# IOWA Department of REVENUE 

# Retail Sales and Use Tax Annual Report Fiscal Year 2011 

Released
December 2011

# IOWA DEPARTMENT OF REVENUE RETAIL SALES AND USE TAX REPORT FISCAL YEAR 2011 <br> TABLE OF CONTENTS 

## Page

## Introduction

Foreword ..... 1
Glossary ..... 2
Retail Sales Tax Summary
History of lowa Retail Sales Tax ..... 3
The Year in Review ..... 4
Retail Sales Tax by Fiscal Year 2008-2011 ..... 5
Retail Sales Tax by Quarter for Fiscal Year 2011 ..... 6
Retail Sales Tax by City Population ..... 7
Gross Sales and Retail Sales Tax by Amount of Gross Sales ..... 8
Retail Sales and Tax by Amount of Taxable Sales ..... 9
Retail Sales Tax by Amount of Tax Due ..... 10
Retail Sales and Tax by County ..... 11-12
Use Tax Summary
History of lowa Use Tax ..... 13
Comparison of Use Taxes ..... 14
Retailer's Use Tax by Amount of Tax Due ..... 15
Consumer's Use Tax by Amount of Tax Due ..... 16
Hotel and Motel Tax Summary ..... 17-19
Retail Sales Tax Statistics
Retail Sales and Tax by County and City ..... 20-35
Retail Sales and Tax by County and Business Group. ..... 36-60
Retail Sales and Tax by Business Classification ..... 61-62
Use Tax Statistics
County Treasurer Motor Vehicle Use Fee Report ..... 63
Retailer's Use Sales and Tax by Business Classification ..... 64-65
Consumer's Use Sales and Tax by Business Classification ..... 66-67
Consumer's Use Tax by County ..... 68

## Forward

Each fiscal year, July 1 to June 30, a retail sales and use tax report is published for each of the four quarters ending September 30, December 31, March 31, and June 30. The annual report covers sales made on July 1 of one year through June 30 of the following calendar year.

Retail sales activity by type of business is classified using the 1997 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.

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

Use Tax Summary: This section begins with a history of the development of Use Tax in lowa followed by a summary of the various use taxes. The Local Option Tax for Hotels and Motels is included on pages 17-19.

Retail Sales Tax Statistics: This section includes three tables (1) "Retail Sales and Tax by County and City" provides data for all cities in lowa where at least 40 returns were filed during the fiscal year. The "Other" category provides data for all cities not satisfying the minimum requirements. (2) "Retail Sales and Tax by County and Business Group" provides data by 12 business groups for each county. Breakouts are provided for each business group within a county where at least 20 or more returns were filed in a fiscal year. An "S", representing "Suppressed", is placed in any business group that does not have at least 20 returns filed. (3)"Retail Sales and Tax by Business Classification" provides data broken out by the 12 business groups and 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 "NonClassified" category in the "Miscellaneous" group.

Use Tax Statistics: This section includes data for the three types of use taxes: Motor Vehicle Use Fee, Retailer's Use Tax and Consumer's Use Tax. The Motor Vehicle Use Fee data are aggregated by the county in which the vehicle was registered. Retailer's Use Sales and Tax data are presented by business group and business classification. Consumer's Use Sales and Tax data are presented separately by county and business classification.

## GLOSSARY

## BUSINESS <br> CLASSIFICATION

BUSINESS
GROUP
COMPUTED TAX

CONSOLIDATED FILER

NONCLASSIFIED

NUMBER OF RETURNS

## OTHER

## TAXABLE SALES

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 1997 North American Industry Classification System (NAICS).

Consolidation of related business classifications into 12 broader business groups.

The applicable rate (6\%) times the taxable sales.
A business that has multiple locations in lowa that aggregates sales tax data of all the locations and files a single sales tax return per quarter.

Includes all businesses where less than 20 returns were filed for the applicable classification during the fiscal year. These were included in the "Miscellaneous" business group.

The number of quarterly sales tax returns filed during the fiscal year. The annual report represents the sum of quarterly returns received and therefore the approximate number of businesses may be computed by dividing the number of returns by four.

Includes all businesses located in rural portions of a county and those cities with less than 40 returns filed for the annual report and 10 returns filed for a quarterly report.

Gross receipts plus the value of taxable goods and services consumed by the business that were purchased tax exempt, minus the amount of exemptions. For a complete list of exemptions go the Department's Web site http://www.lowa.gov/tax/educate/79120.pdf

## History of lowa Retail Sales Tax

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

The sales tax was first imposed in 1934 in lowa 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 increased to 2.5 percent. The rate was dropped back to 2 percent on July 1, 1957 and was increased to 3 percent effective October 1, 1967. The rate increased to 4 percent on March 1, 1983, and to 5 percent on July 1, 1992. The most recent increase to 6 percent was effective July 1, 2008.

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

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

Some of the major exemptions are listed below.

- July 1, 1974: The sale of food purchased for home consumption, prescription drugs, and medical devices.
- July 1, 1975: The sale of medically supplied oxygen
- July 1, 1979: Sales by cities and counties except utility service.
- July 1, 1987: Purchases of certain farm and industrial equipment and machinery
- January 1, 2002: Phase out of Iowa Sales Tax on residential utilities at a rate of 1 percent per year until phase out was completed January 1, 2006.
For a complete list of items that are taxable and exempt from lowa sales tax go to the Department of Revenues Web site at http://www.iowa.gov/tax/educate/79120.pdf.


## THE YEAR IN REVIEW

## Retail Sales Tax

Beginning with fiscal year 2009 annual reports cover the period beginning July $1^{\text {st }}$ and ending June $30^{\text {th }}$. Previously, the fiscal year for the Annual Iowa Retail Sales and Use Tax Report covered the period beginning April $1^{\text {st }}$ and ending March $31^{\text {st }}$. The change was made so the period covered is consistent with the State's fiscal year. Quarterly statistical summaries are also provided on the Department's Web site.

Total retail sales tax due on returns filed for the fiscal year ending June 30, 2011, was $\$ 1,967.5$ million, a 3.0 percent increase from the $\$ 1,910.4$ million collected in fiscal year 2010. The number of quarterly returns filed decreased from 350,870 in fiscal year 2010 to 342,381 in fiscal year 2011, a 2.4 percent decrease.

## Review of Quarterly Data in FY 2011

The December quarter had the most computed tax, 26.6 percent of the 2011 fiscal year total. The Figure on page 5 presents the quarterly tax collections during fiscal year 2011 and for each of the past three fiscal years.

Retail Sales Tax by Fiscal Year 2008-2011 Receipts in Millions of Dollars
Fiscal Years ending June 30


Retail Sales Tax by Quarter for Fiscal Year 2011 Receipts in Millions of Dollars

Total \$1,967.5


## Retail Sales Tax by City Population Fiscal Year 2011

| City Population | Computed <br> Tax | Percent Of <br> Tax |
| :--- | ---: | ---: |
| 50,000 and Over | $\$ 785,140,215$ | $39.91 \%$ |
| 25,000 TO 50,000 | $\$ 273,251,849$ | $13.89 \%$ |
| 10,000 TO 25,000 | $\$ 282,256,484$ | $14.35 \%$ |
| 5,000 TO 10,000 | $\$ 240,407,975$ | $12.22 \%$ |
| 2,500 TO 5,000 | $\$ 147,443,087$ | $7.49 \%$ |
| 1,000 TO 2,500 | $\$ 116,560,303$ | $5.92 \%$ |
| 500 TO 1,000 | $\$ 63,352,267$ | $3.22 \%$ |
| Cities Under 500 | $\$ 44,668,288$ | $2.27 \%$ |
| Others | $\$ 14,400,336$ |  |
| Totals | $\$ 1,967,480,804$ | $0.73 \%$ |

Percentages may not equal $100 \%$ due to rounding

| Amount of Gross Sales | Number of Returns | Percent of Returns | Gross Sales | Percent of Gross Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$0-\$499 | 58,399 | 19.41\% | \$3,264,472 | 0.00\% | \$1,229,927 | 0.06\% |
| \$500-\$999 | 11,179 | 3.71\% | \$8,302,053 | 0.01\% | \$534,915 | 0.03\% |
| \$1,000-\$1,999 | 16,880 | 5.61\% | \$24,773,567 | 0.02\% | \$1,418,046 | 0.07\% |
| \$2,000-\$2,999 | 12,925 | 4.29\% | \$31,945,211 | 0.03\% | \$1,798,331 | 0.09\% |
| \$3,000-\$3,999 | 10,510 | 3.49\% | \$36,508,652 | 0.03\% | \$1,989,960 | 0.10\% |
| \$4,000-\$4,999 | 8,713 | 2.90\% | \$39,051,086 | 0.03\% | \$2,124,696 | 0.11\% |
| \$5,000-\$9,999 | 28,405 | 9.44\% | \$205,790,065 | 0.18\% | \$10,868,417 | 0.55\% |
| \$10,000-\$24,999 | 36,570 | 12.15\% | \$600,041,909 | 0.52\% | \$29,475,780 | 1.50\% |
| \$25,000-\$49,999 | 28,141 | 9.35\% | \$1,015,095,496 | 0.87\% | \$47,193,066 | 2.40\% |
| \$50,000-\$99,999 | 26,501 | 8.81\% | \$1,894,782,949 | 1.63\% | \$83,379,080 | 4.24\% |
| \$100,000-\$249,999 | 28,020 | 9.31\% | \$4,475,479,966 | 3.85\% | \$177,293,836 | 9.01\% |
| \$250,000-\$499,999 | 13,692 | 4.55\% | \$4,814,547,598 | 4.15\% | \$156,945,251 | 7.98\% |
| \$500,000-\$999,999 | 8,522 | 2.83\% | \$5,980,820,260 | 5.15\% | \$152,934,254 | 7.77\% |
| \$1,000,000-\$1,999,999 | 5,285 | 1.76\% | \$7,428,975,246 | 6.40\% | \$153,912,952 | 7.82\% |
| \$2,000,000-\$4,999,999 | 4,126 | 1.37\% | \$13,004,560,468 | 11.20\% | \$203,250,389 | 10.33\% |
| \$5,000,000-\$9,999,999 | 1,554 | 0.52\% | \$10,699,910,831 | 9.21\% | \$152,552,159 | 7.75\% |
| \$10,000,000 and Over | 1,510 | 0.50\% | \$65,869,876,515 | 56.72\% | \$790,579,744 | 40.18\% |
| Totals | 300,932 | 100.00\% | \$116,133,726,344 | 100\% | \$1,967,480,805 | 100\% |

The total number of returns does not match number of returns in other sections of the report because consolidated returns are only counted as one return in this section.

Percentages may not equal $100 \%$ due to rounding

## Retail Sales and Tax

## by Amount of Taxable Sales

Fiscal Year 2011

| Amount of Taxable Sales | Number of Returns | Percent of Returns | Taxable Sales | Percent of Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$0-\$499 | 69,782 | 23.19\% | \$4,136,394 | 0.01\% | \$247,746 | 0.01\% |
| \$500-\$999 | 13,465 | 4.47\% | \$9,979,865 | 0.03\% | \$597,649 | 0.03\% |
| \$1,000-\$1,999 | 19,815 | 6.58\% | \$29,016,811 | 0.09\% | \$1,737,735 | 0.09\% |
| \$2,000-\$2,999 | 14,799 | 4.92\% | \$36,570,496 | 0.11\% | \$2,190,094 | 0.11\% |
| \$3,000-\$3,999 | 11,834 | 3.93\% | \$41,136,401 | 0.13\% | \$2,464,189 | 0.13\% |
| \$4,000-\$4,999 | 9,643 | 3.20\% | \$43,200,465 | 0.13\% | \$2,587,101 | 0.13\% |
| \$5,000-\$9,999 | 31,127 | 10.34\% | \$224,997,208 | 0.68\% | \$13,475,017 | 0.68\% |
| \$10,000-\$24,999 | 38,398 | 12.76\% | \$626,306,468 | 1.90\% | \$37,502,776 | 1.91\% |
| \$25,000-\$49,999 | 27,847 | 9.25\% | \$999,736,114 | 3.04\% | \$59,875,435 | 3.04\% |
| \$50,000-\$99,999 | 24,528 | 8.15\% | \$1,747,374,044 | 5.31\% | \$104,526,048 | 5.31\% |
| \$100,000-\$249,999 | 23,169 | 7.70\% | \$3,645,458,884 | 11.08\% | \$217,331,009 | 11.05\% |
| \$250,000-\$499,999 | 8,948 | 2.97\% | \$3,093,651,943 | 9.40\% | \$184,220,410 | 9.36\% |
| \$500,000-\$999,999 | 4,170 | 1.39\% | \$2,872,925,453 | 8.73\% | \$170,916,215 | 8.69\% |
| \$1,000,000-\$1,999,999 | 1,814 | 0.60\% | \$2,492,744,333 | 7.58\% | \$148,666,491 | 7.56\% |
| \$2,000,000-\$4,999,999 | 996 | 0.33\% | \$3,005,550,125 | 9.13\% | \$179,583,548 | 9.13\% |
| \$5,000,000-\$9,999,999 | 346 | 0.11\% | \$2,356,711,598 | 7.16\% | \$141,294,979 | 7.18\% |
| \$10,000,000 and Over | 251 | 0.08\% | \$11,674,520,081 | 35.48\% | \$700,264,362 | 35.59\% |
| Totals | 300,932 | 100.00\% | \$32,904,016,683 | 100\% | \$1,967,480,805 | 100\% |

The total number of returns does not match number of returns in other sections of the report because consolidated returns are only counted as one return in this section.

Percentages may not equal $100 \%$ due to rounding

Retail Sales Tax by Amount of Tax Due

Fiscal Year 2011

| Amount of Tax Due | Number of Returns | Percent of Returns | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: |
| \$0-\$24 | 67,332 | 22.37\% | \$180,582 | 0.01\% |
| \$25-\$49 | 11,715 | 3.89\% | \$434,345 | 0.02\% |
| \$50-\$99 | 18,324 | 6.09\% | \$1,343,285 | 0.07\% |
| \$100-\$149 | 13,691 | 4.55\% | \$1,695,959 | 0.09\% |
| \$150-\$199 | 11,187 | 3.72\% | \$1,949,826 | 0.10\% |
| \$200-\$249 | 9,361 | 3.11\% | \$2,100,379 | 0.11\% |
| \$250-\$499 | 30,665 | 10.19\% | \$11,105,748 | 0.56\% |
| \$500-\$999 | 29,871 | 9.93\% | \$21,404,309 | 1.09\% |
| \$1,000-\$1,499 | 16,793 | 5.58\% | \$20,692,428 | 1.05\% |
| \$1,500-\$1,999 | 11,803 | 3.92\% | \$20,481,162 | 1.04\% |
| \$2,000-\$2,499 | 8,907 | 2.96\% | \$19,934,687 | 1.01\% |
| \$2,500-\$2,999 | 7,155 | 2.38\% | \$19,617,592 | 1.00\% |
| \$3,000-\$3,999 | 10,842 | 3.60\% | \$37,629,249 | 1.91\% |
| \$4,000-\$4,999 | 7,826 | 2.60\% | \$35,054,099 | 1.78\% |
| \$5,000-\$9,999 | 20,353 | 6.76\% | \$144,533,262 | 7.35\% |
| \$10,000-\$24,999 | 15,854 | 5.27\% | \$242,770,485 | 12.34\% |
| \$25,000-\$49,999 | 5,104 | 1.70\% | \$176,142,385 | 8.95\% |
| \$50,000-\$99,999 | 2,231 | 0.74\% | \$153,751,730 | 7.81\% |
| \$100,000-\$199,999 | 1,007 | 0.33\% | \$139,087,715 | 7.07\% |
| \$200,000-\$499,999 | 597 | 0.20\% | \$183,227,102 | 9.31\% |
| \$500,000-\$999,999 | 175 | 0.06\% | \$117,790,064 | 5.99\% |
| \$1,000,000 and Over | 139 | 0.05\% | \$616,554,410 | 31.34\% |
| Totals | 300,932 | 100.00\% | 1,967,480,805 | 100.00\% |

The total number of returns does not match number of returns in other sections of the report because consolidated returns are only counted as one return in this section.

Percentages may not equal $100 \%$ due to rounding

Retail Sales and Tax
By County
Fiscal Year 2011

| County Name | Number of Returns | Taxable Sales | Computed Tax |
| :---: | :---: | :---: | :---: |
| Adair | 1,178 | \$50,526,369 | \$3,008,384 |
| Adams | 668 | \$24,095,850 | \$1,443,064 |
| Allamakee | 2,181 | \$84,550,879 | \$5,065,264 |
| Appanoose | 1,723 | \$93,559,330 | \$5,570,122 |
| Audubon | 964 | \$31,757,004 | \$1,904,814 |
| Benton | 2,888 | \$114,707,440 | \$6,876,867 |
| Black Hawk | 12,537 | \$1,710,560,724 | \$102,322,484 |
| Boone | 2,805 | \$157,992,144 | \$9,461,755 |
| Bremer | 2,771 | \$171,702,918 | \$10,279,205 |
| Buchanan | 2,514 | \$153,364,056 | \$9,191,221 |
| Buena Vista | 2,429 | \$183,179,400 | \$10,951,971 |
| Butler | 1,876 | \$52,531,091 | \$3,151,496 |
| Calhoun | 1,427 | \$45,441,263 | \$2,725,964 |
| Carroll | 3,516 | \$269,747,733 | \$16,154,618 |
| Cass | 2,171 | \$131,896,830 | \$7,898,181 |
| Cedar | 2,247 | \$89,130,779 | \$5,344,808 |
| Cerro Gordo | 6,046 | \$652,979,615 | \$39,050,326 |
| Cherokee | 1,783 | \$98,343,641 | \$5,889,048 |
| Chickasaw | 1,879 | \$86,539,219 | \$5,183,647 |
| Clarke | 1,087 | \$68,149,703 | \$4,056,131 |
| Clay | 2,796 | \$264,021,074 | \$15,813,338 |
| Clayton | 2,886 | \$106,093,881 | \$6,339,660 |
| Clinton | 5,195 | \$462,113,436 | \$27,677,230 |
| Crawford | 2,050 | \$112,746,064 | \$6,748,489 |
| Dallas | 5,704 | \$946,448,054 | \$56,473,640 |
| Davis | 1,267 | \$43,699,039 | \$2,617,358 |
| Decatur | 1,074 | \$32,713,008 | \$1,955,922 |
| Delaware | 2,435 | \$110,282,250 | \$6,608,757 |
| Des Moines | 4,525 | \$495,348,228 | \$29,617,497 |
| Dickinson | 3,796 | \$247,236,129 | \$14,699,660 |
| Dubuque | 11,060 | \$1,162,499,417 | \$69,477,235 |
| Emmet | 1,565 | \$79,977,279 | \$4,788,691 |
| Fayette | 2,662 | \$120,362,787 | \$7,206,200 |
| Floyd | 2,213 | \$102,641,848 | \$6,141,895 |
| Franklin | 1,555 | \$65,389,556 | \$3,915,186 |
| Fremont | 994 | \$51,712,557 | \$3,086,428 |
| Greene | 1,317 | \$58,964,988 | \$3,533,727 |
| Grundy | 1,559 | \$67,925,030 | \$4,071,050 |
| Guthrie | 1,767 | \$56,417,183 | \$3,378,943 |
| Hamilton | 1,960 | \$95,015,229 | \$5,684,553 |
| Hancock | 1,669 | \$82,355,525 | \$4,933,559 |
| Hardin | 2,659 | \$139,967,183 | \$8,383,636 |
| Harrison | 1,736 | \$65,224,079 | \$3,896,427 |
| Henry | 2,453 | \$156,644,288 | \$9,376,895 |
| Howard | 1,522 | \$61,647,860 | \$3,694,063 |
| Humboldt | 1,556 | \$69,639,104 | \$4,172,780 |
| Ida | 1,079 | \$42,778,490 | \$2,530,780 |
| lowa | 2,711 | \$172,780,361 | \$10,321,989 |
| Jackson | 2,778 | \$115,119,613 | \$6,896,148 |
| Jasper | 3,966 | \$314,790,819 | \$18,841,929 |

## Retail Sales and Tax

By County
Fiscal Year 2011

| County Name | Number of Returns | Taxable Sales | Computed Tax |
| :---: | :---: | :---: | :---: |
| Jefferson | 2,263 | \$140,901,862 | \$8,434,509 |
| Johnson | 11,243 | \$1,587,451,852 | \$94,827,327 |
| Jones | 2,631 | \$128,691,282 | \$7,707,760 |
| Keokuk | 1,361 | \$38,353,427 | \$2,298,397 |
| Kossuth | 2,620 | \$138,890,566 | \$8,321,098 |
| Lee | 4,165 | \$296,395,404 | \$17,728,773 |
| Linn | 21,033 | \$3,425,263,882 | \$204,859,539 |
| Louisa | 1,094 | \$29,566,907 | \$1,772,276 |
| Lucas | 1,012 | \$39,425,890 | \$2,361,138 |
| Lyon | 1,692 | \$70,649,216 | \$4,235,388 |
| Madison | 1,752 | \$71,238,315 | \$4,270,550 |
| Mahaska | 2,731 | \$175,442,228 | \$10,507,913 |
| Marion | 3,625 | \$249,716,915 | \$14,936,309 |
| Marshall | 3,944 | \$327,832,928 | \$19,617,026 |
| Mills | 1,311 | \$61,126,702 | \$3,666,233 |
| Mitchell | 1,706 | \$61,724,493 | \$3,698,251 |
| Monona | 1,287 | \$46,674,833 | \$2,791,099 |
| Monroe | 955 | \$38,089,888 | \$2,280,161 |
| Montgomery | 1,387 | \$71,668,816 | \$4,287,061 |
| Muscatine | 4,139 | \$437,211,619 | \$26,179,355 |
| Obrien | 2,211 | \$107,460,665 | \$6,432,607 |
| Osceola | 813 | \$32,464,233 | \$1,945,638 |
| Page | 1,966 | \$101,702,913 | \$6,089,458 |
| Palo Alto | 1,395 | \$66,967,716 | \$4,000,253 |
| Plymouth | 3,123 | \$171,132,773 | \$10,245,902 |
| Pocahontas | 1,223 | \$39,426,951 | \$2,361,767 |
| Polk | 41,555 | \$6,563,580,934 | \$392,240,076 |
| Pottawattamie | 7,536 | \$997,225,688 | \$59,434,848 |
| Poweshiek | 2,743 | \$147,407,447 | \$8,799,482 |
| Ringgold | 779 | \$54,291,132 | \$3,254,154 |
| Sac | 1,637 | \$61,694,330 | \$3,695,724 |
| Scott | 15,803 | \$2,379,338,801 | \$142,291,315 |
| Shelby | 1,830 | \$79,867,455 | \$4,782,107 |
| Sioux | 4,792 | \$304,679,588 | \$18,250,265 |
| Story | 7,846 | \$857,329,183 | \$51,196,522 |
| Tama | 2,055 | \$68,895,588 | \$4,124,316 |
| Taylor | 910 | \$24,981,085 | \$1,498,477 |
| Union | 1,597 | \$116,535,197 | \$6,972,761 |
| Van Buren | 1,192 | \$29,619,067 | \$1,771,263 |
| Wapello | 3,594 | \$368,069,248 | \$22,035,175 |
| Warren | 4,029 | \$233,030,815 | \$13,973,388 |
| Washington | 3,265 | \$163,144,022 | \$9,747,202 |
| Wayne | 857 | \$25,939,404 | \$1,554,064 |
| Webster | 4,656 | \$462,448,513 | \$27,635,137 |
| Winnebago | 1,582 | \$73,588,615 | \$4,413,946 |
| Winneshiek | 3,037 | \$186,990,391 | \$11,182,181 |
| Woodbury | 10,382 | \$1,450,964,146 | \$86,851,100 |
| Worth | 964 | \$33,846,674 | \$2,006,268 |
| Wright | 1,859 | \$91,766,737 | \$5,502,215 |
| State Totals | 342,381 | \$32,904,016,683 | \$1,967,480,805 |

## History of lowa Use Tax

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

A use tax was first imposed in lowa 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 lowa for any sales, use, or occupational taxes paid to another state.
lowa use tax is collected under two complementary use taxes: (1) Retailer's Use Tax and (2) 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 lowa are required to register with the Department of Revenue and collect the tax on all sales made into lowa.
(2) The Consumer's Use Tax is paid by individuals or businesses that purchase taxable goods or services outside of lowa for use in the State. Individuals or businesses that 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.
(3) A 5 percent one-time registration fee is imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to the county treasurer where the vehicle is registered. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

## Comparison of Use Taxes

Fiscal Year 2011

| Use Tax | Fiscal Year <br> $\mathbf{2 0 1 0}$ | Fiscal Year <br> $\mathbf{2 0 1 1}$ | Percent <br> Change |
| :--- | ---: | ---: | ---: |
| Retailer's |  |  |  |
| Number of Returns <br> Computed Tax | 48,814 | 49,500 | $1.41 \%$ |
|  | $\$ 274,733,343$ | $\$ 298,559,487$ | $8.67 \%$ |

## Retailer's Use Tax by Amount of Tax Due

Fiscal Year 2011

| Amount of Tax Due | Number of Returns | Percent of Returns | Computed Tax | Percent Of Tax |
| :---: | :---: | :---: | :---: | :---: |
| \$0-\$24 | 18,434 | 37.24\% | \$24,590 | 0.01\% |
| \$25-\$49 | 1,606 | 3.24\% | \$59,335 | 0.02\% |
| \$50-\$99 | 2,108 | 4.26\% | \$153,617 | 0.05\% |
| \$100-\$149 | 1,692 | 3.42\% | \$209,142 | 0.07\% |
| \$150-\$199 | 1,295 | 2.62\% | \$224,983 | 0.08\% |
| \$200-\$249 | 1,102 | 2.23\% | \$247,968 | 0.08\% |
| \$250-\$499 | 3,804 | 7.68\% | \$1,385,199 | 0.46\% |
| \$500-\$999 | 3,951 | 7.98\% | \$2,847,839 | 0.95\% |
| \$1,000-\$1,499 | 2,192 | 4.43\% | \$2,702,037 | 0.91\% |
| \$1,500-\$1,999 | 1,711 | 3.46\% | \$2,962,937 | 0.99\% |
| \$2,000-\$2,499 | 1,273 | 2.57\% | \$2,848,065 | 0.95\% |
| \$2,500-\$2,999 | 978 | 1.98\% | \$2,683,906 | 0.90\% |
| \$3,000-\$3,999 | 1,452 | 2.93\% | \$5,041,178 | 1.69\% |
| \$4,000-\$4,999 | 953 | 1.93\% | \$4,267,148 | 1.43\% |
| \$5,000-\$9,999 | 2,701 | 5.46\% | \$19,175,750 | 6.42\% |
| \$10,000-\$24,999 | 2,294 | 4.63\% | \$36,306,506 | 12.16\% |
| \$25,000-\$49,999 | 994 | 2.01\% | \$34,841,073 | 11.67\% |
| \$50,000-\$99,999 | 478 | 0.97\% | \$34,004,713 | 11.39\% |
| \$100,000 and Over | 482 | 0.97\% | \$148,573,501 | 49.76\% |
| Totals | 49,500 | 100\% | \$298,559,487 | 100\% |

Percentages may not equal $100 \%$ due to rounding

Consumer's Use Tax by Amount of Tax Due

Fiscal Year 2011

| Amount of Tax Due | Number of Returns | Percent of Returns | Computed Tax | Percent Of Tax |
| :---: | :---: | :---: | :---: | :---: |
| \$0-\$24 | 10,620 | 43.15\% | \$26,437 | 0.04\% |
| \$25-\$49 | 1,414 | 5.74\% | \$52,063 | 0.08\% |
| \$50-\$99 | 1,872 | 7.61\% | \$137,814 | 0.22\% |
| \$100-\$149 | 1,210 | 4.92\% | \$149,323 | 0.24\% |
| \$150-\$199 | 861 | 3.50\% | \$150,677 | 0.24\% |
| \$200-\$249 | 620 | 2.52\% | \$139,414 | 0.23\% |
| \$250-\$499 | 1,982 | 8.05\% | \$707,374 | 1.15\% |
| \$500-\$999 | 1,556 | 6.32\% | \$1,095,868 | 1.78\% |
| \$1,000- \$1,499 | 880 | 3.58\% | \$1,084,448 | 1.76\% |
| \$1,500-\$1,999 | 574 | 2.33\% | \$993,654 | 1.61\% |
| \$2,000-\$2,499 | 398 | 1.62\% | \$894,934 | 1.45\% |
| \$2,500-\$2,999 | 289 | 1.17\% | \$793,788 | 1.29\% |
| \$3,000-\$3,999 | 433 | 1.76\% | \$1,496,916 | 2.42\% |
| \$4,000-\$4,999 | 283 | 1.15\% | \$1,257,782 | 2.04\% |
| \$5,000-\$9,999 | 657 | 2.67\% | \$4,654,895 | 7.54\% |
| \$10,000-\$24,999 | 580 | 2.36\% | \$8,846,437 | 14.33\% |
| \$25,000-\$49,999 | 187 | 0.76\% | \$6,479,417 | 10.50\% |
| \$50,000-\$99,999 | 103 | 0.42\% | \$7,220,488 | 11.70\% |
| \$100,000 and Over | 94 | 0.38\% | \$25,547,806 | 41.39\% |
| Totals | 24,613 | 100\% | \$61,729,535 | 100\% |
| Percentages may not equal $100 \%$ due to rounding |  |  |  |  |

## Hotel and Motel Tax Summary Fiscal Year 2011

During fiscal year 2011, one hundred and forty eight cities and fifteen unincorporated areas had a hotel-motel tax

The tax is instituted by voter approval and is collected and processed by the lowa Department of Revenue. The tax rate may not exceeed 7\%.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments or sleeping quarters in any hotel, motel, inn, public lodging house, tourist court, bed-and-breakfast or in any place where sleeping accommodations are furnished to transient guests.
The rooms must be contracted for periods of 31 consecutive days or less.
For the fiscal year ending June 30,2011 , a total of $\$ 40,083,868$ was certified from the following jurisdictions.

| Jurisdiction | Tax Rate | Quarter Ending Sept 2010 | $\begin{array}{r} \text { Quarter } \\ \text { Ending } \\ \text { Dec } 2010 \end{array}$ | Quarter Ending March 2011 | Quarter Ending June 2011 | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Adair | 5\% | \$10,133 | \$6,405 | \$3,810 | \$10,174 | \$30,522 |
| Algona | 5\% | \$18,241 | \$13,544 | \$11,955 | \$15,629 | \$59,368 |
| Altoona | 7\% | \$199,222 | \$104,185 | \$91,868 | \$155,856 | \$551,131 |
| Ames | 7\% | \$444,564 | \$322,095 | \$321,734 | \$356,436 | \$1,444,830 |
| Anamosa | 7\% | \$22,155 | \$14,965 | \$9,076 | \$18,753 | \$64,949 |
| Ankeny | 7\% | \$289,327 | \$191,828 | \$176,212 | \$260,361 | \$917,728 |
| Appanoose County | 7\% | \$96,493 | \$34,003 | \$28,449 | \$55,353 | \$214,297 |
| Arnolds Park | 5\% | \$182,408 | \$14,287 | \$15,957 | \$71,968 | \$284,620 |
| Atlantic | 4\% | \$0 | \$0 | \$8,124 | \$14,731 | \$22,855 |
| Avoca | 7\% | \$21,526 | \$13,445 | \$8,970 | \$16,709 | \$60,650 |
| Bellevue | 5\% | \$1,237 | \$1,048 | \$925 | \$716 | \$3,926 |
| Bettendorf | 7\% | \$267,044 | \$192,513 | \$135,964 | \$207,598 | \$803,119 |
| Bloomfield | 7\% | \$8,337 | \$6,788 | \$4,285 | \$9,411 | \$28,821 |
| Bondurant | 7\% | \$0 | \$0 | \$0 | \$0 | \$0 |
| Boone | 7\% | \$50,226 | \$23,721 | \$18,377 | \$29,935 | \$122,258 |
| Burlington | 7\% | \$201,817 | \$139,261 | \$143,974 | \$181,075 | \$666,127 |
| Cantril | 7\% | \$0 | \$0 | \$0 | \$0 | \$0 |
| Carlisle | 7\% | \$0 | \$0 | \$0 | \$0 | \$0 |
| Carroll | 7\% | \$67,899 | \$50,083 | \$33,792 | \$58,977 | \$210,751 |
| Carter Lake | 7\% | \$99,815 | \$121,170 | \$99,531 | \$127,942 | \$448,458 |
| Cedar Falls | 7\% | \$154,208 | \$137,120 | \$127,331 | \$159,564 | \$578,223 |
| Cedar Rapids | 7\% | \$777,258 | \$691,725 | \$562,659 | \$726,180 | \$2,757,823 |
| Centerville | 7\% | \$20,145 | \$22,586 | \$12,973 | \$18,839 | \$74,542 |
| Chariton | 7\% | \$9,327 | \$8,606 | \$5,397 | \$7,577 | \$30,907 |
| Charles City | 7\% | \$36,925 | \$24,718 | \$20,588 | \$29,441 | \$111,672 |
| Cherokee | 7\% | \$22,934 | \$32,163 | \$2,598 | \$30,348 | \$88,043 |
| Clarinda | 7\% | \$14,060 | \$13,141 | \$9,862 | \$12,630 | \$49,694 |
| Clayton County | 7\% | \$4,964 | \$4,315 | \$1,424 | \$3,316 | \$14,019 |
| Clear Lake | 7\% | \$128,329 | \$65,031 | \$75,048 | \$95,320 | \$363,728 |
| Clinton | 7\% | \$96,945 | \$70,571 | \$54,251 | \$96,575 | \$318,342 |
| Clive | 7\% | \$246,052 | \$185,149 | \$156,325 | \$244,872 | \$832,398 |
| Colfax | 7\% | \$27,934 | \$10,796 | \$6,486 | \$20,266 | \$65,482 |
| Coralville | 7\% | \$577,215 | \$564,836 | \$396,435 | \$565,549 | \$2,104,035 |
| Council Bluffs | 7\% | \$645,871 | \$487,571 | \$460,379 | \$675,508 | \$2,269,330 |
| Cresco | 7\% | \$11,455 | \$7,625 | \$5,452 | \$9,125 | \$33,658 |
| Creston | 7\% | \$38,225 | \$31,854 | \$27,635 | \$32,925 | \$130,639 |
| Davenport | 7\% | \$528,034 | \$374,723 | \$357,925 | \$573,646 | \$1,834,327 |
| De Soto | 7\% | \$5,106 | \$1,857 | \$1,635 | \$3,051 | \$11,650 |
| Decorah | 7\% | \$82,820 | \$58,497 | \$43,367 | \$68,124 | \$252,809 |
| Denison | 7\% | \$33,980 | \$28,028 | \$19,344 | \$31,057 | \$112,409 |
| Des Moines | 7\% | \$1,072,642 | \$878,314 | \$828,686 | \$1,110,148 | \$3,889,790 |
| Dewitt | 5\% | \$5,717 | \$4,639 | \$3,110 | \$5,735 | \$19,201 |
| Dickinson County | 5\% | \$26,685 | \$6,796 | \$5,523 | \$10,064 | \$49,068 |
| Dubuque | 7\% | \$568,104 | \$404,971 | \$359,853 | \$493,881 | \$1,826,808 |
| Dyersville | 7\% | \$27,462 | \$17,979 | \$10,435 | \$19,645 | \$75,522 |


| Jurisdiction | Tax Rate | Quarter Ending Sept 2010 | $\begin{array}{r} \text { Quarter } \\ \text { Ending } \\ \text { Dec } 2010 \end{array}$ | Quarter Ending March 2011 | Quarter Ending June 2011 | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Eldora | 7\% | \$0 | \$0 | \$1,602 | \$5,133 | \$6,736 |
| Eldridge | 7\% | \$4,585 | \$4,966 | \$5,212 | \$12,431 | \$27,194 |
| Elk Horn | 5\% | \$5,805 | \$3,221 | \$2,602 | \$4,102 | \$15,730 |
| Emmetsburg | 7\% | \$38,853 | \$23,041 | \$17,268 | \$24,619 | \$103,780 |
| Estherville | 7\% | \$30,100 | \$14,131 | \$10,988 | \$18,426 | \$73,644 |
| Evansdale | 7\% | \$15,219 | \$12,199 | \$10,798 | \$12,149 | \$50,366 |
| Fairfield | 7\% | \$32,849 | \$27,859 | \$22,480 | \$28,760 | \$111,948 |
| Forest City | 7\% | \$19,425 | \$9,688 | \$6,198 | \$12,049 | \$47,359 |
| Fort Dodge | 7\% | \$142,782 | \$96,912 | \$87,363 | \$133,226 | \$460,283 |
| Fort Madison | 7\% | \$76,944 | \$29,467 | \$24,877 | \$35,281 | \$166,570 |
| Franklin County | 5\% | \$232 | \$142 | \$81 | \$125 | \$581 |
| Fremont County | 7\% | \$33,814 | \$26,536 | \$23,430 | \$19,350 | \$103,131 |
| Grimes | 7\% | \$17,672 | \$11,279 | \$11,785 | \$17,064 | \$57,800 |
| Grinnell | 7\% | \$88,299 | \$58,103 | \$48,185 | \$83,122 | \$277,708 |
| Guttenberg | 7\% | \$11,390 | \$6,968 | \$3,573 | \$6,153 | \$28,083 |
| Hamilton County | 5\% | \$6,226 | \$3,166 | \$2,116 | \$8,132 | \$19,640 |
| Hampton | 5\% | \$11,989 | \$8,888 | \$7,900 | \$11,238 | \$40,013 |
| Harlan | 7\% | \$11,984 | \$15,844 | \$6,775 | \$11,255 | \$45,857 |
| Holstien | 7\% | \$0 | \$0 | \$0 | \$0 | \$0 |
| Ida Grove | 7\% | \$9,447 | \$7,569 | \$7,138 | \$10,075 | \$34,230 |
| Independence | 7\% | \$26,697 | \$16,289 | \$11,010 | \$19,909 | \$73,904 |
| Indianola | 7\% | \$18,773 | \$14,097 | \$9,199 | \$17,157 | \$59,225 |
| Iowa City | 7\% | \$214,425 | \$180,951 | \$158,649 | \$222,477 | \$776,501 |
| Iowa County | 7\% | \$85,557 | \$50,837 | \$42,112 | \$59,125 | \$237,630 |
| lowa Falls | 7\% | \$25,466 | \$18,473 | \$18,317 | \$25,697 | \$87,953 |
| Jefferson | 7\% | \$11,200 | \$7,905 | \$3,492 | \$3,101 | \$25,697 |
| Johnston | 7\% | \$56,922 | \$42,011 | \$48,458 | \$64,880 | \$212,272 |
| Jones County | 5\% | \$76 | \$26 | \$87 | \$98 | \$287 |
| Keokuk | 7\% | \$86,507 | \$54,392 | \$42,606 | \$71,515 | \$255,020 |
| Keosauqua | 7\% | \$5,051 | \$3,893 | \$2,942 | \$3,955 | \$15,841 |
| Knoxville | 7\% | \$15,420 | \$7,064 | \$5,276 | \$11,515 | \$39,275 |
| Lake View | 7\% | \$8,367 | \$6,576 | \$4,425 | \$11,211 | \$30,578 |
| Lansing | 2\% | \$0 | \$0 | \$62 | \$695 | \$758 |
| LeClaire | 7\% | \$60,770 | \$39,133 | \$37,186 | \$56,909 | \$193,997 |
| Lee County | 7\% | \$72 | \$0 | \$0 | \$39 | \$112 |
| LeMars | 5\% | \$36,906 | \$22,874 | \$19,522 | \$29,927 | \$109,228 |
| Lisbon | 7\% | \$0 | \$0 | \$0 | \$0 | \$0 |
| Lynnville | 7\% | \$1,591 | \$64 | \$364 | \$772 | \$2,791 |
| Madison County | 7\% | \$130 | \$157 | \$0 | \$110 | \$397 |
| Maharishi Vedic City | 7\% | \$3,686 | \$4,023 | \$2,967 | \$5,297 | \$15,971 |
| Manchester | 7\% | \$16,416 | \$11,361 | \$6,651 | \$13,937 | \$48,365 |
| Maquoketa | 7\% | \$21,164 | \$16,191 | \$9,052 | \$21,519 | \$67,926 |
| Marion | 7\% | \$44,639 | \$44,554 | \$33,332 | \$44,903 | \$167,429 |
| Marshalltown | 7\% | \$111,660 | \$83,912 | \$69,274 | \$105,696 | \$370,542 |
| Mason City | 7\% | \$127,736 | \$86,018 | \$93,768 | \$141,886 | \$449,408 |
| McGregor | 7\% | \$13,411 | \$6,345 | \$1,818 | \$5,766 | \$27,340 |
| Missouri Valley | 7\% | \$35,280 | \$21,455 | \$12,730 | \$40,925 | \$110,390 |
| Mitchell County | 7\% | \$439 | \$2,068 | \$995 | \$1,395 | \$4,897 |
| Monticello | 5\% | \$157 | \$70 | \$106 | \$128 | \$461 |
| Mount Ayr | 7\% | \$6,105 | \$5,823 | \$3,166 | \$5,275 | \$20,369 |
| Mount Vernon | 7\% | \$14,897 | \$13,361 | \$8,604 | \$15,993 | \$52,855 |
| Mount Pleasant | 7\% | \$44,414 | \$32,522 | \$27,849 | \$46,484 | \$151,269 |
| Muscatine | 7\% | \$92,419 | \$73,513 | \$97,260 | \$100,473 | \$363,665 |
| Nevada | 6\% | \$3,740 | \$2,301 | \$1,504 | \$2,148 | \$9,692 |
| Newton | 7\% | \$99,457 | \$48,890 | \$30,276 | \$73,681 | \$252,304 |
| North Liberty | 5\% | \$20,705 | \$17,664 | \$10,496 | \$17,677 | \$66,542 |
| Norwalk | 7\% | \$0 | \$0 | \$0 | \$0 | \$0 |
| Oelwein | 7\% | \$11,724 | \$7,553 | \$5,068 | \$8,227 | \$32,572 |
| Okoboji | 5\% | \$121,159 | \$18,591 | \$13,943 | \$48,860 | \$202,553 |
| Orange City | 5\% | \$10,668 | \$7,706 | \$5,552 | \$8,679 | \$32,605 |
| Osage | 7\% | \$8,957 | \$7,470 | \$4,649 | \$8,311 | \$29,388 |
| Osceola | 7\% | \$65,299 | \$56,833 | \$44,344 | \$63,468 | \$229,945 |
| Oskaloosa | 5\% | \$27,175 | \$19,696 | \$17,361 | \$22,982 | \$87,214 |
| Ottumwa | 7\% | \$105,059 | \$79,757 | \$67,805 | \$80,246 | \$332,867 |

Fiscal Year 2011

|  |  | Quarter | Quarter | Quarter | Quarter |
| :--- | ---: | ---: | ---: | ---: | ---: |

The tax collected represents tax payments due and collected during the current fiscal year ( with adjustments). These payments also include any tax collected in the current fiscal year but due from prior years plus any associated penalty and interest.

## Retail Sales and Tax

By County and City
Fiscal Year 2011

| County Name | City | Number of Returns | Taxable Sales | Computed Tax | $\begin{array}{r} \text { Percent of } \\ \text { Tax } \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Adair | Greenfield | 465 | \$21,378,021 | \$1,282,393 | 0.07\% |
| Adair | Adair | 235 | \$10,523,877 | \$625,592 | 0.03\% |
| Adair | Fontanelle | 155 | \$3,848,350 | \$230,875 | 0.01\% |
| Adair | Stuart | 143 | \$9,302,960 | \$541,176 | 0.03\% |
| Adair | Orient | 68 | \$993,449 | \$59,566 | 0.00\% |
| Adair | Bridgewater | 47 | \$1,427,379 | \$85,643 | 0.00\% |
| Adair | Other | 65 | \$3,052,333 | \$183,140 | 0.01\% |
| Adair | County Total | 1,178 | \$50,526,369 | \$3,008,384 | 0.15\% |
| Adams | Corning | 548 | \$20,627,977 | \$1,234,992 | 0.06\% |
| Adams | Other | 120 | \$3,467,873 | \$208,072 | 0.01\% |
| Adams | County Total | 668 | \$24,095,850 | \$1,443,064 | 0.07\% |
| Allamakee | Waukon | 1,023 | \$52,639,912 | \$3,153,470 | 0.16\% |
| Allamakee | Lansing | 371 | \$11,836,442 | \$708,275 | 0.04\% |
| Allamakee | Postville | 355 | \$14,028,291 | \$841,622 | 0.04\% |
| Allamakee | Harpers Ferry | 140 | \$1,992,023 | \$118,645 | 0.01\% |
| Allamakee | New Albin | 109 | \$1,605,896 | \$96,354 | 0.00\% |
| Allamakee | Waterville | 50 | \$546,367 | \$32,782 | 0.00\% |
| Allamakee | Other | 133 | \$1,901,948 | \$114,117 | 0.01\% |
| Allamakee | County Total | 2,181 | \$84,550,879 | \$5,065,264 | 0.26\% |
| Appanoose | Centerville | 1,130 | \$81,750,740 | \$4,894,396 | 0.25\% |
| Appanoose | Moravia | 202 | \$8,749,765 | \$492,720 | 0.03\% |
| Appanoose | Moulton | 124 | \$1,386,310 | \$83,179 | 0.00\% |
| Appanoose | Cincinnati | 81 | \$450,973 | \$27,058 | 0.00\% |
| Appanoose | Mystic | 65 | \$791,668 | \$47,500 | 0.00\% |
| Appanoose | Other | 121 | \$429,874 | \$25,270 | 0.00\% |
| Appanoose | County Total | 1,723 | \$93,559,330 | \$5,570,122 | 0.28\% |
| Audubon | Audubon | 649 | \$25,575,495 | \$1,533,923 | 0.08\% |
| Audubon | Exira | 181 | \$3,794,593 | \$227,676 | 0.01\% |
| Audubon | Kimballton | 42 | \$619,727 | \$37,184 | 0.00\% |
| Audubon | Other | 92 | \$1,767,189 | \$106,031 | 0.01\% |
| Audubon | County Total | 964 | \$31,757,004 | \$1,904,814 | 0.10\% |
| Benton | Vinton | 937 | \$44,773,128 | \$2,683,144 | 0.14\% |
| Benton | Belle Plaine | 451 | \$18,002,222 | \$1,080,072 | 0.05\% |
| Benton | Atkins | 203 | \$7,498,035 | \$449,882 | 0.02\% |
| Benton | Shellsburg | 198 | \$5,586,931 | \$335,216 | 0.02\% |
| Benton | Blairstown | 196 | \$8,857,734 | \$531,464 | 0.03\% |
| Benton | Keystone | 137 | \$4,272,557 | \$256,353 | 0.01\% |
| Benton | Van Horne | 131 | \$4,220,337 | \$253,220 | 0.01\% |
| Benton | Urbana | 119 | \$11,664,438 | \$697,592 | 0.04\% |
| Benton | Newhall | 110 | \$3,976,891 | \$238,613 | 0.01\% |
| Benton | Norway | 99 | \$2,447,534 | \$146,852 | 0.01\% |
| Benton | Walford | 97 | \$1,276,759 | \$76,606 | 0.00\% |
| Benton | Luzerne | 42 | \$319,684 | \$19,181 | 0.00\% |
| Benton | Garrison | 41 | \$464,001 | \$27,840 | 0.00\% |
| Benton | Other | 127 | \$1,347,189 | \$80,831 | 0.00\% |
| Benton | County Total | 2,888 | \$114,707,440 | \$6,876,867 | 0.35\% |
| Black Hawk | Waterloo | 6,852 | \$1,112,230,001 | \$66,515,713 | 3.38\% |
| Black Hawk | Cedar Falls | 3,920 | \$516,979,844 | \$30,933,225 | 1.57\% |
| Black Hawk | Evansdale | 381 | \$22,729,362 | \$1,356,567 | 0.07\% |
| Black Hawk | Laporte City | 371 | \$9,188,612 | \$551,005 | 0.03\% |
| Black Hawk | Hudson | 350 | \$12,677,342 | \$760,641 | 0.04\% |
| Black Hawk | Dunkerton | 178 | \$8,677,890 | \$520,673 | 0.03\% |
| Black Hawk | Janesville | 99 | \$1,476,449 | \$88,587 | 0.00\% |
| Black Hawk | Gilbertville | 92 | \$1,482,820 | \$88,969 | 0.00\% |
| Black Hawk | Raymond | 83 | \$2,449,855 | \$146,991 | 0.01\% |
| Black Hawk | Elk Run Heights | 79 | \$19,212,926 | \$1,152,776 | 0.06\% |
| Black Hawk | Other | 132 | \$3,455,623 | \$207,337 | 0.01\% |
| Black Hawk | County Total | 12,537 | \$1,710,560,724 | \$102,322,484 | 5.20\% |
| Boone | Boone | 1,837 | \$136,619,539 | \$8,179,707 | 0.42\% |
| Boone | Madrid | 371 | \$9,572,677 | \$574,294 | 0.03\% |
| Boone | Ogden | 361 | \$7,198,908 | \$431,692 | 0.02\% |
| Boone | Other | 236 | \$4,601,020 | \$276,061 | 0.01\% |
| Boone | County Total | 2,805 | \$157,992,144 | \$9,461,755 | 0.48\% |


| County Name | City | Retail Sales and Tax By County and City Fiscal Year 2011 |  | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number of Returns | Taxable Sales |  |  |
| Bremer | Waverly | 1,256 | \$118,958,766 | \$7,114,822 | 0.36\% |
| Bremer | Sumner | 480 | \$16,410,553 | \$984,367 | 0.05\% |
| Bremer | Denver | 348 | \$15,126,770 | \$907,606 | 0.05\% |
| Bremer | Tripoli | 244 | \$6,479,587 | \$388,775 | 0.02\% |
| Bremer | Readlyn | 156 | \$5,644,192 | \$338,652 | 0.02\% |
| Bremer | Janesville | 128 | \$4,898,675 | \$293,921 | 0.01\% |
| Bremer | Plainfield | 98 | \$3,529,512 | \$211,771 | 0.01\% |
| Bremer | Other | 61 | \$654,863 | \$39,292 | 0.00\% |
| Bremer | County Total | 2,771 | \$171,702,918 | \$10,279,205 | 0.52\% |
| Buchanan | Independence | 1,103 | \$90,061,875 | \$5,393,135 | 0.27\% |
| Buchanan | Jesup | 353 | \$28,096,191 | \$1,685,727 | 0.09\% |
| Buchanan | Hazleton | 205 | \$4,986,400 | \$299,184 | 0.02\% |
| Buchanan | Fairbank | 201 | \$10,568,498 | \$634,110 | 0.03\% |
| Buchanan | Winthrop | 199 | \$6,934,036 | \$416,042 | 0.02\% |
| Buchanan | Rowley | 84 | \$3,994,700 | \$239,682 | 0.01\% |
| Buchanan | Aurora | 80 | \$975,050 | \$58,503 | 0.00\% |
| Buchanan | Brandon | 69 | \$636,375 | \$38,183 | 0.00\% |
| Buchanan | Lamont | 68 | \$2,232,353 | \$133,941 | 0.01\% |
| Buchanan | Quasqueton | 62 | \$1,218,038 | \$73,082 | 0.00\% |
| Buchanan | Other | 90 | \$3,660,540 | \$219,632 | 0.01\% |
| Buchanan | County Total | 2,514 | \$153,364,056 | \$9,191,221 | 0.47\% |
| Buena Vista | Storm Lake | 1,461 | \$159,182,450 | \$9,512,609 | 0.48\% |
| Buena Vista | Alta | 282 | \$6,739,612 | \$404,377 | 0.02\% |
| Buena Vista | Sioux Rapids | 175 | \$9,662,095 | \$579,509 | 0.03\% |
| Buena Vista | Albert City | 147 | \$3,010,281 | \$180,617 | 0.01\% |
| Buena Vista | Newell | 128 | \$2,162,700 | \$129,762 | 0.01\% |
| Buena Vista | Linn Grove | 69 | \$607,565 | \$36,263 | 0.00\% |
| Buena Vista | Marathon | 63 | \$786,028 | \$47,161 | 0.00\% |
| Buena Vista | Rembrandt | 50 | \$491,699 | \$29,502 | 0.00\% |
| Buena Vista | Other | 54 | \$536,970 | \$32,171 | 0.00\% |
| Buena Vista | County Total | 2,429 | \$183,179,400 | \$10,951,971 | 0.56\% |
| Butler | Parkersburg | 332 | \$11,223,330 | \$673,400 | 0.03\% |
| Butler | Greene | 275 | \$7,509,819 | \$450,589 | 0.02\% |
| Butler | Clarksville | 269 | \$5,557,771 | \$333,466 | 0.02\% |
| Butler | Allison | 244 | \$7,315,705 | \$438,573 | 0.02\% |
| Butler | Shell Rock | 199 | \$4,280,656 | \$256,839 | 0.01\% |
| Butler | Aplington | 175 | \$4,573,572 | \$274,414 | 0.01\% |
| Butler | Dumont | 134 | \$5,381,394 | \$322,884 | 0.02\% |
| Butler | New Hartford | 110 | \$1,254,599 | \$75,276 | 0.00\% |
| Butler | Bristow | 50 | \$382,489 | \$22,949 | 0.00\% |
| Butler | Other | 88 | \$5,051,756 | \$303,105 | 0.02\% |
| Butler | County Total | 1,876 | \$52,531,091 | \$3,151,496 | 0.16\% |
| Calhoun | Rockwell City | 377 | \$15,676,407 | \$940,263 | 0.05\% |
| Calhoun | Manson | 330 | \$14,206,474 | \$852,388 | 0.04\% |
| Calhoun | Lake City | 315 | \$9,260,148 | \$555,418 | 0.03\% |
| Calhoun | Pomeroy | 83 | \$1,858,461 | \$111,508 | 0.01\% |
| Calhoun | Lohrville | 81 | \$1,185,939 | \$71,156 | 0.00\% |
| Calhoun | Farnhamville | 77 | \$1,470,769 | \$88,246 | 0.00\% |
| Calhoun | Other | 164 | \$1,783,065 | \$106,984 | 0.01\% |
| Calhoun | County Total | 1,427 | \$45,441,263 | \$2,725,964 | 0.14\% |
| Carroll | Carroll | 2,064 | \$213,627,228 | \$12,787,486 | 0.65\% |
| Carroll | Manning | 349 | \$13,408,923 | \$804,535 | 0.04\% |
| Carroll | Coon Rapids | 274 | \$9,077,042 | \$544,537 | 0.03\% |
| Carroll | Glidden | 183 | \$7,900,695 | \$474,042 | 0.02\% |
| Carroll | Breda | 160 | \$8,488,859 | \$509,319 | 0.03\% |
| Carroll | Templeton | 117 | \$3,804,546 | \$228,273 | 0.01\% |
| Carroll | Arcadia | 101 | \$5,303,368 | \$318,202 | 0.02\% |
| Carroll | Halbur | 87 | \$3,940,507 | \$236,430 | 0.01\% |
| Carroll | Dedham | 82 | \$1,374,795 | \$82,488 | 0.00\% |
| Carroll | Other | 99 | \$2,821,770 | \$169,306 | 0.01\% |
| Carroll | County Total | 3,516 | \$269,747,733 | \$16,154,618 | 0.82\% |


| County Name | City | Retail Sales and Tax By County and City Fiscal Year 2011 |  | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number of Returns | Taxable Sales |  |  |
| Cass | Atlantic | 1,354 | \$112,393,184 | \$6,728,045 | 0.34\% |
| Cass | Griswold | 257 | \$7,149,451 | \$428,962 | 0.02\% |
| Cass | Anita | 198 | \$4,284,589 | \$257,019 | 0.01\% |
| Cass | Massena | 106 | \$4,287,616 | \$257,257 | 0.01\% |
| Cass | Cumberland | 65 | \$364,170 | \$21,850 | 0.00\% |
| Cass | Wiota | 56 | \$941,343 | \$56,481 | 0.00\% |
| Cass | Lewis | 50 | \$441,978 | \$26,496 | 0.00\% |
| Cass | Marne | 41 | \$938,429 | \$56,306 | 0.00\% |
| Cass | Other | 44 | \$1,096,070 | \$65,764 | 0.00\% |
| Cass | County Total | 2,171 | \$131,896,830 | \$7,898,181 | 0.40\% |
| Cedar | Tipton | 742 | \$41,532,360 | \$2,490,940 | 0.13\% |
| Cedar | West Branch | 412 | \$13,074,548 | \$782,647 | 0.04\% |
| Cedar | Durant | 281 | \$13,776,890 | \$826,613 | 0.04\% |
| Cedar | Clarence | 200 | \$4,714,383 | \$282,863 | 0.01\% |
| Cedar | Lowden | 198 | \$6,322,915 | \$379,164 | 0.02\% |
| Cedar | Mechanicsville | 146 | \$3,462,852 | \$207,771 | 0.01\% |
| Cedar | Stanwood | 99 | \$2,034,785 | \$122,087 | 0.01\% |
| Cedar | Bennett | 58 | \$751,448 | \$45,087 | 0.00\% |
| Cedar | Other | 111 | \$3,460,598 | \$207,636 | 0.01\% |
| Cedar | County Total | 2,247 | \$89,130,779 | \$5,344,808 | 0.27\% |
| Cerro Gordo | Mason City | 3,938 | \$541,049,279 | \$32,397,929 | 1.65\% |
| Cerro Gordo | Clear Lake | 1,475 | \$87,706,542 | \$5,199,011 | 0.26\% |
| Cerro Gordo | Rockwell | 166 | \$3,414,075 | \$204,845 | 0.01\% |
| Cerro Gordo | Ventura | 140 | \$11,728,919 | \$703,735 | 0.04\% |
| Cerro Gordo | Thornton | 76 | \$1,558,187 | \$93,491 | 0.00\% |
| Cerro Gordo | Swaledale | 51 | \$2,162,482 | \$129,749 | 0.01\% |
| Cerro Gordo | Plymouth | 45 | \$655,417 | \$39,325 | 0.00\% |
| Cerro Gordo | Meservey | 44 | \$729,173 | \$43,750 | 0.00\% |
| Cerro Gordo | Other | 111 | \$3,975,541 | \$238,490 | 0.01\% |
| Cerro Gordo | County Total | 6,046 | \$652,979,615 | \$39,050,326 | 1.98\% |
| Cherokee | Cherokee | 1,092 | \$69,765,526 | \$4,175,601 | 0.21\% |
| Cherokee | Marcus | 243 | \$15,737,827 | \$943,030 | 0.05\% |
| Cherokee | Aurelia | 176 | \$6,985,058 | \$419,103 | 0.02\% |
| Cherokee | Quimby | 68 | \$1,770,464 | \$106,228 | 0.01\% |
| Cherokee | Cleghorn | 54 | \$703,635 | \$42,218 | 0.00\% |
| Cherokee | Washta | 45 | \$1,216,118 | \$72,967 | 0.00\% |
| Cherokee | Meriden | 43 | \$788,152 | \$47,289 | 0.00\% |
| Cherokee | Other | 62 | \$1,376,861 | \$82,612 | 0.00\% |
| Cherokee | County Total | 1,783 | \$98,343,641 | \$5,889,048 | 0.30\% |
| Chickasaw | New Hampton | 907 | \$59,678,270 | \$3,572,877 | 0.18\% |
| Chickasaw | Nashua | 269 | \$7,469,892 | \$448,194 | 0.02\% |
| Chickasaw | Fredericksburg | 211 | \$7,298,490 | \$437,319 | 0.02\% |
| Chickasaw | Ionia | 180 | \$1,930,689 | \$115,545 | 0.01\% |
| Chickasaw | Lawler | 142 | \$5,124,401 | \$307,464 | 0.02\% |
| Chickasaw | Alta Vista | 72 | \$1,040,584 | \$62,435 | 0.00\% |
| Chickasaw | Other | 98 | \$3,996,893 | \$239,814 | 0.01\% |
| Chickasaw | County Total | 1,879 | \$86,539,219 | \$5,183,647 | 0.26\% |
| Clarke | Osceola | 903 | \$65,287,163 | \$3,884,379 | 0.20\% |
| Clarke | Murray | 82 | \$1,151,823 | \$69,109 | 0.00\% |
| Clarke | Other | 102 | \$1,710,717 | \$102,643 | 0.01\% |
| Clarke | County Total | 1,087 | \$68,149,703 | \$4,056,131 | 0.21\% |
| Clay | Spencer | 2,227 | \$252,968,150 | \$15,150,415 | 0.77\% |
| Clay | Everly | 131 | \$5,078,185 | \$304,439 | 0.02\% |
| Clay | Peterson | 96 | \$993,896 | \$59,634 | 0.00\% |
| Clay | Royal | 67 | \$748,027 | \$44,882 | 0.00\% |
| Clay | Dickens | 63 | \$2,073,630 | \$124,418 | 0.01\% |
| Clay | Greenville | 52 | \$583,728 | \$35,024 | 0.00\% |
| Clay | Webb | 46 | \$350,102 | \$21,006 | 0.00\% |
| Clay | Fostoria | 41 | \$838,168 | \$50,290 | 0.00\% |
| Clay | Other | 73 | \$387,188 | \$23,231 | 0.00\% |
| Clay | County Total | 2,796 | \$264,021,074 | \$15,813,338 | 0.80\% |

Retail Sales and Tax
By County and City
Fiscal Year 2011

| County Name | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Clayton | Elkader | 527 | \$30,801,767 | \$1,835,951 | 0.09\% |
| Clayton | Guttenberg | 464 | \$17,436,107 | \$1,042,124 | 0.05\% |
| Clayton | Monona | 363 | \$15,965,042 | \$955,065 | 0.05\% |
| Clayton | Strawberry Point | 336 | \$10,282,761 | \$616,758 | 0.03\% |
| Clayton | Mcgregor | 319 | \$6,263,266 | \$371,857 | 0.02\% |
| Clayton | Edgewood | 202 | \$10,811,564 | \$648,507 | 0.03\% |
| Clayton | Garnavillo | 176 | \$3,941,083 | \$236,458 | 0.01\% |
| Clayton | Volga | 82 | \$1,315,941 | \$78,956 | 0.00\% |
| Clayton | Marquette | 81 | \$4,617,732 | \$274,767 | 0.01\% |
| Clayton | Luana | 57 | \$921,057 | \$55,263 | 0.00\% |
| Clayton | St. Olaf | 46 | \$455,578 | \$27,335 | 0.00\% |
| Clayton | Other | 233 | \$3,281,983 | \$196,620 | 0.01\% |
| Clayton | County Total | 2,886 | \$106,093,881 | \$6,339,660 | 0.32\% |
| Clinton | Clinton | 2,984 | \$375,233,200 | \$22,468,515 | 1.14\% |
| Clinton | Dewitt | 915 | \$51,549,999 | \$3,089,107 | 0.16\% |
| Clinton | Camanche | 355 | \$10,836,614 | \$650,197 | 0.03\% |
| Clinton | Wheatland | 169 | \$5,683,557 | \$341,013 | 0.02\% |
| Clinton | Delmar | 109 | \$1,547,320 | \$92,839 | 0.00\% |
| Clinton | Grand Mound | 104 | \$2,060,930 | \$123,451 | 0.01\% |
| Clinton | Goose Lake | 97 | \$1,645,753 | \$98,745 | 0.01\% |
| Clinton | Lost Nation | 88 | \$2,843,008 | \$170,579 | 0.01\% |
| Clinton | Charlotte | 71 | \$3,145,519 | \$188,731 | 0.01\% |
| Clinton | Low Moor | 71 | \$1,443,888 | \$86,633 | 0.00\% |
| Clinton | Calamus | 65 | \$3,111,582 | \$186,695 | 0.01\% |
| Clinton | Other | 167 | \$3,012,066 | \$180,724 | 0.01\% |
| Clinton | County Total | 5,195 | \$462,113,436 | \$27,677,230 | 1.41\% |
| Crawford | Denison | 1,219 | \$93,417,756 | \$5,588,862 | 0.28\% |
| Crawford | Manilla | 179 | \$2,128,670 | \$127,720 | 0.01\% |
| Crawford | Schleswig | 119 | \$2,984,931 | \$179,090 | 0.01\% |
| Crawford | Dow City | 106 | \$2,491,548 | \$149,493 | 0.01\% |
| Crawford | Charter Oak | 90 | \$2,812,729 | \$168,764 | 0.01\% |
| Crawford | Westside | 80 | \$2,016,330 | \$120,915 | 0.01\% |
| Crawford | Vail | 73 | \$1,379,382 | \$82,763 | 0.00\% |
| Crawford | Kiron | 63 | \$2,872,009 | \$172,321 | 0.01\% |
| Crawford | Other | 121 | \$2,642,709 | \$158,563 | 0.01\% |
| Crawford | County Total | 2,050 | \$112,746,064 | \$6,748,489 | 0.34\% |
| Dallas | West Des Moines | 1,250 | \$635,685,888 | \$37,838,942 | 1.92\% |
| Dallas | Adel | 918 | \$43,967,751 | \$2,637,274 | 0.13\% |
| Dallas | Waukee | 887 | \$104,952,906 | \$6,297,174 | 0.32\% |
| Dallas | Perry | 874 | \$91,886,423 | \$5,504,556 | 0.28\% |
| Dallas | Dallas Center | 265 | \$8,736,678 | \$524,201 | 0.03\% |
| Dallas | Clive | 234 | \$20,619,337 | \$1,237,160 | 0.06\% |
| Dallas | Woodward | 214 | \$3,400,826 | \$204,050 | 0.01\% |
| Dallas | Dexter | 132 | \$2,686,613 | \$161,197 | 0.01\% |
| Dallas | Van Meter | 130 | \$5,247,113 | \$314,827 | 0.02\% |
| Dallas | Redfield | 127 | \$3,353,859 | \$201,047 | 0.01\% |
| Dallas | Granger | 121 | \$7,594,941 | \$455,696 | 0.02\% |
| Dallas | Urbandale | 121 | \$1,271,539 | \$76,292 | 0.00\% |
| Dallas | Desoto | 110 | \$3,999,268 | \$238,545 | 0.01\% |
| Dallas | Minburn | 88 | \$1,581,237 | \$94,874 | 0.00\% |
| Dallas | Bouton | 50 | \$7,561,393 | \$453,669 | 0.02\% |
| Dallas | Other | 183 | \$3,902,282 | \$234,137 | 0.01\% |
| Dallas | County Total | 5,704 | \$946,448,054 | \$56,473,640 | 2.87\% |
| Davis | Bloomfield | 1,036 | \$39,937,405 | \$2,392,560 | 0.12\% |
| Davis | Drakesville | 81 | \$1,579,027 | \$94,742 | 0.00\% |
| Davis | Pulaski | 75 | \$1,105,505 | \$66,330 | 0.00\% |
| Davis | Other | 75 | \$1,077,102 | \$63,726 | 0.00\% |
| Davis | County Total | 1,267 | \$43,699,039 | \$2,617,358 | 0.13\% |
| Decatur | Leon | 381 | \$16,379,733 | \$981,327 | 0.05\% |
| Decatur | Lamoni | 350 | \$11,661,505 | \$694,311 | 0.04\% |
| Decatur | Decatur City | 66 | \$2,023,733 | \$121,424 | 0.01\% |
| Decatur | Davis City | 63 | \$396,633 | \$23,798 | 0.00\% |
| Decatur | Grand River | 60 | \$379,025 | \$22,719 | 0.00\% |
| Decatur | Other | 154 | \$1,872,379 | \$112,343 | 0.01\% |
| Decatur | County Total | 1,074 | \$32,713,008 | \$1,955,922 | 0.10\% |


| County Name | City | Retail Sales and Tax By County and City Fiscal Year 2011 |  | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number of Returns | Taxable Sales |  |  |
| Delaware | Manchester | 1,214 | \$70,378,243 | \$4,215,701 | 0.21\% |
| Delaware | Earlville | 186 | \$2,484,824 | \$148,802 | 0.01\% |
| Delaware | Delhi | 178 | \$7,513,280 | \$450,796 | 0.02\% |
| Delaware | Hopkinton | 177 | \$3,102,966 | \$186,178 | 0.01\% |
| Delaware | Dyersville | 149 | \$4,938,361 | \$296,302 | 0.02\% |
| Delaware | Colesburg | 115 | \$3,079,061 | \$184,744 | 0.01\% |
| Delaware | Edgewood | 99 | \$3,874,174 | \$232,450 | 0.01\% |
| Delaware | Ryan | 90 | \$581,255 | \$34,875 | 0.00\% |
| Delaware | Dundee | 63 | \$1,801,168 | \$108,070 | 0.01\% |
| Delaware | Greeley | 44 | \$823,401 | \$49,404 | 0.00\% |
| Delaware | Other | 120 | \$11,705,517 | \$701,436 | 0.04\% |
| Delaware | County Total | 2,435 | \$110,282,250 | \$6,608,757 | 0.34\% |
| Des Moines | Burlington | 2,962 | \$295,246,223 | \$17,619,581 | 0.90\% |
| Des Moines | West Burlington | 843 | \$176,229,561 | \$10,565,569 | 0.54\% |
| Des Moines | Mediapolis | 333 | \$16,136,991 | \$968,219 | 0.05\% |
| Des Moines | Danville | 162 | \$2,725,141 | \$163,508 | 0.01\% |
| Des Moines | Middletown | 44 | \$838,421 | \$50,305 | 0.00\% |
| Des Moines | Other | 181 | \$4,171,891 | \$250,313 | 0.01\% |
| Des Moines | County Total | 4,525 | \$495,348,228 | \$29,617,497 | 1.51\% |
| Dickinson | Spirit Lake | 1,712 | \$137,832,097 | \$8,222,254 | 0.42\% |
| Dickinson | Milford | 801 | \$29,180,333 | \$1,742,305 | 0.09\% |
| Dickinson | Arnolds Park | 611 | \$29,045,047 | \$1,706,324 | 0.09\% |
| Dickinson | Okoboji | 259 | \$39,265,214 | \$2,315,234 | 0.12\% |
| Dickinson | Lake Park | 191 | \$6,829,878 | \$409,793 | 0.02\% |
| Dickinson | Terril | 92 | \$1,653,193 | \$99,192 | 0.01\% |
| Dickinson | Other | 130 | \$3,430,367 | \$204,558 | 0.01\% |
| Dickinson | County Total | 3,796 | \$247,236,129 | \$14,699,660 | 0.75\% |
| Dubuque | Dubuque | 8,037 | \$1,014,284,468 | \$60,600,076 | 3.08\% |
| Dubuque | Dyersville | 885 | \$68,454,044 | \$4,096,153 | 0.21\% |
| Dubuque | Cascade | 442 | \$19,440,428 | \$1,166,426 | 0.06\% |
| Dubuque | Peosta | 339 | \$17,201,959 | \$1,032,118 | 0.05\% |
| Dubuque | Farley | 249 | \$7,131,833 | \$423,763 | 0.02\% |
| Dubuque | Epworth | 244 | \$5,513,650 | \$330,753 | 0.02\% |
| Dubuque | New Vienna | 131 | \$6,275,618 | \$376,537 | 0.02\% |
| Dubuque | Holy Cross | 117 | \$3,004,202 | \$180,252 | 0.01\% |
| Dubuque | Durango | 108 | \$2,492,911 | \$149,231 | 0.01\% |
| Dubuque | Sherrill | 106 | \$2,180,888 | \$130,761 | 0.01\% |
| Dubuque | Worthington | 96 | \$7,862,397 | \$471,744 | 0.02\% |
| Dubuque | Bernard | 90 | \$1,074,540 | \$64,472 | 0.00\% |
| Dubuque | Zwingle | 49 | \$1,177,007 | \$70,620 | 0.00\% |
| Dubuque | Other | 167 | \$6,405,472 | \$384,328 | 0.02\% |
| Dubuque | County Total | 11,060 | \$1,162,499,417 | \$69,477,235 | 3.53\% |
| Emmet | Estherville | 1,041 | \$69,778,744 | \$4,176,779 | 0.21\% |
| Emmet | Armstrong | 297 | \$7,399,716 | \$443,983 | 0.02\% |
| Emmet | Ringsted | 110 | \$1,445,820 | \$86,749 | 0.00\% |
| Emmet | Wallingford | 59 | \$569,871 | \$34,192 | 0.00\% |
| Emmet | Other | 58 | \$783,128 | \$46,988 | 0.00\% |
| Emmet | County Total | 1,565 | \$79,977,279 | \$4,788,691 | 0.24\% |
| Fayette | Oelwein | 848 | \$61,854,084 | \$3,706,592 | 0.19\% |
| Fayette | West Union | 589 | \$27,699,859 | \$1,656,718 | 0.08\% |
| Fayette | Fayette | 247 | \$4,943,072 | \$290,986 | 0.01\% |
| Fayette | Elgin | 168 | \$7,769,448 | \$466,167 | 0.02\% |
| Fayette | Clermont | 137 | \$5,013,016 | \$300,781 | 0.02\% |
| Fayette | Hawkeye | 122 | \$1,233,506 | \$74,010 | 0.00\% |
| Fayette | Maynard | 102 | \$2,080,733 | \$124,844 | 0.01\% |
| Fayette | Waucoma | 97 | \$2,622,584 | \$157,355 | 0.01\% |
| Fayette | Arlington | 96 | \$1,209,289 | \$72,515 | 0.00\% |
| Fayette | Wadena | 55 | \$621,152 | \$37,269 | 0.00\% |
| Fayette | Other | 201 | \$5,316,044 | \$318,963 | 0.02\% |
| Fayette | County Total | 2,662 | \$120,362,787 | \$7,206,200 | 0.37\% |


| County Name | City | Retail Sales and Tax By County and City Fiscal Year 2011 |  | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number of Returns | Taxable Sales |  |  |
| Floyd | Charles City | 1,358 | \$81,929,714 | \$4,899,371 | 0.25\% |
| Floyd | Nora Springs | 268 | \$5,638,843 | \$338,126 | 0.02\% |
| Floyd | Rockford | 141 | \$3,107,959 | \$186,478 | 0.01\% |
| Floyd | Floyd | 133 | \$7,326,064 | \$439,564 | 0.02\% |
| Floyd | Rudd | 123 | \$1,550,587 | \$93,035 | 0.00\% |
| Floyd | Marble Rock | 72 | \$1,609,232 | \$96,554 | 0.00\% |
| Floyd | Other | 118 | \$1,479,449 | \$88,767 | 0.00\% |
| Floyd | County Total | 2,213 | \$102,641,848 | \$6,141,895 | 0.31\% |
| Franklin | Hampton | 876 | \$46,473,605 | \$2,780,297 | 0.14\% |
| Franklin | Sheffield | 193 | \$6,921,827 | \$415,310 | 0.02\% |
| Franklin | Latimer | 89 | \$4,436,473 | \$266,188 | 0.01\% |
| Franklin | Ackley | 85 | \$1,254,170 | \$75,181 | 0.00\% |
| Franklin | Geneva | 63 | \$629,045 | \$37,743 | 0.00\% |
| Franklin | Alexander | 59 | \$714,192 | \$42,852 | 0.00\% |
| Franklin | Dows | 59 | \$1,957,203 | \$117,432 | 0.01\% |
| Franklin | Other | 131 | \$3,003,041 | \$180,182 | 0.01\% |
| Franklin | County Total | 1,555 | \$65,389,556 | \$3,915,186 | 0.20\% |
| Fremont | Sidney | 212 | \$3,909,077 | \$234,545 | 0.01\% |
| Fremont | Hamburg | 211 | \$8,174,015 | \$490,269 | 0.02\% |
| Fremont | Tabor | 130 | \$2,635,135 | \$158,064 | 0.01\% |
| Fremont | Farragut | 98 | \$1,009,466 | \$60,568 | 0.00\% |
| Fremont | Shenandoah | 71 | \$19,163,677 | \$1,146,772 | 0.06\% |
| Fremont | Other | 272 | \$16,821,187 | \$996,210 | 0.05\% |
| Fremont | County Total | 994 | \$51,712,557 | \$3,086,428 | 0.16\% |
| Greene | Jefferson | 816 | \$45,015,858 | \$2,696,880 | 0.14\% |
| Greene | Scranton | 136 | \$2,243,376 | \$134,503 | 0.01\% |
| Greene | Grand Junction | 112 | \$6,389,412 | \$383,365 | 0.02\% |
| Greene | Churdan | 83 | \$1,125,622 | \$67,537 | 0.00\% |
| Greene | Paton | 70 | \$2,725,830 | \$163,550 | 0.01\% |
| Greene | Rippey | 46 | \$874,786 | \$52,486 | 0.00\% |
| Greene | Other | 54 | \$590,104 | \$35,406 | 0.00\% |
| Greene | County Total | 1,317 | \$58,964,988 | \$3,533,727 | 0.18\% |
| Grundy | Grundy Center | 512 | \$27,513,020 | \$1,646,591 | 0.08\% |
| Grundy | Reinbeck | 291 | \$14,250,379 | \$854,786 | 0.04\% |
| Grundy | Conrad | 255 | \$7,952,452 | \$477,147 | 0.02\% |
| Grundy | Dike | 157 | \$9,887,327 | \$593,215 | 0.03\% |
| Grundy | Wellsburg | 146 | \$3,566,646 | \$213,999 | 0.01\% |
| Grundy | Beaman | 77 | \$930,425 | \$55,826 | 0.00\% |
| Grundy | Holland | 51 | \$2,518,560 | \$151,114 | 0.01\% |
| Grundy | Other | 70 | \$1,306,221 | \$78,373 | 0.00\% |
| Grundy | County Total | 1,559 | \$67,925,030 | \$4,071,050 | 0.21\% |
| Guthrie | Panora | 504 | \$22,930,291 | \$1,370,568 | 0.07\% |
| Guthrie | Guthrie Center | 465 | \$13,618,162 | \$816,847 | 0.04\% |
| Guthrie | Stuart | 216 | \$8,766,436 | \$525,983 | 0.03\% |
| Guthrie | Bayard | 124 | \$2,732,001 | \$163,870 | 0.01\% |
| Guthrie | Casey | 110 | \$1,942,547 | \$116,553 | 0.01\% |
| Guthrie | Menlo | 85 | \$1,455,362 | \$87,322 | 0.00\% |
| Guthrie | Yale | 81 | \$929,883 | \$55,793 | 0.00\% |
| Guthrie | Adair | 56 | \$2,803,780 | \$168,227 | 0.01\% |
| Guthrie | Bagley | 45 | \$334,991 | \$20,099 | 0.00\% |
| Guthrie | Other | 81 | \$903,730 | \$53,681 | 0.00\% |
| Guthrie | County Total | 1,767 | \$56,417,183 | \$3,378,943 | 0.17\% |
| Hamilton | Webster City | 1,196 | \$72,123,580 | \$4,314,168 | 0.22\% |
| Hamilton | Jewell Junction | 187 | \$5,308,607 | \$318,516 | 0.02\% |
| Hamilton | Stratford | 160 | \$5,202,631 | \$312,158 | 0.02\% |
| Hamilton | Ellsworth | 98 | \$4,117,727 | \$247,064 | 0.01\% |
| Hamilton | Williams | 88 | \$3,319,039 | \$196,243 | 0.01\% |
| Hamilton | Stanhope | 65 | \$2,045,666 | \$122,740 | 0.01\% |
| Hamilton | Blairsburg | 49 | \$714,927 | \$42,896 | 0.00\% |
| Hamilton | Kamrar | 43 | \$1,005,712 | \$60,343 | 0.00\% |
| Hamilton | Other | 74 | \$1,177,340 | \$70,425 | 0.00\% |
| Hamilton | County Total | 1,960 | \$95,015,229 | \$5,684,553 | 0.29\% |


| County Name |  | Retail Sales and Tax By County and City Fiscal Year 2011 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| Hancock | Garner | 627 | \$47,322,398 | \$2,838,062 | 0.14\% |
| Hancock | Britt | 435 | \$12,667,679 | \$760,061 | 0.04\% |
| Hancock | Kanawha | 162 | \$4,899,593 | \$293,776 | 0.01\% |
| Hancock | Forest City | 158 | \$12,771,133 | \$759,976 | 0.04\% |
| Hancock | Klemme | 72 | \$890,850 | \$53,451 | 0.00\% |
| Hancock | Woden | 62 | \$482,403 | \$28,944 | 0.00\% |
| Hancock | Corwith | 57 | \$1,242,264 | \$74,536 | 0.00\% |
| Hancock | Other | 96 | \$2,079,205 | \$124,752 | 0.01\% |
| Hancock | County Total | 1,669 | \$82,355,525 | \$4,933,559 | 0.25\% |
| Hardin | lowa Falls | 1,054 | \$84,828,322 | \$5,077,135 | 0.26\% |
| Hardin | Eldora | 499 | \$16,646,036 | \$997,219 | 0.05\% |
| Hardin | Ackley | 282 | \$7,454,493 | \$447,270 | 0.02\% |
| Hardin | Alden | 220 | \$7,814,922 | \$468,895 | 0.02\% |
| Hardin | Hubbard | 162 | \$8,664,757 | \$519,885 | 0.03\% |
| Hardin | Radcliffe | 113 | \$5,379,344 | \$322,761 | 0.02\% |
| Hardin | Union | 97 | \$5,028,622 | \$301,717 | 0.02\% |
| Hardin | Steamboat Rock | 73 | \$844,628 | \$50,678 | 0.00\% |
| Hardin | New Providence | 57 | \$536,569 | \$32,194 | 0.00\% |
| Hardin | Other | 102 | \$2,769,490 | \$165,882 | 0.01\% |
| Hardin | County Total | 2,659 | \$139,967,183 | \$8,383,636 | 0.43\% |
| Harrison | Missouri Valley | 546 | \$33,451,347 | \$1,994,354 | 0.10\% |
| Harrison | Woodbine | 308 | \$9,802,060 | \$587,262 | 0.03\% |
| Harrison | Logan | 286 | \$6,655,717 | \$399,059 | 0.02\% |
| Harrison | Dunlap | 251 | \$10,745,292 | \$644,621 | 0.03\% |
| Harrison | Mondamin | 83 | \$1,644,031 | \$98,642 | 0.01\% |
| Harrison | Persia | 59 | \$426,083 | \$25,565 | 0.00\% |
| Harrison | Modale | 57 | \$816,988 | \$49,019 | 0.00\% |
| Harrison | Pisgah | 56 | \$662,728 | \$39,764 | 0.00\% |
| Harrison | Other | 90 | \$1,019,833 | \$58,141 | 0.00\% |
| Harrison | County Total | 1,736 | \$65,224,079 | \$3,896,427 | 0.20\% |
| Henry | Mount Pleasant | 1,498 | \$128,587,931 | \$7,693,514 | 0.39\% |
| Henry | New London | 288 | \$8,996,166 | \$539,770 | 0.03\% |
| Henry | Wayland | 194 | \$4,628,448 | \$277,707 | 0.01\% |
| Henry | Winfield | 183 | \$6,016,408 | \$360,984 | 0.02\% |
| Henry | Salem | 88 | \$2,115,693 | \$126,942 | 0.01\% |
| Henry | Olds | 54 | \$1,634,739 | \$98,084 | 0.00\% |
| Henry | Mount Union | 52 | \$1,535,838 | \$92,150 | 0.00\% |
| Henry | Other | 96 | \$3,129,065 | \$187,744 | 0.01\% |
| Henry | County Total | 2,453 | \$156,644,288 | \$9,376,895 | 0.48\% |
| Howard | Cresco | 866 | \$45,882,023 | \$2,748,113 | 0.14\% |
| Howard | Elma | 194 | \$4,810,417 | \$288,625 | 0.01\% |
| Howard | Lime Springs | 168 | \$1,827,305 | \$109,638 | 0.01\% |
| Howard | Riceville | 107 | \$4,727,697 | \$283,662 | 0.01\% |
| Howard | Protivin | 76 | \$2,319,626 | \$139,178 | 0.01\% |
| Howard | Chester | 65 | \$629,379 | \$37,763 | 0.00\% |
| Howard | Other | 46 | \$1,451,413 | \$87,085 | 0.00\% |
| Howard | County Total | 1,522 | \$61,647,860 | \$3,694,063 | 0.19\% |
| Humboldt | Humboldt | 976 | \$58,640,421 | \$3,512,860 | 0.18\% |
| Humboldt | Livermore | 102 | \$1,337,391 | \$80,243 | 0.00\% |
| Humboldt | Dakota City | 92 | \$2,353,870 | \$141,231 | 0.01\% |
| Humboldt | Renwick | 71 | \$1,192,342 | \$71,541 | 0.00\% |
| Humboldt | Gilmore City | 64 | \$1,379,415 | \$82,765 | 0.00\% |
| Humboldt | Ottosen | 46 | \$687,290 | \$41,237 | 0.00\% |
| Humboldt | Bode | 40 | \$1,801,749 | \$108,105 | 0.01\% |
| Humboldt | Other | 165 | \$2,246,626 | \$134,798 | 0.01\% |
| Humboldt | County Total | 1,556 | \$69,639,104 | \$4,172,780 | 0.21\% |


| County Name | City | Retail Sales and Tax By County and City Fiscal Year 2011 |  | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number of Returns | Taxable Sales |  |  |
| Ida | Ida Grove | 541 | \$28,274,463 | \$1,660,678 | 0.08\% |
| Ida | Holstein | 278 | \$8,899,055 | \$533,943 | 0.03\% |
| Ida | Battle Creek | 114 | \$3,333,261 | \$199,857 | 0.01\% |
| Ida | Galva | 68 | \$1,096,976 | \$65,819 | 0.00\% |
| Ida | Arthur | 45 | \$940,232 | \$56,414 | 0.00\% |
| Ida | Other | 33 | \$234,503 | \$14,070 | 0.00\% |
| Ida | County Total | 1,079 | \$42,778,490 | \$2,530,780 | 0.13\% |
| lowa | Williamsburg | 914 | \$105,211,131 | \$6,277,963 | 0.32\% |
| lowa | Marengo | 471 | \$18,533,172 | \$1,110,964 | 0.06\% |
| lowa | Victor | 208 | \$6,473,812 | \$388,429 | 0.02\% |
| lowa | North English | 177 | \$5,497,457 | \$329,847 | 0.02\% |
| lowa | Amana | 90 | \$829,887 | \$49,743 | 0.00\% |
| lowa | Ladora | 82 | \$634,268 | \$38,056 | 0.00\% |
| lowa | Parnell | 64 | \$690,450 | \$41,351 | 0.00\% |
| lowa | Millersburg | 43 | \$414,546 | \$24,873 | 0.00\% |
| lowa | Other | 662 | \$34,495,638 | \$2,060,762 | 0.10\% |
| lowa | County Total | 2,711 | \$172,780,361 | \$10,321,989 | 0.52\% |
| Jackson | Maquoketa | 1,183 | \$75,553,715 | \$4,523,519 | 0.23\% |
| Jackson | Bellevue | 602 | \$16,279,650 | \$975,960 | 0.05\% |
| Jackson | Preston | 271 | \$10,381,151 | \$622,869 | 0.03\% |
| Jackson | Sabula | 148 | \$1,935,346 | \$115,987 | 0.01\% |
| Jackson | Lamotte | 124 | \$2,128,671 | \$127,720 | 0.01\% |
| Jackson | Miles | 94 | \$1,975,611 | \$118,537 | 0.01\% |
| Jackson | Baldwin | 54 | \$1,188,398 | \$71,304 | 0.00\% |
| Jackson | Springbrook | 48 | \$948,868 | \$56,742 | 0.00\% |
| Jackson | St. Donatus | 47 | \$1,591,787 | \$95,325 | 0.00\% |
| Jackson | Spragueville | 44 | \$497,461 | \$29,848 | 0.00\% |
| Jackson | Other | 163 | \$2,638,955 | \$158,337 | 0.01\% |
| Jackson | County Total | 2,778 | \$115,119,613 | \$6,896,148 | 0.35\% |
| Jasper | Newton | 2,201 | \$248,809,709 | \$14,892,838 | 0.76\% |
| Jasper | Colfax | 330 | \$14,141,798 | \$839,153 | 0.04\% |
| Jasper | Monroe | 302 | \$14,130,758 | \$847,845 | 0.04\% |
| Jasper | Prairie City | 234 | \$7,606,988 | \$456,419 | 0.02\% |
| Jasper | Sully | 222 | \$16,767,391 | \$1,006,043 | 0.05\% |
| Jasper | Baxter | 168 | \$3,557,028 | \$213,399 | 0.01\% |
| Jasper | Kellogg | 152 | \$3,267,512 | \$196,051 | 0.01\% |
| Jasper | Lynnville | 125 | \$4,563,483 | \$273,410 | 0.01\% |
| Jasper | Reasnor | 75 | \$786,082 | \$47,165 | 0.00\% |
| Jasper | Mingo | 67 | \$522,450 | \$31,347 | 0.00\% |
| Jasper | Other | 90 | \$637,620 | \$38,257 | 0.00\% |
| Jasper | County Total | 3,966 | \$314,790,819 | \$18,841,929 | 0.96\% |
| Jefferson | Fairfield | 1,882 | \$109,558,603 | \$6,553,914 | 0.33\% |
| Jefferson | Batavia | 102 | \$28,615,303 | \$1,716,918 | 0.09\% |
| Jefferson | Lockridge | 82 | \$893,160 | \$53,590 | 0.00\% |
| Jefferson | Packwood | 69 | \$333,743 | \$20,025 | 0.00\% |
| Jefferson | Libertyville | 59 | \$1,025,982 | \$61,559 | 0.00\% |
| Jefferson | Other | 69 | \$475,071 | \$28,504 | 0.00\% |
| Jefferson | County Total | 2,263 | \$140,901,862 | \$8,434,509 | 0.43\% |
| Johnson | Iowa City | 5,882 | \$741,407,021 | \$44,374,720 | 2.26\% |
| Johnson | Coralville | 2,683 | \$722,072,558 | \$43,023,777 | 2.19\% |
| Johnson | North Liberty | 957 | \$74,014,671 | \$4,431,374 | 0.23\% |
| Johnson | Solon | 555 | \$16,929,997 | \$1,015,800 | 0.05\% |
| Johnson | Swisher | 326 | \$7,441,054 | \$446,463 | 0.02\% |
| Johnson | Oxford | 285 | \$6,381,081 | \$382,865 | 0.02\% |
| Johnson | Lone Tree | 158 | \$2,820,425 | \$169,226 | 0.01\% |
| Johnson | Tiffin | 144 | \$6,925,828 | \$415,550 | 0.02\% |
| Johnson | Hills | 82 | \$4,203,096 | \$252,186 | 0.01\% |
| Johnson | Other | 171 | \$5,256,121 | \$315,367 | 0.02\% |
| Johnson | County Total | 11,243 | \$1,587,451,852 | \$94,827,327 | 4.82\% |

## Retail Sales and Tax

By County and City
Fiscal Year 2011

| County Name | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Jones | Monticello | 1,079 | \$49,179,150 | \$2,946,355 | 0.15\% |
| Jones | Anamosa | 822 | \$64,359,112 | \$3,852,224 | 0.20\% |
| Jones | Wyoming | 170 | \$3,962,651 | \$237,759 | 0.01\% |
| Jones | Olin | 135 | \$2,517,888 | \$151,073 | 0.01\% |
| Jones | Oxford Junction | 90 | \$1,205,039 | \$72,302 | 0.00\% |
| Jones | Cascade | 74 | \$770,304 | \$46,218 | 0.00\% |
| Jones | Martelle | 57 | \$1,429,761 | \$85,786 | 0.00\% |
| Jones | Onslow | 50 | \$265,048 | \$15,903 | 0.00\% |
| Jones | Other | 154 | \$5,002,329 | \$300,140 | 0.02\% |
| Jones | County Total | 2,631 | \$128,691,282 | \$7,707,760 | 0.39\% |
| Keokuk | Sigourney | 494 | \$19,489,978 | \$1,166,590 | 0.06\% |
| Keokuk | Keota | 214 | \$5,152,823 | \$309,169 | 0.02\% |
| Keokuk | Hedrick | 113 | \$3,453,964 | \$207,238 | 0.01\% |
| Keokuk | Richland | 103 | \$1,784,042 | \$107,043 | 0.01\% |
| Keokuk | What Cheer | 77 | \$1,440,004 | \$86,400 | 0.00\% |
| Keokuk | Delta | 59 | \$1,340,649 | \$80,439 | 0.00\% |
| Keokuk | Keswick | 58 | \$1,769,968 | \$106,198 | 0.01\% |
| Keokuk | Ollie | 52 | \$819,473 | \$49,168 | 0.00\% |
| Keokuk | South English | 47 | \$734,770 | \$44,086 | 0.00\% |
| Keokuk | Harper | 44 | \$554,686 | \$33,281 | 0.00\% |
| Keokuk | Other | 100 | \$1,813,070 | \$108,784 | 0.01\% |
| Keokuk | County Total | 1,361 | \$38,353,427 | \$2,298,397 | 0.12\% |
| Kossuth | Algona | 1,413 | \$104,733,984 | \$6,272,142 | 0.32\% |
| Kossuth | Bancroft | 230 | \$9,291,474 | \$557,050 | 0.03\% |
| Kossuth | Titonka | 137 | \$3,532,621 | \$211,957 | 0.01\% |
| Kossuth | Swea City | 126 | \$4,161,502 | \$249,690 | 0.01\% |
| Kossuth | Whittemore | 114 | \$2,570,099 | \$154,206 | 0.01\% |
| Kossuth | Wesley | 104 | \$2,621,883 | \$157,313 | 0.01\% |
| Kossuth | Burt | 76 | \$3,481,359 | \$208,882 | 0.01\% |
| Kossuth | Luverne | 75 | \$1,282,684 | \$76,961 | 0.00\% |
| Kossuth | Fenton | 72 | \$788,188 | \$47,291 | 0.00\% |
| Kossuth | Lakota | 63 | \$1,025,570 | \$61,534 | 0.00\% |
| Kossuth | Ledyard | 56 | \$701,927 | \$42,116 | 0.00\% |
| Kossuth | West Bend | 50 | \$3,583,586 | \$215,015 | 0.01\% |
| Kossuth | Lone Rock | 45 | \$711,312 | \$42,679 | 0.00\% |
| Kossuth | Other | 59 | \$404,377 | \$24,263 | 0.00\% |
| Kossuth | County Total | 2,620 | \$138,890,566 | \$8,321,098 | 0.42\% |
| Lee | Keokuk | 1,595 | \$152,401,506 | \$9,108,405 | 0.46\% |
| Lee | Fort Madison | 1,332 | \$103,427,094 | \$6,186,636 | 0.31\% |
| Lee | Donnellson | 321 | \$11,551,130 | \$693,055 | 0.04\% |
| Lee | West Point | 313 | \$6,488,186 | \$389,291 | 0.02\% |
| Lee | Montrose | 185 | \$2,632,153 | \$157,665 | 0.01\% |
| Lee | Houghton | 63 | \$6,791,922 | \$407,515 | 0.02\% |
| Lee | St. Paul | 48 | \$2,854,632 | \$171,278 | 0.01\% |
| Lee | Other | 308 | \$10,248,781 | \$614,927 | 0.03\% |
| Lee | County Total | 4,165 | \$296,395,404 | \$17,728,773 | 0.90\% |
| Linn | Cedar Rapids | 13,566 | \$2,862,052,345 | \$171,089,701 | 8.70\% |
| Linn | Marion | 3,189 | \$328,957,265 | \$19,731,639 | 1.00\% |
| Linn | Hiawatha | 1,003 | \$92,001,630 | \$5,520,098 | 0.28\% |
| Linn | Mount Vernon | 636 | \$34,847,825 | \$2,083,273 | 0.11\% |
| Linn | Center Point | 354 | \$17,734,153 | \$1,054,794 | 0.05\% |
| Linn | Central City | 296 | \$6,035,524 | \$362,116 | 0.02\% |
| Linn | Lisbon | 295 | \$7,841,642 | \$470,499 | 0.02\% |
| Linn | Fairfax | 247 | \$8,366,862 | \$502,012 | 0.03\% |
| Linn | Springville | 200 | \$7,069,209 | \$424,153 | 0.02\% |
| Linn | Palo | 194 | \$27,312,636 | \$1,638,666 | 0.08\% |
| Linn | Ely | 192 | \$5,027,602 | \$301,656 | 0.02\% |
| Linn | Robins | 174 | \$3,880,428 | \$232,826 | 0.01\% |
| Linn | Coggon | 141 | \$3,808,856 | \$228,531 | 0.01\% |
| Linn | Walker | 129 | \$5,723,781 | \$343,427 | 0.02\% |
| Linn | Alburnett | 99 | \$2,832,545 | \$169,953 | 0.01\% |
| Linn | Other | 318 | \$11,771,579 | \$706,197 | 0.04\% |
| Linn | County Total | 21,033 | \$3,425,263,882 | \$204,859,539 | 10.41\% |


| County Name | City | Retail Sales and Tax By County and City Fiscal Year 2011 |  | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number of Returns | Taxable Sales |  |  |
| Louisa | Wapello | 414 | \$10,938,907 | \$655,698 | 0.03\% |
| Louisa | Columbus Junction | 341 | \$10,586,122 | \$634,065 | 0.03\% |
| Louisa | Morning Sun | 139 | \$4,166,192 | \$249,972 | 0.01\% |
| Louisa | Letts | 45 | \$255,373 | \$15,322 | 0.00\% |
| Louisa | Other | 155 | \$3,620,313 | \$217,219 | 0.01\% |
| Louisa | County Total | 1,094 | \$29,566,907 | \$1,772,276 | 0.09\% |
| Lucas | Chariton | 744 | \$36,921,671 | \$2,210,885 | 0.11\% |
| Lucas | Russell | 102 | \$751,920 | \$45,115 | 0.00\% |
| Lucas | Lucas | 79 | \$938,433 | \$56,306 | 0.00\% |
| Lucas | Other | 87 | \$813,866 | \$48,832 | 0.00\% |
| Lucas | County Total | 1,012 | \$39,425,890 | \$2,361,138 | 0.12\% |
| Lyon | Rock Rapids | 526 | \$25,966,337 | \$1,555,395 | 0.08\% |
| Lyon | George | 250 | \$11,711,884 | \$702,713 | 0.04\% |
| Lyon | Larchwood | 237 | \$13,126,271 | \$786,597 | 0.04\% |
| Lyon | Inwood | 219 | \$7,435,938 | \$446,156 | 0.02\% |
| Lyon | Doon | 196 | \$7,145,540 | \$428,732 | 0.02\% |
| Lyon | Lester | 93 | \$2,735,514 | \$164,131 | 0.01\% |
| Lyon | Little Rock | 72 | \$1,001,433 | \$60,086 | 0.00\% |
| Lyon | Alvord | 66 | \$672,722 | \$40,363 | 0.00\% |
| Lyon | Other | 33 | \$853,577 | \$51,215 | 0.00\% |
| Lyon | County Total | 1,692 | \$70,649,216 | \$4,235,388 | 0.22\% |
| Madison | Winterset | 1,039 | \$53,395,652 | \$3,200,016 | 0.16\% |
| Madison | Earlham | 188 | \$9,790,904 | \$587,454 | 0.03\% |
| Madison | St. Charles | 185 | \$3,061,397 | \$183,658 | 0.01\% |
| Madison | Truro | 81 | \$1,897,180 | \$113,831 | 0.01\% |
| Madison | Other | 259 | \$3,093,182 | \$185,591 | 0.01\% |
| Madison | County Total | 1,752 | \$71,238,315 | \$4,270,550 | 0.22\% |
| Mahaska | Oskaloosa | 1,936 | \$160,038,653 | \$9,583,769 | 0.49\% |
| Mahaska | New Sharon | 347 | \$7,500,324 | \$449,948 | 0.02\% |
| Mahaska | Fremont | 130 | \$1,381,723 | \$82,903 | 0.00\% |
| Mahaska | Leighton | 63 | \$2,296,064 | \$137,764 | 0.01\% |
| Mahaska | Eddyville | 53 | \$560,599 | \$33,636 | 0.00\% |
| Mahaska | Other | 202 | \$3,664,865 | \$219,892 | 0.01\% |
| Mahaska | County Total | 2,731 | \$175,442,228 | \$10,507,913 | 0.53\% |
| Marion | Pella | 1,764 | \$143,348,390 | \$8,560,914 | 0.44\% |
| Marion | Knoxville | 1,151 | \$92,137,005 | \$5,521,563 | 0.28\% |
| Marion | Pleasantville | 258 | \$4,999,180 | \$299,892 | 0.02\% |
| Marion | Melcher-Dallas | 109 | \$2,852,657 | \$171,159 | 0.01\% |
| Marion | Bussey | 55 | \$780,335 | \$46,820 | 0.00\% |
| Marion | Harvey | 49 | \$1,335,673 | \$80,140 | 0.00\% |
| Marion | Other | 239 | \$4,263,675 | \$255,821 | 0.01\% |
| Marion | County Total | 3,625 | \$249,716,915 | \$14,936,309 | 0.76\% |
| Marshall | Marshalltown | 3,058 | \$304,662,931 | \$18,226,826 | 0.93\% |
| Marshall | State Center | 252 | \$6,303,317 | \$378,199 | 0.02\% |
| Marshall | Melbourne | 89 | \$1,456,769 | \$87,406 | 0.00\% |
| Marshall | Gilman | 79 | \$2,725,321 | \$163,519 | 0.01\% |
| Marshall | Legrand | 75 | \$1,598,833 | \$95,930 | 0.00\% |
| Marshall | Albion | 74 | \$1,145,927 | \$68,756 | 0.00\% |
| Marshall | Rhodes | 70 | \$1,699,841 | \$101,990 | 0.01\% |
| Marshall | Laurel | 60 | \$771,061 | \$46,264 | 0.00\% |
| Marshall | Liscomb | 42 | \$483,005 | \$28,980 | 0.00\% |
| Marshall | Other | 145 | \$6,985,923 | \$419,155 | 0.02\% |
| Marshall | County Total | 3,944 | \$327,832,928 | \$19,617,026 | 1.00\% |
| Mills | Glenwood | 780 | \$37,844,620 | \$2,270,677 | 0.12\% |
| Mills | Malvern | 177 | \$4,738,376 | \$284,303 | 0.01\% |
| Mills | Emerson | 104 | \$8,745,251 | \$524,715 | 0.03\% |
| Mills | Pacific Junction | 81 | \$5,768,882 | \$344,763 | 0.02\% |
| Mills | Silver City | 50 | \$560,359 | \$33,622 | 0.00\% |
| Mills | Other | 119 | \$3,469,214 | \$208,153 | 0.01\% |
| Mills | County Total | 1,311 | \$61,126,702 | \$3,666,233 | 0.19\% |

Retail Sales and Tax
By County and City
Fiscal Year 2011

| County Name | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Mitchell | Osage | 770 | \$39,915,677 | \$2,390,213 | 0.12\% |
| Mitchell | St. Ansgar | 449 | \$11,197,954 | \$671,386 | 0.03\% |
| Mitchell | Stacyville | 180 | \$4,081,851 | \$244,911 | 0.01\% |
| Mitchell | Riceville | 123 | \$2,727,151 | \$163,629 | 0.01\% |
| Mitchell | Mcintire | 43 | \$1,680,245 | \$100,815 | 0.01\% |
| Mitchell | Orchard | 43 | \$668,334 | \$40,100 | 0.00\% |
| Mitchell | Other | 98 | \$1,453,281 | \$87,197 | 0.00\% |
| Mitchell | County Total | 1,706 | \$61,724,493 | \$3,698,251 | 0.19\% |
| Monona | Onawa | 516 | \$27,854,206 | \$1,661,892 | 0.08\% |
| Monona | Mapleton | 270 | \$10,599,073 | \$635,944 | 0.03\% |
| Monona | Ute | 110 | \$3,136,325 | \$188,180 | 0.01\% |
| Monona | Whiting | 101 | \$1,379,836 | \$82,790 | 0.00\% |
| Monona | Moorhead | 86 | \$537,488 | \$32,249 | 0.00\% |
| Monona | Castana | 57 | \$837,854 | \$50,240 | 0.00\% |
| Monona | Blencoe | 44 | \$787,227 | \$47,234 | 0.00\% |
| Monona | Soldier | 44 | \$1,081,739 | \$64,904 | 0.00\% |
| Monona | Other | 59 | \$461,085 | \$27,665 | 0.00\% |
| Monona | County Total | 1,287 | \$46,674,833 | \$2,791,099 | 0.14\% |
| Monroe | Albia | 745 | \$34,368,962 | \$2,056,936 | 0.10\% |
| Monroe | Lovilia | 103 | \$1,701,930 | \$102,116 | 0.01\% |
| Monroe | Melrose | 44 | \$545,749 | \$32,726 | 0.00\% |
| Monroe | Other | 63 | \$1,473,247 | \$88,383 | 0.00\% |
| Monroe | County Total | 955 | \$38,089,888 | \$2,280,161 | 0.12\% |
| Montgomery | Red Oak | 941 | \$63,186,222 | \$3,778,991 | 0.19\% |
| Montgomery | Villisca | 222 | \$4,747,311 | \$284,839 | 0.01\% |
| Montgomery | Stanton | 143 | \$2,623,846 | \$156,544 | 0.01\% |
| Montgomery | Elliott | 41 | \$273,853 | \$16,431 | 0.00\% |
| Montgomery | Other | 40 | \$837,584 | \$50,255 | 0.00\% |
| Montgomery | County Total | 1,387 | \$71,668,816 | \$4,287,061 | 0.22\% |
| Muscatine | Muscatine | 2,772 | \$375,283,095 | \$22,465,034 | 1.14\% |
| Muscatine | West Liberty | 496 | \$17,191,894 | \$1,030,560 | 0.05\% |
| Muscatine | Wilton | 386 | \$34,873,018 | \$2,091,950 | 0.11\% |
| Muscatine | Nichols | 104 | \$2,689,716 | \$161,383 | 0.01\% |
| Muscatine | Durant | 55 | \$1,995,247 | \$119,715 | 0.01\% |
| Muscatine | Atalissa | 52 | \$429,856 | \$25,791 | 0.00\% |
| Muscatine | Fruitland | 40 | \$782,734 | \$46,964 | 0.00\% |
| Muscatine | Other | 234 | \$3,966,059 | \$237,958 | 0.01\% |
| Muscatine | County Total | 4,139 | \$437,211,619 | \$26,179,355 | 1.33\% |
| Obrien | Sheldon | 930 | \$61,170,496 | \$3,655,813 | 0.19\% |
| Obrien | Hartley | 314 | \$13,122,899 | \$787,374 | 0.04\% |
| Obrien | Sanborn | 267 | \$12,649,162 | \$758,950 | 0.04\% |
| Obrien | Paullina | 222 | \$6,689,305 | \$401,195 | 0.02\% |
| Obrien | Primghar | 217 | \$4,557,869 | \$273,051 | 0.01\% |
| Obrien | Sutherland | 135 | \$4,947,629 | \$296,827 | 0.02\% |
| Obrien | Other | 126 | \$4,323,305 | \$259,398 | 0.01\% |
| Obrien | County Total | 2,211 | \$107,460,665 | \$6,432,607 | 0.33\% |
| Osceola | Sibley | 462 | \$20,865,670 | \$1,249,724 | 0.06\% |
| Osceola | Ocheyedan | 138 | \$4,041,383 | \$242,483 | 0.01\% |
| Osceola | Ashton | 87 | \$1,587,687 | \$95,261 | 0.00\% |
| Osceola | Melvin | 50 | \$3,500,126 | \$210,008 | 0.01\% |
| Osceola | Harris | 46 | \$556,753 | \$33,405 | 0.00\% |
| Osceola | Other | 30 | \$1,912,614 | \$114,757 | 0.01\% |
| Osceola | County Total | 813 | \$32,464,233 | \$1,945,638 | 0.10\% |
| Page | Clarinda | 839 | \$54,503,024 | \$3,262,813 | 0.17\% |
| Page | Shenandoah | 767 | \$41,939,186 | \$2,511,070 | 0.13\% |
| Page | Essex | 144 | \$2,538,863 | \$152,329 | 0.01\% |
| Page | Coin | 77 | \$604,006 | \$36,240 | 0.00\% |
| Page | Braddyville | 60 | \$814,532 | \$48,872 | 0.00\% |
| Page | Other | 79 | \$1,303,302 | \$78,133 | 0.00\% |
| Page | County Total | 1,966 | \$101,702,913 | \$6,089,458 | 0.31\% |


| County Name | City | Retail Sales and Tax By County and City Fiscal Year 2011 |  | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number of Returns | Taxable Sales |  |  |
| Palo Alto | Emmetsburg | 686 | \$36,649,311 | \$2,184,108 | 0.11\% |
| Palo Alto | West Bend | 200 | \$9,375,467 | \$560,254 | 0.03\% |
| Palo Alto | Graettinger | 187 | \$14,935,722 | \$896,143 | 0.05\% |
| Palo Alto | Ruthven | 150 | \$2,009,771 | \$119,902 | 0.01\% |
| Palo Alto | Mallard | 59 | \$1,996,059 | \$119,764 | 0.01\% |
| Palo Alto | Cylinder | 50 | \$792,405 | \$47,544 | 0.00\% |
| Palo Alto | Other | 63 | \$1,208,981 | \$72,539 | 0.00\% |
| Palo Alto | County Total | 1,395 | \$66,967,716 | \$4,000,253 | 0.20\% |
| Plymouth | Lemars | 1,621 | \$130,514,290 | \$7,809,013 | 0.40\% |
| Plymouth | Remsen | 394 | \$13,107,816 | \$786,291 | 0.04\% |
| Plymouth | Kingsley | 286 | \$8,349,968 | \$500,988 | 0.03\% |
| Plymouth | Akron | 250 | \$8,854,550 | \$531,272 | 0.03\% |
| Plymouth | Hinton | 204 | \$4,413,780 | \$264,795 | 0.01\% |
| Plymouth | Merrill | 159 | \$3,842,121 | \$230,527 | 0.01\% |
| Plymouth | Westfield | 53 | \$849,973 | \$50,998 | 0.00\% |
| Plymouth | Other | 156 | \$1,200,275 | \$72,017 | 0.00\% |
| Plymouth | County Total | 3,123 | \$171,132,773 | \$10,245,902 | 0.52\% |
| Pocahontas | Pocahontas | 434 | \$18,524,763 | \$1,107,900 | 0.06\% |
| Pocahontas | Laurens | 302 | \$9,245,240 | \$554,451 | 0.03\% |
| Pocahontas | Rolfe | 130 | \$2,182,925 | \$130,976 | 0.01\% |
| Pocahontas | Fonda | 121 | \$1,378,982 | \$82,739 | 0.00\% |
| Pocahontas | Palmer | 66 | \$2,134,900 | \$128,094 | 0.01\% |
| Pocahontas | Havelock | 56 | \$2,754,433 | \$165,266 | 0.01\% |
| Pocahontas | Gilmore City | 44 | \$2,562,708 | \$153,762 | 0.01\% |
| Pocahontas | Other | 70 | \$643,000 | \$38,580 | 0.00\% |
| Pocahontas | County Total | 1,223 | \$39,426,951 | \$2,361,767 | 0.12\% |
| Polk | Des Moines | 20,147 | \$3,195,128,388 | \$190,945,690 | 9.71\% |
| Polk | West Des Moines | 5,262 | \$905,544,910 | \$54,196,925 | 2.75\% |
| Polk | Ankeny | 4,215 | \$658,098,454 | \$39,364,594 | 2.00\% |
| Polk | Urbandale | 3,834 | \$604,650,558 | \$36,155,771 | 1.84\% |
| Polk | Clive | 1,750 | \$387,813,076 | \$23,150,862 | 1.18\% |
| Polk | Johnston | 1,473 | \$148,556,147 | \$8,860,172 | 0.45\% |
| Polk | Altoona | 1,372 | \$394,379,761 | \$23,489,495 | 1.19\% |
| Polk | Grimes | 919 | \$145,580,529 | \$8,669,484 | 0.44\% |
| Polk | Pleasant Hill | 613 | \$42,965,366 | \$2,555,687 | 0.13\% |
| Polk | Bondurant | 410 | \$12,995,046 | \$779,703 | 0.04\% |
| Polk | Polk City | 390 | \$10,712,725 | \$642,764 | 0.03\% |
| Polk | Windsor Heights | 375 | \$33,944,113 | \$2,036,218 | 0.10\% |
| Polk | Runnells | 273 | \$4,935,428 | \$296,126 | 0.02\% |
| Polk | Mitchellville | 168 | \$3,709,347 | \$222,561 | 0.01\% |
| Polk | Elkhart | 78 | \$2,921,752 | \$175,305 | 0.01\% |
| Polk | Alleman | 61 | \$1,273,471 | \$76,408 | 0.00\% |
| Polk | Carlisle | 42 | \$1,254,475 | \$75,269 | 0.00\% |
| Polk | Other | 173 | \$9,117,388 | \$547,043 | 0.03\% |
| Polk | County Total | 41,555 | \$6,563,580,934 | \$392,240,076 | 19.94\% |
| Pottawattamie | Council Bluffs | 5,386 | \$905,082,718 | \$53,984,502 | 2.74\% |
| Pottawattamie | Avoca | 299 | \$24,164,678 | \$1,441,024 | 0.07\% |
| Pottawattamie | Oakland | 237 | \$8,791,300 | \$527,446 | 0.03\% |
| Pottawattamie | Carter Lake | 235 | \$14,903,474 | \$834,803 | 0.04\% |
| Pottawattamie | Walnut | 203 | \$7,839,754 | \$461,617 | 0.02\% |
| Pottawattamie | Underwood | 193 | \$6,063,798 | \$363,828 | 0.02\% |
| Pottawattamie | Crescent | 181 | \$6,725,881 | \$403,441 | 0.02\% |
| Pottawattamie | Neola | 159 | \$5,616,107 | \$336,966 | 0.02\% |
| Pottawattamie | Treynor | 147 | \$3,697,648 | \$221,859 | 0.01\% |
| Pottawattamie | Carson | 137 | \$2,500,814 | \$150,049 | 0.01\% |
| Pottawattamie | Minden | 85 | \$2,070,850 | \$123,789 | 0.01\% |
| Pottawattamie | Hancock | 51 | \$1,705,903 | \$102,354 | 0.01\% |
| Pottawattamie | Mcclelland | 42 | \$657,216 | \$39,433 | 0.00\% |
| Pottawattamie | Other | 181 | \$7,405,547 | \$443,737 | 0.02\% |
| Pottawattamie | County Total | 7,536 | \$997,225,688 | \$59,434,848 | 3.02\% |

Retail Sales and Tax
By County and City
Fiscal Year 2011

| County Name | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Poweshiek | Grinnell | 1,429 | \$92,131,630 | \$5,488,197 | 0.28\% |
| Poweshiek | Montezuma | 537 | \$18,876,488 | \$1,131,528 | 0.06\% |
| Poweshiek | Brooklyn | 410 | \$27,280,739 | \$1,632,641 | 0.08\% |
| Poweshiek | Malcom | 125 | \$1,194,320 | \$71,659 | 0.00\% |
| Poweshiek | Deep River | 89 | \$779,600 | \$46,776 | 0.00\% |
| Poweshiek | Victor | 43 | \$1,997,193 | \$119,832 | 0.01\% |
| Poweshiek | Other | 110 | \$5,147,477 | \$308,849 | 0.02\% |
| Poweshiek | County Total | 2,743 | \$147,407,447 | \$8,799,482 | 0.45\% |
| Ringgold | Mount Ayr | 468 | \$47,896,312 | \$2,870,667 | 0.15\% |
| Ringgold | Diagonal | 87 | \$3,556,569 | \$213,240 | 0.01\% |
| Ringgold | Ellston | 52 | \$860,989 | \$51,659 | 0.00\% |
| Ringgold | Kellerton | 45 | \$257,118 | \$15,427 | 0.00\% |
| Ringgold | Other | 127 | \$1,720,144 | \$103,162 | 0.01\% |
| Ringgold | County Total | 779 | \$54,291,132 | \$3,254,154 | 0.17\% |
| Sac | Sac City | 456 | \$22,178,741 | \$1,329,226 | 0.07\% |
| Sac | Lake View | 286 | \$8,256,005 | \$490,975 | 0.02\% |
| Sac | Odebolt | 204 | \$8,730,038 | \$523,750 | 0.03\% |
| Sac | Schaller | 193 | \$5,999,650 | \$359,979 | 0.02\% |
| Sac | Wall Lake | 168 | \$7,074,009 | \$424,441 | 0.02\% |
| Sac | Early | 105 | \$2,572,037 | \$154,322 | 0.01\% |
| Sac | Auburn | 63 | \$1,734,554 | \$104,073 | 0.01\% |
| Sac | Lytton | 49 | \$1,299,566 | \$77,974 | 0.00\% |
| Sac | Nemaha | 47 | \$1,096,194 | \$65,772 | 0.00\% |
| Sac | Other | 66 | \$2,753,536 | \$165,212 | 0.01\% |
| Sac | County Total | 1,637 | \$61,694,330 | \$3,695,724 | 0.19\% |
| Scott | Davenport | 9,929 | \$1,929,768,329 | \$115,488,006 | 5.87\% |
| Scott | Bettendorf | 3,093 | \$296,041,275 | \$17,638,710 | 0.90\% |
| Scott | Eldridge | 862 | \$57,949,953 | \$3,473,112 | 0.18\% |
| Scott | Leclaire | 428 | \$16,583,469 | \$967,210 | 0.05\% |
| Scott | Blue Grass | 361 | \$9,939,046 | \$596,343 | 0.03\% |
| Scott | Walcott | 287 | \$46,750,253 | \$2,789,874 | 0.14\% |
| Scott | Long Grove | 190 | \$2,838,274 | \$169,967 | 0.01\% |
| Scott | Princeton | 119 | \$2,488,257 | \$149,295 | 0.01\% |
| Scott | Donahue | 98 | \$870,841 | \$52,250 | 0.00\% |
| Scott | Buffalo | 97 | \$4,775,951 | \$286,557 | 0.01\% |
| Scott | Mccausland | 71 | \$2,124,615 | \$127,477 | 0.01\% |
| Scott | Dixon | 67 | \$874,449 | \$52,467 | 0.00\% |
| Scott | New Liberty | 42 | \$355,525 | \$21,332 | 0.00\% |
| Scott | Other | 159 | \$7,978,564 | \$478,714 | 0.02\% |
| Scott | County Total | 15,803 | \$2,379,338,801 | \$142,291,315 | 7.23\% |
| Shelby | Harlan | 1,065 | \$61,996,342 | \$3,713,039 | 0.19\% |
| Shelby | Elk Horn | 154 | \$6,162,671 | \$366,614 | 0.02\% |
| Shelby | Earling | 111 | \$1,225,189 | \$73,511 | 0.00\% |
| Shelby | Irwin | 93 | \$2,311,202 | \$138,672 | 0.01\% |
| Shelby | Panama | 90 | \$1,926,327 | \$115,580 | 0.01\% |
| Shelby | Defiance | 89 | \$1,765,631 | \$105,938 | 0.01\% |
| Shelby | Shelby | 70 | \$740,354 | \$44,421 | 0.00\% |
| Shelby | Portsmouth | 62 | \$1,236,943 | \$74,217 | 0.00\% |
| Shelby | Other | 96 | \$2,502,796 | \$150,115 | 0.01\% |
| Shelby | County Total | 1,830 | \$79,867,455 | \$4,782,107 | 0.24\% |
| Sioux | Sioux Center | 1,207 | \$119,933,819 | \$7,175,947 | 0.36\% |
| Sioux | Orange City | 882 | \$66,349,975 | \$3,974,477 | 0.20\% |
| Sioux | Rock Valley | 754 | \$44,174,621 | \$2,648,282 | 0.13\% |
| Sioux | Hawarden | 459 | \$21,492,898 | \$1,288,156 | 0.07\% |
| Sioux | Hull | 430 | \$16,417,677 | \$985,061 | 0.05\% |
| Sioux | Alton | 229 | \$7,710,315 | \$462,619 | 0.02\% |
| Sioux | Boyden | 173 | \$3,395,406 | \$203,724 | 0.01\% |
| Sioux | Ireton | 161 | \$8,082,996 | \$484,980 | 0.02\% |
| Sioux | Hospers | 144 | \$7,961,048 | \$477,663 | 0.02\% |
| Sioux | Maurice | 112 | \$2,263,802 | \$135,828 | 0.01\% |
| Sioux | Granville | 95 | \$2,524,183 | \$151,451 | 0.01\% |
| Sioux | Sheldon | 51 | \$1,122,633 | \$67,063 | 0.00\% |
| Sioux | Other | 95 | \$3,250,215 | \$195,013 | 0.01\% |
| Sioux | County Total | 4,792 | \$304,679,588 | \$18,250,265 | 0.93\% |

# Retail Sales and Tax 

By County and City
Fiscal Year 2011

| County Name | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Story | Ames | 4,864 | \$733,291,102 | \$43,789,566 | 2.23\% |
| Story | Nevada | 891 | \$46,142,562 | \$2,766,938 | 0.14\% |
| Story | Story City | 639 | \$33,797,296 | \$2,015,104 | 0.10\% |
| Story | Huxley | 308 | \$9,818,378 | \$589,103 | 0.03\% |
| Story | Slater | 171 | \$8,399,235 | \$483,109 | 0.02\% |
| Story | Colo | 149 | \$4,716,262 | \$282,946 | 0.01\% |
| Story | Maxwell | 147 | \$2,417,316 | \$145,039 | 0.01\% |
| Story | Roland | 138 | \$2,477,954 | \$148,572 | 0.01\% |
| Story | Cambridge | 123 | \$1,339,979 | \$80,399 | 0.00\% |
| Story | Gilbert | 122 | \$3,776,169 | \$226,570 | 0.01\% |
| Story | Zearing | 90 | \$1,930,387 | \$115,823 | 0.01\% |
| Story | Kelley | 58 | \$682,643 | \$40,959 | 0.00\% |
| Story | Collins | 54 | \$483,012 | \$28,981 | 0.00\% |
| Story | Other | 92 | \$8,056,888 | \$483,413 | 0.02\% |
| Story | County Total | 7,846 | \$857,329,183 | \$51,196,522 | 2.60\% |
| Tama | Toledo | 424 | \$26,192,424 | \$1,562,558 | 0.08\% |
| Tama | Tama | 395 | \$12,119,510 | \$727,171 | 0.04\% |
| Tama | Traer | 343 | \$8,870,171 | \$531,779 | 0.03\% |
| Tama | Dysart | 271 | \$8,019,873 | \$481,192 | 0.02\% |
| Tama | Gladbrook | 181 | \$7,140,211 | \$428,413 | 0.02\% |
| Tama | Garwin | 87 | \$1,176,195 | \$70,572 | 0.00\% |
| Tama | Chelsea | 84 | \$961,494 | \$57,690 | 0.00\% |
| Tama | Clutier | 64 | \$429,801 | \$25,788 | 0.00\% |
| Tama | Other | 206 | \$3,985,909 | \$239,155 | 0.01\% |
| Tama | County Total | 2,055 | \$68,895,588 | \$4,124,316 | 0.21\% |
| Taylor | Bedford | 390 | \$12,187,405 | \$731,018 | 0.04\% |
| Taylor | Lenox | 288 | \$10,484,666 | \$628,919 | 0.03\% |
| Taylor | Clearfield | 65 | \$685,766 | \$41,146 | 0.00\% |
| Taylor | New Market | 54 | \$556,261 | \$33,376 | 0.00\% |
| Taylor | Gravity | 40 | \$144,745 | \$8,685 | 0.00\% |
| Taylor | Other | 73 | \$922,242 | \$55,335 | 0.00\% |
| Taylor | County Total | 910 | \$24,981,085 | \$1,498,477 | 0.08\% |
| Union | Creston | 1,227 | \$108,024,712 | \$6,462,183 | 0.33\% |
| Union | Afton | 209 | \$6,680,420 | \$400,825 | 0.02\% |
| Union | Lorimor | 64 | \$378,213 | \$22,693 | 0.00\% |
| Union | Other | 97 | \$1,451,852 | \$87,059 | 0.00\% |
| Union | County Total | 1,597 | \$116,535,197 | \$6,972,761 | 0.35\% |
| Van Buren | Keosauqua | 424 | \$10,129,682 | \$603,130 | 0.03\% |
| Van Buren | Bonaparte | 125 | \$2,189,077 | \$130,347 | 0.01\% |
| Van Buren | Farmington | 119 | \$2,216,415 | \$132,985 | 0.01\% |
| Van Buren | Birmingham | 116 | \$1,837,446 | \$110,247 | 0.01\% |
| Van Buren | Cantril | 85 | \$6,067,391 | \$364,043 | 0.02\% |
| Van Buren | Milton | 82 | \$964,553 | \$57,873 | 0.00\% |
| Van Buren | Stockport | 63 | \$2,322,602 | \$139,356 | 0.01\% |
| Van Buren | Other | 178 | \$3,891,901 | \$233,282 | 0.01\% |
| Van Buren | County Total | 1,192 | \$29,619,067 | \$1,771,263 | 0.09\% |
| Wapello | Ottumwa | 3,055 | \$353,467,061 | \$21,160,558 | 1.08\% |
| Wapello | Eldon | 177 | \$3,431,990 | \$205,919 | 0.01\% |
| Wapello | Eddyville | 111 | \$4,548,778 | \$271,413 | 0.01\% |
| Wapello | Agency | 84 | \$1,485,073 | \$89,104 | 0.00\% |
| Wapello | Blakesburg | 76 | \$647,574 | \$38,854 | 0.00\% |
| Wapello | Other | 91 | \$4,488,772 | \$269,326 | 0.01\% |
| Wapello | County Total | 3,594 | \$368,069,248 | \$22,035,175 | 1.12\% |
| Warren | Indianola | 2,046 | \$155,566,297 | \$9,325,517 | 0.47\% |
| Warren | Norwalk | 682 | \$38,909,477 | \$2,334,569 | 0.12\% |
| Warren | Carlisle | 404 | \$14,923,833 | \$895,430 | 0.05\% |
| Warren | New Virginia | 180 | \$3,804,386 | \$228,263 | 0.01\% |
| Warren | Milo | 147 | \$3,370,590 | \$202,235 | 0.01\% |
| Warren | Cumming | 138 | \$7,404,845 | \$444,291 | 0.02\% |
| Warren | Lacona | 98 | \$1,540,436 | \$92,426 | 0.00\% |
| Warren | Hartford | 59 | \$1,282,901 | \$76,974 | 0.00\% |
| Warren | Martensdale | 41 | \$1,925,351 | \$115,521 | 0.01\% |
| Warren | Other | 234 | \$4,302,699 | \$258,162 | 0.01\% |
| Warren | County Total | 4,029 | \$233,030,815 | \$13,973,388 | 0.71\% |

## Retail Sales and Tax

By County and City
Fiscal Year 2011

| County Name | City | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Washington | Washington | 1,378 | \$83,587,266 | \$5,007,357 | 0.25\% |
| Washington | Kalona | 775 | \$37,163,559 | \$2,226,980 | 0.11\% |
| Washington | Wellman | 331 | \$9,950,347 | \$596,859 | 0.03\% |
| Washington | Riverside | 322 | \$23,867,622 | \$1,401,530 | 0.07\% |
| Washington | Ainsworth | 152 | \$3,299,783 | \$197,969 | 0.01\% |
| Washington | Brighton | 125 | \$2,670,616 | \$160,217 | 0.01\% |
| Washington | Crawfordsville | 76 | \$531,311 | \$31,879 | 0.00\% |
| Washington | West Chester | 41 | \$835,477 | \$50,129 | 0.00\% |
| Washington | Other | 65 | \$1,238,041 | \$74,282 | 0.00\% |
| Washington | County Total | 3,265 | \$163,144,022 | \$9,747,202 | 0.50\% |
| Wayne | Corydon | 330 | \$13,123,200 | \$785,454 | 0.04\% |
| Wayne | Humeston | 157 | \$4,096,112 | \$245,767 | 0.01\% |
| Wayne | Seymour | 144 | \$2,177,040 | \$130,622 | 0.01\% |
| Wayne | Allerton | 102 | \$1,441,211 | \$86,299 | 0.00\% |
| Wayne | Lineville | 48 | \$1,368,726 | \$82,124 | 0.00\% |
| Wayne | Other | 76 | \$3,733,115 | \$223,798 | 0.01\% |
| Wayne | County Total | 857 | \$25,939,404 | \$1,554,064 | 0.08\% |
| Webster | Fort Dodge | 3,662 | \$434,453,192 | \$25,955,460 | 1.32\% |
| Webster | Gowrie | 241 | \$6,561,361 | \$393,682 | 0.02\% |
| Webster | Dayton | 138 | \$2,862,563 | \$171,754 | 0.01\% |
| Webster | Clare | 74 | \$483,924 | \$29,035 | 0.00\% |
| Webster | Lehigh | 69 | \$2,015,543 | \$120,933 | 0.01\% |
| Webster | Harcourt | 66 | \$3,476,187 | \$208,571 | 0.01\% |
| Webster | Duncombe | 61 | \$955,241 | \$57,314 | 0.00\% |
| Webster | Callender | 58 | \$1,457,793 | \$87,468 | 0.00\% |
| Webster | Badger | 54 | \$1,385,398 | \$83,124 | 0.00\% |
| Webster | Otho | 54 | \$720,131 | \$43,208 | 0.00\% |
| Webster | Moorland | 40 | \$845,120 | \$50,707 | 0.00\% |
| Webster | Other | 139 | \$7,232,060 | \$433,882 | 0.02\% |
| Webster | County Total | 4,656 | \$462,448,513 | \$27,635,137 | 1.40\% |
| Winnebago | Forest City | 632 | \$29,209,228 | \$1,752,124 | 0.09\% |
| Winnebago | Lake Mills | 432 | \$24,343,918 | \$1,459,694 | 0.07\% |
| Winnebago | Buffalo Center | 230 | \$7,158,961 | \$429,538 | 0.02\% |
| Winnebago | Thompson | 105 | \$9,517,492 | \$571,050 | 0.03\% |
| Winnebago | Leland | 65 | \$1,508,643 | \$90,519 | 0.00\% |
| Winnebago | Rake | 58 | \$854,088 | \$51,245 | 0.00\% |
| Winnebago | Other | 60 | \$996,285 | \$59,777 | 0.00\% |
| Winnebago | County Total | 1,582 | \$73,588,615 | \$4,413,946 | 0.22\% |
| Winneshiek | Decorah | 2,002 | \$152,804,067 | \$9,131,272 | 0.46\% |
| Winneshiek | Ossian | 215 | \$7,689,848 | \$461,391 | 0.02\% |
| Winneshiek | Calmar | 205 | \$9,637,136 | \$578,219 | 0.03\% |
| Winneshiek | Fort Atkinson | 168 | \$4,354,303 | \$261,258 | 0.01\% |
| Winneshiek | Ridgeway | 162 | \$4,284,189 | \$257,051 | 0.01\% |
| Winneshiek | Spillville | 72 | \$1,920,772 | \$114,985 | 0.01\% |
| Winneshiek | Castalia | 47 | \$240,170 | \$14,410 | 0.00\% |
| Winneshiek | Other | 166 | \$6,059,906 | \$363,594 | 0.02\% |
| Winneshiek | County Total | 3,037 | \$186,990,391 | \$11,182,181 | 0.57\% |
| Woodbury | Sioux City | 8,372 | \$1,371,700,292 | \$82,126,499 | 4.17\% |
| Woodbury | Sergeant Bluff | 483 | \$30,252,158 | \$1,812,493 | 0.09\% |
| Woodbury | Moville | 256 | \$7,435,626 | \$445,372 | 0.02\% |
| Woodbury | Anthon | 194 | \$3,754,170 | \$225,250 | 0.01\% |
| Woodbury | Lawton | 167 | \$9,132,768 | \$547,912 | 0.03\% |
| Woodbury | Correctionville | 163 | \$7,601,008 | \$456,060 | 0.02\% |
| Woodbury | Sloan | 155 | \$4,698,759 | \$279,873 | 0.01\% |
| Woodbury | Danbury | 101 | \$2,506,876 | \$150,413 | 0.01\% |
| Woodbury | Salix | 86 | \$4,801,800 | \$288,108 | 0.01\% |
| Woodbury | Hornick | 72 | \$1,102,577 | \$66,155 | 0.00\% |
| Woodbury | Pierson | 67 | \$1,976,030 | \$118,562 | 0.01\% |
| Woodbury | Bronson | 54 | \$489,012 | \$29,341 | 0.00\% |
| Woodbury | Cushing | 41 | \$718,287 | \$43,097 | 0.00\% |
| Woodbury | Other | 171 | \$4,794,783 | \$261,966 | 0.01\% |
| Woodbury | County Total | 10,382 | \$1,450,964,146 | \$86,851,100 | 4.41\% |

# Retail Sales and Tax 

By County and City
Fiscal Year 2011

| County Name | City | Number of <br> Returns |  |  |  |
| :--- | :--- | ---: | ---: | ---: | ---: |
|  |  |  |  |  |  |
| Taxable Sales |  |  |  |  |  | Computed Tax | Percent of |
| ---: |
| Tax |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent o Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Adair | Apparel | S | S | S | S |
| Adair | Building Materials | 25 | \$5,847,254 | \$350,835 | 0.02\% |
| Adair | Eating and Drinking | 80 | \$6,291,432 | \$377,486 | 0.02\% |
| Adair | Food Dealers | 20 | \$2,722,066 | \$163,324 | 0.01\% |
| Adair | General Merchandise | 37 | \$7,356,581 | \$441,395 | 0.02\% |
| Adair | Home Furnishings | S | S | S | S |
| Adair | Miscellaneous | 229 | \$4,111,605 | \$246,696 | 0.01\% |
| Adair | Motor Vehicle | 77 | \$6,045,794 | \$362,748 | 0.02\% |
| Adair | Service | 390 | \$6,551,522 | \$369,893 | 0.02\% |
| Adair | Specialty Retail Stores | 217 | \$3,363,243 | \$201,795 | 0.01\% |
| Adair | Utilities and Transportation | 55 | \$4,337,374 | \$260,242 | 0.01\% |
| Adair | Wholesale | 36 | \$3,862,546 | \$231,753 | 0.01\% |
| Adair | County Total | 1,178 | \$50,526,369 | \$3,008,384 | 0.15\% |
| Adams | Apparel | S | S | S | S |
| Adams | Building Materials | S | S | S | S |
| Adams | Eating and Drinking | 51 | \$1,612,069 | \$96,724 | 0.00\% |
| Adams | Food Dealers | S | S | S | S |
| Adams | General Merchandise | S | S | S | S |
| Adams | Home Furnishings | S | S | S | S |
| Adams | Miscellaneous | 119 | \$7,913,769 | \$474,826 | 0.02\% |
| Adams | Motor Vehicle | 34 | \$1,259,315 | \$75,559 | 0.00\% |
| Adams | Service | 216 | \$3,785,358 | \$224,435 | 0.01\% |
| Adams | Specialty Retail Stores | 117 | \$876,771 | \$52,606 | 0.00\% |
| Adams | Utilities and Transportation | 28 | \$2,806,890 | \$168,413 | 0.01\% |
| Adams | Wholesale | 54 | \$1,630,526 | \$97,832 | 0.00\% |
| Adams | County Total | 668 | \$24,095,850 | \$1,443,064 | 0.07\% |
| Allamakee | Apparel | S | S | S | S |
| Allamakee | Building Materials | 65 | \$8,313,058 | \$498,783 | 0.03\% |
| Allamakee | Eating and Drinking | 184 | \$8,884,033 | \$533,042 | 0.03\% |
| Allamakee | Food Dealers | 46 | \$5,782,725 | \$346,964 | 0.02\% |
| Allamakee | General Merchandise | 51 | \$13,214,963 | \$792,898 | 0.04\% |
| Allamakee | Home Furnishings | S | S | S | S |
| Allamakee | Miscellaneous | 297 | \$4,993,053 | \$299,583 | 0.02\% |
| Allamakee | Motor Vehicle | 105 | \$11,888,708 | \$713,322 | 0.04\% |
| Allamakee | Service | 864 | \$14,781,363 | \$879,093 | 0.04\% |
| Allamakee | Specialty Retail Stores | 331 | \$5,540,669 | \$332,440 | 0.02\% |
| Allamakee | Utilities and Transportation | 88 | \$4,287,339 | \$257,240 | 0.01\% |
| Allamakee | Wholesale | 112 | \$4,567,017 | \$274,021 | 0.01\% |
| Allamakee | County Total | 2,181 | \$84,550,879 | \$5,065,264 | 0.26\% |
| Appanoose | Apparel | 31 | \$1,472,467 | \$88,348 | 0.00\% |
| Appanoose | Building Materials | 25 | \$6,066,315 | \$363,979 | 0.02\% |
| Appanoose | Eating and Drinking | 123 | \$6,707,170 | \$402,430 | 0.02\% |
| Appanoose | Food Dealers | 58 | \$12,414,658 | \$744,879 | 0.04\% |
| Appanoose | General Merchandise | 24 | \$20,425,170 | \$1,225,510 | 0.06\% |
| Appanoose | Home Furnishings | 50 | \$2,043,748 | \$122,625 | 0.01\% |
| Appanoose | Miscellaneous | 223 | \$4,356,596 | \$261,396 | 0.01\% |
| Appanoose | Motor Vehicle | 130 | \$9,703,712 | \$582,223 | 0.03\% |
| Appanoose | Service | 661 | \$14,326,376 | \$816,145 | 0.04\% |
| Appanoose | Specialty Retail Stores | 252 | \$3,380,051 | \$202,803 | 0.01\% |
| Appanoose | Utilities and Transportation | 90 | \$10,388,127 | \$623,288 | 0.03\% |
| Appanoose | Wholesale | 56 | \$2,274,940 | \$136,496 | 0.01\% |
| Appanoose | County Total | 1,723 | \$93,559,330 | \$5,570,122 | 0.28\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent o Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Audubon | Apparel | S | S | S | S |
| Audubon | Building Materials | S | S | S | S |
| Audubon | Eating and Drinking | 70 | \$1,802,209 | \$108,133 | 0.01\% |
| Audubon | Food Dealers | S | S | S | S |
| Audubon | General Merchandise | 20 | \$4,020,597 | \$241,236 | 0.01\% |
| Audubon | Home Furnishings | S | S | S | S |
| Audubon | Miscellaneous | 162 | \$4,484,566 | \$269,074 | 0.01\% |
| Audubon | Motor Vehicle | 22 | \$1,433,608 | \$86,016 | 0.00\% |
| Audubon | Service | 346 | \$7,873,861 | \$471,825 | 0.02\% |
| Audubon | Specialty Retail Stores | 166 | \$931,703 | \$55,902 | 0.00\% |
| Audubon | Utilities and Transportation | 60 | \$2,443,350 | \$146,601 | 0.01\% |
| Audubon | Wholesale | 63 | \$2,922,603 | \$175,356 | 0.01\% |
| Audubon | County Total | 964 | \$31,757,004 | \$1,904,814 | 0.10\% |
| Benton | Apparel | 26 | \$1,442,162 | \$86,530 | 0.00\% |
| Benton | Building Materials | 70 | \$10,423,151 | \$625,389 | 0.03\% |
| Benton | Eating and Drinking | 179 | \$10,534,546 | \$632,073 | 0.03\% |
| Benton | Food Dealers | 36 | \$6,873,103 | \$412,386 | 0.02\% |
| Benton | General Merchandise | 45 | \$15,193,029 | \$911,582 | 0.05\% |
| Benton | Home Furnishings | 36 | \$3,568,353 | \$214,101 | 0.01\% |
| Benton | Miscellaneous | 473 | \$10,449,783 | \$626,987 | 0.03\% |
| Benton | Motor Vehicle | 147 | \$12,028,403 | \$721,704 | 0.04\% |
| Benton | Service | 1,102 | \$17,026,966 | \$1,016,039 | 0.05\% |
| Benton | Specialty Retail Stores | 449 | \$5,252,876 | \$315,173 | 0.02\% |
| Benton | Utilities and Transportation | 191 | \$14,623,057 | \$877,383 | 0.04\% |
| Benton | Wholesale | 134 | \$7,292,011 | \$437,521 | 0.02\% |
| Benton | County Total | 2,888 | \$114,707,440 | \$6,876,867 | 0.35\% |
| Black Hawk | Apparel | 309 | \$49,076,198 | \$2,944,572 | 0.15\% |
| Black Hawk | Building Materials | 211 | \$201,344,601 | \$12,080,676 | 0.61\% |
| Black Hawk | Eating and Drinking | 1,261 | \$184,300,064 | \$11,058,004 | 0.56\% |
| Black Hawk | Food Dealers | 266 | \$66,939,605 | \$4,016,376 | 0.20\% |
| Black Hawk | General Merchandise | 238 | \$316,811,039 | \$19,008,662 | 0.97\% |
| Black Hawk | Home Furnishings | 350 | \$75,741,539 | \$4,544,492 | 0.23\% |
| Black Hawk | Miscellaneous | 1,562 | \$91,114,199 | \$5,439,754 | 0.28\% |
| Black Hawk | Motor Vehicle | 523 | \$73,167,282 | \$4,367,539 | 0.22\% |
| Black Hawk | Service | 4,517 | \$245,770,720 | \$14,484,680 | 0.74\% |
| Black Hawk | Specialty Retail Stores | 2,369 | \$136,588,828 | \$8,195,330 | 0.42\% |
| Black Hawk | Utilities and Transportation | 353 | \$143,450,764 | \$8,607,046 | 0.44\% |
| Black Hawk | Wholesale | 578 | \$126,255,885 | \$7,575,353 | 0.39\% |
| Black Hawk | County Total | 12,537 | \$1,710,560,724 | \$102,322,484 | 5.20\% |
| Boone | Apparel | 38 | \$2,001,467 | \$120,088 | 0.01\% |
| Boone | Building Materials | 64 | \$7,920,442 | \$475,227 | 0.02\% |
| Boone | Eating and Drinking | 188 | \$15,407,166 | \$924,430 | 0.05\% |
| Boone | Food Dealers | 47 | \$13,459,746 | \$807,585 | 0.04\% |
| Boone | General Merchandise | 39 | \$28,173,097 | \$1,690,386 | 0.09\% |
| Boone | Home Furnishings | 55 | \$12,674,827 | \$760,490 | 0.04\% |
| Boone | Miscellaneous | 513 | \$17,943,847 | \$1,076,631 | 0.05\% |
| Boone | Motor Vehicle | 107 | \$15,889,286 | \$953,357 | 0.05\% |
| Boone | Service | 952 | \$20,545,359 | \$1,214,948 | 0.06\% |
| Boone | Specialty Retail Stores | 544 | \$8,083,628 | \$485,018 | 0.02\% |
| Boone | Utilities and Transportation | 135 | \$8,151,643 | \$489,099 | 0.02\% |
| Boone | Wholesale | 123 | \$7,741,636 | \$464,498 | 0.02\% |
| Boone | County Total | 2,805 | \$157,992,144 | \$9,461,755 | 0.48\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent o Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Bremer | Apparel | 32 | \$1,335,883 | \$80,153 | 0.00\% |
| Bremer | Building Materials | 74 | \$9,278,433 | \$556,706 | 0.03\% |
| Bremer | Eating and Drinking | 205 | \$16,413,733 | \$984,824 | 0.05\% |
| Bremer | Food Dealers | 29 | \$10,247,812 | \$614,869 | 0.03\% |
| Bremer | General Merchandise | 45 | \$43,559,239 | \$2,613,554 | 0.13\% |
| Bremer | Home Furnishings | 62 | \$2,856,505 | \$171,390 | 0.01\% |
| Bremer | Miscellaneous | 512 | \$14,120,650 | \$847,239 | 0.04\% |
| Bremer | Motor Vehicle | 101 | \$11,432,354 | \$685,941 | 0.03\% |
| Bremer | Service | 1,012 | \$30,147,451 | \$1,786,460 | 0.09\% |
| Bremer | Specialty Retail Stores | 454 | \$8,334,067 | \$500,044 | 0.03\% |
| Bremer | Utilities and Transportation | 115 | \$13,049,722 | \$782,983 | 0.04\% |
| Bremer | Wholesale | 130 | \$10,927,069 | \$655,041 | 0.03\% |
| Bremer | County Total | 2,771 | \$171,702,918 | \$10,279,205 | 0.52\% |
| Buchanan | Apparel | S | S | S | S |
| Buchanan | Building Materials | 83 | \$20,275,520 | \$1,216,531 | 0.06\% |
| Buchanan | Eating and Drinking | 169 | \$12,635,559 | \$758,134 | 0.04\% |
| Buchanan | Food Dealers | 58 | \$11,246,752 | \$674,805 | 0.03\% |
| Buchanan | General Merchandise | S | S | S | S |
| Buchanan | Home Furnishings | 49 | \$1,356,128 | \$81,368 | 0.00\% |
| Buchanan | Miscellaneous | 360 | \$10,152,543 | \$609,153 | 0.03\% |
| Buchanan | Motor Vehicle | 126 | \$15,560,700 | \$933,642 | 0.05\% |
| Buchanan | Service | 904 | \$13,328,676 | \$789,098 | 0.04\% |
| Buchanan | Specialty Retail Stores | 473 | \$15,292,408 | \$917,544 | 0.05\% |
| Buchanan | Utilities and Transportation | 97 | \$11,638,979 | \$698,339 | 0.04\% |
| Buchanan | Wholesale | 141 | \$8,064,609 | \$483,877 | 0.02\% |
| Buchanan | County Total | 2,514 | \$153,364,056 | \$9,191,221 | 0.47\% |
| Buena Vista | Apparel | 37 | \$3,691,691 | \$221,501 | 0.01\% |
| Buena Vista | Building Materials | 58 | \$9,221,079 | \$553,265 | 0.03\% |
| Buena Vista | Eating and Drinking | 193 | \$14,516,483 | \$870,989 | 0.04\% |
| Buena Vista | Food Dealers | 38 | \$9,584,573 | \$575,074 | 0.03\% |
| Buena Vista | General Merchandise | 41 | \$38,805,476 | \$2,328,329 | 0.12\% |
| Buena Vista | Home Furnishings | 67 | \$5,720,712 | \$343,243 | 0.02\% |
| Buena Vista | Miscellaneous | 338 | \$10,292,307 | \$617,538 | 0.03\% |
| Buena Vista | Motor Vehicle | 103 | \$19,667,960 | \$1,180,078 | 0.06\% |
| Buena Vista | Service | 843 | \$25,578,902 | \$1,495,941 | 0.08\% |
| Buena Vista | Specialty Retail Stores | 429 | \$18,039,131 | \$1,082,348 | 0.06\% |
| Buena Vista | Utilities and Transportation | 138 | \$10,896,314 | \$653,779 | 0.03\% |
| Buena Vista | Wholesale | 144 | \$17,164,772 | \$1,029,886 | 0.05\% |
| Buena Vista | County Total | 2,429 | \$183,179,400 | \$10,951,971 | 0.56\% |
| Butler | Apparel | 22 | \$153,273 | \$9,196 | 0.00\% |
| Butler | Building Materials | 51 | \$8,505,110 | \$510,307 | 0.03\% |
| Butler | Eating and Drinking | 93 | \$2,910,434 | \$174,626 | 0.01\% |
| Butler | Food Dealers | 43 | \$3,541,786 | \$212,507 | 0.01\% |
| Butler | General Merchandise | 36 | \$7,789,953 | \$467,397 | 0.02\% |
| Butler | Home Furnishings | 27 | \$917,591 | \$55,055 | 0.00\% |
| Butler | Miscellaneous | 328 | \$5,899,460 | \$353,968 | 0.02\% |
| Butler | Motor Vehicle | 59 | \$1,893,853 | \$113,631 | 0.01\% |
| Butler | Service | 632 | \$8,965,401 | \$537,555 | 0.03\% |
| Butler | Specialty Retail Stores | 333 | \$2,715,003 | \$162,900 | 0.01\% |
| Butler | Utilities and Transportation | 101 | \$6,270,977 | \$376,259 | 0.02\% |
| Butler | Wholesale | 151 | \$2,968,250 | \$178,095 | 0.01\% |
| Butler | County Total | 1,876 | \$52,531,091 | \$3,151,496 | 0.16\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent o Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Calhoun | Apparel | S | S | S | S |
| Calhoun | Building Materials | 45 | \$3,173,846 | \$190,431 | 0.01\% |
| Calhoun | Eating and Drinking | 81 | \$3,049,527 | \$182,972 | 0.01\% |
| Calhoun | Food Dealers | 29 | \$2,870,001 | \$172,200 | 0.01\% |
| Calhoun | General Merchandise | 38 | \$6,169,307 | \$370,158 | 0.02\% |
| Calhoun | Home Furnishings | S | S | S | S |
| Calhoun | Miscellaneous | 201 | \$3,389,956 | \$203,397 | 0.01\% |
| Calhoun | Motor Vehicle | 62 | \$2,683,792 | \$161,028 | 0.01\% |
| Calhoun | Service | 501 | \$8,027,836 | \$481,158 | 0.02\% |
| Calhoun | Specialty Retail Stores | 249 | \$2,168,112 | \$130,087 | 0.01\% |
| Calhoun | Utilities and Transportation | 90 | \$2,814,424 | \$168,865 | 0.01\% |
| Calhoun | Wholesale | 104 | \$10,517,159 | \$631,030 | 0.03\% |
| Calhoun | County Total | 1,427 | \$45,441,263 | \$2,725,964 | 0.14\% |
| Carroll | Apparel | 63 | \$6,382,617 | \$382,957 | 0.02\% |
| Carroll | Building Materials | 81 | \$21,257,068 | \$1,275,424 | 0.06\% |
| Carroll | Eating and Drinking | 221 | \$20,119,116 | \$1,207,147 | 0.06\% |
| Carroll | Food Dealers | 44 | \$13,971,524 | \$838,291 | 0.04\% |
| Carroll | General Merchandise | 65 | \$52,370,270 | \$3,142,216 | 0.16\% |
| Carroll | Home Furnishings | 74 | \$7,550,888 | \$453,053 | 0.02\% |
| Carroll | Miscellaneous | 553 | \$16,134,666 | \$968,080 | 0.05\% |
| Carroll | Motor Vehicle | 158 | \$17,109,845 | \$1,026,591 | 0.05\% |
| Carroll | Service | 1,249 | \$34,293,781 | \$2,027,380 | 0.10\% |
| Carroll | Specialty Retail Stores | 568 | \$24,351,349 | \$1,461,081 | 0.07\% |
| Carroll | Utilities and Transportation | 176 | \$14,055,806 | \$843,348 | 0.04\% |
| Carroll | Wholesale | 264 | \$42,150,803 | \$2,529,048 | 0.13\% |
| Carroll | County Total | 3,516 | \$269,747,733 | \$16,154,618 | 0.82\% |
| Cass | Apparel | 33 | \$1,828,518 | \$109,711 | 0.01\% |
| Cass | Building Materials | 32 | \$1,498,091 | \$89,885 | 0.00\% |
| Cass | Eating and Drinking | 188 | \$13,084,598 | \$785,076 | 0.04\% |
| Cass | Food Dealers | 36 | \$11,096,554 | \$665,793 | 0.03\% |
| Cass | General Merchandise | 37 | \$31,356,807 | \$1,881,408 | 0.10\% |
| Cass | Home Furnishings | 44 | \$2,588,343 | \$155,301 | 0.01\% |
| Cass | Miscellaneous | 426 | \$18,932,178 | \$1,135,931 | 0.06\% |
| Cass | Motor Vehicle | 90 | \$10,503,938 | \$630,236 | 0.03\% |
| Cass | Service | 762 | \$19,815,843 | \$1,173,322 | 0.06\% |
| Cass | Specialty Retail Stores | 280 | \$5,600,913 | \$336,055 | 0.02\% |
| Cass | Utilities and Transportation | 133 | \$7,912,768 | \$474,766 | 0.02\% |
| Cass | Wholesale | 110 | \$7,678,279 | \$460,697 | 0.02\% |
| Cass | County Total | 2,171 | \$131,896,830 | \$7,898,181 | 0.40\% |
| Cedar | Apparel | S | S | S | S |
| Cedar | Building Materials | 44 | \$4,622,686 | \$277,361 | 0.01\% |
| Cedar | Eating and Drinking | 172 | \$12,146,891 | \$728,813 | 0.04\% |
| Cedar | Food Dealers | 27 | \$4,318,873 | \$259,132 | 0.01\% |
| Cedar | General Merchandise | 36 | \$15,758,534 | \$945,512 | 0.05\% |
| Cedar | Home Furnishings | S | S | S | S |
| Cedar | Miscellaneous | 462 | \$12,230,295 | \$733,818 | 0.04\% |
| Cedar | Motor Vehicle | 127 | \$10,747,879 | \$644,873 | 0.03\% |
| Cedar | Service | 798 | \$11,775,252 | \$703,477 | 0.04\% |
| Cedar | Specialty Retail Stores | 308 | \$2,773,702 | \$166,422 | 0.01\% |
| Cedar | Utilities and Transportation | 95 | \$6,499,231 | \$389,954 | 0.02\% |
| Cedar | Wholesale | 150 | \$6,783,293 | \$406,998 | 0.02\% |
| Cedar | County Total | 2,247 | \$89,130,779 | \$5,344,808 | 0.27\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Cerro Gordo | Apparel | 102 | \$12,856,242 | \$771,375 | 0.04\% |
| Cerro Gordo | Building Materials | 98 | \$64,015,606 | \$3,840,936 | 0.20\% |
| Cerro Gordo | Eating and Drinking | 572 | \$69,188,899 | \$4,151,334 | 0.21\% |
| Cerro Gordo | Food Dealers | 143 | \$34,453,461 | \$2,067,208 | 0.11\% |
| Cerro Gordo | General Merchandise | 83 | \$131,796,368 | \$7,907,782 | 0.40\% |
| Cerro Gordo | Home Furnishings | 161 | \$30,998,122 | \$1,859,887 | 0.09\% |
| Cerro Gordo | Miscellaneous | 894 | \$43,417,840 | \$2,605,070 | 0.13\% |
| Cerro Gordo | Motor Vehicle | 259 | \$48,436,068 | \$2,906,164 | 0.15\% |
| Cerro Gordo | Service | 2,150 | \$76,312,474 | \$4,463,502 | 0.23\% |
| Cerro Gordo | Specialty Retail Stores | 995 | \$46,345,821 | \$2,780,749 | 0.14\% |
| Cerro Gordo | Utilities and Transportation | 281 | \$31,737,974 | \$1,904,278 | 0.10\% |
| Cerro Gordo | Wholesale | 308 | \$63,420,740 | \$3,792,040 | 0.19\% |
| Cerro Gordo | County Total | 6,046 | \$652,979,615 | \$39,050,326 | 1.98\% |
| Cherokee | Apparel | 20 | \$990,702 | \$59,442 | 0.00\% |
| Cherokee | Building Materials | 41 | \$14,192,437 | \$851,546 | 0.04\% |
| Cherokee | Eating and Drinking | 139 | \$9,140,739 | \$548,444 | 0.03\% |
| Cherokee | Food Dealers | 43 | \$9,090,472 | \$545,428 | 0.03\% |
| Cherokee | General Merchandise | 36 | \$9,116,230 | \$546,974 | 0.03\% |
| Cherokee | Home Furnishings | 30 | \$2,471,060 | \$148,264 | 0.01\% |
| Cherokee | Miscellaneous | 266 | \$8,028,193 | \$481,692 | 0.02\% |
| Cherokee | Motor Vehicle | 72 | \$9,988,852 | \$599,331 | 0.03\% |
| Cherokee | Service | 661 | \$13,366,382 | \$790,412 | 0.04\% |
| Cherokee | Specialty Retail Stores | 311 | \$6,181,730 | \$370,904 | 0.02\% |
| Cherokee | Utilities and Transportation | 85 | \$7,988,562 | \$479,314 | 0.02\% |
| Cherokee | Wholesale | 79 | \$7,788,282 | \$467,297 | 0.02\% |
| Cherokee | County Total | 1,783 | \$98,343,641 | \$5,889,048 | 0.30\% |
| Chickasaw | Apparel | S | S | S | S |
| Chickasaw | Building Materials | 43 | \$4,246,082 | \$254,765 | 0.01\% |
| Chickasaw | Eating and Drinking | 156 | \$8,283,253 | \$496,995 | 0.03\% |
| Chickasaw | Food Dealers | S | S | S | S |
| Chickasaw | General Merchandise | 36 | \$13,034,711 | \$782,083 | 0.04\% |
| Chickasaw | Home Furnishings | 25 | \$1,435,771 | \$86,146 | 0.00\% |
| Chickasaw | Miscellaneous | 367 | \$8,946,179 | \$536,771 | 0.03\% |
| Chickasaw | Motor Vehicle | 88 | \$6,609,527 | \$396,572 | 0.02\% |
| Chickasaw | Service | 638 | \$15,125,069 | \$898,798 | 0.05\% |
| Chickasaw | Specialty Retail Stores | 310 | \$6,622,032 | \$397,322 | 0.02\% |
| Chickasaw | Utilities and Transportation | 60 | \$2,747,154 | \$164,829 | 0.01\% |
| Chickasaw | Wholesale | 134 | \$16,840,051 | \$1,010,403 | 0.05\% |
| Chickasaw | County Total | 1,879 | \$86,539,219 | \$5,183,647 | 0.26\% |
| Clarke | Apparel | S | S | S | S |
| Clarke | Building Materials | S | S | S | S |
| Clarke | Eating and Drinking | 102 | \$7,781,859 | \$466,912 | 0.02\% |
| Clarke | Food Dealers | 28 | \$4,667,385 | \$280,043 | 0.01\% |
| Clarke | General Merchandise | 32 | \$23,906,975 | \$1,434,419 | 0.07\% |
| Clarke | Home Furnishings | S | S | S | S |
| Clarke | Miscellaneous | 174 | \$3,492,206 | \$209,532 | 0.01\% |
| Clarke | Motor Vehicle | 43 | \$3,269,174 | \$196,150 | 0.01\% |
| Clarke | Service | 397 | \$12,027,081 | \$688,774 | 0.04\% |
| Clarke | Specialty Retail Stores | 175 | \$1,548,312 | \$92,899 | 0.00\% |
| Clarke | Utilities and Transportation | 49 | \$4,153,112 | \$249,187 | 0.01\% |
| Clarke | Wholesale | 50 | \$2,432,525 | \$145,952 | 0.01\% |
| Clarke | County Total | 1,087 | \$68,149,703 | \$4,056,131 | 0.21\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Clay | Apparel | 66 | \$6,329,246 | \$379,755 | 0.02\% |
| Clay | Building Materials | 62 | \$45,070,015 | \$2,704,201 | 0.14\% |
| Clay | Eating and Drinking | 236 | \$20,817,948 | \$1,249,077 | 0.06\% |
| Clay | Food Dealers | 44 | \$13,502,680 | \$810,161 | 0.04\% |
| Clay | General Merchandise | 42 | \$45,945,054 | \$2,756,703 | 0.14\% |
| Clay | Home Furnishings | 90 | \$8,766,608 | \$525,996 | 0.03\% |
| Clay | Miscellaneous | 417 | \$18,147,755 | \$1,088,865 | 0.06\% |
| Clay | Motor Vehicle | 93 | \$12,453,728 | \$747,224 | 0.04\% |
| Clay | Service | 909 | \$28,821,064 | \$1,701,337 | 0.09\% |
| Clay | Specialty Retail Stores | 483 | \$24,675,517 | \$1,480,531 | 0.08\% |
| Clay | Utilities and Transportation | 169 | \$24,688,387 | \$1,481,303 | 0.08\% |
| Clay | Wholesale | 185 | \$14,803,072 | \$888,184 | 0.05\% |
| Clay | County Total | 2,796 | \$264,021,074 | \$15,813,338 | 0.80\% |
| Clayton | Apparel | S | S | S | S |
| Clayton | Building Materials | 59 | \$15,582,607 | \$934,956 | 0.05\% |
| Clayton | Eating and Drinking | 241 | \$10,390,030 | \$623,402 | 0.03\% |
| Clayton | Food Dealers | S | S | S | S |
| Clayton | General Merchandise | 69 | \$10,591,733 | \$635,504 | 0.03\% |
| Clayton | Home Furnishings | 52 | \$759,391 | \$45,563 | 0.00\% |
| Clayton | Miscellaneous | 378 | \$9,713,038 | \$580,990 | 0.03\% |
| Clayton | Motor Vehicle | 129 | \$13,515,073 | \$808,082 | 0.04\% |
| Clayton | Service | 1,073 | \$15,208,367 | \$899,389 | 0.05\% |
| Clayton | Specialty Retail Stores | 496 | \$6,926,547 | \$408,475 | 0.02\% |
| Clayton | Utilities and Transportation | 118 | \$7,816,476 | \$468,989 | 0.02\% |
| Clayton | Wholesale | 208 | \$10,225,422 | \$612,398 | 0.03\% |
| Clayton | County Total | 2,886 | \$106,093,881 | \$6,339,660 | 0.32\% |
| Clinton | Apparel | 73 | \$4,423,848 | \$265,431 | 0.01\% |
| Clinton | Building Materials | 113 | \$29,968,406 | \$1,798,104 | 0.09\% |
| Clinton | Eating and Drinking | 538 | \$52,438,919 | \$3,146,335 | 0.16\% |
| Clinton | Food Dealers | 124 | \$28,905,205 | \$1,734,312 | 0.09\% |
| Clinton | General Merchandise | 89 | \$99,194,861 | \$5,951,692 | 0.30\% |
| Clinton | Home Furnishings | 140 | \$10,723,581 | \$643,415 | 0.03\% |
| Clinton | Miscellaneous | 731 | \$89,830,959 | \$5,389,858 | 0.27\% |
| Clinton | Motor Vehicle | 193 | \$20,191,149 | \$1,211,469 | 0.06\% |
| Clinton | Service | 1,930 | \$53,057,285 | \$3,133,861 | 0.16\% |
| Clinton | Specialty Retail Stores | 810 | \$25,229,205 | \$1,513,752 | 0.08\% |
| Clinton | Utilities and Transportation | 213 | \$17,552,372 | \$1,053,142 | 0.05\% |
| Clinton | Wholesale | 241 | \$30,597,646 | \$1,835,859 | 0.09\% |
| Clinton | County Total | 5,195 | \$462,113,436 | \$27,677,230 | 1.41\% |
| Crawford | Apparel | 44 | \$1,304,815 | \$78,289 | 0.00\% |
| Crawford | Building Materials | 38 | \$3,716,251 | \$222,975 | 0.01\% |
| Crawford | Eating and Drinking | 163 | \$12,726,504 | \$763,590 | 0.04\% |
| Crawford | Food Dealers | 52 | \$13,716,991 | \$823,019 | 0.04\% |
| Crawford | General Merchandise | 24 | \$21,603,295 | \$1,296,198 | 0.07\% |
| Crawford | Home Furnishings | 51 | \$1,490,540 | \$89,432 | 0.00\% |
| Crawford | Miscellaneous | 326 | \$8,704,114 | \$522,247 | 0.03\% |
| Crawford | Motor Vehicle | 109 | \$11,190,292 | \$671,418 | 0.03\% |
| Crawford | Service | 759 | \$16,102,521 | \$949,876 | 0.05\% |
| Crawford | Specialty Retail Stores | 255 | \$5,808,515 | \$348,511 | 0.02\% |
| Crawford | Utilities and Transportation | 129 | \$10,729,731 | \$643,784 | 0.03\% |
| Crawford | Wholesale | 100 | \$5,652,495 | \$339,150 | 0.02\% |
| Crawford | County Total | 2,050 | \$112,746,064 | \$6,748,489 | 0.34\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent o Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Dallas | Apparel | 311 | \$109,995,162 | \$6,599,710 | 0.34\% |
| Dallas | Building Materials | 91 | \$25,688,712 | \$1,541,323 | 0.08\% |
| Dallas | Eating and Drinking | 469 | \$87,050,790 | \$5,223,047 | 0.27\% |
| Dallas | Food Dealers | 103 | \$50,782,207 | \$3,046,932 | 0.15\% |
| Dallas | General Merchandise | 144 | \$125,643,903 | \$7,538,634 | 0.38\% |
| Dallas | Home Furnishings | 112 | \$42,140,774 | \$2,528,446 | 0.13\% |
| Dallas | Miscellaneous | 862 | \$67,203,532 | \$4,032,212 | 0.20\% |
| Dallas | Motor Vehicle | 143 | \$28,224,317 | \$1,693,459 | 0.09\% |
| Dallas | Service | 1,946 | \$154,956,546 | \$8,984,150 | 0.46\% |
| Dallas | Specialty Retail Stores | 1,026 | \$124,272,592 | \$7,456,356 | 0.38\% |
| Dallas | Utilities and Transportation | 310 | \$92,035,044 | \$5,522,103 | 0.28\% |
| Dallas | Wholesale | 187 | \$38,454,475 | \$2,307,269 | 0.12\% |
| Dallas | County Total | 5,704 | \$946,448,054 | \$56,473,640 | 2.87\% |
| Davis | Apparel | S | S | S | S |
| Davis | Building Materials | 40 | \$5,222,651 | \$313,359 | 0.02\% |
| Davis | Eating and Drinking | 58 | \$2,736,335 | \$164,180 | 0.01\% |
| Davis | Food Dealers | 35 | \$2,896,958 | \$173,817 | 0.01\% |
| Davis | General Merchandise | 24 | \$2,927,846 | \$175,671 | 0.01\% |
| Davis | Home Furnishings | S | S | S | S |
| Davis | Miscellaneous | 241 | \$6,699,418 | \$401,965 | 0.02\% |
| Davis | Motor Vehicle | 73 | \$4,752,202 | \$285,132 | 0.01\% |
| Davis | Service | 427 | \$5,769,277 | \$341,572 | 0.02\% |
| Davis | Specialty Retail Stores | 234 | \$2,604,721 | \$156,283 | 0.01\% |
| Davis | Utilities and Transportation | 41 | \$4,618,512 | \$277,111 | 0.01\% |
| Davis | Wholesale | 65 | \$4,323,869 | \$259,432 | 0.01\% |
| Davis | County Total | 1,267 | \$43,699,039 | \$2,617,358 | 0.13\% |
| Decatur | Apparel | S | S | S | S |
| Decatur | Building Materials | 22 | \$2,330,567 | \$139,834 | 0.01\% |
| Decatur | Eating and Drinking | 94 | \$2,847,668 | \$170,860 | 0.01\% |
| Decatur | Food Dealers | S | S | S | S |
| Decatur | General Merchandise | 28 | \$6,679,904 | \$400,794 | 0.02\% |
| Decatur | Home Furnishings | 28 | \$1,020,165 | \$61,210 | 0.00\% |
| Decatur | Miscellaneous | 194 | \$3,008,420 | \$180,505 | 0.01\% |
| Decatur | Motor Vehicle | 45 | \$1,065,600 | \$63,936 | 0.00\% |
| Decatur | Service | 307 | \$4,469,193 | \$261,293 | 0.01\% |
| Decatur | Specialty Retail Stores | 219 | \$2,636,461 | \$158,188 | 0.01\% |
| Decatur | Utilities and Transportation | 77 | \$3,202,841 | \$192,170 | 0.01\% |
| Decatur | Wholesale | 43 | \$2,739,538 | \$164,372 | 0.01\% |
| Decatur | County Total | 1,074 | \$32,713,008 | \$1,955,922 | 0.10\% |
| Delaware | Apparel | 21 | \$1,112,341 | \$66,740 | 0.00\% |
| Delaware | Building Materials | 60 | \$9,440,098 | \$566,406 | 0.03\% |
| Delaware | Eating and Drinking | 137 | \$8,514,205 | \$510,852 | 0.03\% |
| Delaware | Food Dealers | 25 | \$4,208,345 | \$252,501 | 0.01\% |
| Delaware | General Merchandise | 45 | \$20,361,493 | \$1,221,690 | 0.06\% |
| Delaware | Home Furnishings | 44 | \$3,474,960 | \$208,498 | 0.01\% |
| Delaware | Miscellaneous | 348 | \$14,114,479 | \$846,869 | 0.04\% |
| Delaware | Motor Vehicle | 126 | \$10,952,805 | \$657,168 | 0.03\% |
| Delaware | Service | 961 | \$15,851,963 | \$942,940 | 0.05\% |
| Delaware | Specialty Retail Stores | 394 | \$9,898,906 | \$593,934 | 0.03\% |
| Delaware | Utilities and Transportation | 98 | \$2,857,506 | \$171,450 | 0.01\% |
| Delaware | Wholesale | 176 | \$9,495,149 | \$569,709 | 0.03\% |
| Delaware | County Total | 2,435 | \$110,282,250 | \$6,608,757 | 0.34\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent o Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Des Moines | Apparel | 100 | \$7,457,128 | \$447,428 | 0.02\% |
| Des Moines | Building Materials | 97 | \$67,742,821 | \$4,064,569 | 0.21\% |
| Des Moines | Eating and Drinking | 407 | \$54,116,911 | \$3,247,015 | 0.17\% |
| Des Moines | Food Dealers | 94 | \$25,623,596 | \$1,537,416 | 0.08\% |
| Des Moines | General Merchandise | 99 | \$116,309,066 | \$6,978,544 | 0.35\% |
| Des Moines | Home Furnishings | 117 | \$6,714,618 | \$402,877 | 0.02\% |
| Des Moines | Miscellaneous | 571 | \$29,265,186 | \$1,755,911 | 0.09\% |
| Des Moines | Motor Vehicle | 193 | \$32,950,409 | \$1,977,025 | 0.10\% |
| Des Moines | Service | 1,672 | \$67,898,193 | \$3,970,495 | 0.20\% |
| Des Moines | Specialty Retail Stores | 780 | \$41,950,985 | \$2,517,059 | 0.13\% |
| Des Moines | Utilities and Transportation | 179 | \$14,788,202 | \$887,292 | 0.05\% |
| Des Moines | Wholesale | 216 | \$30,531,113 | \$1,831,867 | 0.09\% |
| Des Moines | County Total | 4,525 | \$495,348,228 | \$29,617,497 | 1.51\% |
| Dickinson | Apparel | 59 | \$2,394,007 | \$143,640 | 0.01\% |
| Dickinson | Building Materials | 50 | \$11,009,497 | \$660,570 | 0.03\% |
| Dickinson | Eating and Drinking | 381 | \$34,788,856 | \$2,087,331 | 0.11\% |
| Dickinson | Food Dealers | 56 | \$12,248,785 | \$734,927 | 0.04\% |
| Dickinson | General Merchandise | 41 | \$43,643,636 | \$2,618,618 | 0.13\% |
| Dickinson | Home Furnishings | 60 | \$3,656,159 | \$219,370 | 0.01\% |
| Dickinson | Miscellaneous | 598 | \$20,717,369 | \$1,243,042 | 0.06\% |
| Dickinson | Motor Vehicle | 99 | \$31,568,006 | \$1,894,080 | 0.10\% |
| Dickinson | Service | 1,361 | \$41,739,667 | \$2,369,872 | 0.12\% |
| Dickinson | Specialty Retail Stores | 807 | \$28,955,847 | \$1,737,351 | 0.09\% |
| Dickinson | Utilities and Transportation | 171 | \$8,839,565 | \$530,374 | 0.03\% |
| Dickinson | Wholesale | 113 | \$7,674,735 | \$460,484 | 0.02\% |
| Dickinson | County Total | 3,796 | \$247,236,129 | \$14,699,660 | 0.75\% |
| Dubuque | Apparel | 216 | \$29,896,490 | \$1,793,789 | 0.09\% |
| Dubuque | Building Materials | 202 | \$134,127,431 | \$8,047,646 | 0.41\% |
| Dubuque | Eating and Drinking | 1,076 | \$125,918,478 | \$7,555,109 | 0.38\% |
| Dubuque | Food Dealers | 237 | \$60,895,465 | \$3,653,728 | 0.19\% |
| Dubuque | General Merchandise | 165 | \$210,335,549 | \$12,620,133 | 0.64\% |
| Dubuque | Home Furnishings | 330 | \$53,917,171 | \$3,235,030 | 0.16\% |
| Dubuque | Miscellaneous | 1,441 | \$62,749,381 | \$3,764,963 | 0.19\% |
| Dubuque | Motor Vehicle | 381 | \$76,804,060 | \$4,608,244 | 0.23\% |
| Dubuque | Service | 4,144 | \$169,237,542 | \$9,886,053 | 0.50\% |
| Dubuque | Specialty Retail Stores | 1,853 | \$100,628,590 | \$6,037,715 | 0.31\% |
| Dubuque | Utilities and Transportation | 352 | \$65,312,047 | \$3,918,723 | 0.20\% |
| Dubuque | Wholesale | 663 | \$72,677,213 | \$4,356,102 | 0.22\% |
| Dubuque | County Total | 11,060 | \$1,162,499,417 | \$69,477,235 | 3.53\% |
| Emmet | Apparel | S | S | S | S |
| Emmet | Building Materials | 41 | \$5,531,084 | \$331,865 | 0.02\% |
| Emmet | Eating and Drinking | 95 | \$7,064,014 | \$423,841 | 0.02\% |
| Emmet | Food Dealers | 30 | \$8,505,385 | \$510,323 | 0.03\% |
| Emmet | General Merchandise | 39 | \$8,929,662 | \$535,780 | 0.03\% |
| Emmet | Home Furnishings | S | S | S | S |
| Emmet | Miscellaneous | 296 | \$9,858,433 | \$591,506 | 0.03\% |
| Emmet | Motor Vehicle | 69 | \$7,951,323 | \$477,079 | 0.02\% |
| Emmet | Service | 535 | \$9,393,664 | \$553,674 | 0.03\% |
| Emmet | Specialty Retail Stores | 254 | \$3,970,109 | \$238,207 | 0.01\% |
| Emmet | Utilities and Transportation | 85 | \$13,403,327 | \$804,200 | 0.04\% |
| Emmet | Wholesale | 77 | \$3,310,909 | \$198,655 | 0.01\% |
| Emmet | County Total | 1,565 | \$79,977,279 | \$4,788,691 | 0.24\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Fayette | Apparel | 28 | \$994,857 | \$59,691 | 0.00\% |
| Fayette | Building Materials | 61 | \$5,482,827 | \$328,970 | 0.02\% |
| Fayette | Eating and Drinking | 248 | \$15,083,415 | \$905,005 | 0.05\% |
| Fayette | Food Dealers | 47 | \$6,130,786 | \$367,847 | 0.02\% |
| Fayette | General Merchandise | 56 | \$18,207,044 | \$1,092,423 | 0.06\% |
| Fayette | Home Furnishings | 61 | \$4,408,058 | \$264,483 | 0.01\% |
| Fayette | Miscellaneous | 422 | \$8,504,158 | \$510,249 | 0.03\% |
| Fayette | Motor Vehicle | 143 | \$13,547,021 | \$812,821 | 0.04\% |
| Fayette | Service | 891 | \$24,424,716 | \$1,449,916 | 0.07\% |
| Fayette | Specialty Retail Stores | 436 | \$5,321,706 | \$319,302 | 0.02\% |
| Fayette | Utilities and Transportation | 107 | \$3,540,854 | \$212,451 | 0.01\% |
| Fayette | Wholesale | 162 | \$14,717,345 | \$883,041 | 0.04\% |
| Fayette | County Total | 2,662 | \$120,362,787 | \$7,206,200 | 0.37\% |
| Floyd | Apparel | 33 | \$495,814 | \$29,749 | 0.00\% |
| Floyd | Building Materials | 41 | \$5,075,253 | \$304,515 | 0.02\% |
| Floyd | Eating and Drinking | 141 | \$10,284,943 | \$617,097 | 0.03\% |
| Floyd | Food Dealers | S | S | S | S |
| Floyd | General Merchandise | S | S | S | S |
| Floyd | Home Furnishings | 53 | \$1,997,002 | \$119,820 | 0.01\% |
| Floyd | Miscellaneous | 381 | \$11,695,568 | \$701,734 | 0.04\% |
| Floyd | Motor Vehicle | 107 | \$11,001,481 | \$660,089 | 0.03\% |
| Floyd | Service | 815 | \$16,386,828 | \$966,594 | 0.05\% |
| Floyd | Specialty Retail Stores | 392 | \$4,192,674 | \$251,560 | 0.01\% |
| Floyd | Utilities and Transportation | 80 | \$9,372,946 | \$562,377 | 0.03\% |
| Floyd | Wholesale | 115 | \$4,066,809 | \$244,009 | 0.01\% |
| Floyd | County Total | 2,213 | \$102,641,848 | \$6,141,895 | 0.31\% |
| Franklin | Apparel | S | S | S | S |
| Franklin | Building Materials | 29 | \$3,784,928 | \$227,096 | 0.01\% |
| Franklin | Eating and Drinking | 111 | \$6,054,958 | \$363,297 | 0.02\% |
| Franklin | Food Dealers | 45 | \$4,241,581 | \$254,495 | 0.01\% |
| Franklin | General Merchandise | 22 | \$5,156,341 | \$309,380 | 0.02\% |
| Franklin | Home Furnishings | S | S | S | S |
| Franklin | Miscellaneous | 325 | \$13,176,204 | \$790,572 | 0.04\% |
| Franklin | Motor Vehicle | 56 | \$3,445,713 | \$206,743 | 0.01\% |
| Franklin | Service | 485 | \$11,016,408 | \$652,797 | 0.03\% |
| Franklin | Specialty Retail Stores | 229 | \$4,304,364 | \$258,262 | 0.01\% |
| Franklin | Utilities and Transportation | 98 | \$7,782,269 | \$466,936 | 0.02\% |
| Franklin | Wholesale | 126 | \$5,535,730 | \$332,144 | 0.02\% |
| Franklin | County Total | 1,555 | \$65,389,556 | \$3,915,186 | 0.20\% |
| Fremont | Apparel | S | S | S | S |
| Fremont | Building Materials | S | S | S | S |
| Fremont | Eating and Drinking | 93 | \$5,980,965 | \$358,858 | 0.02\% |
| Fremont | Food Dealers | S | S | S | S |
| Fremont | General Merchandise | S | S | S | S |
| Fremont | Home Furnishings | S | S | S | S |
| Fremont | Miscellaneous | 154 | \$2,483,587 | \$149,015 | 0.01\% |
| Fremont | Motor Vehicle | 45 | \$3,349,406 | \$200,964 | 0.01\% |
| Fremont | Service | 335 | \$5,623,381 | \$321,077 | 0.02\% |
| Fremont | Specialty Retail Stores | 162 | \$2,790,356 | \$167,421 | 0.01\% |
| Fremont | Utilities and Transportation | 83 | \$8,968,532 | \$538,112 | 0.03\% |
| Fremont | Wholesale | 47 | \$779,313 | \$46,759 | 0.00\% |
| Fremont | County Total | 994 | \$51,712,557 | \$3,086,428 | 0.16\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Greene | Apparel | S | S | S | S |
| Greene | Building Materials | 31 | \$5,069,023 | \$304,141 | 0.02\% |
| Greene | Eating and Drinking | 104 | \$4,392,403 | \$263,544 | 0.01\% |
| Greene | Food Dealers | 25 | \$2,829,017 | \$169,741 | 0.01\% |
| Greene | General Merchandise | 33 | \$7,542,821 | \$452,569 | 0.02\% |
| Greene | Home Furnishings | S | S | S | S |
| Greene | Miscellaneous | 171 | \$2,812,185 | \$168,731 | 0.01\% |
| Greene | Motor Vehicle | 56 | \$4,106,128 | \$246,368 | 0.01\% |
| Greene | Service | 526 | \$6,814,714 | \$404,711 | 0.02\% |
| Greene | Specialty Retail Stores | 200 | \$2,991,883 | \$179,513 | 0.01\% |
| Greene | Utilities and Transportation | 47 | \$9,358,617 | \$561,517 | 0.03\% |
| Greene | Wholesale | 96 | \$12,273,529 | \$736,412 | 0.04\% |
| Greene | County Total | 1,317 | \$58,964,988 | \$3,533,727 | 0.18\% |
| Grundy | Apparel | S | S | S | S |
| Grundy | Building Materials | 39 | \$9,566,677 | \$574,001 | 0.03\% |
| Grundy | Eating and Drinking | 117 | \$3,863,402 | \$231,804 | 0.01\% |
| Grundy | Food Dealers | S | S | S | S |
| Grundy | General Merchandise | 35 | \$5,251,945 | \$315,117 | 0.02\% |
| Grundy | Home Furnishings | 23 | \$1,245,441 | \$74,726 | 0.00\% |
| Grundy | Miscellaneous | 204 | \$6,875,832 | \$412,525 | 0.02\% |
| Grundy | Motor Vehicle | 79 | \$2,795,511 | \$167,494 | 0.01\% |
| Grundy | Service | 563 | \$11,826,867 | \$705,422 | 0.04\% |
| Grundy | Specialty Retail Stores | 270 | \$3,337,665 | \$200,260 | 0.01\% |
| Grundy | Utilities and Transportation | 98 | \$7,052,993 | \$423,180 | 0.02\% |
| Grundy | Wholesale | 102 | \$12,207,617 | \$732,457 | 0.04\% |
| Grundy | County Total | 1,559 | \$67,925,030 | \$4,071,050 | 0.21\% |
| Guthrie | Apparel | S | S | S | S |
| Guthrie | Building Materials | 41 | \$4,167,810 | \$250,069 | 0.01\% |
| Guthrie | Eating and Drinking | 136 | \$4,835,252 | \$290,115 | 0.01\% |
| Guthrie | Food Dealers | S | S | S | S |
| Guthrie | General Merchandise | 44 | \$7,853,426 | \$471,206 | 0.02\% |
| Guthrie | Home Furnishings | 36 | \$1,419,530 | \$85,172 | 0.00\% |
| Guthrie | Miscellaneous | 353 | \$5,383,009 | \$322,981 | 0.02\% |
| Guthrie | Motor Vehicle | 53 | \$2,439,659 | \$146,380 | 0.01\% |
| Guthrie | Service | 562 | \$9,391,132 | \$557,380 | 0.03\% |
| Guthrie | Specialty Retail Stores | 307 | \$5,077,596 | \$304,656 | 0.02\% |
| Guthrie | Utilities and Transportation | 145 | \$6,805,520 | \$408,331 | 0.02\% |
| Guthrie | Wholesale | 65 | \$3,924,815 | \$235,489 | 0.01\% |
| Guthrie | County Total | 1,767 | \$56,417,183 | \$3,378,943 | 0.17\% |
| Hamilton | Apparel | 22 | \$377,103 | \$22,626 | 0.00\% |
| Hamilton | Building Materials | 40 | \$5,699,174 | \$341,950 | 0.02\% |
| Hamilton | Eating and Drinking | 130 | \$10,778,976 | \$646,739 | 0.03\% |
| Hamilton | Food Dealers | 35 | \$7,583,641 | \$455,018 | 0.02\% |
| Hamilton | General Merchandise | 45 | \$15,316,422 | \$918,985 | 0.05\% |
| Hamilton | Home Furnishings | 40 | \$1,275,667 | \$76,540 | 0.00\% |
| Hamilton | Miscellaneous | 348 | \$7,933,869 | \$476,032 | 0.02\% |
| Hamilton | Motor Vehicle | 64 | \$9,127,936 | \$547,676 | 0.03\% |
| Hamilton | Service | 651 | \$12,421,516 | \$728,930 | 0.04\% |
| Hamilton | Specialty Retail Stores | 358 | \$3,653,065 | \$219,184 | 0.01\% |
| Hamilton | Utilities and Transportation | 116 | \$11,023,592 | \$661,416 | 0.03\% |
| Hamilton | Wholesale | 111 | \$9,824,268 | \$589,456 | 0.03\% |
| Hamilton | County Total | 1,960 | \$95,015,229 | \$5,684,553 | 0.29\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Hancock | Apparel | S | S | S | S |
| Hancock | Building Materials | 44 | \$4,310,136 | \$258,608 | 0.01\% |
| Hancock | Eating and Drinking | 103 | \$4,485,323 | \$269,119 | 0.01\% |
| Hancock | Food Dealers | 29 | \$3,946,699 | \$236,802 | 0.01\% |
| Hancock | General Merchandise | 23 | \$4,112,600 | \$246,756 | 0.01\% |
| Hancock | Home Furnishings | S | S | S | S |
| Hancock | Miscellaneous | 276 | \$33,654,351 | \$2,018,836 | 0.10\% |
| Hancock | Motor Vehicle | 87 | \$7,070,343 | \$424,221 | 0.02\% |
| Hancock | Service | 585 | \$7,801,142 | \$460,721 | 0.02\% |
| Hancock | Specialty Retail Stores | 276 | \$3,866,798 | \$232,008 | 0.01\% |
| Hancock | Utilities and Transportation | 88 | \$5,294,450 | \$317,667 | 0.02\% |
| Hancock | Wholesale | 123 | \$5,931,008 | \$355,860 | 0.02\% |
| Hancock | County Total | 1,669 | \$82,355,525 | \$4,933,559 | 0.25\% |
| Hardin | Apparel | 40 | \$538,964 | \$32,338 | 0.00\% |
| Hardin | Building Materials | 45 | \$6,204,366 | \$372,262 | 0.02\% |
| Hardin | Eating and Drinking | 153 | \$10,639,454 | \$638,367 | 0.03\% |
| Hardin | Food Dealers | 29 | \$9,667,792 | \$580,068 | 0.03\% |
| Hardin | General Merchandise | 56 | \$30,157,037 | \$1,809,422 | 0.09\% |
| Hardin | Home Furnishings | 52 | \$2,409,380 | \$144,563 | 0.01\% |
| Hardin | Miscellaneous | 443 | \$16,663,667 | \$999,820 | 0.05\% |
| Hardin | Motor Vehicle | 110 | \$11,803,180 | \$708,191 | 0.04\% |
| Hardin | Service | 939 | \$21,104,030 | \$1,251,847 | 0.06\% |
| Hardin | Specialty Retail Stores | 479 | \$6,534,267 | \$392,056 | 0.02\% |
| Hardin | Utilities and Transportation | 172 | \$10,593,135 | \$635,588 | 0.03\% |
| Hardin | Wholesale | 141 | \$13,651,911 | \$819,115 | 0.04\% |
| Hardin | County Total | 2,659 | \$139,967,183 | \$8,383,636 | 0.43\% |
| Harrison | Apparel | S | S | S | S |
| Harrison | Building Materials | 31 | \$2,341,836 | \$140,510 | 0.01\% |
| Harrison | Eating and Drinking | 155 | \$11,292,713 | \$677,563 | 0.03\% |
| Harrison | Food Dealers | 56 | \$5,047,362 | \$302,842 | 0.02\% |
| Harrison | General Merchandise | 30 | \$7,240,760 | \$434,446 | 0.02\% |
| Harrison | Home Furnishings | S | S | S | S |
| Harrison | Miscellaneous | 276 | \$4,480,076 | \$268,805 | 0.01\% |
| Harrison | Motor Vehicle | 85 | \$7,335,242 | \$440,115 | 0.02\% |
| Harrison | Service | 588 | \$8,921,535 | \$518,274 | 0.03\% |
| Harrison | Specialty Retail Stores | 296 | \$3,407,682 | \$204,461 | 0.01\% |
| Harrison | Utilities and Transportation | 90 | \$6,962,558 | \$417,753 | 0.02\% |
| Harrison | Wholesale | 99 | \$4,699,318 | \$281,959 | 0.01\% |
| Harrison | County Total | 1,736 | \$65,224,079 | \$3,896,427 | 0.20\% |
| Henry | Apparel | 31 | \$2,023,930 | \$121,436 | 0.01\% |
| Henry | Building Materials | 36 | \$5,114,246 | \$306,855 | 0.02\% |
| Henry | Eating and Drinking | 169 | \$14,947,115 | \$896,827 | 0.05\% |
| Henry | Food Dealers | 68 | \$12,725,337 | \$763,520 | 0.04\% |
| Henry | General Merchandise | 20 | \$33,489,899 | \$2,009,394 | 0.10\% |
| Henry | Home Furnishings | 61 | \$3,007,096 | \$180,426 | 0.01\% |
| Henry | Miscellaneous | 429 | \$22,453,777 | \$1,347,227 | 0.07\% |
| Henry | Motor Vehicle | 130 | \$10,459,804 | \$627,588 | 0.03\% |
| Henry | Service | 852 | \$15,625,696 | \$915,780 | 0.05\% |
| Henry | Specialty Retail Stores | 383 | \$4,861,331 | \$291,680 | 0.01\% |
| Henry | Utilities and Transportation | 124 | \$25,344,639 | \$1,520,678 | 0.08\% |
| Henry | Wholesale | 150 | \$6,591,418 | \$395,485 | 0.02\% |
| Henry | County Total | 2,453 | \$156,644,288 | \$9,376,895 | 0.48\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent o Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Howard | Apparel | S | S | S | S |
| Howard | Building Materials | 47 | \$10,110,210 | \$606,613 | 0.03\% |
| Howard | Eating and Drinking | 117 | \$4,853,590 | \$291,215 | 0.01\% |
| Howard | Food Dealers | 32 | \$5,383,416 | \$323,005 | 0.02\% |
| Howard | General Merchandise | S | S | S | S |
| Howard | Home Furnishings | 38 | \$1,846,825 | \$110,810 | 0.01\% |
| Howard | Miscellaneous | 288 | \$4,798,808 | \$287,928 | 0.01\% |
| Howard | Motor Vehicle | 66 | \$3,646,298 | \$218,778 | 0.01\% |
| Howard | Service | 505 | \$7,742,254 | \$459,727 | 0.02\% |
| Howard | Specialty Retail Stores | 233 | \$4,800,380 | \$288,023 | 0.01\% |
| Howard | Utilities and Transportation | 45 | \$4,655,575 | \$279,335 | 0.01\% |
| Howard | Wholesale | 113 | \$7,802,920 | \$468,175 | 0.02\% |
| Howard | County Total | 1,522 | \$61,647,860 | \$3,694,063 | 0.19\% |
| Humboldt | Apparel | S | S | S | S |
| Humboldt | Building Materials | 23 | \$1,099,817 | \$65,989 | 0.00\% |
| Humboldt | Eating and Drinking | 122 | \$6,840,203 | \$410,412 | 0.02\% |
| Humboldt | Food Dealers | 24 | \$8,303,016 | \$498,181 | 0.03\% |
| Humboldt | General Merchandise | 36 | \$6,544,455 | \$392,667 | 0.02\% |
| Humboldt | Home Furnishings | S | S | S | S |
| Humboldt | Miscellaneous | 228 | \$10,681,683 | \$640,901 | 0.03\% |
| Humboldt | Motor Vehicle | 89 | \$4,374,478 | \$262,469 | 0.01\% |
| Humboldt | Service | 508 | \$9,626,222 | \$572,007 | 0.03\% |
| Humboldt | Specialty Retail Stores | 266 | \$2,368,364 | \$142,102 | 0.01\% |
| Humboldt | Utilities and Transportation | 112 | \$7,544,671 | \$452,680 | 0.02\% |
| Humboldt | Wholesale | 108 | \$10,675,452 | \$640,527 | 0.03\% |
| Humboldt | County Total | 1,556 | \$69,639,104 | \$4,172,780 | 0.21\% |
| Ida | Apparel | S | S | S | S |
| Ida | Building Materials | 32 | \$2,705,307 | \$162,318 | 0.01\% |
| Ida | Eating and Drinking | 61 | \$2,586,805 | \$155,208 | 0.01\% |
| Ida | Food Dealers | 25 | \$2,691,118 | \$161,467 | 0.01\% |
| Ida | General Merchandise | 36 | \$7,458,244 | \$447,495 | 0.02\% |
| Ida | Home Furnishings | S | S | S | S |
| Ida | Miscellaneous | 182 | \$5,582,890 | \$315,581 | 0.02\% |
| Ida | Motor Vehicle | 57 | \$3,400,226 | \$204,014 | 0.01\% |
| Ida | Service | 339 | \$5,243,580 | \$307,536 | 0.02\% |
| Ida | Specialty Retail Stores | 165 | \$2,551,390 | \$143,626 | 0.01\% |
| Ida | Utilities and Transportation | 77 | \$5,365,830 | \$321,950 | 0.02\% |
| Ida | Wholesale | 74 | \$4,808,524 | \$288,511 | 0.01\% |
| Ida | County Total | 1,079 | \$42,778,490 | \$2,530,780 | 0.13\% |
| lowa | Apparel | 177 | \$44,411,373 | \$2,664,682 | 0.14\% |
| lowa | Building Materials | 42 | \$4,785,466 | \$287,128 | 0.01\% |
| lowa | Eating and Drinking | 168 | \$16,192,020 | \$971,521 | 0.05\% |
| lowa | Food Dealers | 72 | \$7,978,578 | \$478,715 | 0.02\% |
| lowa | General Merchandise | 44 | \$9,277,494 | \$556,650 | 0.03\% |
| lowa | Home Furnishings | 71 | \$11,053,556 | \$663,213 | 0.03\% |
| lowa | Miscellaneous | 372 | \$17,573,355 | \$1,054,401 | 0.05\% |
| lowa | Motor Vehicle | 95 | \$6,993,970 | \$419,638 | 0.02\% |
| lowa | Service | 882 | \$19,319,852 | \$1,114,358 | 0.06\% |
| lowa | Specialty Retail Stores | 580 | \$23,274,485 | \$1,396,469 | 0.07\% |
| lowa | Utilities and Transportation | 102 | \$5,400,129 | \$324,008 | 0.02\% |
| lowa | Wholesale | 106 | \$6,520,083 | \$391,205 | 0.02\% |
| lowa | County Total | 2,711 | \$172,780,361 | \$10,321,989 | 0.52\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Jackson | Apparel | S | S | S | S |
| Jackson | Building Materials | 50 | \$6,881,207 | \$412,872 | 0.02\% |
| Jackson | Eating and Drinking | 256 | \$15,623,606 | \$937,416 | 0.05\% |
| Jackson | Food Dealers | S | S | S | S |
| Jackson | General Merchandise | 41 | \$29,579,275 | \$1,774,757 | 0.09\% |
| Jackson | Home Furnishings | 42 | \$985,539 | \$59,132 | 0.00\% |
| Jackson | Miscellaneous | 530 | \$8,891,370 | \$533,482 | 0.03\% |
| Jackson | Motor Vehicle | 118 | \$9,964,004 | \$597,840 | 0.03\% |
| Jackson | Service | 1,052 | \$16,571,626 | \$983,269 | 0.05\% |
| Jackson | Specialty Retail Stores | 395 | \$4,900,254 | \$294,015 | 0.01\% |
| Jackson | Utilities and Transportation | 126 | \$10,179,489 | \$610,769 | 0.03\% |
| Jackson | Wholesale | 118 | \$5,574,279 | \$334,457 | 0.02\% |
| Jackson | County Total | 2,778 | \$115,119,613 | \$6,896,148 | 0.35\% |
| Jasper | Apparel | 49 | \$1,567,908 | \$94,074 | 0.00\% |
| Jasper | Building Materials | 88 | \$10,903,011 | \$654,181 | 0.03\% |
| Jasper | Eating and Drinking | 267 | \$25,497,491 | \$1,529,849 | 0.08\% |
| Jasper | Food Dealers | 67 | \$19,980,889 | \$1,198,853 | 0.06\% |
| Jasper | General Merchandise | 82 | \$43,321,711 | \$2,599,303 | 0.13\% |
| Jasper | Home Furnishings | 100 | \$4,768,400 | \$286,104 | 0.01\% |
| Jasper | Miscellaneous | 625 | \$25,429,285 | \$1,525,757 | 0.08\% |
| Jasper | Motor Vehicle | 186 | \$17,215,584 | \$1,032,935 | 0.05\% |
| Jasper | Service | 1,441 | \$42,617,904 | \$2,511,554 | 0.13\% |
| Jasper | Specialty Retail Stores | 702 | \$21,217,756 | \$1,273,065 | 0.06\% |
| Jasper | Utilities and Transportation | 198 | \$89,229,710 | \$5,353,783 | 0.27\% |
| Jasper | Wholesale | 161 | \$13,041,170 | \$782,470 | 0.04\% |
| Jasper | County Total | 3,966 | \$314,790,819 | \$18,841,929 | 0.96\% |
| Jefferson | Apparel | 30 | \$1,078,533 | \$64,712 | 0.00\% |
| Jefferson | Building Materials | 47 | \$2,684,342 | \$161,061 | 0.01\% |
| Jefferson | Eating and Drinking | 159 | \$11,106,329 | \$666,380 | 0.03\% |
| Jefferson | Food Dealers | 62 | \$12,352,628 | \$741,158 | 0.04\% |
| Jefferson | General Merchandise | 31 | \$18,514,578 | \$1,110,875 | 0.06\% |
| Jefferson | Home Furnishings | 76 | \$510,273 | \$30,616 | 0.00\% |
| Jefferson | Miscellaneous | 317 | \$9,820,988 | \$589,259 | 0.03\% |
| Jefferson | Motor Vehicle | 71 | \$10,552,194 | \$633,132 | 0.03\% |
| Jefferson | Service | 777 | \$20,549,171 | \$1,213,348 | 0.06\% |
| Jefferson | Specialty Retail Stores | 503 | \$7,100,027 | \$426,002 | 0.02\% |
| Jefferson | Utilities and Transportation | 89 | \$42,584,605 | \$2,555,076 | 0.13\% |
| Jefferson | Wholesale | 101 | \$4,048,194 | \$242,892 | 0.01\% |
| Jefferson | County Total | 2,263 | \$140,901,862 | \$8,434,509 | 0.43\% |
| Johnson | Apparel | 386 | \$74,202,355 | \$4,452,141 | 0.23\% |
| Johnson | Building Materials | 187 | \$119,506,550 | \$7,170,393 | 0.36\% |
| Johnson | Eating and Drinking | 1,274 | \$237,456,548 | \$14,247,393 | 0.72\% |
| Johnson | Food Dealers | 327 | \$102,191,473 | \$6,131,488 | 0.31\% |
| Johnson | General Merchandise | 154 | \$251,726,700 | \$15,103,602 | 0.77\% |
| Johnson | Home Furnishings | 305 | \$83,164,926 | \$4,989,896 | 0.25\% |
| Johnson | Miscellaneous | 1,461 | \$78,573,674 | \$4,714,420 | 0.24\% |
| Johnson | Motor Vehicle | 355 | \$64,933,168 | \$3,895,990 | 0.20\% |
| Johnson | Service | 4,013 | \$237,499,208 | \$13,830,169 | 0.70\% |
| Johnson | Specialty Retail Stores | 2,069 | \$173,260,410 | \$10,395,625 | 0.53\% |
| Johnson | Utilities and Transportation | 310 | \$118,795,685 | \$7,127,741 | 0.36\% |
| Johnson | Wholesale | 402 | \$46,141,155 | \$2,768,469 | 0.14\% |
| Johnson | County Total | 11,243 | \$1,587,451,852 | \$94,827,327 | 4.82\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Jones | Apparel | S | S | S | S |
| Jones | Building Materials | S | S | S | S |
| Jones | Eating and Drinking | 181 | \$12,033,799 | \$722,028 | 0.04\% |
| Jones | Food Dealers | 37 | \$5,291,446 | \$317,487 | 0.02\% |
| Jones | General Merchandise | 42 | \$30,727,344 | \$1,843,641 | 0.09\% |
| Jones | Home Furnishings | 53 | \$2,804,868 | \$168,292 | 0.01\% |
| Jones | Miscellaneous | 447 | \$12,624,782 | \$757,487 | 0.04\% |
| Jones | Motor Vehicle | 101 | \$13,119,201 | \$782,864 | 0.04\% |
| Jones | Service | 961 | \$14,559,469 | \$864,140 | 0.04\% |
| Jones | Specialty Retail Stores | 475 | \$5,426,025 | \$325,562 | 0.02\% |
| Jones | Utilities and Transportation | 116 | \$13,602,395 | \$816,144 | 0.04\% |
| Jones | Wholesale | 171 | \$13,806,993 | \$828,420 | 0.04\% |
| Jones | County Total | 2,631 | \$128,691,282 | \$7,707,760 | 0.39\% |
| Keokuk | Apparel | S | S | S | S |
| Keokuk | Building Materials | 41 | \$2,090,136 | \$125,408 | 0.01\% |
| Keokuk | Eating and Drinking | 75 | \$2,765,757 | \$165,945 | 0.01\% |
| Keokuk | Food Dealers | 26 | \$947,144 | \$56,829 | 0.00\% |
| Keokuk | General Merchandise | 25 | \$4,718,012 | \$283,081 | 0.01\% |
| Keokuk | Home Furnishings | S | S | S | S |
| Keokuk | Miscellaneous | 232 | \$7,570,034 | \$454,202 | 0.02\% |
| Keokuk | Motor Vehicle | 77 | \$5,581,316 | \$334,879 | 0.02\% |
| Keokuk | Service | 515 | \$5,716,408 | \$340,176 | 0.02\% |
| Keokuk | Specialty Retail Stores | 218 | \$1,638,637 | \$98,318 | 0.00\% |
| Keokuk | Utilities and Transportation | 60 | \$966,108 | \$57,966 | 0.00\% |
| Keokuk | Wholesale | 75 | \$5,713,271 | \$342,796 | 0.02\% |
| Keokuk | County Total | 1,361 | \$38,353,427 | \$2,298,397 | 0.12\% |
| Kossuth | Apparel | 27 | \$1,038,314 | \$62,299 | 0.00\% |
| Kossuth | Building Materials | 65 | \$5,788,537 | \$347,312 | 0.02\% |
| Kossuth | Eating and Drinking | 189 | \$11,695,775 | \$701,747 | 0.04\% |
| Kossuth | Food Dealers | 54 | \$9,848,819 | \$590,929 | 0.03\% |
| Kossuth | General Merchandise | 23 | \$12,907,111 | \$774,427 | 0.04\% |
| Kossuth | Home Furnishings | 42 | \$3,278,623 | \$196,717 | 0.01\% |
| Kossuth | Miscellaneous | 459 | \$14,900,451 | \$894,027 | 0.05\% |
| Kossuth | Motor Vehicle | 159 | \$16,937,372 | \$1,016,242 | 0.05\% |
| Kossuth | Service | 904 | \$18,383,712 | \$1,090,687 | 0.06\% |
| Kossuth | Specialty Retail Stores | 371 | \$12,106,560 | \$726,394 | 0.04\% |
| Kossuth | Utilities and Transportation | 177 | \$10,621,381 | \$637,283 | 0.03\% |
| Kossuth | Wholesale | 150 | \$21,383,911 | \$1,283,035 | 0.07\% |
| Kossuth | County Total | 2,620 | \$138,890,566 | \$8,321,098 | 0.42\% |
| Lee | Apparel | 59 | \$3,213,968 | \$192,838 | 0.01\% |
| Lee | Building Materials | 94 | \$15,025,886 | \$901,553 | 0.05\% |
| Lee | Eating and Drinking | 445 | \$32,503,291 | \$1,950,197 | 0.10\% |
| Lee | Food Dealers | 68 | \$19,954,395 | \$1,197,264 | 0.06\% |
| Lee | General Merchandise | 92 | \$61,945,164 | \$3,716,710 | 0.19\% |
| Lee | Home Furnishings | 95 | \$5,150,213 | \$309,013 | 0.02\% |
| Lee | Miscellaneous | 584 | \$24,646,043 | \$1,478,763 | 0.08\% |
| Lee | Motor Vehicle | 191 | \$32,388,972 | \$1,943,338 | 0.10\% |
| Lee | Service | 1,517 | \$47,588,554 | \$2,800,362 | 0.14\% |
| Lee | Specialty Retail Stores | 708 | \$14,644,181 | \$878,651 | 0.04\% |
| Lee | Utilities and Transportation | 160 | \$14,833,817 | \$890,029 | 0.05\% |
| Lee | Wholesale | 152 | \$24,500,920 | \$1,470,055 | 0.07\% |
| Lee | County Total | 4,165 | \$296,395,404 | \$17,728,773 | 0.90\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent o Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Linn | Apparel | 464 | \$65,896,265 | \$3,951,821 | 0.20\% |
| Linn | Building Materials | 308 | \$237,169,885 | \$14,230,193 | 0.72\% |
| Linn | Eating and Drinking | 1,972 | \$286,922,189 | \$17,215,331 | 0.87\% |
| Linn | Food Dealers | 367 | \$118,488,841 | \$7,109,330 | 0.36\% |
| Linn | General Merchandise | 346 | \$476,837,976 | \$28,610,279 | 1.45\% |
| Linn | Home Furnishings | 453 | \$91,539,060 | \$5,492,344 | 0.28\% |
| Linn | Miscellaneous | 2,881 | \$345,703,708 | \$20,698,543 | 1.05\% |
| Linn | Motor Vehicle | 685 | \$136,604,003 | \$8,196,240 | 0.42\% |
| Linn | Service | 8,090 | \$453,640,225 | \$26,640,048 | 1.35\% |
| Linn | Specialty Retail Stores | 3,780 | \$248,931,905 | \$14,935,914 | 0.76\% |
| Linn | Utilities and Transportation | 702 | \$747,811,361 | \$44,868,682 | 2.28\% |
| Linn | Wholesale | 985 | \$215,718,464 | \$12,910,815 | 0.66\% |
| Linn | County Total | 21,033 | \$3,425,263,882 | \$204,859,539 | 10.41\% |
| Louisa | Apparel | S | S | S | S |
| Louisa | Building Materials | S | S | S | S |
| Louisa | Eating and Drinking | 90 | \$3,539,307 | \$212,358 | 0.01\% |
| Louisa | Food Dealers | 27 | \$2,208,193 | \$132,492 | 0.01\% |
| Louisa | General Merchandise | 26 | \$5,457,657 | \$327,459 | 0.02\% |
| Louisa | Home Furnishings | S | S | S | S |
| Louisa | Miscellaneous | 170 | \$2,747,113 | \$164,827 | 0.01\% |
| Louisa | Motor Vehicle | 69 | \$3,871,288 | \$232,277 | 0.01\% |
| Louisa | Service | 335 | \$3,674,374 | \$218,724 | 0.01\% |
| Louisa | Specialty Retail Stores | 213 | \$2,882,790 | \$172,967 | 0.01\% |
| Louisa | Utilities and Transportation | 66 | \$1,245,612 | \$74,737 | 0.00\% |
| Louisa | Wholesale | 68 | \$3,582,529 | \$214,952 | 0.01\% |
| Louisa | County Total | 1,094 | \$29,566,907 | \$1,772,276 | 0.09\% |
| Lucas | Apparel | S | S | S | S |
| Lucas | Building Materials | S | S | S | S |
| Lucas | Eating and Drinking | 78 | \$3,600,284 | \$216,017 | 0.01\% |
| Lucas | Food Dealers | 22 | \$3,918,587 | \$235,115 | 0.01\% |
| Lucas | General Merchandise | 24 | \$7,172,816 | \$430,369 | 0.02\% |
| Lucas | Home Furnishings | S | S | S | S |
| Lucas | Miscellaneous | 107 | \$1,612,981 | \$96,779 | 0.00\% |
| Lucas | Motor Vehicle | 61 | \$6,582,954 | \$394,977 | 0.02\% |
| Lucas | Service | 411 | \$7,178,948 | \$426,322 | 0.02\% |
| Lucas | Specialty Retail Stores | 200 | \$1,734,936 | \$104,096 | 0.01\% |
| Lucas | Utilities and Transportation | 33 | \$1,005,200 | \$60,312 | 0.00\% |
| Lucas | Wholesale | 38 | \$1,239,966 | \$74,398 | 0.00\% |
| Lucas | County Total | 1,012 | \$39,425,890 | \$2,361,138 | 0.12\% |
| Lyon | Apparel | S | S | S | S |
| Lyon | Building Materials | 46 | \$6,002,205 | \$360,132 | 0.02\% |
| Lyon | Eating and Drinking | 89 | \$4,580,793 | \$274,848 | 0.01\% |
| Lyon | Food Dealers | 45 | \$3,860,116 | \$231,607 | 0.01\% |
| Lyon | General Merchandise | S | S | S | S |
| Lyon | Home Furnishings | 42 | \$1,558,045 | \$93,483 | 0.00\% |
| Lyon | Miscellaneous | 371 | \$15,718,594 | \$943,116 | 0.05\% |
| Lyon | Motor Vehicle | 70 | \$5,604,436 | \$336,266 | 0.02\% |
| Lyon | Service | 543 | \$10,073,062 | \$600,819 | 0.03\% |
| Lyon | Specialty Retail Stores | 239 | \$4,165,628 | \$249,938 | 0.01\% |
| Lyon | Utilities and Transportation | 86 | \$6,903,432 | \$414,206 | 0.02\% |
| Lyon | Wholesale | 136 | \$8,216,954 | \$493,017 | 0.03\% |
| Lyon | County Total | 1,692 | \$70,649,216 | \$4,235,388 | 0.22\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Madison | Apparel | S | S | S | S |
| Madison | Building Materials | 51 | \$4,710,830 | \$282,650 | 0.01\% |
| Madison | Eating and Drinking | 109 | \$6,972,076 | \$418,325 | 0.02\% |
| Madison | Food Dealers | 24 | \$4,824,554 | \$289,473 | 0.01\% |
| Madison | General Merchandise | 40 | \$13,173,799 | \$790,428 | 0.04\% |
| Madison | Home Furnishings | S | S | S | S |
| Madison | Miscellaneous | 369 | \$13,773,634 | \$826,418 | 0.04\% |
| Madison | Motor Vehicle | 86 | \$4,593,386 | \$275,603 | 0.01\% |
| Madison | Service | 501 | \$9,089,744 | \$541,636 | 0.03\% |
| Madison | Specialty Retail Stores | 392 | \$3,672,003 | \$220,320 | 0.01\% |
| Madison | Utilities and Transportation | 63 | \$5,894,012 | \$353,641 | 0.02\% |
| Madison | Wholesale | 79 | \$3,638,038 | \$218,282 | 0.01\% |
| Madison | County Total | 1,752 | \$71,238,315 | \$4,270,550 | 0.22\% |
| Mahaska | Apparel | 47 | \$3,006,223 | \$180,373 | 0.01\% |
| Mahaska | Building Materials | 52 | \$5,903,020 | \$354,181 | 0.02\% |
| Mahaska | Eating and Drinking | 174 | \$17,469,811 | \$1,048,189 | 0.05\% |
| Mahaska | Food Dealers | 47 | \$9,885,516 | \$593,131 | 0.03\% |
| Mahaska | General Merchandise | 63 | \$43,456,227 | \$2,607,374 | 0.13\% |
| Mahaska | Home Furnishings | 70 | \$5,366,967 | \$322,018 | 0.02\% |
| Mahaska | Miscellaneous | 369 | \$17,004,785 | \$1,020,287 | 0.05\% |
| Mahaska | Motor Vehicle | 124 | \$11,488,544 | \$689,313 | 0.04\% |
| Mahaska | Service | 962 | \$20,314,238 | \$1,200,233 | 0.06\% |
| Mahaska | Specialty Retail Stores | 555 | \$14,728,427 | \$883,706 | 0.04\% |
| Mahaska | Utilities and Transportation | 124 | \$15,288,264 | \$917,296 | 0.05\% |
| Mahaska | Wholesale | 144 | \$11,530,206 | \$691,812 | 0.04\% |
| Mahaska | County Total | 2,731 | \$175,442,228 | \$10,507,913 | 0.53\% |
| Marion | Apparel | 56 | \$3,726,043 | \$223,563 | 0.01\% |
| Marion | Building Materials | 87 | \$12,238,094 | \$734,286 | 0.04\% |
| Marion | Eating and Drinking | 269 | \$27,228,072 | \$1,633,684 | 0.08\% |
| Marion | Food Dealers | 44 | \$12,642,585 | \$758,555 | 0.04\% |
| Marion | General Merchandise | 74 | \$53,151,099 | \$3,189,066 | 0.16\% |
| Marion | Home Furnishings | 64 | \$6,706,190 | \$402,371 | 0.02\% |
| Marion | Miscellaneous | 593 | \$31,497,143 | \$1,889,829 | 0.10\% |
| Marion | Motor Vehicle | 162 | \$14,644,333 | \$878,660 | 0.04\% |
| Marion | Service | 1,261 | \$36,869,784 | \$2,165,540 | 0.11\% |
| Marion | Specialty Retail Stores | 651 | \$24,954,040 | \$1,497,242 | 0.08\% |
| Marion | Utilities and Transportation | 217 | \$17,130,386 | \$1,027,823 | 0.05\% |
| Marion | Wholesale | 147 | \$8,929,146 | \$535,690 | 0.03\% |
| Marion | County Total | 3,625 | \$249,716,915 | \$14,936,309 | 0.76\% |
| Marshall | Apparel | 98 | \$4,293,035 | \$257,582 | 0.01\% |
| Marshall | Building Materials | 71 | \$23,083,915 | \$1,385,035 | 0.07\% |
| Marshall | Eating and Drinking | 384 | \$36,596,129 | \$2,195,768 | 0.11\% |
| Marshall | Food Dealers | 94 | \$19,956,713 | \$1,197,403 | 0.06\% |
| Marshall | General Merchandise | 100 | \$88,738,912 | \$5,324,335 | 0.27\% |
| Marshall | Home Furnishings | 77 | \$4,653,632 | \$279,218 | 0.01\% |
| Marshall | Miscellaneous | 588 | \$33,859,021 | \$2,031,541 | 0.10\% |
| Marshall | Motor Vehicle | 162 | \$15,345,650 | \$920,739 | 0.05\% |
| Marshall | Service | 1,382 | \$40,401,413 | \$2,371,135 | 0.12\% |
| Marshall | Specialty Retail Stores | 594 | \$21,266,555 | \$1,275,993 | 0.06\% |
| Marshall | Utilities and Transportation | 210 | \$16,177,550 | \$970,653 | 0.05\% |
| Marshall | Wholesale | 184 | \$23,460,403 | \$1,407,624 | 0.07\% |
| Marshall | County Total | 3,944 | \$327,832,928 | \$19,617,026 | 1.00\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Mills | Apparel | S | S | S | S |
| Mills | Building Materials | 33 | \$1,090,934 | \$65,456 | 0.00\% |
| Mills | Eating and Drinking | 81 | \$6,700,811 | \$402,049 | 0.02\% |
| Mills | Food Dealers | 25 | \$4,877,200 | \$292,632 | 0.01\% |
| Mills | General Merchandise | 28 | \$6,999,339 | \$419,960 | 0.02\% |
| Mills | Home Furnishings | S | S | S | S |
| Mills | Miscellaneous | 216 | \$6,945,162 | \$416,710 | 0.02\% |
| Mills | Motor Vehicle | 54 | \$6,603,155 | \$396,189 | 0.02\% |
| Mills | Service | 454 | \$8,706,374 | \$521,013 | 0.03\% |
| Mills | Specialty Retail Stores | 233 | \$6,661,056 | \$399,663 | 0.02\% |
| Mills | Utilities and Transportation | 98 | \$10,308,563 | \$618,514 | 0.03\% |
| Mills | Wholesale | 58 | \$1,748,493 | \$104,910 | 0.01\% |
| Mills | County Total | 1,311 | \$61,126,702 | \$3,666,233 | 0.19\% |
| Mitchell | Apparel | 22 | \$1,281,479 | \$76,889 | 0.00\% |
| Mitchell | Building Materials | 43 | \$5,877,460 | \$352,648 | 0.02\% |
| Mitchell | Eating and Drinking | 125 | \$5,422,295 | \$325,338 | 0.02\% |
| Mitchell | Food Dealers | 30 | \$1,750,803 | \$105,048 | 0.01\% |
| Mitchell | General Merchandise | 46 | \$7,543,174 | \$452,590 | 0.02\% |
| Mitchell | Home Furnishings | 34 | \$1,381,259 | \$82,876 | 0.00\% |
| Mitchell | Miscellaneous | 328 | \$11,918,900 | \$715,134 | 0.04\% |
| Mitchell | Motor Vehicle | 54 | \$4,390,804 | \$263,448 | 0.01\% |
| Mitchell | Service | 503 | \$7,399,395 | \$438,745 | 0.02\% |
| Mitchell | Specialty Retail Stores | 362 | \$3,739,029 | \$224,342 | 0.01\% |
| Mitchell | Utilities and Transportation | 75 | \$5,856,328 | \$351,380 | 0.02\% |
| Mitchell | Wholesale | 84 | \$5,163,567 | \$309,814 | 0.02\% |
| Mitchell | County Total | 1,706 | \$61,724,493 | \$3,698,251 | 0.19\% |
| Monona | Apparel | S | S | S | S |
| Monona | Building Materials | S | S | S | S |
| Monona | Eating and Drinking | 120 | \$6,461,536 | \$387,692 | 0.02\% |
| Monona | Food Dealers | 25 | \$3,869,108 | \$232,146 | 0.01\% |
| Monona | General Merchandise | 31 | \$7,311,811 | \$438,709 | 0.02\% |
| Monona | Home Furnishings | 23 | \$612,128 | \$36,728 | 0.00\% |
| Monona | Miscellaneous | 120 | \$2,260,866 | \$135,652 | 0.01\% |
| Monona | Motor Vehicle | 57 | \$2,877,562 | \$172,654 | 0.01\% |
| Monona | Service | 488 | \$5,947,573 | \$347,463 | 0.02\% |
| Monona | Specialty Retail Stores | 238 | \$3,180,289 | \$190,817 | 0.01\% |
| Monona | Utilities and Transportation | 74 | \$4,899,205 | \$293,952 | 0.01\% |
| Monona | Wholesale | 92 | \$8,230,359 | \$493,822 | 0.03\% |
| Monona | County Total | 1,287 | \$46,674,833 | \$2,791,099 | 0.14\% |
| Monroe | Apparel | S | S | S | S |
| Monroe | Building Materials | 20 | \$3,004,454 | \$180,267 | 0.01\% |
| Monroe | Eating and Drinking | 80 | \$4,482,573 | \$268,954 | 0.01\% |
| Monroe | Food Dealers | S | S | S | S |
| Monroe | General Merchandise | 24 | \$5,539,127 | \$332,348 | 0.02\% |
| Monroe | Home Furnishings | 20 | \$1,772,469 | \$106,348 | 0.01\% |
| Monroe | Miscellaneous | 150 | \$4,010,205 | \$240,612 | 0.01\% |
| Monroe | Motor Vehicle | 62 | \$3,109,499 | \$186,570 | 0.01\% |
| Monroe | Service | 306 | \$4,248,963 | \$249,705 | 0.01\% |
| Monroe | Specialty Retail Stores | 199 | \$2,131,260 | \$127,876 | 0.01\% |
| Monroe | Utilities and Transportation | 31 | \$3,991,083 | \$239,465 | 0.01\% |
| Monroe | Wholesale | 50 | \$1,499,469 | \$89,968 | 0.00\% |
| Monroe | County Total | 955 | \$38,089,888 | \$2,280,161 | 0.12\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Montgomery | Apparel | 20 | \$695,853 | \$41,751 | 0.00\% |
| Montgomery | Building Materials | 26 | \$3,067,370 | \$184,042 | 0.01\% |
| Montgomery | Eating and Drinking | 120 | \$7,936,262 | \$476,176 | 0.02\% |
| Montgomery | Food Dealers | 29 | \$10,522,127 | \$631,328 | 0.03\% |
| Montgomery | General Merchandise | 28 | \$8,995,623 | \$539,737 | 0.03\% |
| Montgomery | Home Furnishings | 35 | \$640,743 | \$38,445 | 0.00\% |
| Montgomery | Miscellaneous | 222 | \$9,332,164 | \$559,930 | 0.03\% |
| Montgomery | Motor Vehicle | 83 | \$5,929,116 | \$355,747 | 0.02\% |
| Montgomery | Service | 465 | \$10,913,451 | \$641,739 | 0.03\% |
| Montgomery | Specialty Retail Stores | 216 | \$4,918,781 | \$295,127 | 0.02\% |
| Montgomery | Utilities and Transportation | 77 | \$6,601,352 | \$396,081 | 0.02\% |
| Montgomery | Wholesale | 66 | \$2,115,974 | \$126,958 | 0.01\% |
| Montgomery | County Total | 1,387 | \$71,668,816 | \$4,287,061 | 0.22\% |
| Muscatine | Apparel | 48 | \$1,201,320 | \$72,079 | 0.00\% |
| Muscatine | Building Materials | 98 | \$35,749,652 | \$2,144,979 | 0.11\% |
| Muscatine | Eating and Drinking | 409 | \$38,395,538 | \$2,303,732 | 0.12\% |
| Muscatine | Food Dealers | 104 | \$26,879,506 | \$1,612,770 | 0.08\% |
| Muscatine | General Merchandise | 106 | \$75,963,966 | \$4,557,838 | 0.23\% |
| Muscatine | Home Furnishings | 86 | \$5,404,055 | \$324,243 | 0.02\% |
| Muscatine | Miscellaneous | 630 | \$50,806,552 | \$3,048,393 | 0.15\% |
| Muscatine | Motor Vehicle | 170 | \$17,807,725 | \$1,068,464 | 0.05\% |
| Muscatine | Service | 1,445 | \$47,160,692 | \$2,777,253 | 0.14\% |
| Muscatine | Specialty Retail Stores | 693 | \$34,617,982 | \$2,077,079 | 0.11\% |
| Muscatine | Utilities and Transportation | 155 | \$72,137,491 | \$4,328,249 | 0.22\% |
| Muscatine | Wholesale | 195 | \$31,087,140 | \$1,864,275 | 0.09\% |
| Muscatine | County Total | 4,139 | \$437,211,619 | \$26,179,355 | 1.33\% |
| Obrien | Apparel | S | S | S | S |
| Obrien | Building Materials | 50 | \$8,743,529 | \$524,612 | 0.03\% |
| Obrien | Eating and Drinking | 166 | \$10,390,169 | \$623,410 | 0.03\% |
| Obrien | Food Dealers | 56 | \$9,417,010 | \$565,021 | 0.03\% |
| Obrien | General Merchandise | S | S | S | S |
| Obrien | Home Furnishings | 54 | \$1,951,794 | \$117,108 | 0.01\% |
| Obrien | Miscellaneous | 357 | \$7,249,690 | \$434,981 | 0.02\% |
| Obrien | Motor Vehicle | 90 | \$7,449,472 | \$446,968 | 0.02\% |
| Obrien | Service | 792 | \$18,024,685 | \$1,066,448 | 0.05\% |
| Obrien | Specialty Retail Stores | 328 | \$7,236,662 | \$434,200 | 0.02\% |
| Obrien | Utilities and Transportation | 87 | \$9,133,029 | \$547,982 | 0.03\% |
| Obrien | Wholesale | 171 | \$17,894,185 | \$1,073,651 | 0.05\% |
| Obrien | County Total | 2,211 | \$107,460,665 | \$6,432,607 | 0.33\% |
| Osceola | Apparel | S | S | S | S |
| Osceola | Building Materials | S | S | S | S |
| Osceola | Eating and Drinking | 65 | \$2,817,885 | \$169,073 | 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 | 161 | \$5,870,679 | \$352,241 | 0.02\% |
| Osceola | Motor Vehicle | 26 | \$1,602,405 | \$96,144 | 0.00\% |
| Osceola | Service | 313 | \$3,481,805 | \$206,692 | 0.01\% |
| Osceola | Specialty Retail Stores | 107 | \$3,117,638 | \$187,058 | 0.01\% |
| Osceola | Utilities and Transportation | 37 | \$4,320,384 | \$259,223 | 0.01\% |
| Osceola | Wholesale | 48 | \$5,043,927 | \$302,636 | 0.02\% |
| Osceola | County Total | 813 | \$32,464,233 | \$1,945,638 | 0.10\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Page | Apparel | 38 | \$2,057,119 | \$123,427 | 0.01\% |
| Page | Building Materials | 44 | \$11,235,576 | \$674,135 | 0.03\% |
| Page | Eating and Drinking | 163 | \$11,618,038 | \$697,082 | 0.04\% |
| Page | Food Dealers | 41 | \$12,009,653 | \$720,579 | 0.04\% |
| Page | General Merchandise | 43 | \$8,627,219 | \$517,633 | 0.03\% |
| Page | Home Furnishings | 44 | \$2,086,584 | \$125,195 | 0.01\% |
| Page | Miscellaneous | 277 | \$15,745,186 | \$944,711 | 0.05\% |
| Page | Motor Vehicle | 86 | \$7,389,077 | \$443,345 | 0.02\% |
| Page | Service | 725 | \$12,155,760 | \$716,628 | 0.04\% |
| Page | Specialty Retail Stores | 331 | \$5,705,345 | \$342,321 | 0.02\% |
| Page | Utilities and Transportation | 84 | \$7,299,010 | \$437,941 | 0.02\% |
| Page | Wholesale | 90 | \$5,774,346 | \$346,461 | 0.02\% |
| Page | County Total | 1,966 | \$101,702,913 | \$6,089,458 | 0.31\% |
| Palo Alto | Apparel | S | S | S | S |
| Palo Alto | Building Materials | 34 | \$9,222,604 | \$553,356 | 0.03\% |
| Palo Alto | Eating and Drinking | 134 | \$6,945,577 | \$416,735 | 0.02\% |
| Palo Alto | Food Dealers | 37 | \$4,294,247 | \$257,655 | 0.01\% |
| Palo Alto | General Merchandise | S | S | S | S |
| Palo Alto | Home Furnishings | 32 | \$1,205,955 | \$72,357 | 0.00\% |
| Palo Alto | Miscellaneous | 194 | \$13,950,504 | \$837,030 | 0.04\% |
| Palo Alto | Motor Vehicle | 64 | \$3,174,225 | \$190,454 | 0.01\% |
| Palo Alto | Service | 453 | \$11,923,170 | \$697,580 | 0.04\% |
| Palo Alto | Specialty Retail Stores | 275 | \$4,828,533 | \$289,712 | 0.01\% |
| Palo Alto | Utilities and Transportation | 91 | \$5,675,751 | \$340,545 | 0.02\% |
| Palo Alto | Wholesale | 54 | \$909,854 | \$54,591 | 0.00\% |
| Palo Alto | County Total | 1,395 | \$66,967,716 | \$4,000,253 | 0.20\% |
| Plymouth | Apparel | 31 | \$1,809,580 | \$108,575 | 0.01\% |
| Plymouth | Building Materials | 92 | \$12,237,024 | \$734,221 | 0.04\% |
| Plymouth | Eating and Drinking | 258 | \$20,670,759 | \$1,240,246 | 0.06\% |
| Plymouth | Food Dealers | 49 | \$11,329,975 | \$679,799 | 0.03\% |
| Plymouth | General Merchandise | 52 | \$33,741,451 | \$2,024,487 | 0.10\% |
| Plymouth | Home Furnishings | 46 | \$1,422,595 | \$85,356 | 0.00\% |
| Plymouth | Miscellaneous | 576 | \$12,154,411 | \$729,265 | 0.04\% |
| Plymouth | Motor Vehicle | 128 | \$12,050,824 | \$723,049 | 0.04\% |
| Plymouth | Service | 1,120 | \$27,006,028 | \$1,598,297 | 0.08\% |
| Plymouth | Specialty Retail Stores | 451 | \$7,667,267 | \$460,036 | 0.02\% |
| Plymouth | Utilities and Transportation | 135 | \$14,186,962 | \$851,218 | 0.04\% |
| Plymouth | Wholesale | 185 | \$16,855,897 | \$1,011,354 | 0.05\% |
| Plymouth | County Total | 3,123 | \$171,132,773 | \$10,245,902 | 0.52\% |
| Pocahontas | Apparel | S | S | S | S |
| Pocahontas | Building Materials | 26 | \$2,675,953 | \$160,557 | 0.01\% |
| Pocahontas | Eating and Drinking | 85 | \$2,732,396 | \$163,944 | 0.01\% |
| Pocahontas | Food Dealers | 42 | \$5,065,204 | \$303,912 | 0.02\% |
| Pocahontas | General Merchandise | S | S | S | S |
| Pocahontas | Home Furnishings | 24 | \$168,032 | \$10,082 | 0.00\% |
| Pocahontas | Miscellaneous | 173 | \$8,629,438 | \$517,766 | 0.03\% |
| Pocahontas | Motor Vehicle | 62 | \$4,033,862 | \$242,032 | 0.01\% |
| Pocahontas | Service | 406 | \$3,922,294 | \$231,488 | 0.01\% |
| Pocahontas | Specialty Retail Stores | 194 | \$1,720,425 | \$103,226 | 0.01\% |
| Pocahontas | Utilities and Transportation | 92 | \$6,322,556 | \$379,353 | 0.02\% |
| Pocahontas | Wholesale | 105 | \$2,427,274 | \$145,636 | 0.01\% |
| Pocahontas | County Total | 1,223 | \$39,426,951 | \$2,361,767 | 0.12\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

|  |  |  |  |  | Number of |
| :--- | :--- | ---: | ---: | ---: | ---: |
| Returns |  |  |  |  |  | Taxable Sales | Computed Tax |
| :--- |$\quad$ Tax

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent o Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Sac | Apparel | S | S | S | S |
| Sac | Building Materials | 45 | \$5,849,200 | \$350,952 | 0.02\% |
| Sac | Eating and Drinking | 112 | \$4,313,386 | \$258,803 | 0.01\% |
| Sac | Food Dealers | S | S | S | S |
| Sac | General Merchandise | 36 | \$4,857,368 | \$291,442 | 0.01\% |
| Sac | Home Furnishings | 31 | \$763,289 | \$45,797 | 0.00\% |
| Sac | Miscellaneous | 308 | \$7,433,275 | \$445,997 | 0.02\% |
| Sac | Motor Vehicle | 87 | \$8,504,119 | \$510,247 | 0.03\% |
| Sac | Service | 516 | \$7,671,231 | \$454,338 | 0.02\% |
| Sac | Specialty Retail Stores | 226 | \$5,077,224 | \$304,633 | 0.02\% |
| Sac | Utilities and Transportation | 112 | \$10,044,110 | \$602,647 | 0.03\% |
| Sac | Wholesale | 123 | \$3,849,747 | \$230,985 | 0.01\% |
| Sac | County Total | 1,637 | \$61,694,330 | \$3,695,724 | 0.19\% |
| Scott | Apparel | 460 | \$102,757,982 | \$6,165,479 | 0.31\% |
| Scott | Building Materials | 288 | \$155,253,474 | \$9,315,208 | 0.47\% |
| Scott | Eating and Drinking | 1,690 | \$270,873,512 | \$16,252,411 | 0.83\% |
| Scott | Food Dealers | 331 | \$115,703,190 | \$6,942,191 | 0.35\% |
| Scott | General Merchandise | 294 | \$345,934,196 | \$20,756,052 | 1.05\% |
| Scott | Home Furnishings | 404 | \$116,735,538 | \$7,004,132 | 0.36\% |
| Scott | Miscellaneous | 1,982 | \$162,230,069 | \$9,728,214 | 0.49\% |
| Scott | Motor Vehicle | 548 | \$124,724,047 | \$7,483,443 | 0.38\% |
| Scott | Service | 5,754 | \$287,942,036 | \$16,838,152 | 0.86\% |
| Scott | Specialty Retail Stores | 2,691 | \$207,614,089 | \$12,456,845 | 0.63\% |
| Scott | Utilities and Transportation | 514 | \$334,872,077 | \$20,092,325 | 1.02\% |
| Scott | Wholesale | 847 | \$154,698,591 | \$9,256,863 | 0.47\% |
| Scott | County Total | 15,803 | \$2,379,338,801 | \$142,291,315 | 7.23\% |
| Shelby | Apparel | 20 | \$1,238,456 | \$74,307 | 0.00\% |
| Shelby | Building Materials | 49 | \$4,359,315 | \$261,559 | 0.01\% |
| Shelby | Eating and Drinking | 133 | \$8,062,013 | \$483,721 | 0.02\% |
| Shelby | Food Dealers | 26 | \$8,800,717 | \$528,043 | 0.03\% |
| Shelby | General Merchandise | 34 | \$6,877,375 | \$412,643 | 0.02\% |
| Shelby | Home Furnishings | 32 | \$1,290,102 | \$77,406 | 0.00\% |
| Shelby | Miscellaneous | 308 | \$7,108,616 | \$426,517 | 0.02\% |
| Shelby | Motor Vehicle | 79 | \$6,039,740 | \$362,384 | 0.02\% |
| Shelby | Service | 632 | \$10,395,548 | \$613,792 | 0.03\% |
| Shelby | Specialty Retail Stores | 294 | \$4,398,657 | \$263,919 | 0.01\% |
| Shelby | Utilities and Transportation | 93 | \$12,460,865 | \$747,652 | 0.04\% |
| Shelby | Wholesale | 130 | \$8,836,051 | \$530,163 | 0.03\% |
| Shelby | County Total | 1,830 | \$79,867,455 | \$4,782,107 | 0.24\% |
| Sioux | Apparel | 53 | \$2,730,682 | \$163,841 | 0.01\% |
| Sioux | Building Materials | 90 | \$10,956,251 | \$657,375 | 0.03\% |
| Sioux | Eating and Drinking | 326 | \$23,133,159 | \$1,387,990 | 0.07\% |
| Sioux | Food Dealers | 97 | \$12,293,550 | \$737,613 | 0.04\% |
| Sioux | General Merchandise | 76 | \$42,779,282 | \$2,566,757 | 0.13\% |
| Sioux | Home Furnishings | 136 | \$15,933,943 | \$956,037 | 0.05\% |
| Sioux | Miscellaneous | 925 | \$52,909,252 | \$3,174,555 | 0.16\% |
| Sioux | Motor Vehicle | 195 | \$20,439,281 | \$1,226,357 | 0.06\% |
| Sioux | Service | 1,628 | \$34,778,982 | \$2,056,229 | 0.10\% |
| Sioux | Specialty Retail Stores | 682 | \$19,744,652 | \$1,184,679 | 0.06\% |
| Sioux | Utilities and Transportation | 242 | \$38,909,311 | \$2,334,559 | 0.12\% |
| Sioux | Wholesale | 342 | \$30,071,243 | \$1,804,275 | 0.09\% |
| Sioux | County Total | 4,792 | \$304,679,588 | \$18,250,265 | 0.93\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Story | Apparel | 196 | \$24,616,856 | \$1,477,011 | 0.08\% |
| Story | Building Materials | 137 | \$61,653,524 | \$3,699,211 | 0.19\% |
| Story | Eating and Drinking | 797 | \$121,611,952 | \$7,295,238 | 0.37\% |
| Story | Food Dealers | 165 | \$53,763,944 | \$3,225,837 | 0.16\% |
| Story | General Merchandise | 177 | \$177,067,336 | \$10,624,040 | 0.54\% |
| Story | Home Furnishings | 198 | \$35,820,359 | \$2,149,222 | 0.11\% |
| Story | Miscellaneous | 1,165 | \$71,443,922 | \$4,286,635 | 0.22\% |
| Story | Motor Vehicle | 247 | \$37,357,057 | \$2,241,423 | 0.11\% |
| Story | Service | 2,760 | \$139,175,096 | \$8,128,394 | 0.41\% |
| Story | Specialty Retail Stores | 1,379 | \$55,491,763 | \$3,310,140 | 0.17\% |
| Story | Utilities and Transportation | 341 | \$49,679,377 | \$2,980,763 | 0.15\% |
| Story | Wholesale | 284 | \$29,647,997 | \$1,778,607 | 0.09\% |
| Story | County Total | 7,846 | \$857,329,183 | \$51,196,522 | 2.60\% |
| Tama | Apparel | 25 | \$365,746 | \$21,945 | 0.00\% |
| Tama | Building Materials | 62 | \$7,396,207 | \$443,772 | 0.02\% |
| Tama | Eating and Drinking | 156 | \$5,426,753 | \$325,605 | 0.02\% |
| Tama | Food Dealers | 46 | \$5,412,535 | \$324,752 | 0.02\% |
| Tama | General Merchandise | 32 | \$7,272,233 | \$436,334 | 0.02\% |
| Tama | Home Furnishings | 43 | \$1,283,883 | \$77,033 | 0.00\% |
| Tama | Miscellaneous | 277 | \$7,757,037 | \$465,422 | 0.02\% |
| Tama | Motor Vehicle | 98 | \$6,590,057 | \$395,403 | 0.02\% |
| Tama | Service | 697 | \$9,945,479 | \$587,309 | 0.03\% |
| Tama | Specialty Retail Stores | 396 | \$4,733,347 | \$284,001 | 0.01\% |
| Tama | Utilities and Transportation | 82 | \$3,208,982 | \$192,539 | 0.01\% |
| Tama | Wholesale | 141 | \$9,503,329 | \$570,200 | 0.03\% |
| Tama | County Total | 2,055 | \$68,895,588 | \$4,124,316 | 0.21\% |
| Taylor | Apparel | S | S | S | S |
| Taylor | Building Materials | S | S | S | S |
| Taylor | Eating and Drinking | 64 | \$1,376,109 | \$82,567 | 0.00\% |
| Taylor | Food Dealers | 25 | \$1,163,285 | \$69,797 | 0.00\% |
| Taylor | General Merchandise | 21 | \$3,233,793 | \$194,028 | 0.01\% |
| Taylor | Home Furnishings | S | S | S | S |
| Taylor | Miscellaneous | 132 | \$3,620,214 | \$217,213 | 0.01\% |
| Taylor | Motor Vehicle | 40 | \$2,897,503 | \$173,850 | 0.01\% |
| Taylor | Service | 322 | \$5,104,869 | \$305,904 | 0.02\% |
| Taylor | Specialty Retail Stores | 155 | \$899,754 | \$53,985 | 0.00\% |
| Taylor | Utilities and Transportation | 87 | \$4,159,256 | \$249,555 | 0.01\% |
| Taylor | Wholesale | 31 | \$1,646,075 | \$98,765 | 0.01\% |
| Taylor | County Total | 910 | \$24,981,085 | \$1,498,477 | 0.08\% |
| Union | Apparel | 34 | \$2,233,834 | \$134,030 | 0.01\% |
| Union | Building Materials | S | S | S | S |
| Union | Eating and Drinking | 140 | \$12,401,836 | \$744,110 | 0.04\% |
| Union | Food Dealers | S | S | S | S |
| Union | General Merchandise | 40 | \$39,341,794 | \$2,360,508 | 0.12\% |
| Union | Home Furnishings | 52 | \$2,481,215 | \$148,873 | 0.01\% |
| Union | Miscellaneous | 241 | \$5,931,643 | \$355,899 | 0.02\% |
| Union | Motor Vehicle | 68 | \$8,165,054 | \$489,903 | 0.02\% |
| Union | Service | 529 | \$13,437,915 | \$786,924 | 0.04\% |
| Union | Specialty Retail Stores | 285 | \$4,774,901 | \$286,494 | 0.01\% |
| Union | Utilities and Transportation | 77 | \$4,208,970 | \$252,538 | 0.01\% |
| Union | Wholesale | 94 | \$11,438,747 | \$686,325 | 0.03\% |
| Union | County Total | 1,597 | \$116,535,197 | \$6,972,761 | 0.35\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Van Buren | Apparel | S | S | S | S |
| Van Buren | Building Materials | 39 | \$3,242,075 | \$194,525 | 0.01\% |
| Van Buren | Eating and Drinking | 81 | \$3,245,730 | \$194,744 | 0.01\% |
| Van Buren | Food Dealers | 40 | \$4,724,362 | \$283,462 | 0.01\% |
| Van Buren | General Merchandise | S | S | S | S |
| Van Buren | Home Furnishings | 22 | \$543,699 | \$32,622 | 0.00\% |
| Van Buren | Miscellaneous | 185 | \$3,503,572 | \$210,214 | 0.01\% |
| Van Buren | Motor Vehicle | 76 | \$2,777,237 | \$166,634 | 0.01\% |
| Van Buren | Service | 365 | \$4,316,259 | \$253,095 | 0.01\% |
| Van Buren | Specialty Retail Stores | 242 | \$1,255,820 | \$75,349 | 0.00\% |
| Van Buren | Utilities and Transportation | 69 | \$2,496,145 | \$149,769 | 0.01\% |
| Van Buren | Wholesale | 50 | \$2,774,461 | \$166,468 | 0.01\% |
| Van Buren | County Total | 1,192 | \$29,619,067 | \$1,771,263 | 0.09\% |
| Wapello | Apparel | 57 | \$5,625,827 | \$337,550 | 0.02\% |
| Wapello | Building Materials | 59 | \$55,000,292 | \$3,300,018 | 0.17\% |
| Wapello | Eating and Drinking | 336 | \$37,592,749 | \$2,255,565 | 0.11\% |
| Wapello | Food Dealers | 75 | \$24,056,708 | \$1,443,402 | 0.07\% |
| Wapello | General Merchandise | 75 | \$93,080,577 | \$5,584,835 | 0.28\% |
| Wapello | Home Furnishings | 68 | \$6,992,926 | \$419,576 | 0.02\% |
| Wapello | Miscellaneous | 435 | \$20,725,419 | \$1,243,525 | 0.06\% |
| Wapello | Motor Vehicle | 243 | \$26,614,828 | \$1,596,890 | 0.08\% |
| Wapello | Service | 1,268 | \$43,170,988 | \$2,541,279 | 0.13\% |
| Wapello | Specialty Retail Stores | 645 | \$18,792,692 | \$1,127,562 | 0.06\% |
| Wapello | Utilities and Transportation | 135 | \$19,110,278 | \$1,146,617 | 0.06\% |
| Wapello | Wholesale | 198 | \$17,305,964 | \$1,038,358 | 0.05\% |
| Wapello | County Total | 3,594 | \$368,069,248 | \$22,035,175 | 1.12\% |
| Warren | Apparel | 39 | \$965,281 | \$57,917 | 0.00\% |
| Warren | Building Materials | 85 | \$6,276,663 | \$376,600 | 0.02\% |
| Warren | Eating and Drinking | 328 | \$24,186,071 | \$1,451,164 | 0.07\% |
| Warren | Food Dealers | 61 | \$18,436,618 | \$1,106,197 | 0.06\% |
| Warren | General Merchandise | 82 | \$54,500,569 | \$3,270,034 | 0.17\% |
| Warren | Home Furnishings | 81 | \$1,954,994 | \$117,300 | 0.01\% |
| Warren | Miscellaneous | 562 | \$11,712,107 | \$702,726 | 0.04\% |
| Warren | Motor Vehicle | 147 | \$19,205,820 | \$1,152,349 | 0.06\% |
| Warren | Service | 1,513 | \$35,643,829 | \$2,130,169 | 0.11\% |
| Warren | Specialty Retail Stores | 820 | \$11,478,924 | \$688,735 | 0.04\% |
| Warren | Utilities and Transportation | 153 | \$25,918,656 | \$1,555,119 | 0.08\% |
| Warren | Wholesale | 158 | \$22,751,283 | \$1,365,077 | 0.07\% |
| Warren | County Total | 4,029 | \$233,030,815 | \$13,973,388 | 0.71\% |
| Washington | Apparel | 38 | \$76,595 | \$4,596 | 0.00\% |
| Washington | Building Materials | 47 | \$5,682,586 | \$340,955 | 0.02\% |
| Washington | Eating and Drinking | 197 | \$13,576,723 | \$814,603 | 0.04\% |
| Washington | Food Dealers | 58 | \$11,864,170 | \$711,850 | 0.04\% |
| Washington | General Merchandise | 42 | \$23,795,470 | \$1,427,728 | 0.07\% |
| Washington | Home Furnishings | 67 | \$4,994,284 | \$299,657 | 0.02\% |
| Washington | Miscellaneous | 582 | \$19,623,769 | \$1,177,265 | 0.06\% |
| Washington | Motor Vehicle | 114 | \$13,916,248 | \$834,975 | 0.04\% |
| Washington | Service | 1,164 | \$32,282,727 | \$1,895,686 | 0.10\% |
| Washington | Specialty Retail Stores | 624 | \$12,829,062 | \$769,744 | 0.04\% |
| Washington | Utilities and Transportation | 113 | \$5,334,057 | \$320,043 | 0.02\% |
| Washington | Wholesale | 219 | \$19,168,331 | \$1,150,100 | 0.06\% |
| Washington | County Total | 3,265 | \$163,144,022 | \$9,747,202 | 0.50\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Wayne | Apparel | S | S | S | S |
| Wayne | Building Materials | 29 | \$3,767,435 | \$226,046 | 0.01\% |
| Wayne | Eating and Drinking | 55 | \$1,729,484 | \$103,769 | 0.01\% |
| Wayne | Food Dealers | S | S | S | S |
| Wayne | General Merchandise | 21 | \$4,692,625 | \$281,558 | 0.01\% |
| Wayne | Home Furnishings | S | S | S | S |
| Wayne | Miscellaneous | 142 | \$2,381,861 | \$142,912 | 0.01\% |
| Wayne | Motor Vehicle | 37 | \$2,784,544 | \$167,073 | 0.01\% |
| Wayne | Service | 267 | \$3,764,960 | \$223,597 | 0.01\% |
| Wayne | Specialty Retail Stores | 171 | \$2,479,286 | \$148,757 | 0.01\% |
| Wayne | Utilities and Transportation | 44 | \$1,126,144 | \$67,569 | 0.00\% |
| Wayne | Wholesale | 52 | \$1,670,135 | \$100,208 | 0.01\% |
| Wayne | County Total | 857 | \$25,939,404 | \$1,554,064 | 0.08\% |
| Webster | Apparel | 108 | \$9,373,209 | \$562,393 | 0.03\% |
| Webster | Building Materials | 73 | \$52,407,820 | \$3,144,469 | 0.16\% |
| Webster | Eating and Drinking | 341 | \$42,289,845 | \$2,537,391 | 0.13\% |
| Webster | Food Dealers | 83 | \$20,180,345 | \$1,210,821 | 0.06\% |
| Webster | General Merchandise | 105 | \$113,829,634 | \$6,829,778 | 0.35\% |
| Webster | Home Furnishings | 129 | \$13,686,488 | \$821,189 | 0.04\% |
| Webster | Miscellaneous | 629 | \$32,582,578 | \$1,919,057 | 0.10\% |
| Webster | Motor Vehicle | 234 | \$34,547,314 | \$2,062,947 | 0.10\% |
| Webster | Service | 1,708 | \$51,893,770 | \$3,047,643 | 0.15\% |
| Webster | Specialty Retail Stores | 750 | \$27,029,517 | \$1,621,771 | 0.08\% |
| Webster | Utilities and Transportation | 225 | \$29,318,577 | \$1,759,115 | 0.09\% |
| Webster | Wholesale | 271 | \$35,309,416 | \$2,118,565 | 0.11\% |
| Webster | County Total | 4,656 | \$462,448,513 | \$27,635,137 | 1.40\% |
| Winnebago | Apparel | S | S | S | S |
| Winnebago | Building Materials | 37 | \$5,928,138 | \$355,688 | 0.02\% |
| Winnebago | Eating and Drinking | 117 | \$6,182,083 | \$370,925 | 0.02\% |
| Winnebago | Food Dealers | S | S | S | S |
| Winnebago | General Merchandise | 36 | \$9,074,853 | \$544,491 | 0.03\% |
| Winnebago | Home Furnishings | 40 | \$490,123 | \$29,407 | 0.00\% |
| Winnebago | Miscellaneous | 289 | \$9,424,126 | \$565,448 | 0.03\% |
| Winnebago | Motor Vehicle | 56 | \$6,659,732 | \$399,584 | 0.02\% |
| Winnebago | Service | 480 | \$9,154,803 | \$547,917 | 0.03\% |
| Winnebago | Specialty Retail Stores | 336 | \$8,825,818 | \$529,549 | 0.03\% |
| Winnebago | Utilities and Transportation | 67 | \$10,292,392 | \$617,544 | 0.03\% |
| Winnebago | Wholesale | 83 | \$3,153,415 | \$189,205 | 0.01\% |
| Winnebago | County Total | 1,582 | \$73,588,615 | \$4,413,946 | 0.22\% |
| Winneshiek | Apparel | 60 | \$3,763,307 | \$225,798 | 0.01\% |
| Winneshiek | Building Materials | 69 | \$13,383,298 | \$802,998 | 0.04\% |
| Winneshiek | Eating and Drinking | 226 | \$19,851,813 | \$1,191,109 | 0.06\% |
| Winneshiek | Food Dealers | 54 | \$7,274,287 | \$436,457 | 0.02\% |
| Winneshiek | General Merchandise | 41 | \$51,017,115 | \$3,061,027 | 0.16\% |
| Winneshiek | Home Furnishings | 70 | \$9,591,729 | \$575,504 | 0.03\% |
| Winneshiek | Miscellaneous | 477 | \$19,225,261 | \$1,153,516 | 0.06\% |
| Winneshiek | Motor Vehicle | 138 | \$15,309,954 | \$918,597 | 0.05\% |
| Winneshiek | Service | 1,086 | \$18,962,043 | \$1,101,247 | 0.06\% |
| Winneshiek | Specialty Retail Stores | 538 | \$12,403,003 | \$744,180 | 0.04\% |
| Winneshiek | Utilities and Transportation | 133 | \$5,141,544 | \$308,493 | 0.02\% |
| Winneshiek | Wholesale | 145 | \$11,067,037 | \$663,255 | 0.03\% |
| Winneshiek | County Total | 3,037 | \$186,990,391 | \$11,182,181 | 0.57\% |

## Retail Sales and Tax By County and Business Group Fiscal Year 2011

| County Name | Business Group | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Woodbury | Apparel | 311 | \$77,987,361 | \$4,679,242 | 0.24\% |
| Woodbury | Building Materials | 167 | \$144,420,747 | \$8,665,245 | 0.44\% |
| Woodbury | Eating and Drinking | 1,121 | \$146,176,310 | \$8,770,579 | 0.45\% |
| Woodbury | Food Dealers | 231 | \$53,623,744 | \$3,217,425 | 0.16\% |
| Woodbury | General Merchandise | 187 | \$242,530,340 | \$14,551,820 | 0.74\% |
| Woodbury | Home Furnishings | 268 | \$71,495,528 | \$4,289,732 | 0.22\% |
| Woodbury | Miscellaneous | 1,414 | \$84,917,334 | \$5,095,040 | 0.26\% |
| Woodbury | Motor Vehicle | 408 | \$101,839,081 | \$6,104,405 | 0.31\% |
| Woodbury | Service | 3,788 | \$192,627,530 | \$11,374,701 | 0.58\% |
| Woodbury | Specialty Retail Stores | 1,549 | \$94,279,380 | \$5,656,763 | 0.29\% |
| Woodbury | Utilities and Transportation | 396 | \$129,369,947 | \$7,762,197 | 0.39\% |
| Woodbury | Wholesale | 542 | \$111,696,844 | \$6,683,952 | 0.34\% |
| Woodbury | County Total | 10,382 | \$1,450,964,146 | \$86,851,100 | 4.41\% |
| Worth | Apparel | S | S | S | S |
| Worth | Building Materials | 23 | \$449,244 | \$26,955 | 0.00\% |
| Worth | Eating and Drinking | 80 | \$3,467,139 | \$208,028 | 0.01\% |
| Worth | Food Dealers | S | S | S | S |
| Worth | General Merchandise | 25 | \$4,016,964 | \$241,018 | 0.01\% |
| Worth | Home Furnishings | S | S | S | S |
| Worth | Miscellaneous | 163 | \$2,842,389 | \$170,543 | 0.01\% |
| Worth | Motor Vehicle | 54 | \$2,630,613 | \$157,837 | 0.01\% |
| Worth | Service | 318 | \$12,242,177 | \$709,998 | 0.04\% |
| Worth | Specialty Retail Stores | 155 | \$1,518,713 | \$91,123 | 0.00\% |
| Worth | Utilities and Transportation | 63 | \$1,055,792 | \$63,348 | 0.00\% |
| Worth | Wholesale | 58 | \$4,043,730 | \$242,624 | 0.01\% |
| Worth | County Total | 964 | \$33,846,674 | \$2,006,268 | 0.10\% |
| Wright | Apparel | S | S | S | S |
| Wright | Building Materials | 45 | \$5,833,722 | \$350,023 | 0.02\% |
| Wright | Eating and Drinking | 155 | \$7,280,658 | \$436,839 | 0.02\% |
| Wright | Food Dealers | 28 | \$5,519,624 | \$331,177 | 0.02\% |
| Wright | General Merchandise | 48 | \$11,133,231 | \$667,994 | 0.03\% |
| Wright | Home Furnishings | S | S | S | S |
| Wright | Miscellaneous | 320 | \$20,805,504 | \$1,248,330 | 0.06\% |
| Wright | Motor Vehicle | 74 | \$4,947,283 | \$296,837 | 0.02\% |
| Wright | Service | 674 | \$10,491,652 | \$625,710 | 0.03\% |
| Wright | Specialty Retail Stores | 287 | \$4,622,155 | \$277,329 | 0.01\% |
| Wright | Utilities and Transportation | 113 | \$13,276,579 | \$796,595 | 0.04\% |
| Wright | Wholesale | 86 | \$5,711,081 | \$342,665 | 0.02\% |
| Wright | County Total | 1,859 | \$91,766,737 | \$5,502,215 | 0.28\% |
|  | State Totals | 342,381 | \$32,904,016,683 | \$1,967,480,805 | 100\% |

[^0]
## Retail Sales and Tax By Business Classification <br> Fiscal Year 2011

Business Groups
Apparel Group
Clothing and Clothing Accessories Stores
Shoe Stores

* Group Totals *

| Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: |
| 5,397 | \$766,439,382 | \$45,984,408 | 2.34\% |
| 915 | \$140,606,377 | \$8,436,383 | 0.43\% |
| 6,312 | \$907,045,759 | \$54,420,790 | 2.77\% |
| 2,593 | \$2,041,092,171 | \$122,465,530 | 6.22\% |
| 1,821 | \$81,461,873 | \$4,887,712 | 0.25\% |
| 1,607 | \$316,587,733 | \$18,995,264 | 0.97\% |
| 117 | \$4,403,522 | \$264,211 | 0.01\% |
| 498 | \$63,690,433 | \$3,821,426 | 0.19\% |
| 6,636 | \$2,507,235,732 | \$150,434,144 | 7.65\% |
| 30,191 | \$3,434,698,443 | \$206,080,428 | 10.47\% |
| 30,191 | \$3,434,698,443 | \$206,080,428 | 10.47\% |
| 4,336 | \$1,642,214,238 | \$98,532,854 | 5.01\% |
| 2,430 | \$90,538,081 | \$5,432,285 | 0.28\% |
| 6,766 | \$1,732,752,319 | \$103,965,139 | 5.28\% |
| 1,164 | \$4,241,579,662 | \$254,494,780 | 12.94\% |
| 4,557 | \$1,025,055,177 | \$61,503,311 | 3.13\% |
| 575 | \$141,482,804 | \$8,488,968 | 0.43\% |
| 6,296 | \$5,408,117,643 | \$324,487,059 | 16.49\% |
| 3,927 | \$657,684,026 | \$39,461,042 | 2.01\% |
| 1,876 | \$350,627,602 | \$21,037,656 | 1.07\% |
| 1,812 | \$187,089,595 | \$11,225,376 | 0.57\% |
| 7,615 | \$1,195,401,223 | \$71,724,073 | 3.65\% |
| 14,312 | \$384,152,261 | \$23,048,942 | 1.17\% |
| 103 | \$3,938,311 | \$236,299 | 0.01\% |
| 1,987 | \$86,448,425 | \$5,186,906 | 0.26\% |
| 3,583 | \$152,167,753 | \$9,130,065 | 0.46\% |
| 1,148 | \$178,392,133 | \$10,703,528 | 0.54\% |
| 1,269 | \$84,909,542 | \$5,094,573 | 0.26\% |
| 6,784 | \$318,275,440 | \$19,070,679 | 0.97\% |
| 1,769 | \$258,156,066 | \$15,435,384 | 0.78\% |
| 815 | \$54,974,963 | \$3,298,498 | 0.17\% |
| 2,669 | \$211,276,523 | \$12,628,302 | 0.64\% |
| 1,015 | \$92,004,007 | \$5,520,240 | 0.28\% |
| 4,625 | \$282,897,236 | \$16,968,082 | 0.86\% |
| 2,357 | \$31,695,595 | \$1,901,736 | 0.10\% |
| 5,964 | \$415,050,075 | \$24,903,005 | 1.27\% |
| 1,681 | \$101,435,820 | \$6,086,149 | 0.31\% |
| 492 | \$34,826,165 | \$2,089,570 | 0.11\% |
| 50,573 | \$2,690,600,315 | \$161,301,957 | 8.20\% |
| 5,119 | \$600,103,104 | \$35,997,973 | 1.83\% |
| 4,168 | \$548,542,040 | \$32,912,522 | 1.67\% |
| 3,101 | \$634,858,362 | \$38,091,502 | 1.94\% |
| 1,479 | \$184,442,389 | \$11,004,934 | 0.56\% |
| 13,867 | \$1,967,945,895 | \$118,006,931 | 6.00\% |

## Building Materials Group

Building Material Dealer

| Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: |
| 5,397 | \$766,439,382 | \$45,984,408 | 2.34\% |
| 915 | \$140,606,377 | \$8,436,383 | 0.43\% |
| 6,312 | \$907,045,759 | \$54,420,790 | 2.77\% |
| 2,593 | \$2,041,092,171 | \$122,465,530 | 6.22\% |
| 1,821 | \$81,461,873 | \$4,887,712 | 0.25\% |
| 1,607 | \$316,587,733 | \$18,995,264 | 0.97\% |
| 117 | \$4,403,522 | \$264,211 | 0.01\% |
| 498 | \$63,690,433 | \$3,821,426 | 0.19\% |
| 6,636 | \$2,507,235,732 | \$150,434,144 | 7.65\% |
| 30,191 | \$3,434,698,443 | \$206,080,428 | 10.47\% |
| 30,191 | \$3,434,698,443 | \$206,080,428 | 10.47\% |
| 4,336 | \$1,642,214,238 | \$98,532,854 | 5.01\% |
| 2,430 | \$90,538,081 | \$5,432,285 | 0.28\% |
| 6,766 | \$1,732,752,319 | \$103,965,139 | 5.28\% |
| 1,164 | \$4,241,579,662 | \$254,494,780 | 12.94\% |
| 4,557 | \$1,025,055,177 | \$61,503,311 | 3.13\% |
| 575 | \$141,482,804 | \$8,488,968 | 0.43\% |
| 6,296 | \$5,408,117,643 | \$324,487,059 | 16.49\% |
| 3,927 | \$657,684,026 | \$39,461,042 | 2.01\% |
| 1,876 | \$350,627,602 | \$21,037,656 | 1.07\% |
| 1,812 | \$187,089,595 | \$11,225,376 | 0.57\% |
| 7,615 | \$1,195,401,223 | \$71,724,073 | 3.65\% |
| 14,312 | \$384,152,261 | \$23,048,942 | 1.17\% |
| 103 | \$3,938,311 | \$236,299 | 0.01\% |
| 1,987 | \$86,448,425 | \$5,186,906 | 0.26\% |
| 3,583 | \$152,167,753 | \$9,130,065 | 0.46\% |
| 1,148 | \$178,392,133 | \$10,703,528 | 0.54\% |
| 1,269 | \$84,909,542 | \$5,094,573 | 0.26\% |
| 6,784 | \$318,275,440 | \$19,070,679 | 0.97\% |
| 1,769 | \$258,156,066 | \$15,435,384 | 0.78\% |
| 815 | \$54,974,963 | \$3,298,498 | 0.17\% |
| 2,669 | \$211,276,523 | \$12,628,302 | 0.64\% |
| 1,015 | \$92,004,007 | \$5,520,240 | 0.28\% |
| 4,625 | \$282,897,236 | \$16,968,082 | 0.86\% |
| 2,357 | \$31,695,595 | \$1,901,736 | 0.10\% |
| 5,964 | \$415,050,075 | \$24,903,005 | 1.27\% |
| 1,681 | \$101,435,820 | \$6,086,149 | 0.31\% |
| 492 | \$34,826,165 | \$2,089,570 | 0.11\% |
| 50,573 | \$2,690,600,315 | \$161,301,957 | 8.20\% |
| 5,119 | \$600,103,104 | \$35,997,973 | 1.83\% |
| 4,168 | \$548,542,040 | \$32,912,522 | 1.67\% |
| 3,101 | \$634,858,362 | \$38,091,502 | 1.94\% |
| 1,479 | \$184,442,389 | \$11,004,934 | 0.56\% |
| 13,867 | \$1,967,945,895 | \$118,006,931 | 6.00\% |

Eating And Drinking Places Group
Restaurants, Taverns, and Bars

* Group Totals *

| Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: |
| 5,397 | \$766,439,382 | \$45,984,408 | 2.34\% |
| 915 | \$140,606,377 | \$8,436,383 | 0.43\% |
| 6,312 | \$907,045,759 | \$54,420,790 | 2.77\% |
| 2,593 | \$2,041,092,171 | \$122,465,530 | 6.22\% |
| 1,821 | \$81,461,873 | \$4,887,712 | 0.25\% |
| 1,607 | \$316,587,733 | \$18,995,264 | 0.97\% |
| 117 | \$4,403,522 | \$264,211 | 0.01\% |
| 498 | \$63,690,433 | \$3,821,426 | 0.19\% |
| 6,636 | \$2,507,235,732 | \$150,434,144 | 7.65\% |
| 30,191 | \$3,434,698,443 | \$206,080,428 | 10.47\% |
| 30,191 | \$3,434,698,443 | \$206,080,428 | 10.47\% |
| 4,336 | \$1,642,214,238 | \$98,532,854 | 5.01\% |
| 2,430 | \$90,538,081 | \$5,432,285 | 0.28\% |
| 6,766 | \$1,732,752,319 | \$103,965,139 | 5.28\% |
| 1,164 | \$4,241,579,662 | \$254,494,780 | 12.94\% |
| 4,557 | \$1,025,055,177 | \$61,503,311 | 3.13\% |
| 575 | \$141,482,804 | \$8,488,968 | 0.43\% |
| 6,296 | \$5,408,117,643 | \$324,487,059 | 16.49\% |
| 3,927 | \$657,684,026 | \$39,461,042 | 2.01\% |
| 1,876 | \$350,627,602 | \$21,037,656 | 1.07\% |
| 1,812 | \$187,089,595 | \$11,225,376 | 0.57\% |
| 7,615 | \$1,195,401,223 | \$71,724,073 | 3.65\% |
| 14,312 | \$384,152,261 | \$23,048,942 | 1.17\% |
| 103 | \$3,938,311 | \$236,299 | 0.01\% |
| 1,987 | \$86,448,425 | \$5,186,906 | 0.26\% |
| 3,583 | \$152,167,753 | \$9,130,065 | 0.46\% |
| 1,148 | \$178,392,133 | \$10,703,528 | 0.54\% |
| 1,269 | \$84,909,542 | \$5,094,573 | 0.26\% |
| 6,784 | \$318,275,440 | \$19,070,679 | 0.97\% |
| 1,769 | \$258,156,066 | \$15,435,384 | 0.78\% |
| 815 | \$54,974,963 | \$3,298,498 | 0.17\% |
| 2,669 | \$211,276,523 | \$12,628,302 | 0.64\% |
| 1,015 | \$92,004,007 | \$5,520,240 | 0.28\% |
| 4,625 | \$282,897,236 | \$16,968,082 | 0.86\% |
| 2,357 | \$31,695,595 | \$1,901,736 | 0.10\% |
| 5,964 | \$415,050,075 | \$24,903,005 | 1.27\% |
| 1,681 | \$101,435,820 | \$6,086,149 | 0.31\% |
| 492 | \$34,826,165 | \$2,089,570 | 0.11\% |
| 50,573 | \$2,690,600,315 | \$161,301,957 | 8.20\% |
| 5,119 | \$600,103,104 | \$35,997,973 | 1.83\% |
| 4,168 | \$548,542,040 | \$32,912,522 | 1.67\% |
| 3,101 | \$634,858,362 | \$38,091,502 | 1.94\% |
| 1,479 | \$184,442,389 | \$11,004,934 | 0.56\% |
| 13,867 | \$1,967,945,895 | \$118,006,931 | 6.00\% |

Food Dealers Group
Grocery Stores and Convenience Stores
Specialized Grocery Stores

* Group Totals *


## General Merchandise Group

Department Stores
Miscellaneous Merchandise Stores
Variety Stores

* Group Totals *

Home Furnishings and Appliances Group
Appliances and Entertainment Equipment Stores
Furniture Stores
Home Furnishing Stores

* Group Totals *


## Miscellaneous Group

Agricultural Production and Services
Apparel and Textile Manufacturers
Carpentry Contractors
Electrical Contractors
Food Manufacturers
Furniture, Wood and Paper Manufacturers
General Contractors
Industrial Equipment Manufacturers
Mining
Miscellaneous Manufacturers
Nonmetallic Product Manufacturers
Other Special Trade Contractors
Painting Contractors
Plumbing and Heating Contractors
Publishers of Books and Newspapers, and Commercial Printers Nonclassified

* Group Totals *


## Motor Vehicle Group

Automotive Parts and Accessories
Gas Stations and Convenience Stores Selling Gas New and Used Car Dealers
Recreational and All Other Motorized Vehicles

* Group Totals *


## Retail Sales and Tax By Business Classification <br> Fiscal Year 2011

Business Groups

Arts and Entertainment $\quad$ Services Group
Auto Rental and Storage
Auto Repair
Beauty and Barber Shops
Education and Athletic Events
Electronic and Precision Equipment Repair and Maintenance
Employment Services
Finance, Insurance, Real Estate, and Leasing
Footwear and Leather Repair
Funeral Service and Crematories
Hotels and All Other Lodging Places
Laundry and Floor Cleaning
Miscellaneous Repairs
Motion Picture and Video Industries
Other Business Services
Other Personal Services
Other Services
Photographic Studios
Upholstery and Furniture Repair
Watch, Clock, and Jewelry Repair

* Group Totals *

| Number of <br> Returns | Taxable Sales | Computed Tax | Percent of <br> Tax |
| ---: | ---: | ---: | ---: |
|  |  |  |  |
| 7,449 | $\$ 429,986,434$ | $\$ 25,799,186$ | $1.31 \%$ |
| 1,885 | $\$ 134,115,918$ | $\$ 8,037,800$ | $0.41 \%$ |
| 18,441 | $\$ 969,797,183$ | $\$ 58,187,316$ | $2.96 \%$ |
| 26,145 | $\$ 351,568,095$ | $\$ 21,094,086$ | $1.07 \%$ |
| 1,161 | $\$ 56,023,857$ | $\$ 3,361,431$ | $0.17 \%$ |
| 2,295 | $\$ 112,109,688$ | $\$ 6,726,581$ | $0.34 \%$ |
| 609 | $\$ 39,486,341$ | $\$ 2,369,180$ | $0.12 \%$ |
| 4,473 | $\$ 111,561,337$ | $\$ 1,69,680$ | $0.34 \%$ |
| 105 | $\$ 1,831,758$ | $\$ 109,905$ | $0.01 \%$ |
| 1,712 | $\$ 79,489,448$ | $\$ 4,769,367$ | $0.24 \%$ |
| 5,328 | $\$ 741,393,337$ | $\$ 38,521,298$ | $1.96 \%$ |
| 3,218 | $\$ 113,703,693$ | $\$ 6,822,222$ | $0.35 \%$ |
| 8,444 | $\$ 268,442,956$ | $\$ 16,105,896$ | $0.82 \%$ |
| 1,200 | $\$ 115,638,659$ | $\$ 6,938,320$ | $0.35 \%$ |
| 18,799 | $\$ 716,895,730$ | $\$ 42,781,386$ | $2.17 \%$ |
| 8,519 | $\$ 235,996,616$ | $\$ 14,159,797$ | $0.72 \%$ |
| 7,070 | $\$ 112,631,389$ | $\$ 6,757,883$ | $0.34 \%$ |
| 4,940 | $\$ 55,854,155$ | $\$ 3,351,249$ | $0.17 \%$ |
| 1,137 | $\$ 10,403,967$ | $\$ 624,238$ | $0.03 \%$ |
| 155 | $\$ 4,095,583$ | $\$ 24,735$ | $0.01 \%$ |
| 123,085 | $\$ 4,661,026,144$ | $\$ 273,456,557$ | $13.90 \%$ |

## Specialty Retail Stores Group

Beauty and Health (Drug) Stores
Book and Stationery Stores
Direct Sellers
Electronic Shopping and Mail Order Houses
Florists
Fuel and Ice Dealers
Hobby and Toy Stores
Jewelry Stores
Liquor Stores
Other Specialty Stores
Sporting Goods Stores
Stationery, Gift, and Novelty Stores
Used Merchandise Stores
Vending Machine Operators

* Group Totals *

| 3,001 | $\$ 371,080,417$ | $\$ 22,264,825$ | $1.13 \%$ |
| ---: | ---: | ---: | ---: |
| 1,545 | $\$ 149,800,483$ | $\$ 8,988,029$ | $0.46 \%$ |
| 5,110 | $\$ 196,511,990$ | $\$ 11,764,235$ | $0.60 \%$ |
| 539 | $\$ 8,279,878$ | $\$ 496,793$ | $0.03 \%$ |
| 1,643 | $\$ 50,749,461$ | $\$ 3,044,968$ | $0.15 \%$ |
| 101 | $\$ 4,956,315$ | $\$ 29,379$ | $0.02 \%$ |
| 8,651 | $\$ 193,463,795$ | $\$ 11,607,828$ | $0.59 \%$ |
| 2,226 | $\$ 171,592,463$ | $\$ 10,295,548$ | $0.52 \%$ |
| 851 | $\$ 53,466,681$ | $\$ 3,208,001$ | $0.16 \%$ |
| 19,398 | $\$ 732,646,887$ | $\$ 43,958,813$ | $2.23 \%$ |
| 5,029 | $\$ 402,439,604$ | $\$ 24,146,376$ | $1.23 \%$ |
| 3,781 | $\$ 103,593,047$ | $\$ 6,215,583$ | $0.32 \%$ |
| 5,697 | $\$ 83,415,803$ | $\$ 4,995,472$ | $0.25 \%$ |
| 1,594 | $\$ 93,427,112$ | $\$ 5,605,627$ | $0.28 \%$ |
| 59,166 | $\$ 2,615,423,936$ | $\$ 156,889,476$ | $7.97 \%$ |

Utilities and Transportation Group
Communications
Electric and Gas
Transportation and Warehousing
Water and Sanitation

* Group Totals *

| 4,298 | $\$ 1,435,676,278$ | $\$ 86,140,562$ | $4.38 \%$ |
| ---: | ---: | ---: | ---: |
| 1,490 | $\$ 1,276,298,341$ | $\$ 76,577,900$ | $3.89 \%$ |
| 4,914 | $\$ 201,959,900$ | $\$ 12,117,594$ | $0.62 \%$ |
| 3,787 | $\$ 515,015,421$ | $\$ 30,900,925$ | $1.57 \%$ |
| 14,489 | $\$ 3,428,949,940$ | $\$ 205,736,982$ | $10.46 \%$ |


| Wholesale Goods Group |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Apparel and Piece Goods | 13 | \$486,839 | \$29,210 | 0.00\% |
| Construction Materials | 3,664 | \$760,486,930 | \$45,623,984 | 2.32\% |
| Farm and Garden Equipment | 6,277 | \$878,661,525 | \$52,417,127 | 2.66\% |
| Furniture and Home Furnishings | 84 | \$29,310,099 | \$1,758,606 | 0.09\% |
| Groceries and Farm Products | 1,106 | \$65,090,809 | \$3,905,449 | 0.20\% |
| Miscellaneous Durable Goods | 753 | \$67,593,865 | \$4,055,632 | 0.21\% |
| Miscellaneous Nondurable Goods | 4,787 | \$450,346,589 | \$27,019,074 | 1.37\% |
| Motor Vehicle Parts and Supplies | 701 | \$102,842,678 | \$6,168,187 | 0.31\% |
| * Group Totals * | 17,385 | \$2,354,819,334 | \$140,977,270 | 7.17\% |
| State Totals | 342,381 | \$32,904,016,683 | \$1,967,480,805 | 100\% |

Percentages may not equal $100 \%$ due to rounding

County Treasurer Motor Vehicle Use Fee Report
Fiscal Year 2011

| County Name | Units | Fee | County Name | Units | Fee |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Adair | 2,536 | \$789,772 | Johnson | 28,641 | \$9,254,345 |
| Adams | 1,655 | \$387,642 | Jones | 6,429 | \$1,720,848 |
| Allamakee | 4,679 | \$1,044,846 | Keokuk | 3,895 | \$954,664 |
| Appanoose | 4,457 | \$912,722 | Kossuth | 5,960 | \$1,819,293 |
| Audubon | 2,190 | \$707,897 | Lee | 11,456 | \$2,420,113 |
| Benton | 9,332 | \$2,321,501 | Linn | 60,576 | \$17,634,934 |
| Black Hawk | 37,829 | \$10,280,862 | Louisa | 3,926 | \$877,514 |
| Boone | 8,202 | \$2,208,321 | Lucas | 4,475 | \$583,862 |
| Bremer | 6,814 | \$2,388,495 | Lyon | 4,267 | \$1,201,489 |
| Buchanan | 7,343 | \$1,775,372 | Madison | 5,204 | \$1,487,911 |
| Buena Vista | 6,699 | \$1,803,637 | Mahaska | 6,993 | \$1,707,800 |
| Butler | 5,159 | \$1,351,742 | Marion | 10,373 | \$2,611,736 |
| Calhoun | 3,499 | \$1,014,076 | Marshall | 11,660 | \$3,218,611 |
| Carroll | 6,620 | \$2,330,812 | Mills | 4,957 | \$1,412,013 |
| Cass | 4,998 | \$1,376,702 | Mitchell | 3,564 | \$998,975 |
| Cedar | 6,131 | \$1,726,083 | Monona | 3,513 | \$919,809 |
| Cerro Gordo | 15,572 | \$3,728,737 | Monroe | 2,832 | \$676,951 |
| Cherokee | 4,064 | \$1,186,308 | Montgomery | 3,663 | \$938,801 |
| Chickasaw | 4,920 | \$1,200,382 | Muscatine | 13,215 | \$3,251,435 |
| Clarke | 2,869 | \$664,015 | O'Brien | 5,008 | \$1,400,457 |
| Clay | 6,008 | \$1,598,737 | Osceola | 2,181 | \$622,560 |
| Clayton | 5,703 | \$1,583,702 | Page | 4,884 | \$1,223,447 |
| Clinton | 14,855 | \$3,680,993 | Palo Alto | 2,934 | \$884,481 |
| Crawford | 5,663 | \$1,617,166 | Plymouth | 8,416 | \$2,712,777 |
| Dallas | 18,292 | \$6,864,418 | Pocahontas | 3,127 | \$896,828 |
| Davis | 2,603 | \$610,443 | Polk | 125,614 | \$35,947,756 |
| Decatur | 3,099 | \$528,266 | Pottawattamie | 27,647 | \$7,098,459 |
| Delaware | 6,017 | \$1,771,991 | Poweshiek | 5,814 | \$1,741,993 |
| Des Moines | 12,052 | \$2,796,492 | Ringgold | 1,879 | \$513,828 |
| Dickinson | 6,393 | \$1,690,796 | Sac | 3,645 | \$1,263,617 |
| Dubuque | 25,806 | \$7,865,636 | Scott | 47,999 | \$13,877,718 |
| Emmet | 3,375 | \$918,407 | Shelby | 3,985 | \$1,261,130 |
| Fayette | 6,812 | \$1,657,727 | Sioux | 10,083 | \$3,026,110 |
| Floyd | 5,406 | \$1,335,592 | Story | 18,653 | \$6,124,070 |
| Franklin | 3,772 | \$1,037,648 | Tama | 5,603 | \$1,535,325 |
| Fremont | 2,740 | \$764,250 | Taylor | 2,195 | \$552,589 |
| Greene | 3,482 | \$848,760 | Union | 4,162 | \$1,009,125 |
| Grundy | 3,942 | \$1,382,197 | Van Buren | 2,454 | \$514,563 |
| Guthrie | 3,931 | \$1,080,117 | Wapello | 12,501 | \$2,560,748 |
| Hamilton | 4,986 | \$1,342,955 | Warren | 12,986 | \$3,933,126 |
| Hancock | 4,121 | \$1,080,055 | Washington | 6,325 | \$1,717,940 |
| Hardin | 5,567 | \$1,744,922 | Wayne | 2,162 | \$557,112 |
| Harrison | 6,556 | \$1,500,532 | Webster | 11,866 | \$2,893,329 |
| Henry | 6,452 | \$1,562,834 | Winnebago | 3,518 | \$1,000,913 |
| Howard | 3,380 | \$718,682 | Winneshiek | 6,149 | \$1,730,940 |
| Humboldt | 3,550 | \$1,053,493 | Woodbury | 31,931 | \$7,241,214 |
| Ida | 2,678 | \$840,337 | Worth | 2,654 | \$679,729 |
| lowa | 5,180 | \$1,481,873 | Wright | 4,528 | \$1,217,422 |
| Jackson | 7,202 | \$1,724,811 |  |  |  |
| Jasper | 10,846 | \$2,865,292 |  |  |  |
| Jefferson | 4,953 | \$1,020,032 | State Totals | 927,492 | \$255,199,491 |

Retailer's Use Sales and Tax by Business Classification

## Fiscal Year 2011

## Business Groups

| Number of |  |  |
| ---: | ---: | ---: |
| Returns | Taxable Sales Computed Tax | Percent of |
| Tax |  |  |

## Apparel Group

Clothing and Clothing Accessories Stores Shoe Stores

* Group Totals *

| 404 | $\$ 64,768,225$ | $\$ 3,886,094$ | $1.30 \%$ |
| ---: | ---: | ---: | ---: |
| 79 | $\$ 5,564,202$ | $\$ 333,852$ | $0.11 \%$ |
| 483 | $\$ 70,332,427$ | $\$ 4,219,946$ | $1.41 \%$ |

## Building Materials Group

Building Material Dealers

| 650 | $\$ 59,380,694$ | $\$ 3,562,842$ | $1.19 \%$ |
| ---: | ---: | ---: | ---: |
| 97 | $\$ 931,493$ | $\$ 55,890$ | $0.02 \%$ |
| 166 | $\$ 18,499,870$ | $\$ 1,109,992$ | $0.37 \%$ |
| 39 | $\$ 8,525,730$ | $\$ 511,544$ | $0.17 \%$ |
| 70 | $\$ 2,224,684$ | $\$ 133,481$ | $0.04 \%$ |
| 1,022 | $\$ 89,562,471$ | $\$ 5,373,748$ | $1.80 \%$ |

## Eating And Drinking Places Group

Restaurants, Taverns, and Bars

* Group Totals *

| 347 | $\$ 14,197,217$ | $\$ 851,833$ | $0.29 \%$ |
| :--- | :--- | :--- | :--- |
| 347 | $\$ 14,197,217$ | $\$ 851,833$ | $0.29 \%$ |

## Food Dealers Group

Grocery Stores and Convenience Stores
Specialized Grocery Stores

* Group Totals *

| 55 | $\$ 3,441,676$ | $\$ 206,501$ | $0.07 \%$ |
| ---: | ---: | ---: | ---: |
| 247 | $\$ 36,936,955$ | $\$ 2,216,217$ | $0.74 \%$ |
| 302 | $\$ 40,378,631$ | $\$ 2,422,718$ | $0.81 \%$ |

General Merchandise Group

Department Stores

| 12 | $\$ 63,211,575$ | $\$ 3,792,695$ | $1.27 \%$ |
| ---: | ---: | ---: | ---: |
| 85 | $\$ 9,804,357$ | $\$ 588,261$ | $0.20 \%$ |
| 7 | $\$ 74,648$ | $\$ 4,479$ | $0.00 \%$ |
| 104 | $\$ 73,090,580$ | $\$ 4,385,435$ | $1.47 \%$ |

## Home Furnishings and Appliances Group

Appliances and Entertainment Equipment Stores

| 360 | $\$ 23,202,905$ | $\$ 1,392,174$ | $0.47 \%$ |
| ---: | ---: | ---: | ---: |
| 422 | $\$ 14,731,320$ | $\$ 883,879$ | $0.30 \%$ |
| 395 | $\$ 50,268,725$ | $\$ 3,016,124$ | $1.01 \%$ |
| 1,177 | $\$ 88,202,950$ | $\$ 5,292,177$ | $1.77 \%$ |

## Miscellaneous Group

| Miscellaneous Group |
| :--- |
| Agricultural Production and Services |
| Apparel and Textile Manufacturers |
| Carpentry Contractors |
| Electrical Contractors |
| Food Manufacturers |
| Furniture, Wood and Paper Manufacturers |
| General Contractors |
| Industrial Equipment Manufacturers |
| Mining |
| Miscellaneous Manufacturers |
| Nonmetallic Product Manufacturers |
| Other Special Trade Contractors |
| Painting Contractors |
| Plumbing and Heating Contractors |
| Publishers of Books and Newspapers, and Commercial Printers |
| Nonclassified |
| * Group Totals * |

## Motor Vehicle Group

Automotive Parts and Accessories
Gas Stations and Convenience Stores Selling Gas New and Used Car Dealers
Recreational and all other Motorized Vehicles

* Group Totals *

| 706 | $\$ 43,576,878$ | $\$ 2,614,613$ | $0.88 \%$ |
| ---: | ---: | ---: | ---: |
| 113 | $\$ 8,710,402$ | $\$ 522,624$ | $0.18 \%$ |
| 234 | $\$ 3,646,431$ | $\$ 218,786$ | $0.07 \%$ |
| 460 | $\$ 38,919,795$ | $\$ 2,335,188$ | $0.78 \%$ |
| 235 | $\$ 50,678,266$ | $\$ 3,040,696$ | $1.02 \%$ |
| 488 | $\$ 34,318,792$ | $\$ 2,059,128$ | $0.69 \%$ |
| 1,780 | $\$ 74,833,114$ | $\$ 4,489,987$ | $1.50 \%$ |
| 2,029 | $\$ 153,248,701$ | $\$ 9,191,471$ | $3.08 \%$ |
| 37 | $\$ 527,032$ | $\$ 31,622$ | $0.01 \%$ |
| 2,876 | $\$ 189,085,148$ | $\$ 11,345,109$ | $3.80 \%$ |
| 992 | $\$ 86,932,144$ | $\$ 5,215,929$ | $1.75 \%$ |
| 1,374 | $\$ 74,546,793$ | $\$ 4,472,621$ | $1.50 \%$ |
| 122 | $\$ 2,130,756$ | $\$ 127,845$ | $0.04 \%$ |
| 576 | $\$ 19,053,442$ | $\$ 1,143,207$ | $0.38 \%$ |
| 391 | $\$ 49,702,915$ | $\$ 2,982,175$ | $1.00 \%$ |
| 363 | $\$ 34,750,053$ | $\$ 2,085,003$ | $0.70 \%$ |
| 266 | $\$ 864,660,662$ | $\$ 51,876,002$ | $17.38 \%$ | Furniture Stores

Home Furnishing Stores

* Group Totals *


## Retailer's Use Sales and Tax by Business Classification <br> Fiscal Year 2011

## Business Groups

| Number of |  |  |
| ---: | ---: | ---: |
| Returns | Taxable Sales Computed Tax | Percent of |
| Tax |  |  |

Arts and Entertainment Services Group
Auto Rental and Storage
Auto Repair
Beauty and Barber Shops
Education and Athletic Events
Electronic and Precision Equipment Repair and Maintenance
Employment Services
Finance, Insurance, Real Estate, and Leasing
Funeral Service and Crematories
Hotels and All Other Lodging Places
Laundry and Floor Cleaning
Miscellaneous Repairs
Motion Picture and Video Industries
Other Business Services
Other Personal Services
Other Services
Photographic Studios
Upholstery and Furniture Repair
Watch, Clock, and Jewelry Repair

* Group Totals *


## Specialty Retail Stores Group

Beauty and Health (Drug) Store
Book and Stationery Stores

| 226 | $\$ 21,458,553$ | $\$ 1,287,513$ | $0.43 \%$ |
| ---: | ---: | ---: | ---: |
| 228 | $\$ 26,609,659$ | $\$ 1,596,580$ | $0.53 \%$ |
| 2,202 | $\$ 208,788,658$ | $\$ 12,527,319$ | $4.20 \%$ |
| 268 | $\$ 50,320,891$ | $\$ 3,019,253$ | $1.01 \%$ |
| 28 | $\$ 762,750$ | $\$ 45,765$ | $0.02 \%$ |
| 43 | $\$ 8,691,820$ | $\$ 521,509$ | $0.17 \%$ |
| 745 | $\$ 10,341,875$ | $\$ 620,513$ | $0.21 \%$ |
| 195 | $\$ 20,301,088$ | $\$ 1,218,065$ | $0.41 \%$ |
| 13 | $\$ 347,587$ | $\$ 20,855$ | $0.01 \%$ |
| 3,747 | $\$ 235,159,297$ | $\$ 14,102,102$ | $4.72 \%$ |
| 226 | $\$ 18,019,517$ | $\$ 1,081,171$ | $0.36 \%$ |
| 214 | $\$ 11,792,765$ | $\$ 707,566$ | $0.24 \%$ |
| 279 | $\$ 10,903,496$ | $\$ 654,210$ | $0.22 \%$ |
| 147 | $\$ 9,593,513$ | $\$ 575,611$ | $0.19 \%$ |
| 8,561 | $\$ 633,091,469$ | $\$ 37,978,032$ | $12.72 \%$ |

## Utilities and Transportation Group

Communications

| 1,831 | $\$ 1,188,805,044$ | $\$ 71,328,303$ | $23.89 \%$ |
| ---: | ---: | ---: | ---: |
| 171 | $\$ 21,996,278$ | $\$ 1,319,777$ | $0.44 \%$ |
| 354 | $\$ 31,342,907$ | $\$ 1,880,574$ | $0.63 \%$ |
| 160 | $\$ 11,015,678$ | $\$ 660,941$ | $0.22 \%$ |
| 2,516 | $\$ 1,253,159,907$ | $\$ 75,189,594$ | $25.18 \%$ |

## Wholesale Goods Group

Apparel and Piece Goods
Construction Materials
Farm and Garden Equipment
Furniture and Home Furnishings
Groceries and Farm Products
Miscellaneous Durable Goods

| 42 | $\$ 1,439,406$ | $\$ 86,364$ | $0.03 \%$ |
| ---: | :---: | :---: | ---: |
| 2,077 | $\$ 209,255,099$ | $\$ 12,553,102$ | $4.20 \%$ |
| 5,209 | $\$ 652,858,598$ | $\$ 39,069,680$ | $13.09 \%$ |
| 102 | $\$ 2,689,806$ | $\$ 161,388$ | $0.05 \%$ |
| 217 | $\$ 29,140,146$ | $\$ 1,748,409$ | $0.59 \%$ |
| 511 | $\$ 25,451,383$ | $\$ 1,527,083$ | $0.51 \%$ |
| 1,134 | $\$ 75,892,196$ | $\$ 4,553,532$ | $1.53 \%$ |
| 198 | $\$ 10,614,864$ | $\$ 636,892$ | $0.21 \%$ |
| 9,490 | $\$ 1,007,341,498$ | $\$ 60,336,450$ | $20.21 \%$ |
| 49,500 | $\$ 4,978,157,096$ | $\$ 298,559,487$ | $100 \%$ |

# Consumer's Use Sales and Tax by Business Classification Fiscal Year 2011 

Business Groups
Apparel Group
Clothing and Clothing Accessories Stores
Shoe Stores

* Group Totals *

| Number of |  | Percent of |
| ---: | ---: | ---: |
| Returns | Taxable Sales Computed Tax | Tax |

Building Materials Group
Building Material Dealers
Garden Supply Stores
Hardware Stores
Mobile Home Dealers
Paint and Glass Stores

* Group Totals *

|  |  |  |  |
| ---: | ---: | ---: | ---: |
| 121 | $\$ 15,963,590$ | $\$ 957,815$ | $1.55 \%$ |
| 60 | $\$ 284,474$ | $\$ 17,068$ | $0.03 \%$ |
| 39 | $\$ 59,683$ | $\$ 3,581$ | $0.01 \%$ |
| 4 | $\$ 0$ | $\$ 0$ | $0.00 \%$ |
| 38 | $\$ 2,031,189$ | $\$ 121,871$ | $0.20 \%$ |
| 262 | $\$ 18,338,936$ | $\$ 1,100,336$ | $1.78 \%$ |

## Eating And Drinking Places Group

Restaurants, Taverns, and Bars

* Group Totals *

| 1,043 | $\$ 19,951,060$ | $\$ 1,197,064$ | $1.94 \%$ |
| ---: | ---: | ---: | ---: |
| 1,043 | $\$ 19,951,060$ | $\$ 1,197,064$ | $1.94 \%$ |

Food Dealers Group
Grocery Stores and Convenience Stores
Specialized Grocery Stores

* Group Totals *

| 96 | $\$ 33,753,036$ | $\$ 2,025,182$ | $3.28 \%$ |
| ---: | ---: | ---: | ---: |
| 98 | $\$ 2,453,438$ | $\$ 147,206$ | $0.24 \%$ |
| 194 | $\$ 36,206,474$ | $\$ 2,172,388$ | $3.52 \%$ |

## General Merchandise Group

Department Stores
Miscellaneous Merchandise Stores
Variety Stores

* Group Totals *

| 149 | $\$ 14,802,910$ | $\$ 888,175$ | $1.44 \%$ |
| ---: | ---: | ---: | ---: |
| 62 | $\$ 41,661,303$ | $\$ 2,499,678$ | $4.05 \%$ |
| 31 | $\$ 1,818,698$ | $\$ 109,122$ | $0.18 \%$ |
| 242 | $\$ 58,282,911$ | $\$ 3,496,975$ | $5.66 \%$ |

## Home Furnishings and Appliances Group

Appliances and Entertainment Equipment Stores

| 81 | $\$ 5,194,954$ | $\$ 311,697$ | $0.50 \%$ |
| ---: | ---: | ---: | ---: |
| 32 | $\$ 200,568$ | $\$ 12,034$ | $0.02 \%$ |
| 82 | $\$ 1,715,325$ | $\$ 102,920$ | $0.17 \%$ |
| 195 | $\$ 7,110,847$ | $\$ 426,651$ | $0.69 \%$ |

Home Furnishing Stores

* Group Totals *

| 352 | $\$ 4,715,023$ | $\$ 282,901$ | $0.46 \%$ |
| ---: | ---: | ---: | ---: |
| 38 | $\$ 584,282$ | $\$ 35,057$ | $0.06 \%$ |
| 390 | $\$ 5,299,305$ | $\$ 317,958$ | $0.52 \%$ |

*Group Totals

Miscellaneous Group

| Agricultural Production and Services | 405 | $\$ 24,720,907$ | $\$ 1,483,254$ | $2.40 \%$ |
| :--- | ---: | ---: | ---: | ---: |
| Apparel and Textile Manufacturers | 48 | $\$ 626,763$ | $\$ 37,606$ | $0.06 \%$ |
| Carpentry Contractors | 105 | $\$ 3,095,322$ | $\$ 185,719$ | $0.30 \%$ |
| Electrical Contractors | 216 | $\$ 16,800,199$ | $\$ 1,008,012$ | $1.63 \%$ |
| Food Manufacturers | 402 | $\$ 83,719,559$ | $\$ 5,023,174$ | $8.14 \%$ |
| Furniture, Wood and Paper Manufacturers | 208 | $\$ 7,201,395$ | $\$ 432,084$ | $0.70 \%$ |
| General Contractors | 997 | $\$ 28,797,598$ | $\$ 1,719,165$ | $2.78 \%$ |
| Industrial Equipment Manufacturers | 673 | $\$ 37,542,973$ | $\$ 2,252,578$ | $3.65 \%$ |
| Mining | 37 | $\$ 12,171,501$ | $\$ 730,290$ | $1.18 \%$ |
| Miscellaneous Manufacturers | 860 | $\$ 133,584,927$ | $\$ 8,015,096$ | $12.98 \%$ |
| Nonmetallic Product Manufacturers | 458 | $\$ 41,448,056$ | $\$ 2,486,883$ | $4.03 \%$ |
| Other Special Trade Contractors | 725 | $\$ 19,963,062$ | $\$ 1,193,839$ | $1.93 \%$ |
| Painting Contractors | 43 | $\$ 808,276$ | $\$ 48,497$ | $0.08 \%$ |
| Plumbing and Heating Contractors | 291 | $\$ 7,369,731$ | $\$ 442,184$ | $0.72 \%$ |
| Publishers of Books and Newspapers, and Commercial Printers | 259 | $\$ 6,369,159$ | $\$ 382,150$ | $0.62 \%$ |
| Nonclassified | 120 | $\$ 2,924,128$ | $\$ 175,448$ | $0.28 \%$ |
| Group Totals * | 5,847 | $\$ 427,143,556$ | $\$ 25,615,978$ | $41.50 \%$ |

Motor Vehicle Group
Automotive Parts and Accessories
Gas Stations and Convenience Stores Selling Ga
New and Used Car Dealers
Recreational and all other Motorized Vehicles

* Group Totals *

| 167 | $\$ 5,303,319$ | $\$ 318,199$ | $0.52 \%$ |
| ---: | ---: | ---: | ---: |
| 83 | $\$ 3,938,949$ | $\$ 236,337$ | $0.38 \%$ |
| 170 | $\$ 1,844,731$ | $\$ 110,684$ | $0.18 \%$ |
| 49 | $\$ 467,037$ | $\$ 28,022$ | $0.05 \%$ |
| 469 | $\$ 11,554,036$ | $\$ 693,242$ | $1.12 \%$ |

## Consumer's Use Sales and Tax by Business Classification Fiscal Year 2011

| Business Groups | Number of Returns | Taxable Sales | Computed Tax | Percent of Tax |
| :---: | :---: | :---: | :---: | :---: |
| Services Group |  |  |  |  |
| Arts and Entertainment | 321 | \$9,024,234 | \$541,454 | 0.88\% |
| Auto Rental and Storage | 180 | \$6,659,369 | \$399,562 | 0.65\% |
| Auto Repair | 323 | \$2,646,816 | \$158,809 | 0.26\% |
| Beauty and Barber Shops | 166 | \$869,974 | \$52,198 | 0.08\% |
| Education and Athletic Events | 65 | \$1,614,701 | \$96,882 | 0.16\% |
| Electronic and Precision Equipment Repair and Maintenance | 65 | \$2,605,640 | \$156,338 | 0.25\% |
| Employment Services | 146 | \$209,730 | \$12,584 | 0.02\% |
| Finance, Insurance, Real Estate, and Leasing | 1,301 | \$30,403,306 | \$1,824,198 | 2.96\% |
| Funeral Service and Crematories | 80 | \$102,659 | \$6,160 | 0.01\% |
| Hotels and All Other Lodging Places | 606 | \$8,988,035 | \$539,282 | 0.87\% |
| Laundry and Floor Cleaning | 61 | \$131,970 | \$7,918 | 0.01\% |
| Miscellaneous Repairs | 253 | \$1,991,769 | \$119,506 | 0.19\% |
| Motion Picture and Video Industries | 49 | \$596,204 | \$35,772 | 0.06\% |
| Other Business Services | 2,287 | \$39,116,260 | \$2,346,976 | 3.80\% |
| Other Personal Services | 237 | \$5,192,798 | \$311,568 | 0.50\% |
| Other Services | 4,312 | \$45,545,291 | \$2,732,717 | 4.43\% |
| Photographic Studios | 102 | \$271,483 | \$16,289 | 0.03\% |
| Upholstery and Furniture Repair | 20 | \$11,860 | \$712 | 0.00\% |
| Watch, Clock, and Jewelry Repair | 6 | \$0 | \$0 | 0.00\% |
| * Group Totals * | 10,580 | \$155,982,099 | \$9,358,926 | 15.16\% |
| Specialty Retail Stores Group |  |  |  |  |
| Beauty and Health (Drug) Stores | 131 | \$1,197,466 | \$71,848 | 0.12\% |
| Book and Stationery Stores | 63 | \$337,637 | \$20,258 | 0.03\% |
| Direct Sellers | 252 | \$10,951,195 | \$657,072 | 1.06\% |
| Electronic Shopping and Mail Order Houses | 23 | \$19,790 | \$1,187 | 0.00\% |
| Florists | 22 | \$16,340 | \$980 | 0.00\% |
| Fuel and Ice Dealers | 9 | \$48,596 | \$2,916 | 0.00\% |
| Hobby and Toy Stores | 176 | \$984,422 | \$59,065 | 0.10\% |
| Jewelry Stores | 41 | \$135,156 | \$8,109 | 0.01\% |
| Liquor Stores | 5 | \$0 | \$0 | 0.00\% |
| Other Specialty Stores | 699 | \$21,758,701 | \$1,305,522 | 2.11\% |
| Sporting Goods Stores | 154 | \$1,701,263 | \$102,076 | 0.17\% |
| Stationery, Gift, and Novelty Stores | 80 | \$1,266,379 | \$75,983 | 0.12\% |
| Used Merchandise Stores | 57 | \$120,591 | \$7,235 | 0.01\% |
| Vending Machine Operators | 102 | \$1,105,846 | \$66,351 | 0.11\% |
| * Group Totals * | 1,814 | \$39,643,382 | \$2,378,603 | 3.85\% |
| Utilities and Transportation Group |  |  |  |  |
| Communications | 975 | \$36,262,437 | \$2,175,746 | 3.52\% |
| Electric and Gas | 591 | \$117,989,958 | \$7,079,397 | 11.47\% |
| Transportation and Warehousing | 478 | \$22,454,876 | \$1,346,788 | 2.18\% |
| Water and Sanitation | 98 | \$2,972,790 | \$178,367 | 0.29\% |
| * Group Totals * | 2,142 | \$179,680,061 | \$10,780,299 | 17.46\% |
| Wholesale Goods Group |  |  |  |  |
| Apparel and Piece Goods | 4 | \$31,987 | \$1,919 | 0.00\% |
| Construction Materials | 214 | \$4,965,816 | \$297,900 | 0.48\% |
| Farm and Garden Equipment | 487 | \$7,742,184 | \$464,271 | 0.75\% |
| Furniture and Home Furnishings | 16 | \$527,762 | \$31,666 | 0.05\% |
| Groceries and Farm Products | 122 | \$9,181,645 | \$550,899 | 0.89\% |
| Miscellaneous Durable Goods | 117 | \$18,291,509 | \$1,097,491 | 1.78\% |
| Miscellaneous Non-Durable Goods | 452 | \$26,511,868 | \$1,590,712 | 2.58\% |
| Motor Vehicle Parts and Supplies | 23 | \$2,604,307 | \$156,258 | 0.25\% |
| * Group Totals * | 1,435 | \$69,857,078 | \$4,191,116 | 6.79\% |
| State Totals | 24,613 | \$1,029,049,745 | \$61,729,535 | 100\% |

## Consumer's Use Tax <br> By County

Fiscal Year 2011

| County Name | Number of Returns | Computed Tax | County Name | Number of Returns | Computed Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Adair | 67 | \$158,802 | Jefferson | 158 | \$59,227 |
| Adams | 37 | \$43,695 | Johnson | 702 | \$2,058,354 |
| Allamakee | 143 | \$194,337 | Jones | 123 | \$86,038 |
| Appanoose | 70 | \$106,031 | Keokuk | 66 | \$9,482 |
| Audubon | 37 | \$9,570 | Kossuth | 111 | \$282,368 |
| Benton | 130 | \$69,616 | Lee | 368 | \$1,198,908 |
| Black Hawk | 1,171 | \$5,534,982 | Linn | 1,929 | \$5,193,659 |
| Boone | 102 | \$149,063 | Louisa | 51 | \$27,779 |
| Bremer | 176 | \$218,787 | Lucas | 35 | \$583,754 |
| Buchanan | 139 | \$144,706 | Lyon | 118 | \$105,127 |
| Buena Vista | 111 | \$196,452 | Madison | 72 | \$183,491 |
| Butler | 76 | \$81,901 | Mahaska | 149 | \$152,438 |
| Calhoun | 47 | \$174,896 | Marion | 185 | \$275,710 |
| Carroll | 201 | \$147,229 | Marshall | 253 | \$120,055 |
| Cass | 105 | \$51,892 | Mills | 68 | \$44,546 |
| Cedar | 104 | \$498,195 | Mitchell | 109 | \$91,358 |
| Cerro Gordo | 447 | \$384,898 | Monona | 81 | \$33,310 |
| Cherokee | 81 | \$159,497 | Monroe | 66 | \$71,616 |
| Chickasaw | 121 | \$216,780 | Montgomery | 90 | \$57,005 |
| Clarke | 55 | \$141,840 | Muscatine | 340 | \$1,965,525 |
| Clay | 241 | \$393,983 | Obrien | 112 | \$24,170 |
| Clayton | 172 | \$131,487 | Osceola | 81 | \$64,769 |
| Clinton | 384 | \$832,901 | Page | 77 | \$83,519 |
| Crawford | 86 | \$41,996 | Palo Alto | 83 | \$61,708 |
| Dallas | 453 | \$401,017 | Plymouth | 163 | \$112,456 |
| Davis | 51 | \$15,465 | Pocahontas | 63 | \$44,616 |
| Decatur | 22 | \$7,955 | Polk | 3,848 | \$19,826,024 |
| Delaware | 132 | \$63,934 | Pottawattamie | 738 | \$2,185,249 |
| Des Moines | 427 | \$1,427,314 | Poweshiek | 149 | \$189,779 |
| Dickinson | 160 | \$59,680 | Ringgold | 29 | \$5,192 |
| Dubuque | 1,200 | \$3,053,306 | Sac | 56 | \$4,455 |
| Emmet | 81 | \$72,297 | Scott | 1,489 | \$2,840,360 |
| Fayette | 109 | \$26,365 | Shelby | 133 | \$105,028 |
| Floyd | 132 | \$482,698 | Sioux | 329 | \$800,693 |
| Franklin | 92 | \$62,768 | Story | 656 | \$1,285,825 |
| Fremont | 42 | \$27,384 | Tama | 97 | \$37,698 |
| Greene | 68 | \$74,587 | Taylor | 23 | \$3,324 |
| Grundy | 110 | \$68,876 | Union | 66 | \$81,023 |
| Guthrie | 69 | \$94,219 | Van Buren | 41 | \$49,667 |
| Hamilton | 156 | \$233,574 | Wapello | 206 | \$964,939 |
| Hancock | 81 | \$349,859 | Warren | 182 | \$42,973 |
| Hardin | 227 | \$245,980 | Washington | 143 | \$80,462 |
| Harrison | 103 | \$21,270 | Wayne | 32 | \$47,752 |
| Henry | 166 | \$275,375 | Webster | 302 | \$795,084 |
| Howard | 81 | \$49,125 | Winnebago | 124 | \$218,439 |
| Humboldt | 98 | \$87,158 | Winneshiek | 187 | \$306,676 |
| Ida | 65 | \$57,278 | Woodbury | 994 | \$913,250 |
| lowa | 161 | \$165,817 | Worth | 82 | \$51,559 |
| Jackson | 168 | \$62,253 | Wright | 89 | \$226,899 |
| Jasper | 208 | \$107,110 |  |  |  |
|  |  |  | State Totals | 24,613 | \$61,729,535 |


[^0]:    Percentages may not equal $100 \%$ due to rounding

