



Iowa Department of
REVENUE

Retail Sales and Use Tax
Annual Report
Fiscal Year 2016

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Tax Research and Program Analysis Section

**IOWA DEPARTMENT OF REVENUE
RETAIL SALES AND USE TAX REPORT
FISCAL YEAR 2016
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Forward

Each fiscal year, July 1 to June 30, a quarterly Retail Sales and Use Tax Report is published for each of the four quarters ending September 30, December 31, March 31, and June 30. This Annual Report encompasses data for all four quarters, covering sales between July 1, 2015 and June 30, 2016.

Tax Collection Distributions: In FY 2016, \$2.7 billion in tax was reported on sales and use tax quarterly and annual returns filed with the Department of Revenue (Table 1). Of that tax, 83.6% was reported on retail sales tax returns, 13.5% on retailers use tax returns, and 2.9% on consumer's use tax returns (see Figure 1). There was a slight uptick in the share associated with retail sales and consumer's use sales (remitted by taxpayers who purchase from retailers with no nexus) and a slight decrease in the share of associated with retail use sales (remitted by retailers located outside of Iowa with nexus) over last year.

Retail Sales Tax Summary: This section contains a brief history of the development of the Iowa Retail Sales Tax, listing some major legislation that changed the Iowa Sales and Use Tax base. The remaining pages of the section present various retail sales statistics.

Retail sales activity by type of business is classified using the 2007 North American Industry Code Classification System (NAICS). In 1999, the Department of Revenue converted many of the 1987 Standard Industrial Classification (SIC) codes to the appropriate four digit NAICS code. Where an exact match was not possible, the Department attempted to match as closely as possible with the NAICS codes. These tables match presentations of sales and use tax data in prior annual reports. However, between the fourth quarter of fiscal year 2013 and the first quarter in fiscal year 2014 the Department reviewed the business class codes assigned to retailers in the sales and use tax database. In that review, approximately 12 percent of retailers were reassigned to a different business class code to more accurately reflect the type of business in which the business is engaged. These business classes comprise the business groups presented in several tables, thus these reassigned classes impact tables where data are presented by business group. In addition, the Convenience Stores and Gas Stations business class was moved from the Motor Vehicle group to the Food Dealers group. These changes make data in this report not comparable to reports from FY 2013 or prior years.

Retail Sales Tax Statistics: This section contains various retail sales tax data in Tables 1-through 7. However, the following tables previously included in this report are presented only in the accompanying MS Excel file: (1) "Retail Sales and Tax by County and City" provides retail sales data for all cities in Iowa where at least 40 returns were filed during the fiscal year. The "Other" category provides data for all cities in each county not satisfying the minimum return requirement and any retailers located in unincorporated areas. (2) "Retail Sales and Tax by County and Business Group" provides data by 12 business groups for each county. Breakouts are provided for each business group within a county where at least 20 or more returns were filed in a fiscal year. An "S", representing "Suppressed", is used for any business group that does

not have at least 20 returns filed. (3) "Retail Sales and Tax by Business Classification" provides state-wide data by the 12 business groups further broken out into 82 business classifications. In order to protect the confidentiality of individual businesses, information for any business classification with less than 20 returns filed during the fiscal year are aggregated and put in the "Unclassified" category in the "Miscellaneous" group. (4) "Retail Sales by County". The remaining sections includes other retail sales tax data.

Use Tax Summary: This section begins with a history of the development of the Iowa Use Tax followed by a summary of the various types of use taxes.

Use Tax Statistics: This section contains various retail use and consumer use tax receipts tables. The MS excel workbook contains three use tax tables (1) Retailer's Use tax by business class (2) Consumer's Use Tax by business class (3) Motor Vehicle Use Taxes. The Local Hotel and Motel Tax Receipts are also included in the MS excel workbook.

GLOSSARY

BUSINESS CLASSIFICATION	Business classifications are based on the major type of activity performed by the business. As a result, business classifications may include sales other than normally suggested by the class title. Classifications are based on the 2007 North American Industry Classification System (NAICS).
BUSINESS GROUP	Consolidation of related business classifications into 12 broader business groups.
COMPUTED TAX	The applicable tax rate (6%) times the taxable sales.
CONSOLIDATED FILER	A business with multiple locations in Iowa that aggregates sales tax data over all the locations and files a single sales tax return per quarter. When state-level data is presented, consolidated filers are only counted as one return. The consolidated return provides the location data of each retailer operated by the consolidated filer, thus county-level and business classification data counts each consolidated location separately.
NUMBER OF RETURNS	The number of quarterly sales tax returns filed during the fiscal year. The number of returns in the annual report represents the sum of quarterly returns received and therefore the approximate number of establishments when not presented directly may be computed by dividing the number of returns by four.
NUMBER OF ESTABLISHMENTS	An establishment is a location where business is conducted. The number of establishments includes each separate location of a consolidated filer.
OTHER	Includes all businesses located in unincorporated areas of a county and those cities with less than 40 returns filed for the annual report and 10 returns filed for a quarterly report.
TAXABLE SALES	Gross receipts plus the value of taxable goods and services consumed by the business that were purchased tax exempt, minus the amount of tax exempt sales.
UNCLASSIFIED	Includes all businesses where less than 20 returns were filed for the applicable classification during the fiscal year. These are included in the "Miscellaneous" business group.

Figure 1. Distribution of Sales and Use Tax Collections by Tax Type for Fiscal Years 2010-2016

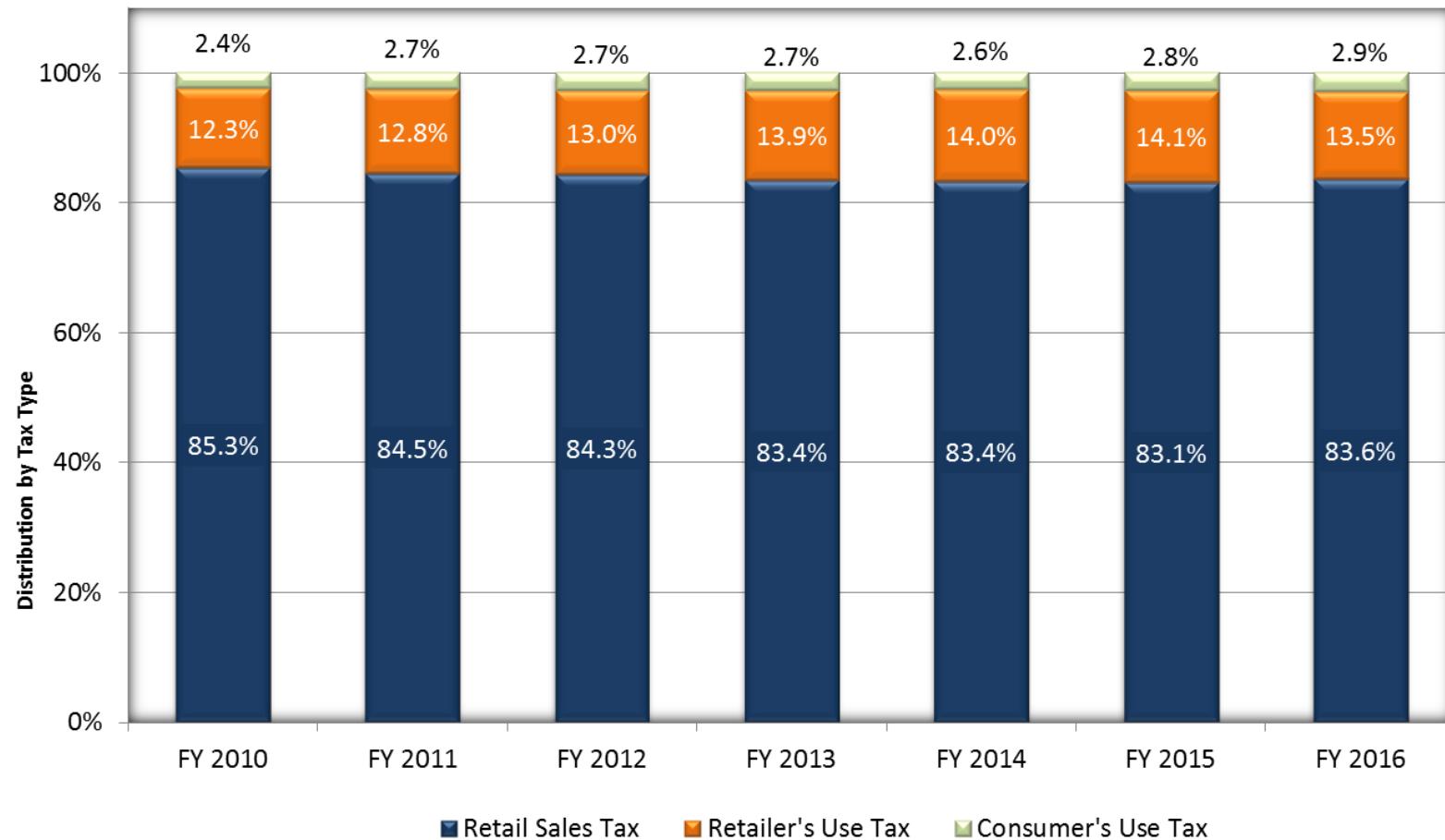


Table 1. Total Sales and Use Tax Collections by Tax Type, Millions

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Retail Sales Tax	\$1,910.4	\$1,967.5	\$2,064.7	\$2,080.1	\$2,142.3	\$2,242.0	\$2,295.2
Retailer's Use Tax	\$274.7	\$298.4	\$317.1	\$347.0	\$360.2	\$381.6	\$371.2
Consumer's Use Tax	\$54.2	\$61.7	\$66.4	\$66.6	\$67.1	\$75.0	\$78.4
FY Totals	\$2,239.3	\$2,327.6	\$2,448.2	\$2,493.7	\$2,569.6	\$2,698.6	\$2,744.8

History of Iowa Retail Sales Tax

A 6 percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in Iowa. The amount of gross receipts is adjusted by adding the value of goods consumed by businesses that were purchased tax exempt and subtracting the amount of any exempt sales.

The Iowa sales tax was first imposed in 1934 at the rate of 2 percent. The tax was imposed only on the gross receipts received from the sale of tangible personal property; the sale of metered gas, electricity, water, and communication services; and the sale of admissions to places of amusement or athletic events. The tax was set to sunset in three years. On April 1, 1937 the tax was made permanent and a use tax was imposed. On July 1, 1955 the rate was increased to 2.5 percent. The rate was dropped back to 2 percent on July 1, 1957 but was increased to 3 percent effective October 1, 1967. The rate was increased to 4 percent on March 1, 1983, and to 5 percent on July 1, 1992. The most recent increase to 6 percent was effective July 1, 2008 to raise revenue dedicated to school infrastructure, but is set to be repealed December 31, 2029. The sales and use tax collections resulting from the one percent increase are diverted to the schools for spending on infrastructure.

Since 1934 there have been many changes to the Iowa sales tax base. Some of the major sales tax base expansions are listed below.

- April 24, 1947: Retail sales tax was imposed on sales of all forms of amusement devices and commercial amusement enterprises.
- January 1, 1966: Extended tax to hotel and motel rooms.
- October 1, 1967: Extended tax to certain services.
- July 1, 1971: Sales of all vehicles subject to registration were made subject to use tax.
- July 1, 1985: An exception to the exemption for food for human consumption was made for candy, candy-coated items, certain beverages, and certain prepared food.

Some of the major exemptions are listed below.

- July 1, 1974: The sales of food purchased for home consumption, prescription drugs, and medical devices were exempted.
- July 1, 1979: Sales by cities and counties were exempted except utility services.
- July 1, 1987: Purchases of certain farm and industrial equipment and machinery were exempted.
- January 1, 2002: Phase out of Iowa sales tax on residential utilities was passed at a rate of 1 percent per year until the phase out was completed January 1, 2006.

THE YEAR IN REVIEW

Retail Sales Tax

The Iowa Retail Sales and Use Tax Annual Report covers the period beginning July 1, 2015 and ending June 30, 2016, which is the State's fiscal year. Quarterly statistical summaries are also provided on the Department's [website](#).

Summary of FY 2016 Annual Data

Total retail sales tax due on returns filed for the fiscal year ending June 30, 2015 was \$2,295.0 million, a 2.37 percent increase from the \$2,242.0 million computed in fiscal year 2015 (see Figure 2). The aggregate number of quarterly returns filed increased from 337,017 in fiscal year 2015 to 337,810 in fiscal year 2016, a 0.2 percent increase (see Table 7).

Summary of FY 2016 Quarterly Data

The December quarter had the most computed tax, 26.1 percent of the 2016 fiscal year total, with the June quarter second at 26.0 percent (see Table 2). The strong December quarter is typical, with the December quarter having the highest share of tax in fiscal years 2010 through 2013. Fiscal year 2014 was an exception when the June quarter was the strongest.

Figure 2. Retail Sales Tax Collections by Quarter Fiscal Years 2010-2016

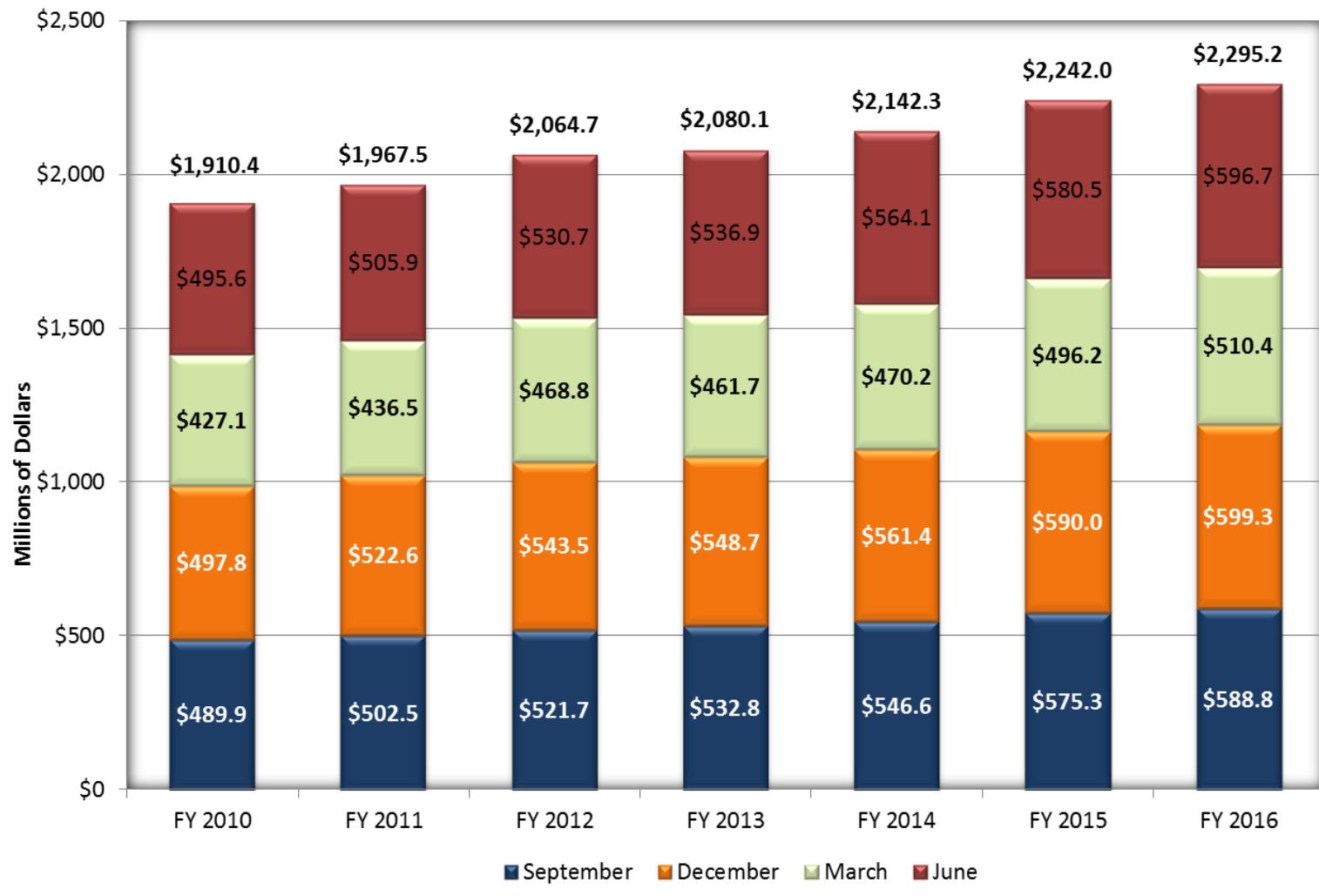


Table 2. Distribution of Retail Sales Tax Collections by Quarter

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
September	25.6%	25.5%	25.3%	25.6%	25.5%	25.7%	25.7%
December	26.1%	26.6%	26.3%	26.4%	26.2%	26.3%	26.1%
March	22.4%	22.2%	22.7%	22.2%	21.9%	22.1%	22.2%
June	25.9%	25.7%	25.7%	25.8%	26.3%	25.9%	26.0%
FY Totals	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**Table 3. Retail Sales Tax
by City Population
Fiscal Year 2016**

City Population	Number of Returns	Percent of Returns	Computed Tax	Percent of Tax	Growth in Tax From FY 2015
50,000 and Above	76,836	22.75%	\$894,148,434	38.96%	1.95%
25,000 to 50,000	33,274	9.85%	\$314,779,014	13.71%	2.04%
10,000 to 25,000	34,366	10.17%	\$333,520,885	14.53%	3.75%
5,000 to 10,000	46,764	13.84%	\$281,462,493	12.26%	3.05%
2,500 to 5,000	38,914	11.52%	\$176,087,744	7.67%	2.39%
1,000 to 2,500	47,286	14.00%	\$144,066,537	6.28%	2.84%
500 to 1,000	28,405	8.41%	\$74,924,505	3.26%	0.42%
Less than 500	24,213	7.17%	\$58,055,183	2.53%	2.36%
Unincorporated Areas	7,752	2.29%	\$18,254,624	0.80%	-1.93%
State Totals	337,810	100.00%	\$2,295,299,418	100.00%	2.37%

Percentages may not equal 100% due to rounding

**Table 4. Retail Sales Tax
by Filing Frequency
Fiscal Year 2016**

Sales Tax Filing Frequency	Number of		Growth in Tax From FY 2015
	Quarterly or Annual Returns	Computed Tax	
Semi-Monthly	35,444	\$1,491,667,549	1.43%
Monthly	95,262	\$641,790,961	3.50%
Quarterly	184,051	\$155,724,694	7.51%
Annual & Other	23,053	\$6,116,214	-6.41%
Total	337,810	\$2,295,299,418	2.37%

Notes:

Semi-Monthly: Businesses that remit more than \$60,000 per year are required to remit tax receipts electronically twice per month the last payment is due when the quarterly return is filed.

Monthly: Businesses that remit more than \$6,000 but less than \$60,000 per year are required to remit tax receipts once per month the last payment is due when the quarterly return is filed.

Quarterly: Businesses that remit more than \$120 but less than \$6,000 per year are required to remit tax receipts with each quarterly return.

Annual & Other: Businesses that remit less than \$120 per year are required to file an annual return.

**Table 5. Retail Taxable Sales and Tax
by Amount of Taxable Sales Reported on Quarterly Return
Fiscal Year 2016**

Amount of Taxable Sales	Number of Returns	Taxable Sales	Computed Tax	Percent of Tax
\$0-\$499	67,926	\$4,013,291	\$240,412	0.01%
\$500-\$999	12,585	\$9,307,897	\$557,375	0.02%
\$1,000-\$1,999	18,714	\$27,447,395	\$1,643,529	0.07%
\$2,000-\$2,999	13,899	\$34,375,414	\$2,057,613	0.09%
\$3,000-\$3,999	11,054	\$38,405,627	\$2,298,604	0.10%
\$4,000-\$4,999	9,208	\$41,246,064	\$2,468,359	0.11%
\$5,000-\$9,999	30,429	\$219,163,899	\$13,121,989	0.57%
\$10,000-\$24,999	36,555	\$596,531,069	\$35,718,004	1.56%
\$25,000-\$49,999	26,227	\$946,982,459	\$56,703,383	2.47%
\$50,000-\$99,999	24,313	\$1,742,154,670	\$104,231,362	4.54%
\$100,000-\$249,999	24,581	\$3,890,305,344	\$232,019,069	10.11%
\$250,000-\$499,999	10,458	\$3,647,042,186	\$216,903,690	9.45%
\$500,000-\$999,999	5,074	\$3,503,502,430	\$207,975,022	9.06%
\$1,000,000-\$1,999,999	2,239	\$3,086,464,745	\$183,742,915	8.01%
\$2,000,000-\$4,999,999	1,330	\$4,068,686,874	\$242,889,276	10.58%
\$5,000,000-\$9,999,999	447	\$3,066,057,967	\$183,644,410	8.00%
\$10,000,000 and Above	296	\$13,497,812,458	\$809,084,407	35.25%
State Totals	295,335	\$38,419,499,789	\$2,295,299,418	100.00%

Percentages may not sum to totals due to rounding.

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

**Table 6. Total Sales and Exempt Sales
by Amount of Total Sales
Fiscal Year 2016**

Amount of Total Sales	Number of Returns	Percent of Returns	Total Sales	Percent of Total Sales	Exempt Sales	Exempt Sales as percent of Total Sales
\$0-\$499	56,134	19.01%	\$24,844,131	0.02%	\$8,191,350	32.97%
\$500-\$999	10,485	3.55%	\$8,278,922	0.01%	\$610,060	7.37%
\$1,000-\$1,999	16,159	5.47%	\$24,316,709	0.02%	\$2,035,998	8.37%
\$2,000-\$2,999	12,157	4.12%	\$30,496,883	0.02%	\$2,902,202	9.52%
\$3,000-\$3,999	9,805	3.32%	\$34,633,383	0.03%	\$3,409,115	9.84%
\$4,000-\$4,999	8,265	2.80%	\$37,409,606	0.03%	\$3,786,301	10.12%
\$5,000-\$9,999	27,864	9.43%	\$202,430,621	0.16%	\$24,474,129	12.09%
\$10,000-\$24,999	34,902	11.82%	\$574,225,198	0.44%	\$105,049,565	18.29%
\$25,000-\$49,999	26,317	8.91%	\$955,131,299	0.74%	\$215,981,218	22.61%
\$50,000-\$99,999	25,763	8.72%	\$1,856,956,484	1.43%	\$476,517,132	25.66%
\$100,000-\$249,999	29,511	9.99%	\$4,746,427,709	3.65%	\$1,524,170,823	32.11%
\$250,000-\$499,999	15,019	5.09%	\$5,304,561,922	4.08%	\$2,181,096,733	41.12%
\$500,000-\$999,999	9,339	3.16%	\$6,560,595,738	5.05%	\$3,424,064,686	52.19%
\$1,000,000-\$1,999,999	5,685	1.92%	\$8,038,563,371	6.19%	\$5,133,310,765	63.86%
\$2,000,000-\$4,999,999	4,397	1.49%	\$13,787,177,825	10.61%	\$9,549,126,575	69.26%
\$5,000,000-\$9,999,999	1,800	0.61%	\$12,526,006,167	9.64%	\$9,335,272,230	74.53%
\$10,000,000 and Above	<u>1,733</u>	<u>0.59%</u>	<u>\$75,215,268,623</u>	<u>57.89%</u>	<u>\$59,517,825,920</u>	<u>79.13%</u>
State Totals	295,335	100.00%	\$129,927,324,591	100.00%	\$91,507,824,802	70.43%

Total Sales =Gross Sales+Goods Consumed

Gross Sales are all sales of a business.

Goods Consumed are goods originally purchased tax free by a business for direct resale or to be incorporated into a product for resale but were used in the course of business or for personal use.

Exempt sales are sales made by the business in which sales tax was not required to be charged.

Taxable Sales=(Gross Sales+Goods Consumed-Exempt Sales)

The total number of returns does not equal totals presented in the other tables.

of the report because consolidated returns are counted as only one return in this table.

**Table 7. Retail Sales Tax
by Amount of Tax Due Reported on Quarterly Returns
Fiscal Year 2016**

Amount of Tax Due	Number of Returns	Percent of Returns	Computed Tax	Percent of Tax	Growth in Tax From FY 2015
\$0 - \$24	65,508	22.18%	\$174,209	0.01%	-0.01%
\$25 - \$49	11,108	3.76%	\$409,865	0.02%	-0.23%
\$50 - \$99	17,158	5.81%	\$1,259,333	0.05%	-2.56%
\$100 - \$149	13,051	4.42%	\$1,618,026	0.07%	-1.25%
\$150 - \$199	10,442	3.54%	\$1,821,001	0.08%	-1.90%
\$200 - \$249	8,739	2.96%	\$1,959,875	0.09%	-2.13%
\$250 - \$499	30,034	10.17%	\$10,886,454	0.47%	0.00%
\$500 - \$999	28,320	9.59%	\$20,278,323	0.88%	-2.66%
\$1,000 - \$1,499	16,089	5.45%	\$19,806,922	0.86%	1.47%
\$1,500 - \$1,999	10,720	3.63%	\$18,625,643	0.81%	-3.29%
\$2,000 - \$2,499	8,611	2.92%	\$19,283,097	0.84%	-1.20%
\$2,500 - \$2,999	6,919	2.34%	\$18,967,045	0.83%	-1.10%
\$3,000 - \$3,999	10,275	3.48%	\$35,617,857	1.55%	-1.73%
\$4,000 - \$4,999	7,938	2.69%	\$35,494,658	1.55%	0.76%
\$5,000 - \$9,999	21,279	7.21%	\$151,278,222	6.59%	1.81%
\$10,000 - \$24,999	17,654	5.98%	\$272,939,180	11.89%	0.51%
\$25,000 - \$49,999	6,233	2.11%	\$213,808,245	9.32%	4.94%
\$50,000 - \$99,999	2,747	0.93%	\$187,971,872	8.19%	3.26%
\$100,000 - \$199,999	1,334	0.45%	\$185,268,076	8.07%	1.46%
\$200,000 - \$499,999	802	0.27%	\$245,912,033	10.71%	8.09%
\$500,000 - \$999,999	212	0.07%	\$146,075,494	6.36%	-0.63%
\$1,000,000 and Above	162	0.05%	\$705,843,988	30.75%	2.14%
State Totals	295,335	100.00%	\$2,295,299,418	100.00%	2.37%

Percentages may not sum to totals due to rounding.

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

**Table 8. Change in Retail Sales Tax Returns, Establishments and Computed Tax
by Business Group for Fiscal Years 2015 and 2016**

Business Group	Number of Returns			Number of Establishments			Computed Tax		
	FY 2015	FY 2016	Percent Change	FY 2015	FY 2016	Percent Change	FY 2015	FY 2016	Percent Change
Apparel	6,221	6,225	0.06%	1,876	1,877	0.05%	\$63,799,179	\$64,035,090	0.37%
Building Materials	6,118	5,943	-2.86%	1,808	1,762	-2.54%	\$162,406,008	\$165,801,567	2.09%
Eating and Drinking	29,889	30,362	1.58%	8,514	8,610	1.13%	\$243,360,871	\$253,690,430	4.24%
Food Dealers	12,790	12,724	-0.52%	3,629	3,575	-1.49%	\$197,820,621	\$208,692,021	5.50%
General Merchandise	3,093	3,073	-0.65%	856	852	-0.47%	\$282,660,557	\$283,183,667	0.19%
Home Furnishings	6,169	5,917	-4.08%	1,858	1,791	-3.61%	\$73,015,464	\$74,142,026	1.54%
Miscellaneous	49,219	49,763	1.11%	15,440	15,657	1.41%	\$181,124,735	\$184,898,036	2.08%
Motor Vehicle	9,428	9,340	-0.93%	2,802	2,769	-1.18%	\$107,609,889	\$111,602,318	3.71%
Services	126,249	126,900	0.52%	39,450	40,085	1.61%	\$303,300,089	\$311,079,755	2.57%
Specialty Retail	55,786	56,083	0.53%	22,522	22,857	1.49%	\$174,681,344	\$183,122,171	4.83%
Utilities and Transportation	14,357	14,134	-1.55%	3,980	3,631	-8.77%	\$217,922,844	\$220,188,699	1.04%
Wholesale	17,698	17,346	-1.99%	5,270	5,168	-1.94%	\$234,411,780	\$234,863,639	0.19%
State Totals	337,017	337,810	0.24%	108,005	108,634	0.58%	\$2,242,113,380	\$2,295,299,418	2.37%

A return is a quarterly or annual return filed by a business. An establishment is a location where a business is conducted.

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.

History of Iowa Use Tax

Effective July 1, 2008, Iowa raised the use tax to 6 percent of the purchase price of tangible personal property which is purchased outside of Iowa for use in Iowa. The tax is also owed on taxable services purchased outside of Iowa when such services or the result of such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use, or occupational taxes paid to another state.

Iowa use tax is collected under two complementary use taxes: Retailer's Use Tax and Consumer's Use Tax. Beginning July 1, 2008 the Motor Vehicle Use Tax was replaced with a one time registration fee on new and used vehicles.

(1) Retailer's Use Tax is collected by registered retailers from the purchaser on the sale of all taxable tangible property and services. Retailers located outside of the State who maintain a place of business in Iowa are required to register with the Department of Revenue and collect the tax on all sales made into Iowa.

(2) Consumer's Use Tax is paid by individuals or businesses that purchase taxable goods or services outside of Iowa for use in the State. Individuals or businesses that regularly purchase taxable goods or services of property on which the tax has not been paid are required to file a quarterly Consumer's Use tax return in conjunction with payment of the tax. Individuals who make occasional taxable purchases for use in Iowa are also required to remit Consumer's Use tax, but do not need to register for a use tax permit.

(3) A 5 percent one-time registration fee is imposed on the sale of new and used motor vehicles which are subject to registration in Iowa. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any traded property. Payment of the tax is made to the County Treasurer where the vehicle is registered. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Table 9. Iowa Use Taxes
Fiscal Year 2016

Retailer's Use Tax by Business Group

Business Group	Number of Returns	Percent of Returns	Taxable Sales	Computed Tax	Percent of Tax
Apparel	555	1.02%	\$125,533,661	\$7,532,020	2.03%
Building Materials	1,116	2.05%	\$145,803,767	\$8,748,226	2.36%
Eating and Drinking	325	0.60%	\$14,249,859	\$854,992	0.23%
Food Dealers	341	0.63%	\$63,488,641	\$3,809,318	1.03%
General Merchandise	131	0.24%	\$76,885,382	\$4,613,123	1.24%
Home Furnishings	1,221	2.25%	\$97,479,451	\$5,848,767	1.58%
Miscellaneous	14,099	25.94%	\$1,132,230,647	\$67,929,120	18.30%
Motor Vehicle	668	1.23%	\$67,706,082	\$4,062,365	1.09%
Services	13,760	25.32%	\$1,037,073,861	\$62,217,215	16.76%
Specialty Retail	10,513	19.34%	\$983,913,471	\$59,017,044	15.89%
Utilities and Transportation	2,647	4.87%	\$1,393,112,697	\$83,586,762	22.51%
Wholesale	8,969	16.50%	\$1,053,868,356	\$63,074,793	16.99%
State Totals	54,345	100.00%	\$6,191,345,875	\$371,293,745	100.00%

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.

Comparison of Use Taxes
Fiscal Year 2015 and 2016

Use Tax	2015	2016	Percentage Change
Retailer's			
Number of Returns	52,653	54,345	3.21%
Computed Tax	\$381,646,681	\$371,293,745	-2.71%
Consumer's			
Number of Returns	25,722	26,190	1.82%
Computed Tax	\$75,075,779	\$78,400,029	4.43%
Motor Vehicle			
Number of Units	979,640	1,002,978	2.38%
Fee	\$318,276,383	\$323,835,599	1.75%
Consumer's Remitted for occasional purchases			
Number of Payments	287	927	223.00%
Remitted Tax	\$205,784	\$569,783	176.88%

**Table 10. Retailer's Use Tax
by Amount of Tax Due on Quarterly Returns
Fiscal Year 2016**

Amount of Tax Due	Number of Returns	Percent of Returns	Computed Tax	Percent of Tax	Growth in Tax From FY 2015
\$0 - \$24	21,028	38.69%	\$25,623	0.01%	4.74%
\$25 - \$49	1,557	2.87%	\$57,288	0.02%	6.61%
\$50 - \$99	2,185	4.02%	\$159,887	0.04%	0.50%
\$100 - \$149	1,599	2.94%	\$198,300	0.05%	3.87%
\$150 - \$199	1,264	2.33%	\$219,944	0.06%	-7.50%
\$200 - \$249	1,113	2.05%	\$248,845	0.07%	-0.23%
\$250 - \$499	3,944	7.26%	\$1,434,389	0.39%	7.31%
\$500 - \$999	4,155	7.65%	\$3,000,666	0.81%	0.43%
\$1,000 - \$1,499	2,445	4.50%	\$3,014,572	0.81%	1.22%
\$1,500 - \$1,999	1,751	3.22%	\$3,040,514	0.82%	1.16%
\$2,000 - \$2,499	1,302	2.40%	\$2,911,253	0.78%	1.43%
\$2,500 - \$2,999	1,020	1.88%	\$2,794,767	0.75%	-0.04%
\$3,000 - \$3,999	1,569	2.89%	\$5,422,908	1.46%	2.45%
\$4,000 - \$4,999	1,134	2.09%	\$5,088,013	1.37%	-0.25%
\$5,000 - \$9,999	3,070	5.65%	\$21,737,709	5.85%	0.60%
\$10,000 - \$24,999	2,637	4.85%	\$41,205,344	11.10%	2.83%
\$25,000 - \$49,999	1,305	2.40%	\$45,027,406	12.13%	3.36%
\$50,000 - \$99,999	681	1.25%	\$47,138,063	12.70%	-1.42%
\$100,000 and Above	586	1.08%	\$188,568,253	50.79%	-6.33%
State Totals	54,345	100.00%	\$371,293,745	100.00%	-2.71%

Percentages may not sum to totals due to rounding.

**Table 11. Consumer's Use Tax
by Amount of Tax Due on Quarterly Returns
Fiscal Year 2016**

Amount of Tax Due	Number of Returns	Percent of Returns	Computed Tax	Percent of Tax	Growth in Tax From FY 2015
\$0 - \$24	11,292	43.12%	\$26,856	0.03%	-0.21%
\$25 - \$49	1,602	6.12%	\$58,600	0.07%	1.85%
\$50 - \$99	1,893	7.23%	\$138,001	0.18%	-0.87%
\$100 - \$149	1,167	4.46%	\$143,586	0.18%	0.35%
\$150 - \$199	906	3.46%	\$157,205	0.20%	3.78%
\$200 - \$249	662	2.53%	\$147,720	0.19%	-8.13%
\$250 - \$499	2,035	7.77%	\$723,760	0.92%	2.81%
\$500 - \$999	1,788	6.83%	\$1,278,731	1.63%	0.72%
\$1,000 - \$1,499	916	3.50%	\$1,133,939	1.45%	4.43%
\$1,500 - \$1,999	606	2.31%	\$1,049,593	1.34%	8.99%
\$2,000 - \$2,499	428	1.63%	\$956,407	1.22%	9.61%
\$2,500 - \$2,999	334	1.28%	\$911,251	1.16%	8.76%
\$3,000 - \$3,999	441	1.68%	\$1,530,367	1.95%	-2.31%
\$4,000 - \$4,999	278	1.06%	\$1,255,639	1.60%	-2.61%
\$5,000 - \$9,999	728	2.78%	\$5,152,362	6.57%	0.87%
\$10,000 - \$24,999	667	2.55%	\$10,309,467	13.15%	-3.22%
\$25,000 - \$49,999	240	0.92%	\$8,367,927	10.67%	-7.79%
\$50,000 - \$99,999	115	0.44%	\$8,098,639	10.33%	-7.24%
\$100,000 and Above	92	0.35%	\$36,959,980	47.14%	14.63%
State Totals	26,190	100.00%	\$78,400,030	100.00%	4.43%

Percentages may not sum to totals due to rounding.