798	1.05%

**Table 4. Iowa Retail Sales and Tax
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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Dubuque	Apparel	54	\$8,562,532	\$513,752	0.09%
Dubuque	Building Materials	42	\$28,464,669	\$1,707,880	0.29%
Dubuque	Eating and Drinking	273	\$37,076,006	\$2,224,560	0.38%
Dubuque	Food Dealers	94	\$29,437,267	\$1,766,236	0.30%
Dubuque	General Merchandise	24	\$43,318,555	\$2,599,113	0.44%
Dubuque	Home Furnishings	70	\$13,534,127	\$812,048	0.14%
Dubuque	Miscellaneous	343	\$22,726,967	\$1,363,618	0.23%
Dubuque	Motor Vehicle	69	\$19,236,371	\$1,154,182	0.20%
Dubuque	Service	1,012	\$51,854,861	\$3,010,225	0.51%
Dubuque	Specialty Retail	363	\$27,548,535	\$1,652,912	0.28%
Dubuque	Utilities and Transportation	80	\$17,758,572	\$1,065,514	0.18%
Dubuque	Wholesale	148	\$36,438,577	\$2,184,021	0.37%
Dubuque	County Totals	2,572	\$335,957,039	\$20,054,063	3.41%
Emmet	Apparel	S	S	S	S
Emmet	Building Materials	13	\$3,274,652	\$196,479	0.03%
Emmet	Eating and Drinking	21	\$1,749,124	\$104,947	0.02%
Emmet	Food Dealers	14	\$4,650,593	\$279,036	0.05%
Emmet	General Merchandise	S	S	S	S
Emmet	Home Furnishings	6	\$364,491	\$21,869	0.00%
Emmet	Miscellaneous	67	\$3,258,556	\$195,513	0.03%
Emmet	Motor Vehicle	8	\$748,826	\$44,930	0.01%
Emmet	Service	122	\$2,673,785	\$156,059	0.03%
Emmet	Specialty Retail	39	\$505,946	\$30,357	0.01%
Emmet	Utilities and Transportation	22	\$4,247,477	\$254,849	0.04%
Emmet	Wholesale	16	\$749,721	\$44,983	0.01%
Emmet	County Totals	335	\$22,820,612	\$1,364,868	0.23%
Fayette	Apparel	8	\$209,557	\$12,573	0.00%
Fayette	Building Materials	15	\$1,810,759	\$108,646	0.02%
Fayette	Eating and Drinking	49	\$4,196,357	\$251,781	0.04%
Fayette	Food Dealers	32	\$4,226,074	\$253,564	0.04%
Fayette	General Merchandise	6	\$2,541,851	\$152,511	0.03%
Fayette	Home Furnishings	14	\$1,116,750	\$67,005	0.01%
Fayette	Miscellaneous	87	\$3,340,169	\$200,410	0.03%
Fayette	Motor Vehicle	21	\$2,832,179	\$169,931	0.03%
Fayette	Service	222	\$5,821,515	\$343,502	0.06%
Fayette	Specialty Retail	86	\$2,219,535	\$133,172	0.02%
Fayette	Utilities and Transportation	26	\$1,001,399	\$60,084	0.01%
Fayette	Wholesale	44	\$3,800,233	\$226,890	0.04%
Fayette	County Totals	610	\$33,116,378	\$1,980,070	0.34%
Floyd	Apparel	11	\$143,111	\$8,587	0.00%
Floyd	Building Materials	S	S	S	S
Floyd	Eating and Drinking	30	\$3,106,483	\$186,389	0.03%
Floyd	Food Dealers	16	\$5,760,654	\$345,639	0.06%
Floyd	General Merchandise	S	S	S	S
Floyd	Home Furnishings	10	\$640,527	\$38,432	0.01%
Floyd	Miscellaneous	81	\$3,775,129	\$226,437	0.04%
Floyd	Motor Vehicle	17	\$1,853,920	\$111,235	0.02%
Floyd	Service	190	\$4,107,145	\$239,705	0.04%
Floyd	Specialty Retail	72	\$3,065,071	\$183,904	0.03%
Floyd	Utilities and Transportation	23	\$3,625,847	\$217,551	0.04%
Floyd	Wholesale	29	\$3,702,050	\$222,064	0.04%
Floyd	County Totals	487	\$30,600,476	\$1,829,174	0.31%
Franklin	Apparel	S	S	S	S
Franklin	Building Materials	7	\$835,784	\$50,147	0.01%
Franklin	Eating and Drinking	26	\$1,935,965	\$116,158	0.02%
Franklin	Food Dealers	14	\$2,310,671	\$138,640	0.02%
Franklin	General Merchandise	S	S	S	S
Franklin	Home Furnishings	S	S	S	S
Franklin	Miscellaneous	72	\$4,714,511	\$282,871	0.05%
Franklin	Motor Vehicle	9	\$188,916	\$11,335	0.00%
Franklin	Service	119	\$2,390,181	\$139,844	0.02%
Franklin	Specialty Retail	41	\$905,842	\$54,351	0.01%
Franklin	Utilities and Transportation	22	\$2,200,229	\$132,014	0.02%
Franklin	Wholesale	37	\$2,543,099	\$152,586	0.03%
Franklin	County Totals	357	\$19,365,587	\$1,158,369	0.20%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending September 30, 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	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Fremont	Apparel	S	S	S	S
Fremont	Building Materials	S	S	S	S
Fremont	Eating and Drinking	20	\$1,756,233	\$105,374	0.02%
Fremont	Food Dealers	10	\$7,743,825	\$464,630	0.08%
Fremont	General Merchandise	S	S	S	S
Fremont	Home Furnishings	S	S	S	S
Fremont	Miscellaneous	31	\$656,571	\$39,394	0.01%
Fremont	Motor Vehicle	S	S	S	S
Fremont	Service	84	\$1,849,602	\$105,335	0.02%
Fremont	Specialty Retail	40	\$395,505	\$23,730	0.00%
Fremont	Utilities and Transportation	23	\$1,196,321	\$71,779	0.01%
Fremont	Wholesale	12	\$684,519	\$41,071	0.01%
Fremont	County Totals	235	\$19,190,161	\$1,145,768	0.19%
Greene	Apparel	S	S	S	S
Greene	Building Materials	S	S	S	S
Greene	Eating and Drinking	19	\$1,381,633	\$82,898	0.01%
Greene	Food Dealers	15	\$2,602,452	\$156,147	0.03%
Greene	General Merchandise	S	S	S	S
Greene	Home Furnishings	S	S	S	S
Greene	Miscellaneous	36	\$2,994,798	\$179,688	0.03%
Greene	Motor Vehicle	9	\$644,106	\$38,646	0.01%
Greene	Service	133	\$3,190,271	\$187,475	0.03%
Greene	Specialty Retail	41	\$1,460,864	\$87,652	0.01%
Greene	Utilities and Transportation	12	\$3,456,800	\$207,408	0.04%
Greene	Wholesale	16	\$3,076,384	\$184,338	0.03%
Greene	County Totals	294	\$20,705,348	\$1,238,134	0.21%
Grundy	Apparel	S	S	S	S
Grundy	Building Materials	8	\$873,029	\$52,382	0.01%
Grundy	Eating and Drinking	25	\$1,095,015	\$65,701	0.01%
Grundy	Food Dealers	12	\$3,029,662	\$181,780	0.03%
Grundy	General Merchandise	S	S	S	S
Grundy	Home Furnishings	S	S	S	S
Grundy	Miscellaneous	58	\$1,863,060	\$111,784	0.02%
Grundy	Motor Vehicle	14	\$484,046	\$29,043	0.00%
Grundy	Service	128	\$2,997,614	\$178,330	0.03%
Grundy	Specialty Retail	36	\$288,896	\$17,334	0.00%
Grundy	Utilities and Transportation	30	\$1,824,540	\$109,472	0.02%
Grundy	Wholesale	30	\$4,697,882	\$281,804	0.05%
Grundy	County Totals	349	\$17,736,366	\$1,062,587	0.18%
Guthrie	Apparel	S	S	S	S
Guthrie	Building Materials	10	\$777,191	\$46,631	0.01%
Guthrie	Eating and Drinking	29	\$1,531,327	\$91,880	0.02%
Guthrie	Food Dealers	12	\$2,452,436	\$147,146	0.02%
Guthrie	General Merchandise	S	S	S	S
Guthrie	Home Furnishings	5	\$463,086	\$27,785	0.00%
Guthrie	Miscellaneous	71	\$2,849,021	\$170,941	0.03%
Guthrie	Motor Vehicle	11	\$569,222	\$34,153	0.01%
Guthrie	Service	125	\$2,783,189	\$164,118	0.03%
Guthrie	Specialty Retail	50	\$1,413,599	\$84,816	0.01%
Guthrie	Utilities and Transportation	34	\$2,125,955	\$127,557	0.02%
Guthrie	Wholesale	16	\$1,924,749	\$115,485	0.02%
Guthrie	County Totals	368	\$17,848,194	\$1,068,018	0.18%
Hamilton	Apparel	S	S	S	S
Hamilton	Building Materials	8	\$1,742,696	\$104,562	0.02%
Hamilton	Eating and Drinking	26	\$2,638,611	\$158,317	0.03%
Hamilton	Food Dealers	22	\$6,671,822	\$400,309	0.07%
Hamilton	General Merchandise	S	S	S	S
Hamilton	Home Furnishings	7	\$257,073	\$15,424	0.00%
Hamilton	Miscellaneous	68	\$2,755,305	\$165,318	0.03%
Hamilton	Motor Vehicle	7	\$1,904,132	\$114,248	0.02%
Hamilton	Service	149	\$3,893,113	\$226,382	0.04%
Hamilton	Specialty Retail	62	\$1,806,218	\$108,315	0.02%
Hamilton	Utilities and Transportation	34	\$3,523,289	\$211,397	0.04%
Hamilton	Wholesale	24	\$2,832,217	\$169,933	0.03%
Hamilton	County Totals	413	\$28,481,360	\$1,701,619	0.29%

**Table 4. Iowa Retail Sales and Tax
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Quarter Ending September 30, 2015**

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Hancock	Apparel	S	S	S	S
Hancock	Building Materials	9	\$655,198	\$39,312	0.01%
Hancock	Eating and Drinking	20	\$855,283	\$51,317	0.01%
Hancock	Food Dealers	9	\$2,264,428	\$135,866	0.02%
Hancock	General Merchandise	S	S	S	S
Hancock	Home Furnishings	S	S	S	S
Hancock	Miscellaneous	75	\$9,260,224	\$555,613	0.09%
Hancock	Motor Vehicle	18	\$1,607,147	\$96,429	0.02%
Hancock	Service	126	\$2,354,055	\$137,043	0.02%
Hancock	Specialty Retail	53	\$727,917	\$43,675	0.01%
Hancock	Utilities and Transportation	22	\$1,215,080	\$72,905	0.01%
Hancock	Wholesale	27	\$1,651,583	\$99,095	0.02%
Hancock	County Totals	369	\$21,378,007	\$1,278,480	0.22%
Hardin	Apparel	9	\$315,632	\$18,938	0.00%
Hardin	Building Materials	12	\$507,107	\$30,426	0.01%
Hardin	Eating and Drinking	36	\$2,900,186	\$174,011	0.03%
Hardin	Food Dealers	19	\$6,211,042	\$372,663	0.06%
Hardin	General Merchandise	5	\$5,076,261	\$304,576	0.05%
Hardin	Home Furnishings	10	\$889,844	\$53,391	0.01%
Hardin	Miscellaneous	102	\$5,628,903	\$337,734	0.06%
Hardin	Motor Vehicle	23	\$2,749,326	\$164,960	0.03%
Hardin	Service	228	\$6,120,860	\$361,420	0.06%
Hardin	Specialty Retail	90	\$817,308	\$49,038	0.01%
Hardin	Utilities and Transportation	41	\$2,526,716	\$151,603	0.03%
Hardin	Wholesale	39	\$8,544,782	\$512,687	0.09%
Hardin	County Totals	614	\$42,287,967	\$2,531,447	0.43%
Harrison	Apparel	S	S	S	S
Harrison	Building Materials	6	\$247,493	\$14,850	0.00%
Harrison	Eating and Drinking	38	\$3,217,196	\$193,032	0.03%
Harrison	Food Dealers	23	\$3,452,399	\$207,144	0.04%
Harrison	General Merchandise	S	S	S	S
Harrison	Home Furnishings	7	\$913,316	\$54,799	0.01%
Harrison	Miscellaneous	64	\$1,376,975	\$82,619	0.01%
Harrison	Motor Vehicle	11	\$1,387,956	\$83,277	0.01%
Harrison	Service	141	\$2,725,604	\$158,699	0.03%
Harrison	Specialty Retail	57	\$501,003	\$30,060	0.01%
Harrison	Utilities and Transportation	25	\$2,059,543	\$123,573	0.02%
Harrison	Wholesale	34	\$2,314,427	\$138,866	0.02%
Harrison	County Totals	413	\$19,163,091	\$1,144,948	0.19%
Henry	Apparel	S	S	S	S
Henry	Building Materials	9	\$1,533,334	\$92,000	0.02%
Henry	Eating and Drinking	44	\$4,580,321	\$274,819	0.05%
Henry	Food Dealers	28	\$6,586,801	\$395,208	0.07%
Henry	General Merchandise	S	S	S	S
Henry	Home Furnishings	9	\$703,607	\$42,216	0.01%
Henry	Miscellaneous	113	\$7,495,945	\$449,757	0.08%
Henry	Motor Vehicle	18	\$2,280,439	\$136,826	0.02%
Henry	Service	212	\$5,263,645	\$304,416	0.05%
Henry	Specialty Retail	76	\$854,325	\$51,260	0.01%
Henry	Utilities and Transportation	29	\$7,570,282	\$454,217	0.08%
Henry	Wholesale	29	\$2,478,481	\$148,709	0.03%
Henry	County Totals	576	\$47,721,124	\$2,851,865	0.48%
Howard	Apparel	S	S	S	S
Howard	Building Materials	11	\$1,784,089	\$107,045	0.02%
Howard	Eating and Drinking	26	\$1,420,461	\$85,228	0.01%
Howard	Food Dealers	12	\$3,038,048	\$182,283	0.03%
Howard	General Merchandise	S	S	S	S
Howard	Home Furnishings	7	\$655,314	\$39,319	0.01%
Howard	Miscellaneous	68	\$3,050,025	\$183,002	0.03%
Howard	Motor Vehicle	12	\$1,163,548	\$69,813	0.01%
Howard	Service	99	\$1,396,708	\$81,958	0.01%
Howard	Specialty Retail	51	\$1,395,879	\$83,753	0.01%
Howard	Utilities and Transportation	15	\$1,495,898	\$89,754	0.02%
Howard	Wholesale	27	\$4,248,695	\$254,922	0.04%
Howard	County Totals	335	\$20,210,336	\$1,210,776	0.21%

**Table 4. Iowa Retail Sales and Tax
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Quarter Ending September 30, 2015**

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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	\$1,201,662	\$72,100	0.01%
Humboldt	Eating and Drinking	25	\$1,663,609	\$99,817	0.02%
Humboldt	Food Dealers	14	\$4,180,613	\$250,837	0.04%
Humboldt	General Merchandise	S	S	S	S
Humboldt	Home Furnishings	S	S	S	S
Humboldt	Miscellaneous	57	\$5,744,706	\$344,682	0.06%
Humboldt	Motor Vehicle	20	\$559,887	\$33,593	0.01%
Humboldt	Service	118	\$2,674,738	\$158,629	0.03%
Humboldt	Specialty Retail	39	\$313,689	\$18,821	0.00%
Humboldt	Utilities and Transportation	25	\$1,608,969	\$96,538	0.02%
Humboldt	Wholesale	23	\$2,229,697	\$133,782	0.02%
Humboldt	County Totals	337	\$22,011,703	\$1,318,847	0.22%
Ida	Apparel	S	S	S	S
Ida	Building Materials	7	\$881,361	\$52,882	0.01%
Ida	Eating and Drinking	14	\$800,937	\$48,056	0.01%
Ida	Food Dealers	11	\$1,587,586	\$95,255	0.02%
Ida	General Merchandise	S	S	S	S
Ida	Home Furnishings	S	S	S	S
Ida	Miscellaneous	35	\$1,997,423	\$117,840	0.02%
Ida	Motor Vehicle	9	\$516,579	\$30,995	0.01%
Ida	Service	82	\$1,412,858	\$82,574	0.01%
Ida	Specialty Retail	35	\$537,901	\$32,239	0.01%
Ida	Utilities and Transportation	21	\$1,157,828	\$69,470	0.01%
Ida	Wholesale	21	\$1,128,837	\$67,730	0.01%
Ida	County Totals	245	\$11,224,910	\$669,257	0.11%
Iowa	Apparel	47	\$15,069,033	\$904,142	0.15%
Iowa	Building Materials	S	S	S	S
Iowa	Eating and Drinking	36	\$4,507,732	\$270,464	0.05%
Iowa	Food Dealers	30	\$4,726,673	\$283,600	0.05%
Iowa	General Merchandise	S	S	S	S
Iowa	Home Furnishings	14	\$1,302,602	\$78,156	0.01%
Iowa	Miscellaneous	88	\$6,193,696	\$371,622	0.06%
Iowa	Motor Vehicle	11	\$1,121,003	\$67,260	0.01%
Iowa	Service	199	\$6,400,123	\$374,854	0.06%
Iowa	Specialty Retail	109	\$6,893,983	\$413,639	0.07%
Iowa	Utilities and Transportation	23	\$1,725,915	\$103,555	0.02%
Iowa	Wholesale	29	\$2,025,372	\$121,522	0.02%
Iowa	County Totals	599	\$52,160,276	\$3,120,463	0.53%
Jackson	Apparel	S	S	S	S
Jackson	Building Materials	8	\$955,570	\$57,334	0.01%
Jackson	Eating and Drinking	62	\$4,765,565	\$285,934	0.05%
Jackson	Food Dealers	20	\$4,332,915	\$259,975	0.04%
Jackson	General Merchandise	S	S	S	S
Jackson	Home Furnishings	8	\$474,870	\$28,492	0.00%
Jackson	Miscellaneous	121	\$2,882,081	\$172,925	0.03%
Jackson	Motor Vehicle	18	\$1,646,057	\$98,763	0.02%
Jackson	Service	247	\$5,447,338	\$320,685	0.05%
Jackson	Specialty Retail	76	\$1,350,097	\$81,006	0.01%
Jackson	Utilities and Transportation	30	\$2,575,831	\$154,550	0.03%
Jackson	Wholesale	30	\$3,364,456	\$201,867	0.03%
Jackson	County Totals	629	\$33,292,671	\$1,991,405	0.34%
Jasper	Apparel	7	\$291,925	\$17,516	0.00%
Jasper	Building Materials	15	\$2,291,792	\$137,508	0.02%
Jasper	Eating and Drinking	71	\$8,022,423	\$481,345	0.08%
Jasper	Food Dealers	44	\$11,088,139	\$665,288	0.11%
Jasper	General Merchandise	6	\$7,473,776	\$448,427	0.08%
Jasper	Home Furnishings	18	\$1,184,643	\$71,079	0.01%
Jasper	Miscellaneous	159	\$6,554,557	\$393,273	0.07%
Jasper	Motor Vehicle	23	\$3,469,431	\$208,166	0.04%
Jasper	Service	358	\$11,585,499	\$676,052	0.11%
Jasper	Specialty Retail	127	\$3,428,276	\$205,697	0.03%
Jasper	Utilities and Transportation	49	\$19,617,875	\$1,177,073	0.20%
Jasper	Wholesale	39	\$8,018,743	\$481,125	0.08%
Jasper	County Totals	916	\$83,027,079	\$4,962,546	0.84%

**Table 4. Iowa Retail Sales and Tax
by County and Business Group
Quarter Ending September 30, 2015**

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Jefferson	Apparel	8	\$220,780	\$13,247	0.00%
Jefferson	Building Materials	13	\$2,054,206	\$123,252	0.02%
Jefferson	Eating and Drinking	40	\$3,504,285	\$210,257	0.04%
Jefferson	Food Dealers	22	\$4,938,266	\$296,296	0.05%
Jefferson	General Merchandise	6	\$5,493,705	\$329,622	0.06%
Jefferson	Home Furnishings	12	\$98,157	\$5,889	0.00%
Jefferson	Miscellaneous	84	\$3,238,737	\$194,324	0.03%
Jefferson	Motor Vehicle	12	\$2,034,385	\$122,063	0.02%
Jefferson	Service	167	\$5,842,971	\$341,720	0.06%
Jefferson	Specialty Retail	87	\$1,836,775	\$110,207	0.02%
Jefferson	Utilities and Transportation	22	\$9,085,143	\$545,109	0.09%
Jefferson	Wholesale	23	\$1,401,948	\$84,117	0.01%
Jefferson	County Totals	496	\$39,749,358	\$2,376,103	0.40%
Johnson	Apparel	90	\$19,354,809	\$1,161,289	0.20%
Johnson	Building Materials	40	\$28,621,093	\$1,717,266	0.29%
Johnson	Eating and Drinking	361	\$72,766,317	\$4,365,979	0.74%
Johnson	Food Dealers	112	\$35,523,932	\$2,131,436	0.36%
Johnson	General Merchandise	19	\$64,737,188	\$3,884,231	0.66%
Johnson	Home Furnishings	48	\$22,984,640	\$1,379,078	0.23%
Johnson	Miscellaneous	359	\$28,395,127	\$1,703,708	0.29%
Johnson	Motor Vehicle	63	\$17,470,079	\$1,048,205	0.18%
Johnson	Service	1,020	\$76,832,448	\$4,452,195	0.76%
Johnson	Specialty Retail	436	\$51,705,493	\$3,102,330	0.53%
Johnson	Utilities and Transportation	73	\$24,020,347	\$1,441,221	0.24%
Johnson	Wholesale	95	\$26,487,992	\$1,589,267	0.27%
Johnson	County Totals	2,716	\$468,899,465	\$27,976,203	4.75%
Jones	Apparel	S	S	S	S
Jones	Building Materials	6	\$378,894	\$22,734	0.00%
Jones	Eating and Drinking	40	\$3,282,715	\$196,963	0.03%
Jones	Food Dealers	16	\$4,449,244	\$266,955	0.05%
Jones	General Merchandise	S	S	S	S
Jones	Home Furnishings	13	\$839,372	\$50,362	0.01%
Jones	Miscellaneous	112	\$6,247,707	\$374,862	0.06%
Jones	Motor Vehicle	18	\$3,228,386	\$193,499	0.03%
Jones	Service	221	\$4,442,967	\$263,228	0.04%
Jones	Specialty Retail	81	\$1,107,176	\$66,431	0.01%
Jones	Utilities and Transportation	31	\$4,161,892	\$249,714	0.04%
Jones	Wholesale	35	\$6,054,182	\$363,251	0.06%
Jones	County Totals	582	\$39,418,772	\$2,361,573	0.40%
Keokuk	Apparel	S	S	S	S
Keokuk	Building Materials	7	\$561,920	\$33,715	0.01%
Keokuk	Eating and Drinking	21	\$824,800	\$49,488	0.01%
Keokuk	Food Dealers	14	\$2,051,103	\$123,066	0.02%
Keokuk	General Merchandise	S	S	S	S
Keokuk	Home Furnishings	S	S	S	S
Keokuk	Miscellaneous	58	\$2,202,614	\$132,157	0.02%
Keokuk	Motor Vehicle	10	\$1,103,376	\$66,203	0.01%
Keokuk	Service	118	\$1,557,748	\$92,704	0.02%
Keokuk	Specialty Retail	34	\$676,564	\$40,594	0.01%
Keokuk	Utilities and Transportation	18	\$299,514	\$17,971	0.00%
Keokuk	Wholesale	19	\$841,073	\$50,464	0.01%
Keokuk	County Totals	309	\$11,195,073	\$670,943	0.11%
Kossuth	Apparel	S	S	S	S
Kossuth	Building Materials	14	\$613,307	\$36,798	0.01%
Kossuth	Eating and Drinking	42	\$3,643,214	\$218,593	0.04%
Kossuth	Food Dealers	29	\$5,807,767	\$348,466	0.06%
Kossuth	General Merchandise	S	S	S	S
Kossuth	Home Furnishings	10	\$800,972	\$48,058	0.01%
Kossuth	Miscellaneous	106	\$4,838,168	\$290,290	0.05%
Kossuth	Motor Vehicle	27	\$4,583,819	\$275,029	0.05%
Kossuth	Service	204	\$4,867,790	\$285,059	0.05%
Kossuth	Specialty Retail	73	\$7,690,154	\$461,409	0.08%
Kossuth	Utilities and Transportation	42	\$3,606,738	\$216,404	0.04%
Kossuth	Wholesale	37	\$5,777,707	\$346,662	0.06%
Kossuth	County Totals	592	\$42,990,536	\$2,572,424	0.44%

**Table 4. Iowa Retail Sales and Tax
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Quarter Ending September 30, 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	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Lee	Apparel	9	\$629,633	\$37,778	0.01%
Lee	Building Materials	16	\$4,590,217	\$275,413	0.05%
Lee	Eating and Drinking	96	\$9,922,303	\$595,338	0.10%
Lee	Food Dealers	33	\$10,748,225	\$644,894	0.11%
Lee	General Merchandise	13	\$13,845,922	\$830,755	0.14%
Lee	Home Furnishings	14	\$939,820	\$56,389	0.01%
Lee	Miscellaneous	142	\$9,160,827	\$549,650	0.09%
Lee	Motor Vehicle	29	\$5,466,720	\$328,003	0.06%
Lee	Service	374	\$12,002,167	\$694,045	0.12%
Lee	Specialty Retail	128	\$5,078,618	\$304,717	0.05%
Lee	Utilities and Transportation	40	\$4,080,369	\$244,822	0.04%
Lee	Wholesale	34	\$10,029,192	\$601,752	0.10%
Lee	County Totals	928	\$86,494,013	\$5,163,556	0.88%
Linn	Apparel	103	\$18,124,380	\$1,087,463	0.18%
Linn	Building Materials	78	\$58,530,703	\$3,511,842	0.60%
Linn	Eating and Drinking	509	\$85,385,182	\$5,123,111	0.87%
Linn	Food Dealers	169	\$61,508,351	\$3,690,451	0.63%
Linn	General Merchandise	41	\$88,570,863	\$5,314,252	0.90%
Linn	Home Furnishings	77	\$24,291,169	\$1,457,470	0.25%
Linn	Miscellaneous	645	\$81,735,142	\$4,903,889	0.83%
Linn	Motor Vehicle	121	\$38,703,123	\$2,322,187	0.39%
Linn	Service	1,963	\$125,855,187	\$7,395,997	1.26%
Linn	Specialty Retail	713	\$62,913,641	\$3,774,818	0.64%
Linn	Utilities and Transportation	165	\$207,121,237	\$12,427,274	2.11%
Linn	Wholesale	245	\$126,917,805	\$7,532,476	1.28%
Linn	County Totals	4,829	\$979,656,783	\$58,541,230	9.94%
Louisa	Apparel	S	S	S	S
Louisa	Building Materials	7	\$71,255	\$4,275	0.00%
Louisa	Eating and Drinking	25	\$1,011,238	\$60,674	0.01%
Louisa	Food Dealers	12	\$2,410,399	\$144,624	0.02%
Louisa	General Merchandise	S	S	S	S
Louisa	Home Furnishings	S	S	S	S
Louisa	Miscellaneous	37	\$884,410	\$53,065	0.01%
Louisa	Motor Vehicle	11	\$558,871	\$33,532	0.01%
Louisa	Service	79	\$1,201,904	\$71,640	0.01%
Louisa	Specialty Retail	39	\$411,837	\$24,710	0.00%
Louisa	Utilities and Transportation	18	\$580,951	\$34,857	0.01%
Louisa	Wholesale	13	\$1,288,736	\$77,184	0.01%
Louisa	County Totals	246	\$9,155,822	\$548,735	0.09%
Lucas	Apparel	5	\$66,629	\$3,998	0.00%
Lucas	Building Materials	S	S	S	S
Lucas	Eating and Drinking	15	\$772,253	\$46,335	0.01%
Lucas	Food Dealers	12	\$3,413,394	\$204,804	0.03%
Lucas	General Merchandise	S	S	S	S
Lucas	Home Furnishings	S	S	S	S
Lucas	Miscellaneous	28	\$1,305,990	\$78,359	0.01%
Lucas	Motor Vehicle	10	\$1,598,214	\$95,893	0.02%
Lucas	Service	97	\$2,871,551	\$170,426	0.03%
Lucas	Specialty Retail	41	\$841,845	\$50,511	0.01%
Lucas	Utilities and Transportation	10	\$373,223	\$22,393	0.00%
Lucas	Wholesale	7	\$168,988	\$10,139	0.00%
Lucas	County Totals	234	\$14,142,611	\$846,690	0.14%
Lyon	Apparel	S	S	S	S
Lyon	Building Materials	8	\$1,038,140	\$62,288	0.01%
Lyon	Eating and Drinking	24	\$1,432,941	\$85,976	0.01%
Lyon	Food Dealers	17	\$2,935,807	\$176,148	0.03%
Lyon	General Merchandise	S	S	S	S
Lyon	Home Furnishings	6	\$216,624	\$12,997	0.00%
Lyon	Miscellaneous	83	\$7,853,184	\$471,191	0.08%
Lyon	Motor Vehicle	7	\$517,679	\$31,061	0.01%
Lyon	Service	138	\$5,825,080	\$341,768	0.06%
Lyon	Specialty Retail	49	\$968,412	\$58,105	0.01%
Lyon	Utilities and Transportation	28	\$2,597,262	\$155,836	0.03%
Lyon	Wholesale	28	\$3,589,643	\$215,379	0.04%
Lyon	County Totals	394	\$27,837,351	\$1,662,505	0.28%

**Table 4. Iowa Retail Sales and Tax
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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Madison	Apparel	5	\$116,807	\$7,008	0.00%
Madison	Building Materials	9	\$1,848,642	\$110,919	0.02%
Madison	Eating and Drinking	25	\$2,211,616	\$132,697	0.02%
Madison	Food Dealers	17	\$4,657,039	\$279,422	0.05%
Madison	General Merchandise	S	S	S	S
Madison	Home Furnishings	S	S	S	S
Madison	Miscellaneous	92	\$5,400,092	\$324,006	0.06%
Madison	Motor Vehicle	14	\$877,286	\$52,637	0.01%
Madison	Service	138	\$4,066,830	\$240,062	0.04%
Madison	Specialty Retail	78	\$1,690,741	\$101,444	0.02%
Madison	Utilities and Transportation	15	\$2,034,910	\$122,095	0.02%
Madison	Wholesale	16	\$1,863,037	\$111,782	0.02%
Madison	County Totals	416	\$26,307,351	\$1,574,493	0.27%
Mahaska	Apparel	9	\$688,564	\$41,314	0.01%
Mahaska	Building Materials	7	\$1,396,863	\$83,812	0.01%
Mahaska	Eating and Drinking	46	\$4,915,121	\$294,907	0.05%
Mahaska	Food Dealers	22	\$5,154,463	\$309,268	0.05%
Mahaska	General Merchandise	9	\$9,249,660	\$554,980	0.09%
Mahaska	Home Furnishings	12	\$1,162,434	\$69,746	0.01%
Mahaska	Miscellaneous	87	\$4,469,190	\$268,151	0.05%
Mahaska	Motor Vehicle	22	\$2,219,872	\$133,192	0.02%
Mahaska	Service	224	\$5,457,215	\$319,648	0.05%
Mahaska	Specialty Retail	106	\$4,361,711	\$261,703	0.04%
Mahaska	Utilities and Transportation	32	\$4,900,096	\$294,006	0.05%
Mahaska	Wholesale	39	\$5,337,106	\$320,226	0.05%
Mahaska	County Totals	615	\$49,312,295	\$2,950,953	0.50%
Marion	Apparel	14	\$1,095,841	\$65,750	0.01%
Marion	Building Materials	19	\$3,016,033	\$180,962	0.03%
Marion	Eating and Drinking	68	\$9,033,952	\$542,037	0.09%
Marion	Food Dealers	28	\$8,296,607	\$497,796	0.08%
Marion	General Merchandise	9	\$12,515,732	\$750,944	0.13%
Marion	Home Furnishings	10	\$1,910,517	\$114,631	0.02%
Marion	Miscellaneous	142	\$13,416,988	\$801,161	0.14%
Marion	Motor Vehicle	24	\$4,033,281	\$241,997	0.04%
Marion	Service	308	\$11,292,943	\$654,241	0.11%
Marion	Specialty Retail	120	\$3,221,995	\$193,320	0.03%
Marion	Utilities and Transportation	55	\$6,014,619	\$360,877	0.06%
Marion	Wholesale	39	\$4,327,841	\$259,546	0.04%
Marion	County Totals	836	\$78,176,349	\$4,663,263	0.79%
Marshall	Apparel	17	\$1,022,397	\$61,344	0.01%
Marshall	Building Materials	15	\$10,245,461	\$614,728	0.10%
Marshall	Eating and Drinking	77	\$10,396,481	\$623,789	0.11%
Marshall	Food Dealers	39	\$10,102,773	\$606,166	0.10%
Marshall	General Merchandise	9	\$15,498,536	\$929,912	0.16%
Marshall	Home Furnishings	10	\$1,278,151	\$76,689	0.01%
Marshall	Miscellaneous	138	\$13,857,225	\$831,434	0.14%
Marshall	Motor Vehicle	28	\$4,005,370	\$240,322	0.04%
Marshall	Service	320	\$11,595,383	\$675,089	0.11%
Marshall	Specialty Retail	113	\$5,102,619	\$306,157	0.05%
Marshall	Utilities and Transportation	49	\$4,527,353	\$271,641	0.05%
Marshall	Wholesale	36	\$6,805,483	\$408,329	0.07%
Marshall	County Totals	851	\$94,437,232	\$5,645,600	0.96%
Mills	Apparel	S	S	S	S
Mills	Building Materials	S	S	S	S
Mills	Eating and Drinking	24	\$3,559,832	\$213,590	0.04%
Mills	Food Dealers	13	\$2,507,550	\$150,453	0.03%
Mills	General Merchandise	5	\$1,797,937	\$107,876	0.02%
Mills	Home Furnishings	S	S	S	S
Mills	Miscellaneous	55	\$1,010,682	\$60,641	0.01%
Mills	Motor Vehicle	9	\$2,275,284	\$136,517	0.02%
Mills	Service	111	\$2,368,041	\$141,499	0.02%
Mills	Specialty Retail	50	\$711,963	\$42,718	0.01%
Mills	Utilities and Transportation	25	\$5,057,076	\$303,425	0.05%
Mills	Wholesale	16	\$1,345,776	\$80,747	0.01%
Mills	County Totals	317	\$20,924,850	\$1,254,908	0.21%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Mitchell	Apparel	5	\$452,482	\$27,149	0.00%
Mitchell	Building Materials	11	\$596,237	\$35,774	0.01%
Mitchell	Eating and Drinking	30	\$1,578,197	\$94,692	0.02%
Mitchell	Food Dealers	14	\$2,804,144	\$168,249	0.03%
Mitchell	General Merchandise	5	\$830,087	\$49,805	0.01%
Mitchell	Home Furnishings	6	\$222,673	\$13,360	0.00%
Mitchell	Miscellaneous	70	\$3,823,742	\$229,425	0.04%
Mitchell	Motor Vehicle	9	\$784,439	\$47,066	0.01%
Mitchell	Service	121	\$2,573,997	\$151,131	0.03%
Mitchell	Specialty Retail	67	\$1,278,489	\$76,709	0.01%
Mitchell	Utilities and Transportation	19	\$1,810,456	\$108,627	0.02%
Mitchell	Wholesale	19	\$2,638,220	\$158,293	0.03%
Mitchell	County Totals	376	\$19,393,163	\$1,160,281	0.20%
Monona	Apparel	S	S	S	S
Monona	Building Materials	5	\$1,473,847	\$88,431	0.02%
Monona	Eating and Drinking	26	\$1,942,726	\$116,564	0.02%
Monona	Food Dealers	13	\$1,941,635	\$116,498	0.02%
Monona	General Merchandise	S	S	S	S
Monona	Home Furnishings	5	\$118,784	\$7,127	0.00%
Monona	Miscellaneous	28	\$378,717	\$22,723	0.00%
Monona	Motor Vehicle	7	\$649,056	\$38,943	0.01%
Monona	Service	106	\$1,797,328	\$103,887	0.02%
Monona	Specialty Retail	46	\$734,647	\$44,079	0.01%
Monona	Utilities and Transportation	21	\$1,439,981	\$86,399	0.01%
Monona	Wholesale	19	\$680,128	\$40,808	0.01%
Monona	County Totals	284	\$12,794,043	\$763,690	0.13%
Monroe	Apparel	S	S	S	S
Monroe	Building Materials	S	S	S	S
Monroe	Eating and Drinking	23	\$1,629,792	\$97,788	0.02%
Monroe	Food Dealers	10	\$2,372,302	\$142,338	0.02%
Monroe	General Merchandise	S	S	S	S
Monroe	Home Furnishings	S	S	S	S
Monroe	Miscellaneous	30	\$2,104,463	\$126,268	0.02%
Monroe	Motor Vehicle	10	\$341,728	\$20,504	0.00%
Monroe	Service	67	\$1,186,313	\$69,557	0.01%
Monroe	Specialty Retail	34	\$456,154	\$27,369	0.00%
Monroe	Utilities and Transportation	6	\$1,287,674	\$77,260	0.01%
Monroe	Wholesale	13	\$1,545,291	\$92,717	0.02%
Monroe	County Totals	199	\$12,213,359	\$731,179	0.12%
Montgomery	Apparel	S	S	S	S
Montgomery	Building Materials	9	\$1,602,101	\$96,126	0.02%
Montgomery	Eating and Drinking	29	\$2,270,056	\$136,203	0.02%
Montgomery	Food Dealers	11	\$3,530,649	\$211,839	0.04%
Montgomery	General Merchandise	S	S	S	S
Montgomery	Home Furnishings	7	\$445,239	\$26,714	0.00%
Montgomery	Miscellaneous	54	\$1,494,859	\$89,692	0.02%
Montgomery	Motor Vehicle	14	\$1,216,250	\$72,975	0.01%
Montgomery	Service	119	\$2,894,353	\$168,580	0.03%
Montgomery	Specialty Retail	40	\$847,046	\$50,823	0.01%
Montgomery	Utilities and Transportation	20	\$2,327,518	\$139,651	0.02%
Montgomery	Wholesale	15	\$1,942,307	\$116,538	0.02%
Montgomery	County Totals	328	\$20,657,074	\$1,234,343	0.21%
Muscatine	Apparel	11	\$1,488,532	\$89,312	0.02%
Muscatine	Building Materials	19	\$13,383,341	\$803,000	0.14%
Muscatine	Eating and Drinking	98	\$11,907,763	\$714,466	0.12%
Muscatine	Food Dealers	46	\$13,071,383	\$784,283	0.13%
Muscatine	General Merchandise	11	\$15,600,264	\$936,016	0.16%
Muscatine	Home Furnishings	18	\$2,286,552	\$137,193	0.02%
Muscatine	Miscellaneous	147	\$12,257,773	\$735,466	0.12%
Muscatine	Motor Vehicle	25	\$4,892,772	\$293,566	0.05%
Muscatine	Service	361	\$15,114,216	\$891,081	0.15%
Muscatine	Specialty Retail	141	\$5,570,593	\$334,236	0.06%
Muscatine	Utilities and Transportation	37	\$20,863,989	\$1,251,839	0.21%
Muscatine	Wholesale	38	\$5,561,093	\$333,658	0.06%
Muscatine	County Totals	952	\$121,998,271	\$7,304,117	1.24%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
O'Brien	Apparel	5	\$258,924	\$15,535	0.00%
O'Brien	Building Materials	11	\$1,871,795	\$112,308	0.02%
O'Brien	Eating and Drinking	31	\$3,152,378	\$189,143	0.03%
O'Brien	Food Dealers	25	\$5,218,281	\$313,097	0.05%
O'Brien	General Merchandise	6	\$1,228,423	\$73,705	0.01%
O'Brien	Home Furnishings	12	\$735,050	\$44,103	0.01%
O'Brien	Miscellaneous	84	\$2,743,128	\$164,588	0.03%
O'Brien	Motor Vehicle	13	\$1,338,299	\$80,298	0.01%
O'Brien	Service	180	\$5,387,109	\$313,343	0.05%
O'Brien	Specialty Retail	61	\$2,088,279	\$125,297	0.02%
O'Brien	Utilities and Transportation	27	\$3,033,450	\$182,007	0.03%
O'Brien	Wholesale	43	\$6,492,437	\$389,546	0.07%
O'Brien	County Totals	498	\$33,547,553	\$2,002,970	0.34%
Osceola	Apparel	S	S	S	S
Osceola	Building Materials	S	S	S	S
Osceola	Eating and Drinking	9	\$635,933	\$38,156	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	38	\$2,846,324	\$170,779	0.03%
Osceola	Motor Vehicle	S	S	S	S
Osceola	Service	74	\$1,167,220	\$69,454	0.01%
Osceola	Specialty Retail	22	\$494,939	\$29,696	0.01%
Osceola	Utilities and Transportation	18	\$2,980,187	\$178,811	0.03%
Osceola	Wholesale	10	\$3,098,413	\$185,905	0.03%
Osceola	County Totals	185	\$12,883,285	\$772,418	0.13%
Page	Apparel	8	\$463,122	\$27,787	0.00%
Page	Building Materials	8	\$2,703,818	\$162,229	0.03%
Page	Eating and Drinking	33	\$2,983,099	\$178,986	0.03%
Page	Food Dealers	11	\$3,610,368	\$216,622	0.04%
Page	General Merchandise	6	\$711,535	\$42,692	0.01%
Page	Home Furnishings	6	\$434,083	\$26,045	0.00%
Page	Miscellaneous	65	\$3,117,411	\$187,045	0.03%
Page	Motor Vehicle	18	\$1,677,207	\$100,632	0.02%
Page	Service	164	\$3,041,369	\$178,110	0.03%
Page	Specialty Retail	67	\$1,167,333	\$70,040	0.01%
Page	Utilities and Transportation	21	\$2,687,547	\$161,253	0.03%
Page	Wholesale	20	\$2,982,663	\$178,960	0.03%
Page	County Totals	427	\$25,579,555	\$1,530,401	0.26%
Palo Alto	Apparel	S	S	S	S
Palo Alto	Building Materials	6	\$1,282,961	\$76,978	0.01%
Palo Alto	Eating and Drinking	35	\$2,310,380	\$138,623	0.02%
Palo Alto	Food Dealers	12	\$2,264,389	\$135,863	0.02%
Palo Alto	General Merchandise	S	S	S	S
Palo Alto	Home Furnishings	7	\$243,293	\$14,598	0.00%
Palo Alto	Miscellaneous	46	\$14,374,649	\$862,479	0.15%
Palo Alto	Motor Vehicle	12	\$704,922	\$42,295	0.01%
Palo Alto	Service	113	\$3,365,431	\$194,663	0.03%
Palo Alto	Specialty Retail	60	\$1,105,630	\$66,338	0.01%
Palo Alto	Utilities and Transportation	17	\$2,310,667	\$138,640	0.02%
Palo Alto	Wholesale	21	\$2,343,707	\$140,622	0.02%
Palo Alto	County Totals	331	\$30,890,443	\$1,846,164	0.31%
Plymouth	Apparel	8	\$436,282	\$26,177	0.00%
Plymouth	Building Materials	16	\$2,422,840	\$145,370	0.02%
Plymouth	Eating and Drinking	67	\$6,370,665	\$382,240	0.06%
Plymouth	Food Dealers	24	\$5,375,964	\$322,558	0.05%
Plymouth	General Merchandise	6	\$7,606,109	\$456,367	0.08%
Plymouth	Home Furnishings	6	\$226,436	\$13,586	0.00%
Plymouth	Miscellaneous	130	\$4,581,238	\$274,874	0.05%
Plymouth	Motor Vehicle	17	\$3,191,602	\$191,496	0.03%
Plymouth	Service	280	\$7,564,441	\$441,382	0.07%
Plymouth	Specialty Retail	100	\$2,797,093	\$167,826	0.03%
Plymouth	Utilities and Transportation	35	\$4,777,939	\$286,676	0.05%
Plymouth	Wholesale	34	\$6,846,365	\$410,680	0.07%
Plymouth	County Totals	723	\$52,196,974	\$3,119,232	0.53%

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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	S	S	S	S
Pocahontas	Eating and Drinking	15	\$593,060	\$35,584	0.01%
Pocahontas	Food Dealers	15	\$2,617,942	\$157,077	0.03%
Pocahontas	General Merchandise	S	S	S	S
Pocahontas	Home Furnishings	S	S	S	S
Pocahontas	Miscellaneous	38	\$2,243,591	\$134,615	0.02%
Pocahontas	Motor Vehicle	8	\$368,286	\$22,097	0.00%
Pocahontas	Service	76	\$993,257	\$58,157	0.01%
Pocahontas	Specialty Retail	35	\$435,307	\$26,118	0.00%
Pocahontas	Utilities and Transportation	23	\$1,617,410	\$97,045	0.02%
Pocahontas	Wholesale	20	\$1,172,053	\$70,323	0.01%
Pocahontas	County Totals	241	\$10,785,930	\$645,718	0.11%
Polk	Apparel	242	\$51,453,154	\$3,087,189	0.52%
Polk	Building Materials	152	\$143,944,747	\$8,636,685	1.47%
Polk	Eating and Drinking	1,221	\$236,796,088	\$14,207,765	2.41%
Polk	Food Dealers	373	\$148,577,266	\$8,914,636	1.51%
Polk	General Merchandise	84	\$186,338,353	\$11,180,301	1.90%
Polk	Home Furnishings	187	\$89,737,090	\$5,384,225	0.91%
Polk	Miscellaneous	1,244	\$151,724,545	\$9,102,531	1.55%
Polk	Motor Vehicle	219	\$89,905,252	\$5,394,315	0.92%
Polk	Service	3,957	\$352,734,882	\$20,576,077	3.49%
Polk	Specialty Retail	1,435	\$165,927,902	\$9,955,674	1.69%
Polk	Utilities and Transportation	294	\$161,447,011	\$9,686,821	1.65%
Polk	Wholesale	456	\$267,286,603	\$15,886,105	2.70%
Polk	County Totals	9,864	\$2,045,872,893	\$122,012,325	20.72%
Pottawattamie	Apparel	47	\$7,039,000	\$422,340	0.07%
Pottawattamie	Building Materials	24	\$28,637,222	\$1,718,233	0.29%
Pottawattamie	Eating and Drinking	193	\$38,381,271	\$2,302,876	0.39%
Pottawattamie	Food Dealers	88	\$32,437,438	\$1,946,246	0.33%
Pottawattamie	General Merchandise	21	\$42,354,865	\$2,541,292	0.43%
Pottawattamie	Home Furnishings	18	\$3,946,503	\$236,790	0.04%
Pottawattamie	Miscellaneous	249	\$15,917,742	\$955,065	0.16%
Pottawattamie	Motor Vehicle	49	\$18,868,419	\$1,132,105	0.19%
Pottawattamie	Service	645	\$48,930,849	\$2,800,489	0.48%
Pottawattamie	Specialty Retail	219	\$21,637,887	\$1,298,273	0.22%
Pottawattamie	Utilities and Transportation	85	\$52,926,223	\$3,175,573	0.54%
Pottawattamie	Wholesale	85	\$8,416,718	\$504,906	0.09%
Pottawattamie	County Totals	1,723	\$319,494,137	\$19,034,189	3.23%
Poweshiek	Apparel	S	S	S	S
Poweshiek	Building Materials	11	\$3,284,957	\$197,097	0.03%
Poweshiek	Eating and Drinking	43	\$4,250,716	\$255,043	0.04%
Poweshiek	Food Dealers	23	\$7,059,941	\$423,596	0.07%
Poweshiek	General Merchandise	S	S	S	S
Poweshiek	Home Furnishings	8	\$644,720	\$38,683	0.01%
Poweshiek	Miscellaneous	92	\$3,315,422	\$198,925	0.03%
Poweshiek	Motor Vehicle	19	\$1,529,750	\$91,785	0.02%
Poweshiek	Service	226	\$6,658,503	\$382,583	0.06%
Poweshiek	Specialty Retail	89	\$1,810,622	\$108,637	0.02%
Poweshiek	Utilities and Transportation	37	\$4,474,965	\$268,498	0.05%
Poweshiek	Wholesale	27	\$3,153,252	\$189,195	0.03%
Poweshiek	County Totals	584	\$43,206,174	\$2,575,444	0.44%
Ringgold	Apparel	S	S	S	S
Ringgold	Building Materials	5	\$206,746	\$12,405	0.00%
Ringgold	Eating and Drinking	16	\$648,331	\$38,900	0.01%
Ringgold	Food Dealers	6	\$804,148	\$48,249	0.01%
Ringgold	General Merchandise	S	S	S	S
Ringgold	Home Furnishings	S	S	S	S
Ringgold	Miscellaneous	25	\$347,950	\$20,877	0.00%
Ringgold	Motor Vehicle	10	\$899,833	\$53,990	0.01%
Ringgold	Service	64	\$958,659	\$56,274	0.01%
Ringgold	Specialty Retail	25	\$170,539	\$10,232	0.00%
Ringgold	Utilities and Transportation	8	\$6,514,376	\$390,863	0.07%
Ringgold	Wholesale	14	\$1,456,408	\$87,384	0.01%
Ringgold	County Totals	179	\$12,801,909	\$766,869	0.13%

**Table 4. Iowa Retail Sales and 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	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Sac	Apparel	S	S	S	S
Sac	Building Materials	9	\$939,742	\$56,385	0.01%
Sac	Eating and Drinking	18	\$1,087,643	\$65,259	0.01%
Sac	Food Dealers	20	\$2,823,181	\$169,391	0.03%
Sac	General Merchandise	S	S	S	S
Sac	Home Furnishings	7	\$144,243	\$8,655	0.00%
Sac	Miscellaneous	64	\$2,492,006	\$149,520	0.03%
Sac	Motor Vehicle	12	\$1,659,508	\$99,570	0.02%
Sac	Service	135	\$2,228,094	\$130,814	0.02%
Sac	Specialty Retail	40	\$717,117	\$43,027	0.01%
Sac	Utilities and Transportation	23	\$1,805,365	\$108,322	0.02%
Sac	Wholesale	30	\$1,089,956	\$65,397	0.01%
Sac	County Totals	362	\$15,307,221	\$915,561	0.16%
Scott	Apparel	105	\$27,154,585	\$1,629,275	0.28%
Scott	Building Materials	69	\$45,230,311	\$2,713,819	0.46%
Scott	Eating and Drinking	436	\$85,469,399	\$5,128,164	0.87%
Scott	Food Dealers	151	\$56,779,456	\$3,406,767	0.58%
Scott	General Merchandise	43	\$71,684,628	\$4,301,078	0.73%
Scott	Home Furnishings	76	\$23,242,358	\$1,394,541	0.24%
Scott	Miscellaneous	444	\$59,797,250	\$3,586,174	0.61%
Scott	Motor Vehicle	87	\$29,256,913	\$1,755,415	0.30%
Scott	Service	1,351	\$83,558,953	\$4,847,372	0.82%
Scott	Specialty Retail	527	\$56,978,002	\$3,418,680	0.58%
Scott	Utilities and Transportation	118	\$87,766,436	\$5,265,986	0.89%
Scott	Wholesale	197	\$54,539,409	\$3,259,679	0.55%
Scott	County Totals	3,604	\$681,457,700	\$40,706,951	6.91%
Shelby	Apparel	S	S	S	S
Shelby	Building Materials	9	\$1,510,170	\$90,610	0.02%
Shelby	Eating and Drinking	35	\$1,874,610	\$112,477	0.02%
Shelby	Food Dealers	10	\$3,197,897	\$191,874	0.03%
Shelby	General Merchandise	S	S	S	S
Shelby	Home Furnishings	6	\$321,720	\$19,303	0.00%
Shelby	Miscellaneous	60	\$2,278,083	\$136,685	0.02%
Shelby	Motor Vehicle	14	\$1,563,744	\$93,825	0.02%
Shelby	Service	166	\$3,230,787	\$190,799	0.03%
Shelby	Specialty Retail	59	\$401,236	\$24,074	0.00%
Shelby	Utilities and Transportation	23	\$3,756,653	\$225,399	0.04%
Shelby	Wholesale	34	\$2,597,963	\$155,878	0.03%
Shelby	County Totals	423	\$22,220,166	\$1,330,161	0.23%
Sioux	Apparel	13	\$760,930	\$45,656	0.01%
Sioux	Building Materials	24	\$4,525,489	\$271,529	0.05%
Sioux	Eating and Drinking	67	\$6,944,230	\$416,654	0.07%
Sioux	Food Dealers	33	\$6,284,671	\$377,080	0.06%
Sioux	General Merchandise	10	\$8,895,013	\$533,701	0.09%
Sioux	Home Furnishings	26	\$3,007,292	\$180,438	0.03%
Sioux	Miscellaneous	221	\$16,827,460	\$1,009,648	0.17%
Sioux	Motor Vehicle	27	\$2,226,827	\$133,610	0.02%
Sioux	Service	417	\$12,641,806	\$739,157	0.13%
Sioux	Specialty Retail	146	\$3,575,346	\$214,521	0.04%
Sioux	Utilities and Transportation	64	\$14,235,227	\$854,114	0.15%
Sioux	Wholesale	91	\$19,006,263	\$1,140,376	0.19%
Sioux	County Totals	1,139	\$98,930,554	\$5,916,482	1.00%
Story	Apparel	47	\$9,603,084	\$576,185	0.10%
Story	Building Materials	32	\$21,740,290	\$1,304,417	0.22%
Story	Eating and Drinking	195	\$38,951,074	\$2,336,919	0.40%
Story	Food Dealers	67	\$23,182,778	\$1,390,967	0.24%
Story	General Merchandise	17	\$37,695,524	\$2,261,731	0.38%
Story	Home Furnishings	31	\$8,184,048	\$491,043	0.08%
Story	Miscellaneous	260	\$27,071,114	\$1,616,873	0.27%
Story	Motor Vehicle	46	\$9,694,598	\$581,676	0.10%
Story	Service	656	\$42,603,388	\$2,451,868	0.42%
Story	Specialty Retail	275	\$16,966,815	\$1,018,009	0.17%
Story	Utilities and Transportation	83	\$15,852,291	\$951,137	0.16%
Story	Wholesale	84	\$21,384,030	\$1,283,042	0.22%
Story	County Totals	1,793	\$272,929,034	\$16,263,868	2.76%

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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	16	\$1,918,082	\$115,085	0.02%
Tama	Eating and Drinking	38	\$1,702,700	\$102,162	0.02%
Tama	Food Dealers	23	\$4,251,090	\$255,065	0.04%
Tama	General Merchandise	S	S	S	S
Tama	Home Furnishings	10	\$459,835	\$27,590	0.00%
Tama	Miscellaneous	59	\$2,293,870	\$137,632	0.02%
Tama	Motor Vehicle	16	\$1,321,209	\$79,273	0.01%
Tama	Service	151	\$2,148,412	\$125,749	0.02%
Tama	Specialty Retail	68	\$730,835	\$43,850	0.01%
Tama	Utilities and Transportation	19	\$826,362	\$49,582	0.01%
Tama	Wholesale	34	\$3,012,742	\$180,765	0.03%
Tama	County Totals	441	\$19,967,678	\$1,194,905	0.20%
Taylor	Apparel	S	S	S	S
Taylor	Building Materials	S	S	S	S
Taylor	Eating and Drinking	12	\$444,170	\$26,650	0.00%
Taylor	Food Dealers	9	\$1,231,799	\$73,908	0.01%
Taylor	General Merchandise	S	S	S	S
Taylor	Home Furnishings	S	S	S	S
Taylor	Miscellaneous	29	\$816,551	\$48,993	0.01%
Taylor	Motor Vehicle	S	S	S	S
Taylor	Service	77	\$1,516,400	\$90,885	0.02%
Taylor	Specialty Retail	30	\$296,477	\$17,789	0.00%
Taylor	Utilities and Transportation	19	\$812,973	\$48,778	0.01%
Taylor	Wholesale	9	\$584,895	\$35,094	0.01%
Taylor	County Totals	198	\$6,620,645	\$397,139	0.07%
Union	Apparel	S	S	S	S
Union	Building Materials	10	\$1,314,445	\$78,867	0.01%
Union	Eating and Drinking	35	\$3,489,683	\$209,381	0.04%
Union	Food Dealers	13	\$4,025,361	\$241,522	0.04%
Union	General Merchandise	S	S	S	S
Union	Home Furnishings	9	\$590,463	\$35,428	0.01%
Union	Miscellaneous	45	\$2,145,564	\$128,734	0.02%
Union	Motor Vehicle	15	\$1,956,543	\$117,393	0.02%
Union	Service	138	\$3,683,797	\$214,395	0.04%
Union	Specialty Retail	43	\$876,761	\$52,606	0.01%
Union	Utilities and Transportation	16	\$1,580,875	\$94,853	0.02%
Union	Wholesale	16	\$4,467,637	\$268,058	0.05%
Union	County Totals	351	\$32,479,410	\$1,942,132	0.33%
Van Buren	Apparel	S	S	S	S
Van Buren	Building Materials	9	\$187,306	\$11,238	0.00%
Van Buren	Eating and Drinking	16	\$806,652	\$48,399	0.01%
Van Buren	Food Dealers	12	\$2,277,038	\$136,622	0.02%
Van Buren	General Merchandise	S	S	S	S
Van Buren	Home Furnishings	6	\$278,985	\$16,739	0.00%
Van Buren	Miscellaneous	44	\$1,221,858	\$73,311	0.01%
Van Buren	Motor Vehicle	7	\$206,063	\$12,364	0.00%
Van Buren	Service	88	\$1,092,692	\$63,849	0.01%
Van Buren	Specialty Retail	51	\$439,432	\$26,366	0.00%
Van Buren	Utilities and Transportation	17	\$447,008	\$26,820	0.00%
Van Buren	Wholesale	14	\$2,825,093	\$169,506	0.03%
Van Buren	County Totals	268	\$9,788,873	\$585,620	0.10%
Wapello	Apparel	12	\$1,248,594	\$74,916	0.01%
Wapello	Building Materials	14	\$16,001,835	\$960,110	0.16%
Wapello	Eating and Drinking	88	\$11,709,078	\$702,545	0.12%
Wapello	Food Dealers	37	\$10,362,665	\$621,760	0.11%
Wapello	General Merchandise	10	\$19,976,165	\$1,198,570	0.20%
Wapello	Home Furnishings	11	\$1,831,250	\$109,875	0.02%
Wapello	Miscellaneous	86	\$6,552,266	\$388,672	0.07%
Wapello	Motor Vehicle	36	\$5,337,335	\$320,240	0.05%
Wapello	Service	296	\$10,882,316	\$631,313	0.11%
Wapello	Specialty Retail	113	\$5,579,542	\$334,773	0.06%
Wapello	Utilities and Transportation	23	\$5,031,294	\$301,878	0.05%
Wapello	Wholesale	41	\$7,086,841	\$425,210	0.07%
Wapello	County Totals	767	\$101,599,181	\$6,069,861	1.03%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Warren	Apparel	10	\$285,532	\$17,132	0.00%
Warren	Building Materials	17	\$616,146	\$36,969	0.01%
Warren	Eating and Drinking	76	\$7,898,195	\$473,892	0.08%
Warren	Food Dealers	36	\$12,420,646	\$745,239	0.13%
Warren	General Merchandise	7	\$11,753,188	\$705,191	0.12%
Warren	Home Furnishings	13	\$1,029,283	\$61,757	0.01%
Warren	Miscellaneous	142	\$9,014,655	\$540,879	0.09%
Warren	Motor Vehicle	26	\$7,375,390	\$442,523	0.08%
Warren	Service	363	\$10,439,193	\$622,261	0.11%
Warren	Specialty Retail	141	\$3,086,798	\$185,208	0.03%
Warren	Utilities and Transportation	40	\$7,984,553	\$479,073	0.08%
Warren	Wholesale	35	\$7,640,051	\$458,403	0.08%
Warren	County Totals	906	\$79,543,630	\$4,768,528	0.81%
Washington	Apparel	5	\$139,111	\$8,347	0.00%
Washington	Building Materials	15	\$2,695,852	\$161,751	0.03%
Washington	Eating and Drinking	49	\$4,188,675	\$251,321	0.04%
Washington	Food Dealers	30	\$6,340,759	\$380,446	0.06%
Washington	General Merchandise	5	\$4,926,128	\$295,568	0.05%
Washington	Home Furnishings	13	\$1,031,203	\$61,872	0.01%
Washington	Miscellaneous	131	\$7,452,085	\$447,125	0.08%
Washington	Motor Vehicle	16	\$2,850,193	\$171,012	0.03%
Washington	Service	295	\$9,954,294	\$586,577	0.10%
Washington	Specialty Retail	123	\$2,908,566	\$174,514	0.03%
Washington	Utilities and Transportation	27	\$1,521,685	\$91,301	0.02%
Washington	Wholesale	42	\$6,173,145	\$370,389	0.06%
Washington	County Totals	751	\$50,181,696	\$3,000,222	0.51%
Wayne	Apparel	S	S	S	S
Wayne	Building Materials	8	\$1,101,045	\$66,063	0.01%
Wayne	Eating and Drinking	13	\$381,192	\$22,872	0.00%
Wayne	Food Dealers	13	\$2,063,536	\$123,812	0.02%
Wayne	General Merchandise	S	S	S	S
Wayne	Home Furnishings	5	\$71,012	\$4,261	0.00%
Wayne	Miscellaneous	33	\$759,893	\$45,594	0.01%
Wayne	Motor Vehicle	S	S	S	S
Wayne	Service	66	\$857,803	\$50,229	0.01%
Wayne	Specialty Retail	39	\$778,898	\$46,734	0.01%
Wayne	Utilities and Transportation	12	\$360,785	\$21,647	0.00%
Wayne	Wholesale	11	\$648,915	\$38,935	0.01%
Wayne	County Totals	208	\$7,600,443	\$454,788	0.08%
Webster	Apparel	26	\$3,580,165	\$214,810	0.04%
Webster	Building Materials	14	\$15,356,204	\$921,372	0.16%
Webster	Eating and Drinking	93	\$13,925,492	\$835,530	0.14%
Webster	Food Dealers	40	\$11,457,619	\$687,457	0.12%
Webster	General Merchandise	13	\$22,630,678	\$1,357,841	0.23%
Webster	Home Furnishings	18	\$4,186,975	\$251,219	0.04%
Webster	Miscellaneous	148	\$6,665,938	\$399,571	0.07%
Webster	Motor Vehicle	36	\$6,233,466	\$374,001	0.06%
Webster	Service	394	\$17,036,542	\$986,199	0.17%
Webster	Specialty Retail	158	\$8,190,000	\$491,400	0.08%
Webster	Utilities and Transportation	48	\$14,173,883	\$850,433	0.14%
Webster	Wholesale	58	\$14,905,966	\$890,400	0.15%
Webster	County Totals	1,046	\$138,342,928	\$8,260,232	1.40%

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County	Business Group	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
Winnebago	Apparel	S	S	S	S
Winnebago	Building Materials	7	\$1,185,641	\$71,138	0.01%
Winnebago	Eating and Drinking	31	\$2,066,412	\$123,985	0.02%
Winnebago	Food Dealers	15	\$3,539,590	\$212,375	0.04%
Winnebago	General Merchandise	S	S	S	S
Winnebago	Home Furnishings	10	\$381,661	\$22,900	0.00%
Winnebago	Miscellaneous	57	\$2,154,904	\$129,294	0.02%
Winnebago	Motor Vehicle	14	\$1,615,150	\$96,909	0.02%
Winnebago	Service	112	\$3,254,658	\$195,102	0.03%
Winnebago	Specialty Retail	63	\$1,578,539	\$94,712	0.02%
Winnebago	Utilities and Transportation	14	\$3,774,887	\$226,493	0.04%
Winnebago	Wholesale	25	\$2,511,295	\$150,678	0.03%
Winnebago	County Totals	352	\$23,501,259	\$1,409,898	0.24%
Winneshiek	Apparel	11	\$1,041,487	\$62,489	0.01%
Winneshiek	Building Materials	17	\$3,153,578	\$189,215	0.03%
Winneshiek	Eating and Drinking	57	\$5,908,543	\$354,513	0.06%
Winneshiek	Food Dealers	20	\$5,353,168	\$321,190	0.05%
Winneshiek	General Merchandise	7	\$12,227,127	\$733,628	0.12%
Winneshiek	Home Furnishings	15	\$2,203,241	\$132,194	0.02%
Winneshiek	Miscellaneous	118	\$8,104,625	\$486,278	0.08%
Winneshiek	Motor Vehicle	23	\$3,101,110	\$186,067	0.03%
Winneshiek	Service	268	\$6,760,011	\$389,397	0.07%
Winneshiek	Specialty Retail	106	\$3,722,472	\$223,348	0.04%
Winneshiek	Utilities and Transportation	31	\$1,551,659	\$93,100	0.02%
Winneshiek	Wholesale	35	\$5,635,519	\$337,221	0.06%
Winneshiek	County Totals	708	\$58,762,540	\$3,508,639	0.60%
Woodbury	Apparel	73	\$20,204,245	\$1,212,255	0.21%
Woodbury	Building Materials	39	\$38,342,699	\$2,300,562	0.39%
Woodbury	Eating and Drinking	285	\$47,533,065	\$2,851,984	0.48%
Woodbury	Food Dealers	94	\$27,803,352	\$1,668,201	0.28%
Woodbury	General Merchandise	26	\$54,754,370	\$3,285,262	0.56%
Woodbury	Home Furnishings	56	\$14,779,745	\$886,785	0.15%
Woodbury	Miscellaneous	316	\$27,332,352	\$1,639,941	0.28%
Woodbury	Motor Vehicle	69	\$26,416,918	\$1,585,015	0.27%
Woodbury	Service	891	\$50,774,249	\$2,937,592	0.50%
Woodbury	Specialty Retail	330	\$33,575,399	\$2,014,524	0.34%
Woodbury	Utilities and Transportation	81	\$33,701,536	\$2,022,092	0.34%
Woodbury	Wholesale	127	\$48,863,863	\$2,910,370	0.49%
Woodbury	County Totals	2,387	\$424,081,793	\$25,314,583	4.30%
Worth	Apparel	S	S	S	S
Worth	Building Materials	S	S	S	S
Worth	Eating and Drinking	18	\$1,019,874	\$61,192	0.01%
Worth	Food Dealers	8	\$1,959,170	\$117,550	0.02%
Worth	General Merchandise	S	S	S	S
Worth	Home Furnishings	S	S	S	S
Worth	Miscellaneous	32	\$875,336	\$52,520	0.01%
Worth	Motor Vehicle	9	\$422,328	\$25,340	0.00%
Worth	Service	77	\$4,686,683	\$270,362	0.05%
Worth	Specialty Retail	24	\$1,489,291	\$89,357	0.02%
Worth	Utilities and Transportation	17	\$292,679	\$17,561	0.00%
Worth	Wholesale	11	\$780,882	\$46,853	0.01%
Worth	County Totals	203	\$11,904,018	\$703,402	0.12%
Wright	Apparel	S	S	S	S
Wright	Building Materials	11	\$1,634,711	\$98,083	0.02%
Wright	Eating and Drinking	40	\$2,281,303	\$136,878	0.02%
Wright	Food Dealers	20	\$4,233,637	\$254,018	0.04%
Wright	General Merchandise	5	\$1,731,132	\$103,868	0.02%
Wright	Home Furnishings	S	S	S	S
Wright	Miscellaneous	73	\$3,057,896	\$183,474	0.03%
Wright	Motor Vehicle	14	\$853,011	\$51,181	0.01%
Wright	Service	141	\$2,553,837	\$150,314	0.03%
Wright	Specialty Retail	55	\$1,743,133	\$104,588	0.02%
Wright	Utilities and Transportation	28	\$4,179,280	\$250,757	0.04%
Wright	Wholesale	17	\$508,377	\$30,503	0.01%
Wright	County Totals	409	\$23,080,459	\$1,381,912	0.23%
State Totals		78,326	\$9,861,059,032	\$588,812,542	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