

Third Quarter 1996 State Sales and Use Tax Analysis Report



John Sharp
Comptroller of Public Accounts

Research Division
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* **Note: The new MSA definitions, which include additional counties, are reflected in this report. Refer to page ii for all the changes.**

Definitions

Reporting Outlets: The number of individual business locations with a sales and use tax permit who filed a return.

Gross Sales: The total amount of all sales, leases and rentals of tangible personal property and all labor and service charges made during the reporting period.

Use Tax Purchases: The cost of all taxable items removed from inventory for personal or business use and all purchases on which no Texas sales tax was paid or use tax accrued.

Taxable Sales: This number is not on the report, but an explanation is needed in order to understand amount subject to state sales and use tax. This is the total amount of sales, leases and rentals of taxable personal property and taxable labor and service charges made during the reporting period.

Amount Subject to State Sales and Use Tax: The amount subject to the state sales and use tax. This amount is calculated by taking taxable sales and adding use tax purchases.

Note: The numbers in this report do not provide information on either city, MTA/CTD, or county sales and use tax.

METROPOLITAN STATISTICAL AREA INFORMATION

MSA

Abilene MSA
 Amarillo MSA
 Austin-San Marcos MSA
 Beaumont-Port Arthur MSA
 Brazoria PMSA
 Brownsville-Harlingen-San Benito MSA
 Bryan-College Station MSA
 Corpus Christi MSA
 Dallas PMSA
 El Paso MSA
 Fort Worth-Arlington PMSA
 Galveston-Texas City PMSA
 Houston PMSA
 Killeen-Temple MSA
 Laredo MSA
 Longview-Marshall MSA
 Lubbock MSA
 McAllen-Edinburg-Mission MSA
 Odessa-Midland MSA
 San Angelo MSA
 San Antonio MSA
 Sherman-Denison MSA
 Texarkana MSA
 Tyler MSA
 Victoria MSA
 Waco MSA
 Wichita Falls MSA
 Dallas-Fort Worth CMSA

Counties that make up the MSA

Taylor
 Potter, Randall
 Bastrop, Caldwell, Hays, Travis, Williamson
 Hardin, Jefferson, Orange
 Brazoria
 Cameron
 Brazos
 Nueces, San Patricio
 Collin, Dallas, Denton, Ellis, Henderson, Hunt, Kaufman, Rockwall
 El Paso
 Hood, Johnson, Parker, Tarrant
 Galveston
 Chambers, Fort Bend, Harris, Liberty, Montgomery, Waller
 Bell, Coryell
 Webb
 Gregg, Harrison, Upshur
 Lubbock
 Hidalgo
 Ector, Midland
 Tom Green
 Bexar, Comal, Guadalupe, Wilson
 Grayson
 Bowie
 Smith
 Victoria
 McLennan
 Archer, Wichita
 Collin, Dallas, Denton, Ellis, Henderson, Hood, Hunt, Johnson, Kaufman,
 Parker, Rockwall, Tarrant
 Brazoria, Chambers, Ft. Bend, Galveston, Harris, Liberty, Montgomery, Waller

MSA Definitions

MSA (Metropolitan Statistical Area)--free-standing metropolitan areas composed of one or more counties.
 CMSA (Consolidated Metropolitan Statistical Area)--metropolitan areas with more than 1 million population and made up of two or more PMSAs.
 PMSA (Primary Metropolitan Statistical Area)--metropolitan areas inside the CMSAs.

HISTORICAL STATE SALES TAX RATES FOR THE STATE OF TEXAS

September 1, 1961	through	October 1, 1968	2.0%
October 2, 1968	through	September 30, 1969	3.0%
October 1, 1969	through	June 30, 1971	3.25%
July 1, 1971	through	October 1, 1984	4.0%
October 2, 1984	through	December 31, 1986	4.125%
January 1, 1987	through	September 30, 1987	5.25%
October 1, 1987	through	June 30, 1990	6.0%
July 1, 1990	through		6.25%

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County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1996 3rd Qtr	1995 3rd Qtr	1996 3rd Qtr	1995 3rd Qtr			
Anderson	795	941	\$ 708,489,400	\$ 1,249,792,258	-43.3%	\$ 585,674	\$ 50,670,970
Andrews	429	463	53,436,786	52,929,626	1.0	75,849	21,406,391
Angelina	1,411	1,546	495,406,984	750,539,958	-34.0	2,212,477	119,117,031
Aransas	511	544	79,597,258	75,502,893	5.4	243,307	24,425,981
Archer	194	223	20,871,423	16,252,567	28.4	536,142	7,532,679
Armstrong	32	44	1,990,442	2,095,608	-5.0	66,758	756,616
Atascosa	528	598	56,254,252	63,089,470	-10.8	172,885	25,072,311
Austin	589	652	102,433,397	140,134,174	-26.9	370,933	28,587,857
Bailey	152	171	21,323,309	23,612,166	-9.7	39,176	6,404,180
Bandera	319	353	22,476,777	24,142,375	-6.9	27,236	10,369,038
Bastrop	788	864	113,263,694	99,834,374	13.5	244,332	35,787,415
Baylor	112	128	13,772,778	12,928,099	6.5	23,232	3,164,662
Bee	427	499	89,862,053	77,912,081	15.3	1,476,342	29,949,656
Bell	3,647	4,014	1,403,222,305	1,290,086,169	8.8	8,974,916	301,980,755
Bexar	22,886	25,603	8,353,738,717	7,330,984,937	14.0	64,284,663	2,535,864,042
Blanco	245	281	64,594,740	56,640,130	14.0	213,677	11,441,149
Borden	7	9	275,440	109,414	151.7	497	267,193
Bosque	323	383	40,203,779	40,842,362	-1.6	134,634	9,204,961
Bowie	1,730	1,950	471,156,052	493,085,787	-4.4	2,752,263	137,661,392
Brazoria	3,905	4,619	854,081,281	866,247,202	-1.4	3,518,381	238,424,171
Brazos	2,576	2,774	578,598,816	583,664,151	-0.9	4,856,205	252,062,671
Brewster	308	323	22,841,941	23,099,698	-1.1	193,513	10,777,177
Briscoe	48	51	2,610,675	2,919,943	-10.6	1,850	609,071
Brooks	152	162	13,457,258	12,965,083	3.8	48,970	6,933,927
Brown	816	885	128,655,087	133,890,892	-3.9	1,065,783	52,036,924
Burleson	296	331	47,351,191	52,360,564	-9.6	170,674	12,824,498
Burnet	822	908	110,149,546	105,025,199	4.9	651,227	49,197,255
Caldwell	478	535	50,089,083	51,392,837	-2.5	165,236	18,248,508
Calhoun	423	478	351,847,339	107,409,761	227.6	395,649	22,751,153
Callahan	254	278	12,985,748	12,898,270	0.7	112,894	5,519,421
Cameron	5,245	5,954	839,150,650	868,900,900	-3.4	5,269,868	347,215,403
Camp	213	245	27,096,042	27,513,968	-1.5	113,170	8,222,355
Carson	129	149	9,118,816	10,753,573	-15.2	144,501	3,161,121
Cass	529	646	80,701,739	87,602,546	-7.9	117,258	19,912,395
Castro	152	168	21,761,275	22,114,474	-1.6	31,936	4,400,803
Chambers	409	506	89,418,119	94,453,043	-5.3	293,337	17,326,884
Cherokee	757	886	162,595,574	160,610,296	1.2	318,122	40,183,372
Childress	153	175	21,219,705	20,846,500	1.8	26,999	8,310,904
Clay	179	206	17,483,842	18,663,380	-6.3	13,554	3,899,493
Cochran	53	63	4,359,950	4,124,535	5.7	10,684	1,409,544
Coke	80	92	7,906,738	8,869,989	-10.9	49,637	1,505,673
Coleman	221	243	23,263,873	22,354,586	4.1	23,390	7,746,048
Collin	5,481	6,127	2,045,372,888	1,770,747,006	15.5	16,208,990	778,194,306
Collingsworth	70	75	5,706,772	7,704,439	-25.9	29,653	1,891,994
Colorado	511	556	102,530,068	97,057,983	5.6	214,877	22,046,457
Comal	1,731	1,838	696,410,349	920,487,682	-24.3	1,683,080	117,010,747
Comanche	292	306	37,003,864	35,522,757	4.2	83,785	11,235,964
Concho	60	70	4,232,155	4,575,439	-7.5	103,095	1,634,464
Cooke	866	1,008	138,909,149	148,618,309	-6.5	696,832	53,273,658
Coryell	712	820	86,912,191	79,433,970	9.4	624,425	45,266,014
Cottle	58	53	2,995,486	3,066,567	-2.3	391	803,917
Crane	120	133	17,299,181	14,889,237	16.2	15,887	4,271,553

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County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1996 3rd Qtr	1995 3rd Qtr	1996 3rd Qtr	1995 3rd Qtr			
Crockett	126	150	\$ 11,019,249	\$ 11,422,052	-3.5%	\$ 10,493	\$ 4,159,065
Crosby	109	126	15,599,617	13,924,692	12.0	61,567	2,549,439
Culberson	86	100	10,461,893	10,567,571	-1.0	38,214	2,960,377
Dallam	238	261	50,302,483	56,038,017	-10.2	131,452	10,100,433
Dallas	46,331	54,797	27,382,418,656	27,333,401,047	0.2	200,741,141	7,223,524,004
Dawson	333	380	39,408,813	39,946,080	-1.3	50,924	14,858,780
Deaf Smith	390	431	92,330,117	99,186,724	-6.9	297,569	15,700,335
Delta	88	91	3,594,395	4,367,443	-17.7	913	1,575,797
Denton	5,050	5,588	1,494,346,801	1,308,439,483	14.2	8,712,797	538,144,246
De Witt	401	454	55,679,658	57,961,787	-3.9	304,641	15,099,714
Dickens	54	55	11,067,805	10,419,172	6.2	9,893	2,005,513
Dimmitt	160	180	32,913,840	32,985,335	-0.2	41,652	6,309,688
Donley	109	111	5,335,805	4,980,114	7.1	53,979	2,611,554
Duval	180	219	15,730,217	16,690,195	-5.8	21,435	5,658,363
Eastland	484	543	84,170,670	77,857,105	8.1	198,943	15,683,305
Ector	3,610	4,210	664,224,187	662,569,753	0.2	3,375,699	289,037,915
Edwards	39	37	2,785,711	3,033,428	-8.2	33,146	1,342,714
Ellis	1,681	2,013	580,702,418	445,691,335	30.3	5,995,272	160,434,422
El Paso	9,602	10,611	3,064,210,044	3,310,974,229	-7.5	24,231,243	829,723,227
Erath	642	727	116,384,831	122,291,650	-4.8	287,390	42,283,943
Falls	260	295	24,788,004	28,714,951	-13.7	98,461	9,713,848
Fannin	496	506	123,526,972	119,264,937	3.6	404,531	17,889,217
Fayette	705	774	110,689,020	114,465,096	-3.3	539,002	28,395,523
Fisher	67	79	5,948,553	6,911,485	-13.9	18,923	1,398,901
Floyd	145	160	22,172,291	22,343,129	-0.8	25,298	3,379,392
Foard	37	41	1,579,654	2,414,008	-34.6	16,237	499,489
Fort Bend	4,347	5,217	1,162,847,612	1,102,263,370	5.5	7,277,876	333,873,347
Franklin	152	169	12,690,589	12,839,194	-1.2	310,176	5,115,099
Freestone	299	369	42,817,020	44,237,657	-3.2	84,004	14,780,891
Frio	264	299	27,952,986	27,977,091	-0.1	147,660	12,148,692
Gaines	275	312	41,573,146	43,896,786	-5.3	67,185	10,516,635
Galveston	4,474	5,207	2,015,459,332	1,553,686,952	29.7	5,010,265	316,343,191
Garza	231	268	10,533,539	10,178,415	3.5	4,949	5,256,620
Gillespie	711	770	82,927,111	78,898,815	5.1	386,431	32,308,337
Glasscock	29	28	1,508,458	1,461,839	3.2	1,295	270,565
Goliad	106	109	7,425,005	6,496,399	14.3	63,325	2,821,638
Gonzales	323	380	93,149,372	81,105,800	14.8	460,185	15,752,725
Gray	621	707	93,710,972	110,377,602	-15.1	915,287	46,727,184
Grayson	2,357	2,725	472,083,475	471,095,854	0.2	3,513,823	161,486,927
Gregg	3,287	3,750	916,828,428	1,008,121,399	-9.1	7,356,441	292,120,718
Grimes	343	382	116,305,235	93,425,724	24.5	484,469	16,018,212
Guadalupe	1,203	1,381	262,096,041	270,694,151	-3.2	1,873,989	74,134,048
Hale	751	821	563,695,166	1,101,042,893	-48.8	539,177	38,162,429
Hall	95	117	6,458,665	7,310,735	-11.7	15,982	2,784,913
Hamilton	210	241	21,670,452	25,035,724	-13.4	275,225	7,294,451
Hansford	157	171	42,280,170	43,262,514	-2.3	59,261	4,552,977
Hardeman	114	136	7,622,231	7,665,468	-0.6	127,840	3,479,640
Hardin	757	846	145,695,713	152,394,621	-4.4	492,838	36,140,003
Harris	64,457	76,451	27,198,371,316	27,275,637,206	-0.3	148,890,384	6,996,248,456
Harrison	991	1,179	344,106,674	352,034,020	-2.3	1,587,759	58,018,184
Hartley	39	47	7,131,365	7,523,251	-5.2	11,522	1,627,386
Haskell	172	193	14,627,127	13,498,718	8.4	34,131	4,109,998

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County	Reporting Outlets 1996 3rd Qtr	Reporting Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Hays	1,736	1,938	\$ 317,779,419	\$ 328,370,368	-3.2%	\$ 3,531,425	\$ 142,868,718
Hemphill	141	156	11,967,971	11,687,862	2.4	196,162	4,115,899
Henderson	1,243	1,555	165,657,425	165,230,581	0.3	3,519,241	75,722,577
Hidalgo	6,839	7,831	1,239,008,204	1,474,339,809	-16.0	4,996,100	492,672,585
Hill	707	803	110,454,160	108,221,287	2.1	417,990	46,067,134
Hockley	539	578	62,549,430	66,916,389	-6.5	145,528	25,752,231
Hood	728	803	87,811,171	78,088,922	12.5	289,233	42,848,087
Hopkins	667	789	234,446,792	257,155,839	-8.8	1,289,301	45,693,014
Houston	344	388	88,625,948	86,844,503	2.1	134,509	22,180,565
Howard	748	879	141,298,982	144,655,580	-2.3	691,070	41,242,031
Hudspeth	42	50	2,192,126	2,149,062	2.0	658	724,255
Hunt	1,310	1,519	399,394,416	387,508,897	3.1	994,575	75,339,073
Hutchinson	555	597	124,351,471	126,899,853	-2.0	538,055	28,725,284
Irion	46	55	2,624,298	2,318,691	13.2	12,235	1,059,287
Jack	198	218	11,883,516	9,906,333	20.0	21,634	4,928,893
Jackson	261	287	58,430,792	67,612,604	-13.6	370,083	14,285,853
Jasper	719	800	275,707,899	1,070,786,669	-74.3	780,051	45,645,621
Jeff Davis	69	69	2,228,590	2,063,919	8.0	2,785	1,344,980
Jefferson	4,945	5,532	1,641,790,279	1,803,255,878	-9.0	9,368,648	450,599,073
Jim Hogg	97	112	8,994,670	10,876,107	-17.3	41,092	4,018,162
Jim Wells	759	867	109,803,954	120,356,145	-8.8	420,411	49,372,625
Johnson	1,690	1,951	424,231,071	420,464,839	0.9	2,977,812	108,737,817
Jones	301	330	50,383,606	49,515,157	1.8	103,861	12,705,555
Karnes	233	273	27,511,339	33,989,863	-19.1	55,438	9,513,151
Kaufman	1,345	1,539	236,538,976	212,716,466	11.2	1,256,699	76,387,651
Kendall	607	661	100,984,759	81,616,032	23.7	260,987	26,456,722
Kenedy	7	7	187,943	186,018	1.0	268	70,416
Kent	20	23	3,317,147	3,482,361	-4.7	696	220,617
Kerr	1,007	1,106	151,194,435	152,228,797	-0.7	918,876	73,016,417
Kimble	135	138	15,061,267	15,097,893	-0.2	8,635	5,187,494
King	11	8	372,299	294,063	26.6	11	118,681
Kinney	50	59	5,490,949	5,687,001	-3.4	819	1,552,831
Kleberg	492	555	75,791,927	70,465,979	7.6	269,195	35,083,392
Knox	113	126	13,002,145	13,933,713	-6.7	14,800	3,150,777
Lamar	1,003	1,135	184,054,150	181,374,430	1.5	756,173	68,882,534
Lamb	284	342	64,556,805	61,890,700	4.3	394,028	8,575,409
Lampasas	334	370	33,091,308	31,378,013	5.5	140,344	11,887,592
La Salle	114	126	7,880,704	6,032,423	30.6	5,598	2,532,854
Lavaca	414	461	91,375,864	79,108,840	15.5	1,079,733	19,767,635
Lee	355	395	73,626,496	76,326,510	-3.5	269,607	19,731,636
Leon	310	327	112,677,025	113,096,830	-0.4	60,073	9,342,489
Liberty	959	1,128	360,974,375	203,313,336	77.5	954,981	56,001,516
Limestone	417	495	57,267,094	57,840,733	-1.0	127,907	18,831,104
Lipscomb	89	97	21,271,770	26,413,308	-19.5	15,383	1,573,139
Live Oak	220	254	27,503,831	22,768,290	20.8	21,094	9,026,134
Llano	407	457	42,544,434	43,858,148	-3.0	153,673	13,273,279
Loving	*	5	*	23,739	*	*	*
Lubbock	5,919	6,429	1,628,085,601	1,672,207,503	-2.6	9,110,265	459,025,663
Lynn	90	96	19,690,038	21,896,338	-10.1	4,658	4,088,683
Madison	191	219	21,866,900	23,165,146	-5.6	121,629	7,883,760
Marion	238	283	26,593,981	24,135,621	10.2	60,078	6,579,125
Martin	94	129	25,024,572	34,692,973	-27.9	39,567	4,584,957

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	1996 3rd Qtr	1995 3rd Qtr	1996 3rd Qtr	1995 3rd Qtr				
Mason	119	129	\$ 8,837,752	\$ 7,724,147	14.4%	\$ 3,268	\$ 2,215,539	
Matagorda	723	868	108,784,337	118,876,216	-8.5	632,036	35,640,724	
Maverick	660	733	87,756,424	88,035,245	-0.3	200,883	37,234,272	
McCulloch	189	233	31,546,139	28,921,961	9.1	61,124	9,685,840	
McLennan	4,352	4,894	1,428,387,062	1,367,402,981	4.5	7,053,359	332,535,968	
McMullen	19	21	606,369	599,306	1.2	7,079	287,123	
Medina	526	601	87,173,753	83,450,184	4.5	479,638	19,815,900	
Menard	60	66	5,508,593	5,794,128	-4.9	11,753	1,306,136	
Midland	3,642	4,189	954,726,948	753,172,585	26.8	6,475,982	274,516,247	
Milam	462	494	58,132,687	54,652,337	6.4	224,683	15,458,618	
Mills	110	118	7,585,726	7,939,249	-4.5	5,253	3,726,092	
Mitchell	192	210	13,515,106	14,246,738	-5.1	120,925	6,166,080	
Montague	510	563	44,961,657	48,246,476	-6.8	195,976	16,629,942	
Montgomery	4,317	4,790	1,026,057,106	1,011,839,813	1.4	16,424,892	413,727,754	
Moore	387	441	364,036,411	75,406,028	382.8	848,419	21,485,761	
Morris	225	259	151,151,381	136,487,953	10.7	188,262	11,861,562	
Motley	45	58	4,206,375	4,446,747	-5.4	9,422	968,228	
Nacogdoches	1,087	1,197	244,035,464	253,709,389	-3.8	1,359,431	75,748,070	
Navarro	859	1,036	236,482,356	237,852,078	-0.6	1,549,016	48,587,572	
Newton	161	178	22,170,657	30,681,577	-27.7	41,060	4,441,054	
Nolan	423	445	57,298,142	80,784,942	-29.1	485,840	24,283,501	
Nueces	6,639	7,515	1,894,857,073	1,885,425,248	0.5	11,597,151	651,103,760	
Ochiltree	306	319	42,511,351	42,457,734	0.1	183,552	16,296,451	
Oldham	45	54	5,336,461	3,696,961	44.3	25,333	1,202,894	
Orange	1,372	1,579	249,847,389	265,000,358	-5.7	1,100,805	80,037,353	
Palo Pinto	603	703	118,314,981	118,637,637	-0.3	220,614	38,342,905	
Panola	405	466	46,500,165	49,293,129	-5.7	740,381	17,564,120	
Parker	1,151	1,298	293,852,300	271,322,825	8.3	4,687,594	72,821,740	
Parmer	155	160	24,205,545	148,959,996	-83.8	114,002	3,650,695	
Pecos	387	449	50,853,077	45,185,157	12.5	186,437	15,451,608	
Polk	687	782	115,126,087	115,892,540	-0.7	185,616	41,832,769	
Potter	3,270	3,529	1,081,038,032	1,111,028,550	-2.7	8,165,828	351,878,128	
Presidio	140	181	7,758,645	7,881,605	-1.6	25,514	2,966,377	
Rains	163	187	13,059,639	15,047,969	-13.2	18,123	5,700,583	
Randall	1,500	1,684	418,749,268	367,820,338	13.8	1,416,437	83,202,425	
Reagan	117	125	12,963,175	13,312,979	-2.6	12,073	6,059,455	
Real	89	91	2,572,998	2,966,345	-13.3	7,069	1,215,476	
Red River	219	251	38,675,670	43,940,815	-12.0	126,692	6,784,086	
Reeves	295	335	30,851,676	34,396,179	-10.3	516,271	11,961,738	
Refugio	180	190	18,594,018	85,376,969	-78.2	140,567	7,468,771	
Roberts	21	23	736,934	797,288	-7.6	187	315,364	
Robertson	258	283	40,779,367	37,106,727	9.9	179,462	7,441,664	
Rockwall	736	841	99,623,317	98,309,027	1.3	1,037,721	41,792,770	
Runnels	257	283	40,563,748	50,387,088	-19.5	120,994	12,085,866	
Rusk	740	889	113,135,427	114,326,717	-1.0	1,252,572	38,367,774	
Sabine	201	238	39,054,677	34,206,107	14.2	83,688	6,857,723	
San Augustine	136	141	30,251,584	28,899,044	4.7	40,752	6,022,264	
San Jacinto	224	277	15,279,783	15,048,191	1.5	14,069	6,450,193	
San Patricio	909	1,034	128,282,341	145,073,485	-11.6	374,605	41,080,924	
San Saba	134	143	9,844,833	9,510,273	3.5	111,787	3,273,780	
Schleicher	71	69	9,331,575	9,601,219	-2.8	3,656	2,058,658	
Scurry	423	480	67,185,727	68,862,511	-2.4	146,526	22,643,701	

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County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1996 3rd Qtr	1995 3rd Qtr	1996 3rd Qtr	1995 3rd Qtr			
Shackelford	94	107	\$ 4,913,768	\$ 4,559,671	7.8%	\$ 35,626	\$ 2,786,575
Shelby	443	493	62,490,477	68,474,287	-8.7	460,933	20,506,523
Sherman	56	71	5,654,925	5,400,869	4.7	65,757	1,485,914
Smith	4,031	4,786	866,644,641	944,106,616	-8.2	8,728,193	331,369,827
Somervell	151	173	12,349,407	12,500,605	-1.2	46,295	5,349,950
Starr	524	639	58,071,352	70,594,431	-17.7	150,088	26,306,119
Stephens	303	346	25,788,766	25,712,494	0.3	60,269	11,557,511
Sterling	49	52	2,742,918	2,529,805	8.4	5,560	1,375,370
Stonewall	71	79	3,319,729	4,191,906	-20.8	3,034	1,704,259
Sutton	156	158	17,621,945	15,989,535	10.2	41,596	7,298,150
Swisher	157	181	20,473,627	21,978,560	-6.8	53,249	4,715,571
Tarrant	23,810	26,707	8,574,598,701	8,938,194,121	-4.1	84,206,961	2,753,043,295
Taylor	2,897	3,230	734,744,442	783,892,312	-6.3	3,997,016	234,690,017
Terrell	38	33	1,447,761	1,531,444	-5.5	1,565	443,395
Terry	243	269	52,094,072	53,985,600	-3.5	153,119	11,550,492
Throckmorton	52	56	2,085,231	1,944,939	7.2	1,330	835,494
Titus	595	704	245,210,826	232,479,374	5.5	520,601	42,657,607
Tom Green	2,593	2,900	468,329,281	490,329,596	-4.5	15,967,004	185,415,401
Travis	16,501	19,021	4,965,305,016	5,102,006,275	-2.7	70,072,596	1,865,073,754
Trinity	278	298	18,991,049	21,682,716	-12.4	152,058	8,443,121
Tyler	272	317	28,022,880	40,099,264	-30.1	118,961	10,267,518
Upshur	511	614	76,582,462	76,254,773	0.4	262,740	21,480,083
Upton	116	141	7,233,044	6,736,476	7.4	6,271	3,239,446
Uvalde	522	572	83,097,192	86,632,411	-4.1	535,515	26,996,572
Val Verde	767	854	96,042,540	90,236,752	6.4	375,508	43,593,450
Van Zandt	1,089	1,304	70,903,590	68,326,607	3.8	350,264	32,571,975
Victoria	1,691	1,889	408,328,794	410,698,097	-0.6	4,481,904	152,288,209
Walker	788	923	163,533,926	163,283,402	0.2	552,902	52,655,838
Waller	422	510	147,526,998	178,684,643	-17.4	343,753	21,397,446
Ward	301	369	30,790,033	29,794,280	3.3	142,746	13,596,657
Washington	752	826	206,084,837	185,556,832	11.1	1,407,782	45,463,509
Webb	2,998	3,403	689,137,587	636,895,633	8.2	8,297,853	216,113,500
Wharton	856	944	152,489,527	146,848,557	3.8	748,141	48,769,363
Wheeler	138	159	16,202,231	14,191,070	14.2	2,309	3,987,534
Wichita	2,932	3,260	528,329,272	561,386,948	-5.9	2,736,715	196,239,993
Wilbarger	330	394	73,884,661	59,460,710	24.3	367,250	14,542,106
Willacy	213	254	24,633,623	24,461,591	0.7	78,012	8,979,066
Williamson	3,266	3,637	835,530,906	713,142,875	17.2	7,985,394	293,344,437
Wilson	354	414	41,703,841	37,106,307	12.4	87,014	15,558,474
Winkler	203	246	31,438,968	31,026,627	1.3	57,316	9,414,312
Wise	690	702	144,211,611	135,628,585	6.3	653,777	44,082,968
Wood	815	994	91,671,531	89,518,164	2.4	215,598	33,350,228
Yoakum	226	248	29,866,860	37,829,499	-21.0	84,927	8,351,087
Young	666	723	68,189,579	67,864,707	0.5	198,188	22,391,888
Zapata	183	214	16,224,134	13,665,623	18.7	410,987	6,661,214
Zavala	137	142	24,573,750	29,573,455	-16.9	61,921	3,031,219
In-State Total	376,738	431,971	\$125,690,413,298	\$126,451,798,739	-0.6%	\$ 876,825,791	\$35,779,333,092

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State or Country	Reporting Outlets		Gross Sales		Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1996 3rd Qtr	1995 3rd Qtr	1996 3rd Qtr	1995 3rd Qtr				
Alabama	91	167	\$ 14,734,518	\$ 76,369,648	-80.7%	\$ 435,550	\$ 8,322,531	
Alaska	*	*	*	*	*	*	*	
Arizona	103	230	39,057,607	107,103,983	-63.5	326	9,224,108	
Arkansas	172	424	59,384,697	207,483,724	-71.4	202,016	5,338,320	
California	686	1,259	947,890,444	4,863,586,264	-80.5	2,103,770	84,420,917	
Colorado	169	344	48,443,445	190,798,332	-74.6	564,403	15,545,343	
Connecticut	128	225	84,657,572	280,679,263	-69.8	842,892	34,595,683	
Delaware	9	24	41,437,492	182,988,865	-77.4	5,722	223,400	
Florida	187	381	72,424,979	242,949,009	-70.2	395,770	20,749,166	
Georgia	259	454	143,673,580	420,087,203	-65.8	600,603	27,525,692	
Hawaii	*	*	*	*	*	*	*	
Idaho	6	15	1,359,252	13,794,168	-90.1	0	1,252,261	
Illinois	388	635	254,124,522	732,772,968	-65.3	3,514,456	78,835,909	
Indiana	90	169	69,083,257	283,196,850	-75.6	224,669	8,075,747	
Iowa	62	130	16,360,547	79,037,645	-79.3	35,568	4,692,161	
Kansas	141	322	23,615,426	98,627,107	-76.1	456,044	7,251,619	
Kentucky	57	97	51,909,931	122,820,766	-57.7	95,891	7,326,312	
Louisiana	441	931	76,300,805	554,904,136	-86.2	436,061	11,721,312	
Maine	8	12	1,184,998	4,164,584	-71.5	0	304,381	
Maryland	67	130	12,367,938	91,092,185	-86.4	56,387	3,217,314	
Massachusetts	234	376	114,946,440	514,657,289	-77.7	220,075	28,293,368	
Michigan	143	250	49,252,173	250,824,853	-80.4	171,574	21,664,798	
Minnesota	210	347	118,855,150	412,440,037	-71.2	203,917	26,159,134	
Mississippi	47	113	17,753,181	70,995,423	-75.0	68,331	12,152,265	
Missouri	214	407	143,423,707	409,364,132	-65.0	14,645,681	62,177,619	
Montana	8	13	817,249	9,789,515	-91.7	0	245,049	
Nebraska	50	107	9,471,445	74,810,427	-87.3	49,804	7,249,232	
Nevada	24	40	2,347,769	10,732,599	-78.1	0	1,510,548	
New Hampshire	26	43	9,301,972	31,590,030	-70.6	19,481	3,517,984	
New Jersey	233	393	442,104,035	1,426,552,011	-69.0	722,912	184,861,017	
New Mexico	196	497	37,973,708	114,177,477	-66.7	1,259,453	7,017,772	
New York	289	546	183,734,810	892,668,059	-79.4	1,308,632	68,715,535	
North Carolina	130	262	68,517,858	309,888,533	-77.9	788,593	10,024,452	
North Dakota	4	10	372,241	930,206	-60.0	0	199,739	
Ohio	263	480	214,772,815	839,248,662	-74.4	279,671	33,565,884	
Oklahoma	436	981	674,321,986	1,561,745,414	-56.8	302,473	17,139,501	
Oregon	54	116	28,098,593	77,074,572	-63.5	74,086	2,887,280	
Pennsylvania	217	395	306,201,760	997,317,213	-69.3	230,494	21,923,714	
Rhode Island	14	25	2,013,917	17,297,487	-88.4	13,719	1,183,957	
South Carolina	56	108	15,528,268	59,555,266	-73.9	60,095	2,008,701	
South Dakota	12	29	15,493,970	40,937,809	-62.2	91,274	7,352,633	
Tennessee	160	303	60,230,724	207,746,411	-71.0	1,266,170	21,638,869	
Utah	73	109	20,035,919	57,622,165	-65.2	33,715	5,655,212	
Vermont	4	9	542,318	2,111,229	-74.3	4,904	241,249	
Virginia	93	184	57,345,176	212,000,717	-73.0	90,424	8,278,691	
Washington	81	137	21,341,073	93,959,223	-77.3	19,114	8,208,492	
Washington DC	11	20	63,953,238	199,614,861	-68.0	120,474	63,625,289	
West Virginia	7	15	984,815	9,750,647	-89.9	0	529,467	
Wisconsin	118	249	50,360,733	246,671,735	-79.6	531,757	8,088,500	
Wyoming	6	18	2,804,501	4,861,305	-42.3	0	571,949	
Canada	13	24	885,894	4,135,032	-78.6	4	789,540	
Mexico	*	*	*	*	*	*	*	

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1996 3rd Qtr	1995 3rd Qtr	1996 3rd Qtr	1995 3rd Qtr			
Other	*	7	\$ *	\$ 3,913,104	* %	\$ *	\$ *
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Out-of-State Total	6,492	12,568	\$ 4,692,923,999	\$ 17,723,049,258	-73.5%	\$ 32,548,468	\$ 966,461,986
	=====	=====	=====	=====	=====	=====	=====
 Total	 383,230	 444,539	 \$130,383,337,297	 \$144,174,847,997	 -9.6%	 \$ 909,374,259	 \$36,745,795,078

"*" - No data reported, cannot compute, or omitted to avoid disclosure

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County	Reporting Outlets		Gross Sales		Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1996 3rd Qtr	1995 3rd Qtr	1996 3rd Qtr	1995 3rd Qtr				
Anderson	462	539	\$ 482,164,226	\$ 1,025,617,318	-53.0%	\$ 210,074	\$ 35,890,925	
Andrews	201	228	23,027,675	18,630,623	23.6	14,982	8,468,362	
Angelina	774	840	165,086,950	170,846,546	-3.4	389,199	79,097,501	
Aransas	301	320	57,055,014	51,564,842	10.6	57,509	20,402,100	
Archer	102	106	8,820,308	8,200,042	7.6	6,872	3,103,023	
Armstrong	20	28	1,335,472	1,439,394	-7.2	70	565,686	
Atascosa	318	356	36,905,683	36,775,073	0.4	107,062	18,232,831	
Austin	338	387	51,888,762	47,367,003	9.5	148,846	21,807,003	
Bailey	88	91	10,466,486	12,154,953	-13.9	36,641	4,221,746	
Bandera	182	214	15,146,673	17,473,820	-13.3	11,492	6,378,503	
Bastrop	496	536	91,079,466	84,150,983	8.2	169,641	29,670,249	
Baylor	72	82	6,569,607	5,808,448	13.1	3,011	2,224,987	
Bee	255	310	30,744,070	31,211,318	-1.5	267,045	17,788,140	
Bell	2,118	2,378	639,953,180	609,225,579	5.0	1,701,163	212,459,278	
Bexar	12,654	14,197	3,186,571,774	3,102,530,592	2.7	24,333,143	1,616,430,141	
Blanco	152	178	8,227,708	7,873,583	4.5	3,853	3,532,426	
Borden	4	7	108,741	40,887	166.0	0	107,138	
Bosque	197	233	13,945,066	14,562,886	-4.2	4,779	6,797,339	
Bowie	1,017	1,135	208,901,467	222,236,359	-6.0	971,415	102,488,836	
Brazoria	2,198	2,644	390,118,220	385,471,881	1.2	1,085,405	176,321,414	
Brazos	1,353	1,483	324,533,528	310,833,312	4.4	1,669,681	183,251,427	
Brewster	202	204	16,821,662	16,705,393	0.7	42,929	8,502,390	
Briscoe	31	34	1,129,698	1,374,433	-17.8	1,796	481,985	
Brooks	104	111	10,806,012	10,535,216	2.6	44,323	5,949,512	
Brown	461	489	71,996,770	72,423,169	-0.6	262,689	38,398,740	
Burleson	164	188	21,485,522	21,553,726	-0.3	99,967	9,261,353	
Burnet	457	501	63,891,953	61,939,370	3.2	268,722	35,824,288	
Caldwell	282	319	36,269,331	35,239,802	2.9	104,513	14,289,851	
Calhoun	238	268	32,366,441	30,631,267	5.7	160,405	16,382,506	
Callahan	153	170	7,826,649	7,481,117	4.6	53,074	3,745,585	
Cameron	3,244	3,681	469,792,309	470,801,890	-0.2	2,117,981	251,970,743	
Camp	140	164	18,667,962	18,255,544	2.3	65,462	7,350,284	
Carson	75	79	5,022,990	5,106,838	-1.6	101,638	1,937,259	
Cass	345	416	44,761,554	45,577,254	-1.8	48,227	15,363,978	
Castro	89	104	12,802,325	12,806,539	-0.0	9,401	3,568,557	
Chambers	243	313	66,723,236	70,521,186	-5.4	203,181	12,021,235	
Cherokee	446	519	67,820,258	67,852,908	-0.0	133,556	26,213,071	
Childress	102	114	15,606,807	15,542,121	0.4	13,249	7,338,229	
Clay	104	123	10,467,979	11,295,464	-7.3	8,032	2,782,405	
Cochran	39	44	3,706,634	3,187,430	16.3	2,457	1,213,018	
Coke	54	60	5,475,372	6,174,817	-11.3	35,885	1,094,602	
Coleman	132	148	14,531,115	14,261,636	1.9	8,772	5,300,129	
Collin	2,812	3,080	962,794,203	858,574,838	12.1	3,478,022	509,280,918	
Collingsworth	37	38	3,004,110	3,161,974	-5.0	27,883	1,187,066	
Colorado	293	320	40,152,601	42,032,495	-4.5	91,302	14,382,756	
Comal	948	1,009	545,502,846	779,620,395	-30.0	1,047,256	87,686,212	
Comanche	186	196	21,530,699	20,281,346	6.2	26,847	7,881,344	
Concho	38	44	3,746,516	3,947,899	-5.1	2,567	1,221,211	
Cooke	511	591	81,764,866	78,326,248	4.4	262,293	39,908,685	
Coryell	406	474	60,645,215	51,327,921	18.2	208,239	31,605,292	
Cottle	40	36	2,583,048	2,480,333	4.1	391	584,360	
Crane	66	64	8,011,395	5,098,148	57.1	1,542	2,181,837	

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County	Reporting Outlets		Gross Sales		Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1996 3rd Qtr	1995 3rd Qtr	1996 3rd Qtr	1995 3rd Qtr				
Crockett	74	87	\$ 6,341,019	\$ 6,607,118		-4.0%	\$ 7,594	\$ 2,957,467
Crosby	69	79	11,899,079	7,631,580		55.9	37,344	2,146,230
Culberson	57	70	8,597,787	8,852,740		-2.9	37,895	2,553,437
Dallam	130	144	13,065,449	12,202,384		7.1	85,005	6,207,417
Dallas	22,637	26,634	7,802,722,145	7,760,494,359		0.5	40,380,363	3,125,288,843
Dawson	181	205	21,892,591	21,477,037		1.9	20,453	10,132,798
Deaf Smith	220	227	30,743,576	31,504,873		-2.4	89,085	10,510,754
Delta	60	61	2,745,350	2,745,865		-0.0	742	987,496
Denton	2,627	2,892	722,677,985	665,670,978		8.6	3,164,627	373,782,084
De Witt	247	273	27,036,418	28,775,293		-6.0	200,394	10,456,607
Dickens	36	38	2,272,365	2,215,281		2.6	9,893	1,128,789
Dimmitt	101	115	9,688,772	9,565,027		1.3	37,511	5,483,602
Donley	69	69	4,016,384	3,692,324		8.8	1,945	1,938,886
Duval	115	145	6,663,544	7,910,400		-15.8	21,094	3,421,488
Eastland	253	287	31,090,881	32,120,259		-3.2	119,052	11,781,228
Ector	1,780	2,138	281,575,216	287,421,128		-2.0	832,172	199,624,231
Edwards	21	21	2,132,305	2,169,381		-1.7	646	794,863
Ellis	866	1,057	142,547,509	130,868,951		8.9	311,771	65,601,174
El Paso	5,687	6,221	1,344,029,539	1,210,066,981		11.1	5,462,880	587,123,327
Erath	342	391	70,398,506	77,131,468		-8.7	189,373	31,919,202
Falls	171	201	15,535,978	16,745,749		-7.2	62,368	7,305,218
Fannin	317	310	33,098,349	32,975,012		0.4	181,731	12,702,295
Fayette	406	444	56,661,092	52,028,438		8.9	193,052	18,104,729
Fisher	39	46	2,442,616	3,317,461		-26.4	1,123	1,027,920
Floyd	84	97	9,928,811	10,546,147		-5.9	4,086	2,330,987
Foard	21	22	1,250,106	1,394,728		-10.4	11,751	419,785
Fort Bend	2,222	2,710	470,768,500	399,719,882		17.8	3,474,983	228,973,493
Franklin	100	111	9,803,652	10,114,359		-3.1	298,467	4,317,127
Freestone	185	230	25,281,637	26,167,058		-3.4	64,363	7,405,338
Frio	153	165	15,438,983	15,741,355		-1.9	20,871	7,290,209
Gaines	165	190	17,913,157	17,269,406		3.7	29,183	6,940,887
Galveston	2,628	3,039	438,135,265	422,490,485		3.7	1,479,832	222,740,031
Garza	175	205	6,250,885	5,756,538		8.6	3,331	3,264,943
Gillespie	414	461	45,665,810	43,365,254		5.3	229,107	24,569,571
Glasscock	18	14	434,249	438,699		-1.0	829	182,976
Goliad	69	66	6,033,316	5,407,547		11.6	60,501	2,381,929
Gonzales	186	225	30,573,766	29,106,069		5.0	229,171	10,323,784
Gray	330	372	56,282,207	55,255,710		1.9	183,434	30,883,986
Grayson	1,341	1,535	257,056,733	251,397,667		2.3	831,995	119,420,275
Gregg	1,734	1,988	387,784,574	384,724,277		0.8	2,878,382	192,700,893
Grimes	219	248	59,251,220	44,105,863		34.3	81,472	10,952,258
Guadalupe	649	731	89,239,656	85,297,704		4.6	191,884	51,797,268
Hale	429	462	491,222,694	879,389,303		-44.1	345,615	29,587,724
Hall	63	78	3,679,084	4,788,498		-23.2	14,720	1,891,831
Hamilton	126	143	10,112,310	9,576,884		5.6	6,854	4,129,241
Hansford	80	89	9,176,952	7,928,877		15.7	32,158	2,929,852
Hardeman	68	86	5,131,025	4,899,529		4.7	19,097	2,502,841
Hardin	436	473	82,055,465	80,129,402		2.4	108,986	28,532,618
Harris	33,968	40,330	8,575,196,029	8,182,305,496		4.8	42,857,201	4,099,361,919
Harrison	517	626	87,463,921	86,491,477		1.1	303,032	38,262,045
Hartley	22	24	5,017,583	6,071,356		-17.4	7,492	1,374,979
Haskell	110	124	11,772,788	10,903,658		8.0	33,083	3,174,349

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	1996 3rd Qtr	1995 3rd Qtr	1996 3rd Qtr	1995 3rd Qtr			
Hays	1,006	1,103	\$ 165,165,655	\$ 173,786,816	-5.0%	\$ 2,596,316	\$ 109,675,730
Hemphill	66	72	4,633,654	4,353,644	6.4	33,904	2,374,953
Henderson	820	1,026	118,193,141	111,053,735	6.4	396,600	56,216,358
Hidalgo	4,323	4,910	766,497,217	737,347,045	4.0	2,975,158	395,850,874
Hill	473	545	79,106,777	79,327,550	-0.3	187,216	40,208,757
Hockley	288	306	33,363,056	32,031,830	4.2	86,736	15,711,650
Hood	457	485	68,718,655	59,916,233	14.7	236,038	34,906,270
Hopkins	396	479	92,998,882	84,144,107	10.5	288,057	32,370,893
Houston	200	217	27,009,539	28,200,510	-4.2	66,438	10,858,832
Howard	406	473	62,998,203	62,526,178	0.8	292,055	28,723,880
Hudspeth	34	40	1,761,829	1,659,797	6.1	469	540,963
Hunt	816	927	121,651,682	116,569,225	4.4	609,404	58,531,484
Hutchinson	278	309	36,822,951	40,353,042	-8.7	68,841	19,303,084
Irion	23	27	876,746	880,625	-0.4	3,205	572,134
Jack	105	112	6,305,489	6,633,246	-4.9	17,237	3,250,474
Jackson	143	158	42,924,752	50,430,190	-14.9	66,253	8,930,159
Jasper	430	453	90,559,321	90,853,460	-0.3	572,929	32,920,305
Jeff Davis	45	51	1,883,038	1,747,971	7.7	1,134	1,241,401
Jefferson	2,649	2,960	531,055,353	535,566,516	-0.8	3,504,323	295,415,101
Jim Hogg	72	84	7,075,754	7,948,508	-11.0	33,026	3,140,364
Jim Wells	422	502	56,291,550	56,415,450	-0.2	229,704	30,753,255
Johnson	817	936	163,314,399	158,610,230	3.0	446,503	76,258,313
Jones	162	178	32,388,706	33,777,156	-4.1	23,977	9,359,863
Karnes	142	161	15,695,010	14,968,575	4.9	13,861	7,743,396
Kaufman	820	930	119,264,470	112,676,435	5.8	353,068	54,214,895
Kendall	349	378	71,622,729	61,455,633	16.5	98,128	17,782,297
Kenedy	5	5	140,287	108,133	29.7	268	65,951
Kent	11	12	2,818,384	2,855,942	-1.3	20	120,304
Kerr	543	585	91,459,094	91,616,314	-0.2	318,156	51,360,870
Kimble	82	84	11,375,611	11,065,306	2.8	6,225	4,332,001
King	8	7	370,538	294,063	26.0	0	118,261
Kinney	35	41	1,578,146	1,575,438	0.2	719	824,771
Kleberg	294	340	50,437,204	45,625,339	10.5	104,369	29,679,151
Knox	65	72	4,877,452	6,715,338	-27.4	1,345	1,570,280
Lamar	582	662	115,960,524	109,345,776	6.0	389,607	54,905,398
Lamb	175	218	14,159,578	13,203,460	7.2	252,820	6,755,342
Lampasas	188	208	19,866,901	20,829,088	-4.6	17,459	8,487,352
La Salle	80	87	5,783,082	4,392,169	31.7	2,999	2,176,327
Lavaca	233	271	32,400,658	32,020,936	1.2	122,238	12,766,168
Lee	183	205	29,843,805	30,729,922	-2.9	77,518	11,413,598
Leon	193	204	19,519,196	19,000,279	2.7	30,604	7,258,589
Liberty	560	659	273,776,955	105,499,754	159.5	353,350	42,092,360
Limestone	269	318	37,109,559	35,910,703	3.3	53,592	14,816,218
Lipscomb	45	49	2,246,114	2,353,655	-4.6	2,378	902,173
Live Oak	137	156	21,381,038	18,614,642	14.9	19,476	5,984,193
Llano	227	262	21,049,163	21,179,117	-0.6	12,757	8,985,473
Loving	*	5	*	23,739	*	*	*
Lubbock	3,202	3,495	673,783,955	635,303,116	6.1	2,546,014	324,480,794
Lynn	58	65	3,915,926	5,439,249	-28.0	3,059	1,169,550
Madison	107	120	15,475,699	16,610,955	-6.8	29,406	6,529,651
Marion	179	205	12,436,311	9,377,742	32.6	3,486	4,731,875
Martin	56	79	7,827,353	8,253,175	-5.2	22,196	1,267,310

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	1996 3rd Qtr	1995 3rd Qtr	1996 3rd Qtr	1995 3rd Qtr			
Mason	64	74	\$ 3,347,178	\$ 3,419,655	-2.1%	\$ 1,801	\$ 1,522,235
Matagorda	440	534	57,022,649	57,353,308	-0.6	124,866	28,057,139
Maverick	454	522	62,107,062	58,392,506	6.4	146,798	33,385,654
McCulloch	109	135	13,687,286	13,540,489	1.1	33,397	7,847,812
McLennan	2,404	2,721	477,985,272	476,262,465	0.4	1,456,363	232,773,418
McMullen	11	14	526,787	505,307	4.3	0	254,710
Medina	325	363	52,874,987	50,185,809	5.4	118,625	14,897,293
Menard	41	46	2,328,996	2,300,013	1.3	1,620	1,006,802
Midland	1,792	2,082	310,816,840	274,598,009	13.2	2,291,464	166,578,010
Milam	289	309	30,574,812	30,599,061	-0.1	60,231	12,442,343
Mills	69	68	4,887,754	4,889,064	-0.0	3,751	2,008,635
Mitchell	121	130	9,902,076	9,854,976	0.5	120,556	5,084,034
Montague	295	341	29,775,358	32,893,485	-9.5	68,492	11,355,751
Montgomery	2,232	2,463	511,056,543	474,444,719	7.7	4,050,500	285,891,101
Moore	208	240	27,743,102	28,873,823	-3.9	346,415	16,169,438
Morris	130	148	12,419,301	11,925,987	4.1	19,993	5,170,823
Motley	30	38	1,066,335	1,133,321	-5.9	1,019	478,545
Nacogdoches	610	689	120,239,201	116,564,251	3.2	654,683	60,097,571
Navarro	524	627	81,919,187	73,689,734	11.2	411,198	36,630,751
Newton	104	112	17,083,822	24,995,361	-31.7	17,075	3,662,602
Nolan	233	240	28,699,198	27,491,564	4.4	48,867	14,814,778
Nueces	3,518	3,955	721,962,223	712,474,174	1.3	4,129,719	398,592,432
Ochiltree	133	145	15,958,127	15,304,736	4.3	65,023	7,738,483
Oldham	27	30	2,669,802	2,809,497	-5.0	2,126	993,085
Orange	765	870	128,427,522	145,650,941	-11.8	422,117	66,122,703
Palo Pinto	346	401	49,903,318	48,115,192	3.7	74,571	25,739,300
Panola	226	252	27,886,229	25,487,740	9.4	40,479	12,388,549
Parker	615	682	162,782,606	147,172,226	10.6	417,061	50,502,007
Parmer	86	92	8,119,269	8,257,033	-1.7	7,615	2,484,742
Pecos	209	245	22,347,844	23,330,357	-4.2	63,636	11,752,331
Polk	395	461	68,022,087	71,596,682	-5.0	110,557	32,514,726
Potter	1,751	1,867	425,104,384	426,355,994	-0.3	2,333,613	229,775,569
Presidio	106	141	5,878,527	6,184,308	-4.9	2,828	2,450,581
Rains	91	115	7,849,630	7,593,223	3.4	1,536	4,330,328
Randall	768	855	160,622,342	158,280,311	1.5	489,849	56,913,717
Reagan	52	55	7,077,757	7,186,234	-1.5	3,072	2,335,512
Real	61	59	2,297,948	2,597,070	-11.5	6,976	1,034,091
Red River	160	175	17,272,559	17,715,199	-2.5	80,076	5,759,282
Reeves	177	203	17,474,326	19,694,368	-11.3	64,128	8,793,552
Refugio	112	112	10,818,723	10,570,431	2.3	4,444	5,110,564
Roberts	11	13	478,619	575,222	-16.8	187	209,878
Robertson	169	190	14,170,293	13,447,371	5.4	167,253	5,770,856
Rockwall	400	462	62,043,144	59,309,101	4.6	823,321	29,896,722
Runnels	153	162	13,195,609	18,352,816	-28.1	12,774	6,490,729
Rusk	418	521	49,766,208	46,609,941	6.8	590,892	22,640,391
Sabine	131	152	12,295,083	11,297,669	8.8	28,675	4,868,820
San Augustine	94	96	9,987,795	10,318,608	-3.2	10,563	3,635,319
San Jacinto	148	187	10,672,895	9,818,223	8.7	13,446	5,056,078
San Patricio	529	606	80,720,513	76,952,549	4.9	116,582	32,066,139
San Saba	85	92	5,536,737	5,021,661	10.3	1,787	2,538,467
Schleicher	35	35	1,878,027	1,788,856	5.0	514	880,822
Scurry	205	238	28,727,904	28,108,724	2.2	104,672	14,328,402

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	1996 3rd Qtr	1995 3rd Qtr	1996 3rd Qtr	1995 3rd Qtr				
Shackelford	48	54	\$ 2,829,451	\$ 2,540,996	11.4%	\$ 31,044	\$ 1,707,134	
Shelby	269	290	36,322,389	36,921,057	-1.6	99,783	15,371,529	
Sherman	27	36	3,634,779	3,214,624	13.1	38,848	810,630	
Smith	2,307	2,758	456,693,046	450,224,726	1.4	1,856,199	229,070,937	
Somervell	86	108	7,034,058	7,163,252	-1.8	3,788	3,576,315	
Starr	394	474	47,486,379	48,177,991	-1.4	115,988	23,182,873	
Stephens	158	167	15,256,222	15,759,320	-3.2	23,071	7,752,983	
Sterling	32	30	1,586,492	1,597,966	-0.7	5,132	1,071,551	
Stonewall	39	43	2,195,401	2,634,616	-16.7	668	944,234	
Sutton	84	79	6,565,145	6,408,875	2.4	6,654	3,510,725	
Swisher	89	100	9,317,455	9,427,378	-1.2	5,528	3,212,523	
Tarrant	11,897	13,157	3,643,167,936	3,543,822,808	2.8	16,073,729	1,817,415,983	
Taylor	1,515	1,663	328,636,293	331,381,215	-0.8	1,001,868	154,197,469	
Terrell	26	23	958,956	1,048,535	-8.5	1,322	341,971	
Terry	132	148	27,916,392	23,730,530	17.6	133,511	7,884,053	
Throckmorton	26	31	1,385,207	1,259,676	10.0	425	565,267	
Titus	343	415	69,539,215	72,199,619	-3.7	320,407	32,353,286	
Tom Green	1,399	1,568	224,092,810	249,141,600	-10.1	960,990	117,095,112	
Travis	8,320	9,500	2,115,227,100	2,072,783,133	2.0	27,697,474	1,161,934,714	
Trinity	177	194	13,097,937	12,990,172	0.8	12,750	6,437,072	
Tyler	177	211	20,612,305	20,395,612	1.1	47,319	8,990,677	
Upshur	282	346	45,226,867	36,909,184	22.5	77,357	15,085,541	
Upton	65	80	3,333,206	3,303,986	0.9	4,745	1,789,519	
Uvalde	325	347	46,541,171	46,069,964	1.0	110,684	22,162,899	
Val Verde	489	536	71,278,793	66,346,914	7.4	111,191	35,143,972	
Van Zandt	816	966	53,031,107	50,452,645	5.1	131,377	25,136,626	
Victoria	898	1,003	209,863,879	207,093,958	1.3	988,128	106,263,714	
Walker	467	535	84,291,626	83,160,214	1.4	216,681	42,539,498	
Waller	244	285	104,022,476	134,928,605	-22.9	224,576	16,365,300	
Ward	164	193	15,672,542	14,914,126	5.1	91,749	7,671,879	
Washington	405	448	56,782,444	55,190,764	2.9	107,615	30,181,934	
Webb	1,849	2,112	345,980,718	319,818,277	8.2	1,598,189	167,221,408	
Wharton	490	544	69,783,071	68,942,997	1.2	111,092	32,179,143	
Wheeler	86	100	10,373,595	8,859,196	17.1	1,079	3,027,444	
Wichita	1,600	1,794	280,359,639	301,647,206	-7.1	1,048,426	147,490,449	
Wilbarger	192	234	25,612,837	23,417,514	9.4	176,684	10,789,750	
Willacy	150	179	15,225,248	14,760,470	3.1	49,064	6,874,533	
Williamson	1,689	1,859	377,570,833	313,021,764	20.6	3,080,179	192,445,468	
Wilson	203	240	23,822,626	20,833,873	14.3	21,816	11,741,113	
Winkler	103	138	7,983,378	9,291,184	-14.1	42,421	4,162,019	
Wise	358	369	68,654,188	64,296,016	6.8	137,189	28,712,053	
Wood	523	624	51,640,803	49,502,026	4.3	165,447	25,043,053	
Yoakum	112	115	11,890,430	11,213,131	6.0	40,032	3,678,147	
Young	347	374	30,452,961	30,961,010	-1.6	24,418	14,363,382	
Zapata	118	142	8,820,772	7,821,086	12.8	117,146	4,260,662	
Zavala	89	97	5,492,428	5,521,165	-0.5	43,422	2,373,783	
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In-State Total	204,093	233,502	\$ 47,591,202,954	\$ 47,187,274,871	0.9%	\$ 240,270,129	\$21,843,398,360	

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	1996 3rd Qtr	1995 3rd Qtr	1996 3rd Qtr	1995 3rd Qtr				
Alabama	15	34	\$ 1,132,401	\$ 4,314,395	-73.8%	\$ 27,832	\$ 415,415	
Alaska	*	*	*	*	*	*	*	
Arizona	27	71	24,152,959	52,769,028	-54.2	143	4,538,847	
Arkansas	41	161	4,113,812	18,178,013	-77.4	17,746	1,302,802	
California	165	323	61,704,897	179,045,287	-65.5	160,683	22,557,683	
Colorado	37	106	5,149,760	9,418,682	-45.3	11,844	1,255,475	
Connecticut	31	48	12,870,543	39,779,595	-67.6	41,791	3,627,461	
Delaware	*	4	*	319,224	*	*	*	
Florida	46	113	27,595,437	75,248,036	-63.3	45	7,081,249	
Georgia	65	105	21,529,428	42,755,681	-49.6	13,387	5,609,022	
Hawaii	*	*	*	*	*	*	*	
Idaho	*	*	*	*	*	*	*	
Illinois	88	145	43,610,616	109,449,888	-60.2	116,868	28,529,333	
Indiana	16	31	7,935,342	19,614,930	-59.5	15,160	3,902,790	
Iowa	11	25	720,281	6,840,339	-89.5	566	521,128	
Kansas	25	87	1,757,850	8,951,984	-80.4	33,640	923,876	
Kentucky	15	26	12,399,731	27,597,580	-55.1	0	2,456,180	
Louisiana	103	297	8,156,973	113,039,895	-92.8	130	2,111,639	
Maine	*	*	*	*	*	*	*	
Maryland	16	32	1,859,153	4,138,591	-55.1	420	1,074,037	
Massachusetts	57	80	13,161,833	52,880,325	-75.1	113,194	7,706,251	
Michigan	21	42	6,542,009	21,681,297	-69.8	44,498	5,201,940	
Minnesota	56	87	7,817,534	57,734,326	-86.5	30,226	5,023,826	
Mississippi	5	37	30,127	265,060	-88.6	2	5,086	
Missouri	38	112	14,589,853	52,070,260	-72.0	53,729	6,975,443	
Montana	4	4	213,771	181,857	17.5	0	155,463	
Nebraska	11	26	2,169,409	29,378,375	-92.6	31,798	1,801,945	
Nevada	5	12	124,770	73,107	70.7	0	123,174	
New Hampshire	8	14	670,901	2,922,894	-77.0	0	301,187	
New Jersey	47	84	12,475,312	51,335,207	-75.7	34,778	4,071,962	
New Mexico	47	159	3,073,241	11,446,094	-73.2	129	996,400	
New York	48	108	31,084,186	176,198,110	-82.4	342,251	26,309,130	
North Carolina	25	66	9,320,900	32,537,312	-71.4	2,121	1,656,607	
North Dakota	*	4	*	568,511	*	*	*	
Ohio	50	93	49,800,609	120,995,920	-58.8	0	5,574,556	
Oklahoma	102	364	145,517,358	258,024,405	-43.6	8	3,781,378	
Oregon	8	26	343,096	2,185,373	-84.3	0	144,890	
Pennsylvania	35	73	20,152,696	64,459,551	-68.7	2,174	6,897,429	
Rhode Island	*	5	*	525,457	*	*	*	
South Carolina	8	23	585,140	1,261,728	-53.6	0	49,557	
South Dakota	*	8	*	38,094,871	*	*	*	
Tennessee	35	82	4,045,812	11,319,222	-64.3	65,069	2,039,792	
Utah	26	39	2,704,863	9,369,251	-71.1	0	1,584,669	
Vermont	*	4	*	1,704,208	*	*	*	
Virginia	20	43	3,461,452	49,485,642	-93.0	0	1,585,689	
Washington	19	36	2,683,402	14,261,686	-81.2	2,696	1,558,033	
Washington DC	*	7	*	306,058	*	*	*	
West Virginia	*	*	*	*	*	*	*	
Wisconsin	16	41	2,748,604	12,857,813	-78.6	3,523	1,806,188	
Wyoming	*	6	*	3,853,087	*	*	*	
Canada	4	6	339,022	1,666,447	-79.7	4	242,668	
Mexico	*	*	*	*	*	*	*	

State Comptroller of Public Accounts
 State Sales and Use Tax Analysis
 For the Retail Trade Division

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1996 3rd Qtr	1995 3rd Qtr	1996 3rd Qtr	1995 3rd Qtr			
Other	*	*	\$ *	\$ *	* %	\$ *	\$ *
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Out-of-State Total	1,414	3,311	\$ 586,286,568	\$ 1,791,236,783	-67.3%	\$ 1,171,599	\$ 179,580,509
	=====	=====	=====	=====	=====	=====	=====
 Total	 205,507	 236,813	 \$ 48,177,489,522	 \$ 48,978,511,654	 -1.6%	 \$ 241,441,728	 \$22,022,978,869

"*" - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis by Industry

March 25, 1997

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	7,756	9,220	\$ 491,754,223	\$ 524,507,932	-6.2%	\$ 3,532,770	\$ 214,874,201
Mining	1,816	2,189	2,244,027,164	1,561,775,610	43.7	15,023,328	141,675,997
Construction	17,625	21,328	6,562,913,459	6,460,379,973	1.6	104,252,352	1,102,638,674
Manufacturing	19,122	22,900	24,115,144,058	29,911,554,526	-19.4	143,523,564	1,865,677,219
Transportation/Utilities	5,652	6,183	9,649,802,346	9,959,843,442	-3.1	140,087,917	3,823,030,082
Wholesale Trade							
Durable Goods	16,152	18,892	14,370,555,364	17,324,074,007	-17.0	44,049,177	2,183,649,393
Nondurable Goods	7,640	9,071	12,485,053,805	16,315,639,949	-23.5	38,707,967	638,093,556
Total Wholesale Trade	23,792	27,963	26,855,609,169	33,639,713,956	-20.2	82,757,144	2,821,742,949
Retail Trade							
Building Materials	8,488	9,549	3,008,000,148	3,175,575,702	-5.3	15,911,175	1,867,817,128
General Merchandise	4,992	5,502	7,250,125,956	8,320,145,256	-12.9	36,748,330	4,452,351,817
Food Stores	21,880	23,014	8,450,166,341	8,210,261,250	2.9	27,202,406	2,737,100,690
Automotive	16,276	17,886	10,657,064,907	10,028,116,166	6.3	14,773,878	1,324,298,715
Clothing	16,063	20,774	1,863,167,050	1,958,673,224	-4.9	12,906,387	1,652,853,349
Home Furnishings	18,497	21,810	4,478,463,345	4,696,844,444	-4.6	27,003,129	2,398,831,842
Restaurants	44,246	46,835	4,682,723,294	4,619,875,035	1.4	44,249,221	3,997,761,679
Drug Stores	3,196	3,371	1,417,393,769	1,310,334,622	8.2	6,400,907	419,430,805
Liquor Stores	3,277	3,445	406,653,960	392,277,814	3.7	517,327	315,198,935
Miscellaneous Retail	68,592	84,627	5,963,730,752	6,266,408,141	-4.8	55,728,968	2,857,333,909
Total Retail Trade	205,507	236,813	48,177,489,522	48,978,511,654	-1.6	241,441,728	22,022,978,869
Financial Services	4,050	4,441	345,144,585	396,260,553	-12.9	20,551,149	126,215,814
Services	97,224	112,830	11,560,608,068	12,382,441,752	-6.6	154,382,358	4,500,057,842
Public Administration	363	354	256,063,945	238,059,333	7.6	337,166	108,507,503
Nonclassifiable	323	318	124,780,758	121,799,266	2.4	3,484,783	18,395,928
Other	*	*	*	*	*	*	*
Total	383,230	444,539	\$130,383,337,297	\$144,174,847,997	-9.6%	\$ 909,374,259	\$36,745,795,078

"*" - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis by MSA
All Industries

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MSA	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Abilene	2,897	3,230	\$ 734,744,442	\$ 783,892,312	-6.3%	\$ 3,997,016	\$ 234,690,017
Amarillo	4,770	5,213	1,499,787,300	1,478,848,888	1.4	9,582,265	435,080,553
Austin-San Marcos	22,769	25,995	6,281,968,118	6,294,746,729	-0.2	81,998,983	2,355,322,832
Beaumont-Port Arthur-Orange MS	7,074	7,957	2,037,333,381	2,220,650,857	-8.3	10,962,291	566,776,429
Brazoria	3,905	4,619	854,081,281	866,247,202	-1.4	3,518,381	238,424,171
Brownsville-Harlngn-San Benito	5,245	5,954	839,150,650	868,900,900	-3.4	5,269,868	347,215,403
Bryan-College Station	2,576	2,774	578,598,816	583,664,151	-0.9	4,856,205	252,062,671
Corpus Christi	7,548	8,549	2,023,139,414	2,030,498,733	-0.4	11,971,756	692,184,684
Dallas	63,177	73,979	32,404,054,897	31,722,043,842	2.1	238,466,436	8,969,539,049
El Paso	9,602	10,611	3,064,210,044	3,310,974,229	-7.5	24,231,243	829,723,227
Fort Worth-Arlington	27,379	30,759	9,380,493,243	9,708,070,707	-3.4	92,161,600	2,977,450,939
Galveston-Texas City	4,474	5,207	2,015,459,332	1,553,686,952	29.7	5,010,265	316,343,191
Houston	74,911	88,602	29,985,195,526	29,866,191,411	0.4	174,185,223	7,838,575,403
Killeen-Temple	4,359	4,834	1,490,134,496	1,369,520,139	8.8	9,599,341	347,246,769
Laredo	2,998	3,403	689,137,587	636,895,633	8.2	8,297,853	216,113,500
Longview-Marshall	4,789	5,543	1,337,517,564	1,436,410,192	-6.9	9,206,940	371,618,985
Lubbock	5,919	6,429	1,628,085,601	1,672,207,503	-2.6	9,110,265	459,025,663
McAllen-Edinburg-Mission	6,839	7,831	1,239,008,204	1,474,339,809	-16.0	4,996,100	492,672,585
Odessa-Midland	7,252	8,399	1,618,951,135	1,415,742,338	14.4	9,851,681	563,554,162
San Angelo	2,593	2,900	468,329,281	490,329,596	-4.5	15,967,004	185,415,401
San Antonio	26,174	29,236	9,353,948,948	8,559,273,077	9.3	67,928,746	2,742,567,311
Sherman-Denison	2,357	2,725	472,083,475	471,095,854	0.2	3,513,823	161,486,927
Texarkana	1,730	1,950	471,156,052	493,085,787	-4.4	2,752,263	137,661,392
Tyler	4,031	4,786	866,644,641	944,106,616	-8.2	8,728,193	331,369,827
Victoria	1,691	1,889	408,328,794	410,698,097	-0.6	4,481,904	152,288,209
Waco	4,352	4,894	1,428,387,062	1,367,402,981	4.5	7,053,359	332,535,968
Wichita Falls	3,126	3,483	549,200,695	577,639,515	-4.9	3,272,857	203,772,672
MSA Total	314,537	361,751	113,719,129,979	112,607,164,050	1.0	830,971,861	32,750,717,940
Texas Non	62,201	70,220	11,971,283,319	13,844,634,689	-13.5	45,853,930	3,028,615,152
Texas Total	376,738	431,971	125,690,413,298	126,451,798,739	-0.6	876,825,791	35,779,333,092
Out-of-State Taxpayers	6,492	12,568	4,692,923,999	17,723,049,258	-73.5	32,548,468	966,461,986
Total	383,230	444,539	\$130,383,337,297	\$144,174,847,997	-9.6%	\$ 909,374,259	\$36,745,795,078

State Comptroller of Public Accounts
State Sales and Use Tax Analysis by MSA
Retail Trade

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MSA	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Abilene	1,515	1,663	\$ 328,636,293	\$ 331,381,215	-0.8%	\$ 1,001,868	\$ 154,197,469
Amarillo	2,519	2,722	585,726,726	584,636,305	0.2	2,823,462	286,689,286
Austin-San Marcos	11,793	13,317	2,785,312,385	2,678,982,498	4.0	33,648,123	1,508,016,012
Beaumont-Port Arthur-Orange MS	3,850	4,303	741,538,340	761,346,859	-2.6	4,035,426	390,070,422
Brazoria	2,198	2,644	390,118,220	385,471,881	1.2	1,085,405	176,321,414
Brownsville-Harlngn-San Benito	3,244	3,681	469,792,309	470,801,890	-0.2	2,117,981	251,970,743
Bryan-College Station	1,353	1,483	324,533,528	310,833,312	4.4	1,669,681	183,251,427
Corpus Christi	4,047	4,561	802,682,736	789,426,723	1.7	4,246,301	430,658,571
Dallas	31,798	37,008	10,051,894,279	9,815,217,622	2.4	49,517,176	4,272,812,478
El Paso	5,687	6,221	1,344,029,539	1,210,066,981	11.1	5,462,880	587,123,327
Fort Worth-Arlington	13,786	15,260	4,037,983,596	3,909,521,497	3.3	17,173,331	1,979,082,573
Galveston-Texas City	2,628	3,039	438,135,265	422,490,485	3.7	1,479,832	222,740,031
Houston	39,469	46,760	10,001,543,739	9,367,419,642	6.8	51,163,791	4,684,705,408
Killeen-Temple	2,524	2,852	700,598,395	660,553,500	6.1	1,909,402	244,064,570
Laredo	1,849	2,112	345,980,718	319,818,277	8.2	1,598,189	167,221,408
Longview-Marshall	2,533	2,960	520,475,362	508,124,938	2.4	3,258,771	246,048,479
Lubbock	3,202	3,495	673,783,955	635,303,116	6.1	2,546,014	324,480,794
McAllen-Edinburg-Mission	4,323	4,910	766,497,217	737,347,045	4.0	2,975,158	395,850,874
Odessa-Midland	3,572	4,220	592,392,056	562,019,137	5.4	3,123,636	366,202,241
San Angelo	1,399	1,568	224,092,810	249,141,600	-10.1	960,990	117,095,112
San Antonio	14,454	16,177	3,845,136,902	3,988,282,564	-3.6	25,594,099	1,767,654,734
Sherman-Denison	1,341	1,535	257,056,733	251,397,667	2.3	831,995	119,420,275
Texarkana	1,017	1,135	208,901,467	222,236,359	-6.0	971,415	102,488,836
Tyler	2,307	2,758	456,693,046	450,224,726	1.4	1,856,199	229,070,937
Victoria	898	1,003	209,863,879	207,093,958	1.3	988,128	106,263,714
Waco	2,404	2,721	477,985,272	476,262,465	0.4	1,456,363	232,773,418
Wichita Falls	1,702	1,900	289,179,947	309,847,248	-6.7	1,055,298	150,593,472
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MSA Total	167,412	192,008	41,870,564,714	40,615,249,510	3.1	224,550,914	19,696,868,025
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Texas Non	36,681	41,494	5,720,638,240	6,572,025,361	-13.0	15,719,215	2,146,530,335
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Texas Total	204,093	233,502	47,591,202,954	47,187,274,871	0.9	240,270,129	21,843,398,360
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Out-of-State Taxpayers	1,414	3,311	586,286,568	1,791,236,783	-67.3	1,171,599	179,580,509
	=====	=====	=====	=====	=====	=====	=====
Total	205,507	236,813	\$ 48,177,489,522	\$ 48,978,511,654	-1.6%	\$ 241,441,728	\$22,022,978,869

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Abilene MSA

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	66	76	\$ 2,054,587	\$ 1,916,837	7.2%	\$ 7,008	\$ 1,068,421
Mining	36	45	5,612,969	5,389,635	4.1	12,683	1,065,063
Construction	158	181	30,871,327	37,794,107	-18.3	810,031	5,880,210
Manufacturing	97	107	76,353,904	79,011,663	-3.4	678,837	6,047,703
Transportation/Utilities	40	50	129,544,851	119,199,451	8.7	292,941	26,028,894
Wholesale Trade							
Durable Goods	130	137	46,660,461	38,868,018	20.0	94,195	13,575,964
Nondurable Goods	48	53	38,105,428	37,240,175	2.3	206,224	3,603,120
Total Wholesale Trade	178	190	84,765,889	76,108,193	11.4	300,419	17,179,084
Retail Trade							
Building Materials	53	62	19,014,306	23,699,390	-19.8	30,811	12,580,837
General Merchandise	30	32	53,314,364	47,624,866	11.9	622,202	41,541,691
Food Stores	168	156	59,108,701	60,015,087	-1.5	35,865	19,943,887
Automotive	105	132	95,530,207	98,060,443	-2.6	13,316	9,471,144
Clothing	109	126	8,882,430	9,322,677	-4.7	11,060	7,887,885
Home Furnishings	152	147	18,090,451	17,290,215	4.6	52,739	12,030,697
Restaurants	318	329	30,302,902	31,938,075	-5.1	112,437	27,204,632
Drug Stores	22	25	7,740,872	8,356,855	-7.4	6,120	2,323,932
Liquor Stores	26	23	3,378,964	2,710,610	24.7	100	2,783,424
Miscellaneous Retail	532	631	33,273,096	32,362,997	2.8	117,218	18,429,340
Total Retail Trade	1,515	1,663	328,636,293	331,381,215	-0.8	1,001,868	154,197,469
Financial Services	30	32	765,780	989,690	-22.6	30,472	623,311
Services	772	881	74,286,275	130,350,964	-43.0	851,975	21,010,741
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,897	3,230	\$ 734,744,442	\$ 783,892,312	-6.3%	\$ 3,997,016	\$ 234,690,017

* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Amarillo MSA

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	132	162	\$ 3,758,574	\$ 3,836,531	-2.0%	\$ 2,194	\$ 2,009,860
Mining	4	6	920,750	515,944	78.5	0	191,693
Construction	323	350	89,698,525	89,781,199	-0.1	909,609	18,328,113
Manufacturing	154	178	98,485,487	123,573,323	-20.3	495,926	10,163,012
Transportation/Utilities	57	59	177,805,373	173,726,051	2.3	1,661,296	41,528,382
Wholesale Trade							
Durable Goods	196	213	169,685,630	173,446,118	-2.2	256,680	23,506,120
Nondurable Goods	93	105	267,726,816	219,760,636	21.8	326,794	6,669,519
Total Wholesale Trade	289	318	437,412,446	393,206,754	11.2	583,474	30,175,639
Retail Trade							
Building Materials	115	118	36,676,623	36,438,927	0.7	253,363	26,090,083
General Merchandise	41	45	93,659,002	100,285,123	-6.6	616,695	69,350,219
Food Stores	223	234	84,202,786	74,039,330	13.7	148,472	28,514,275
Automotive	195	203	176,164,579	185,996,914	-5.3	275,719	18,008,214
Clothing	188	217	26,254,913	27,398,247	-4.2	47,190	24,270,993
Home Furnishings	238	270	35,837,478	34,965,441	2.5	809,527	29,168,294
Restaurants	597	613	55,731,523	56,734,106	-1.8	372,923	51,625,204
Drug Stores	45	44	17,695,948	16,398,991	7.9	4,401	4,767,141
Liquor Stores	52	53	6,845,468	6,643,256	3.0	844	5,761,717
Miscellaneous Retail	825	925	52,658,406	45,735,970	15.1	294,328	29,133,146
Total Retail Trade	2,519	2,722	585,726,726	584,636,305	0.2	2,823,462	286,689,286
Financial Services	66	65	6,779,107	6,167,570	9.9	354,676	1,664,766
Services	1,223	1,350	99,163,325	103,359,981	-4.1	2,751,628	44,292,815
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	4,770	5,213	\$ 1,499,787,300	\$ 1,478,848,888	1.4%	\$ 9,582,265	\$ 435,080,553
	=====	=====	=====	=====	=====	=====	=====

* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Austin-San Marcos MSA

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Industry	Reporting Outlets 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	536	656	\$ 39,206,899	\$ 38,008,348	3.2%	\$ 497,883	\$ 21,915,098
Mining	25	32	26,832,991	26,759,887	0.3	25,859	3,053,792
Construction	1,095	1,337	423,350,338	586,184,576	-27.8	11,145,550	76,694,671
Manufacturing	1,009	1,132	1,029,976,637	977,086,186	5.4	16,881,800	112,801,116
Transportation/Utilities	302	315	311,640,965	297,055,379	4.9	1,752,180	120,754,394
Wholesale Trade							
Durable Goods	745	839	619,451,809	637,364,397	-2.8	3,885,480	160,652,214
Nondurable Goods	376	446	263,658,174	311,008,924	-15.2	1,741,847	36,088,167
Total Wholesale Trade	1,121	1,285	883,109,983	948,373,321	-6.9	5,627,327	196,740,381
Retail Trade							
Building Materials	424	443	195,709,929	182,251,833	7.4	2,391,018	153,864,261
General Merchandise	187	197	288,820,365	280,949,985	2.8	1,307,157	245,790,701
Food Stores	955	939	525,795,995	492,630,255	6.7	2,121,628	191,076,063
Automotive	734	796	549,121,554	572,500,907	-4.1	515,784	73,944,962
Clothing	907	1,057	128,414,672	132,658,662	-3.2	663,174	120,888,187
Home Furnishings	1,230	1,413	321,716,003	320,998,158	0.2	5,856,073	183,329,519
Restaurants	2,762	2,826	341,188,277	324,871,364	5.0	2,422,345	279,110,664
Drug Stores	190	193	70,262,455	55,413,074	26.8	784,040	27,553,260
Liquor Stores	207	216	28,119,973	25,806,376	9.0	6,965	21,838,667
Miscellaneous Retail	4,197	5,237	336,163,162	290,901,884	15.6	17,579,939	210,619,728
Total Retail Trade	11,793	13,317	2,785,312,385	2,678,982,498	4.0	33,648,123	1,508,016,012
Financial Services	230	246	14,389,859	12,241,421	17.6	260,855	6,659,365
Services	6,589	7,625	732,449,255	714,701,646	2.5	12,065,293	303,836,110
Public Administration	43	32	34,046,344	14,753,296	130.8	66,577	4,556,822
Nonclassifiable	26	18	1,652,462	600,171	175.3	27,536	295,071
Other	*	*	*	*	*	*	*
Total	22,769	25,995	\$ 6,281,968,118	\$ 6,294,746,729	-0.2%	\$ 81,998,983	\$ 2,355,322,832

* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Beaumont-Port Arthur-Orange MSA

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Industry	Reporting Outlets 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	162	174	\$ 3,877,883	\$ 3,317,478	16.9%	\$ 1,395	\$ 1,692,158
Mining	22	34	7,883,505	9,477,135	-16.8	3,107	2,267,170
Construction	409	492	160,071,592	172,050,389	-7.0	2,236,113	18,681,240
Manufacturing	318	355	465,248,019	603,098,006	-22.9	956,426	12,909,874
Transportation/Utilities	112	110	268,930,940	261,018,828	3.0	664,596	49,009,277
Wholesale Trade							
Durable Goods	324	367	116,682,736	130,173,991	-10.4	408,186	22,703,654
Nondurable Goods	143	170	96,194,277	99,600,770	-3.4	201,848	10,955,492
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Total Wholesale Trade	467	537	212,877,013	229,774,761	-7.4	610,034	33,659,146
Retail Trade							
Building Materials	205	220	51,058,887	56,353,947	-9.4	314,779	32,856,231
General Merchandise	87	76	118,571,662	119,827,543	-1.0	1,214,336	98,246,776
Food Stores	492	522	158,565,405	162,598,037	-2.5	453,504	50,325,416
Automotive	291	321	155,392,163	167,394,428	-7.2	302,897	26,240,718
Clothing	282	359	26,215,583	28,085,761	-6.7	52,873	24,388,594
Home Furnishings	361	404	57,953,369	54,336,526	6.7	309,868	42,784,115
Restaurants	853	908	75,235,918	74,601,668	0.9	574,661	65,455,668
Drug Stores	66	77	27,359,514	26,788,912	2.1	147,001	7,976,129
Liquor Stores	66	71	7,543,684	7,583,089	-0.5	8,441	6,500,242
Miscellaneous Retail	1,147	1,345	63,642,155	63,776,948	-0.2	657,066	35,296,533
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Total Retail Trade	3,850	4,303	741,538,340	761,346,859	-2.6	4,035,426	390,070,422
Financial Services	60	70	2,608,072	3,014,495	-13.5	114,631	1,216,967
Services	1,665	1,873	173,038,774	176,319,855	-1.9	2,334,928	56,049,225
Public Administration	5	5	1,217,709	1,221,462	-0.3	3,246	1,190,436
Nonclassifiable	4	4	41,534	11,589	258.4	2,389	30,514
Other	*	*	*	*	*	*	*
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Total	7,074	7,957	\$ 2,037,333,381	\$ 2,220,650,857	-8.3%	\$ 10,962,291	\$ 566,776,429
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* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Brazoria PMSA

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	99	117	\$ 3,061,038	\$ 3,590,647	-14.7%	\$ 44,868	\$ 1,285,528
Mining	17	17	3,865,438	4,803,288	-19.5	595	297,474
Construction	196	240	101,451,224	109,022,149	-6.9	344,586	11,624,774
Manufacturing	168	192	176,563,118	161,823,117	9.1	1,040,381	5,250,558
Transportation/Utilities	56	66	33,828,814	29,331,284	15.3	332,078	7,559,697
Wholesale Trade							
Durable Goods	140	147	51,878,080	51,784,437	0.2	63,056	7,113,783
Nondurable Goods	52	66	26,560,985	40,667,398	-34.7	31,721	2,002,108
Total Wholesale Trade	192	213	78,439,065	92,451,835	-15.2	94,777	9,115,891
Retail Trade							
Building Materials	99	116	23,790,505	24,524,061	-3.0	58,800	13,320,939
General Merchandise	99	123	72,313,658	74,645,676	-3.1	277,524	54,911,247
Food Stores	243	246	93,521,323	85,291,238	9.6	142,655	31,895,716
Automotive	173	189	98,512,383	104,474,855	-5.7	222,072	12,098,529
Clothing	140	199	8,637,443	8,470,784	2.0	50,280	8,269,545
Home Furnishings	175	220	9,723,937	10,125,728	-4.0	82,319	6,769,004
Restaurants	443	499	32,703,637	32,989,011	-0.9	147,064	28,926,734
Drug Stores	27	29	11,466,697	10,467,193	9.5	35,264	3,661,388
Liquor Stores	17	18	1,562,034	1,488,241	5.0	671	1,445,625
Miscellaneous Retail	782	1,005	37,886,603	32,995,094	14.8	68,756	15,022,687
Total Retail Trade	2,198	2,644	390,118,220	385,471,881	1.2	1,085,405	176,321,414
Financial Services	31	28	702,649	719,141	-2.3	63,762	261,441
Services	936	1,090	65,031,339	78,047,713	-16.7	480,149	25,835,568
Public Administration	7	8	972,187	971,046	0.1	23,163	844,769
Nonclassifiable	5	4	48,189	15,101	219.1	8,617	27,057
Other	*	*	*	*	*	*	*
Total	3,905	4,619	\$ 854,081,281	\$ 866,247,202	-1.4%	\$ 3,518,381	\$ 238,424,171

* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
 State Sales and Use Tax Analysis for Brownsville-Harlingen-San Benito MSA

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Industry	Reporting Outlets 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	79	94	\$ 4,365,141	\$ 4,952,079	-11.9%	\$ 4,950	\$ 530,814
Mining	*	*	*	*	*	*	*
Construction	167	200	21,921,664	25,035,850	-12.4	470,175	5,572,541
Manufacturing	174	200	97,023,697	100,263,451	-3.2	1,126,736	8,369,514
Transportation/Utilities	55	58	52,492,726	50,970,219	3.0	541,075	29,247,288
Wholesale Trade							
Durable Goods	233	280	81,881,361	99,073,173	-17.4	55,095	14,267,528
Nondurable Goods	91	107	56,146,129	62,859,913	-10.7	250,798	8,263,980
Total Wholesale Trade	324	387	138,027,490	161,933,086	-14.8	305,893	22,531,508
Retail Trade							
Building Materials	132	150	27,890,803	28,650,165	-2.7	59,335	20,086,448
General Merchandise	77	93	78,716,418	84,743,490	-7.1	829,227	64,191,745
Food Stores	434	466	140,583,351	132,737,430	5.9	152,747	42,183,998
Automotive	236	278	56,512,586	64,791,637	-12.8	93,507	14,864,105
Clothing	299	362	30,328,010	29,029,212	4.5	41,122	24,462,866
Home Furnishings	223	277	25,427,087	25,651,706	-0.9	239,391	15,092,228
Restaurants	798	848	49,080,286	51,518,030	-4.7	301,190	44,310,382
Drug Stores	34	41	7,379,177	6,449,594	14.4	101,354	1,639,875
Liquor Stores	52	53	2,547,304	2,637,108	-3.4	18	1,845,183
Miscellaneous Retail	959	1,113	51,327,287	44,593,518	15.1	300,090	23,293,913
Total Retail Trade	3,244	3,681	469,792,309	470,801,890	-0.2	2,117,981	251,970,743
Financial Services	61	73	1,453,279	2,283,676	-36.4	64,076	570,999
Services	1,135	1,255	53,295,626	52,304,486	1.9	638,790	28,306,204
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	4	4	267,313	112,530	137.5	192	52,434
Other	*	*	*	*	*	*	*
Total	5,245	5,954	\$ 839,150,650	\$ 868,900,900	-3.4%	\$ 5,269,868	\$ 347,215,403

* - No data reported, cannot compute, or omitted to avoid disclosure

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State Sales and Use Tax Analysis for Bryan-College Station MSA

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	84	94	\$ 2,628,161	\$ 2,970,647	-11.5%	\$ 66,321	\$ 1,702,667
Mining	15	21	1,711,860	2,409,618	-29.0	4,632	519,212
Construction	139	157	33,771,393	42,451,783	-20.4	878,652	5,160,969
Manufacturing	101	117	46,581,140	43,295,776	7.6	771,821	6,464,632
Transportation/Utilities	32	26	38,462,148	42,189,905	-8.8	420,967	13,028,766
Wholesale Trade							
Durable Goods	71	77	23,654,747	32,024,821	-26.1	24,940	9,026,981
Nondurable Goods	32	35	35,365,402	40,340,157	-12.3	40,132	6,570,042
Total Wholesale Trade	103	112	59,020,149	72,364,978	-18.4	65,072	15,597,023
Retail Trade							
Building Materials	74	84	24,638,897	23,052,722	6.9	421,584	15,707,450
General Merchandise	33	36	48,093,042	50,433,937	-4.6	293,130	40,112,265
Food Stores	152	160	57,749,956	54,605,035	5.8	42,684	19,413,863
Automotive	103	103	63,223,866	57,335,210	10.3	75,225	9,617,417
Clothing	95	113	12,186,214	12,014,387	1.4	160,696	11,791,356
Home Furnishings	157	159	27,074,896	27,630,228	-2.0	353,811	16,718,414
Restaurants	303	334	33,896,137	33,338,834	1.7	142,945	31,291,165
Drug Stores	18	19	5,239,227	4,968,804	5.4	2,249	1,213,512
Liquor Stores	20	21	2,799,597	2,484,480	12.7	360	2,323,419
Miscellaneous Retail	398	454	49,631,696	44,969,675	10.4	176,997	35,062,566
Total Retail Trade	1,353	1,483	324,533,528	310,833,312	4.4	1,669,681	183,251,427
Financial Services	26	26	1,448,197	1,444,356	0.3	78,236	462,806
Services	718	733	70,418,076	65,566,012	7.4	900,633	25,869,977
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,576	2,774	\$ 578,598,816	\$ 583,664,151	-0.9%	\$ 4,856,205	\$ 252,062,671

* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Corpus Christi MSA

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	129	160	\$ 6,250,142	\$ 5,027,488	24.3%	\$ 34,267	\$ 1,981,070
Mining	44	54	11,968,100	13,672,557	-12.5	122,935	2,693,571
Construction	382	464	111,701,125	130,308,317	-14.3	801,853	13,841,386
Manufacturing	287	315	203,610,376	191,286,880	6.4	1,078,413	24,498,280
Transportation/Utilities	114	114	490,549,525	474,827,654	3.3	1,932,217	94,908,398
Wholesale Trade							
Durable Goods	319	359	144,462,949	152,932,278	-5.5	736,806	39,566,658
Nondurable Goods	131	153	93,030,582	103,197,007	-9.9	129,217	12,265,794
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Total Wholesale Trade	450	512	237,493,531	256,129,285	-7.3	866,023	51,832,452
Retail Trade							
Building Materials	122	157	80,925,814	81,241,305	-0.4	290,170	31,733,031
General Merchandise	95	104	100,040,721	110,810,709	-9.7	669,797	88,161,457
Food Stores	494	530	175,230,220	175,473,357	-0.1	1,058,936	64,303,264
Automotive	298	328	163,241,182	149,079,217	9.5	292,875	27,436,179
Clothing	264	307	31,823,504	34,157,461	-6.8	135,765	30,958,145
Home Furnishings	289	327	49,643,616	48,623,430	2.1	263,006	39,236,066
Restaurants	1,036	1,092	96,728,624	93,327,677	3.6	722,197	87,580,945
Drug Stores	53	62	22,710,501	16,534,319	37.4	126,404	6,944,283
Liquor Stores	119	122	6,111,422	6,107,873	0.1	62	4,890,555
Miscellaneous Retail	1,277	1,532	76,227,132	74,071,375	2.9	687,089	49,414,646
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Total Retail Trade	4,047	4,561	802,682,736	789,426,723	1.7	4,246,301	430,658,571
Financial Services	103	109	4,798,386	6,384,627	-24.8	607,570	2,480,163
Services	1,976	2,244	153,633,287	163,022,232	-5.8	2,268,788	68,920,629
Public Administration	7	7	394,943	287,001	37.6	6,100	342,994
Nonclassifiable	9	9	57,263	125,969	-54.5	7,289	27,170
Other	*	*	*	*	*	*	*
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Total	7,548	8,549	\$ 2,023,139,414	\$ 2,030,498,733	-0.4%	\$ 11,971,756	\$ 692,184,684
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* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Dallas PMSA

March 25, 1997

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,430	1,697	\$ 100,035,685	\$ 95,404,705	4.9%	\$ 956,049	\$ 61,075,143
Mining	49	56	578,313,916	247,358,370	133.8	2,882,164	5,442,277
Construction	2,886	3,494	1,314,104,982	1,243,994,226	5.6	32,342,090	309,307,282
Manufacturing	3,532	4,184	5,996,246,358	5,709,205,257	5.0	40,167,156	578,836,450
Transportation/Utilities	819	906	3,648,452,605	3,397,039,842	7.4	44,146,624	1,790,104,374
Wholesale Trade							
Durable Goods	2,999	3,455	4,419,600,216	4,177,705,688	5.8	11,101,776	588,307,733
Nondurable Goods	1,242	1,486	2,814,992,830	3,810,933,057	-26.1	11,240,015	127,414,462
Total Wholesale Trade	4,241	4,941	7,234,593,046	7,988,638,745	-9.4	22,341,791	715,722,195
Retail Trade							
Building Materials	1,105	1,240	593,824,614	552,490,407	7.5	3,431,616	404,114,218
General Merchandise	607	704	1,062,826,262	1,057,428,524	0.5	5,144,514	724,858,058
Food Stores	2,795	2,963	1,373,235,946	1,350,986,398	1.6	4,740,457	446,827,713
Automotive	2,340	2,540	2,427,733,812	2,151,208,307	12.9	2,302,639	233,601,615
Clothing	3,017	4,203	389,540,077	396,523,337	-1.8	3,480,505	347,531,889
Home Furnishings	3,176	3,790	1,497,387,042	1,524,750,297	-1.8	7,938,549	563,058,430
Restaurants	6,787	7,035	895,662,016	862,030,069	3.9	8,100,093	771,694,578
Drug Stores	482	505	265,227,845	222,946,675	19.0	667,890	95,594,847
Liquor Stores	391	420	80,429,233	78,098,443	3.0	66,181	68,462,904
Miscellaneous Retail	11,098	13,608	1,466,027,432	1,618,755,165	-9.4	13,644,732	617,068,226
Total Retail Trade	31,798	37,008	10,051,894,279	9,815,217,622	2.4	49,517,176	4,272,812,478
Financial Services	796	872	136,957,411	135,451,551	1.1	5,796,403	32,897,751
Services	17,533	20,714	3,199,510,160	2,947,465,208	8.6	38,367,809	1,158,125,675
Public Administration	39	40	101,386,378	98,150,447	3.3	47	37,458,113
Nonclassifiable	54	67	42,560,077	44,117,869	-3.5	1,949,127	7,757,311
Other	*	*	*	*	*	*	*
Total	63,177	73,979	\$32,404,054,897	\$31,722,043,842	2.1%	\$ 238,466,436	\$ 8,969,539,049

* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for El Paso MSA

March 25, 1997

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / forestry	93	106	\$ 8,323,665	\$ 8,332,272	-0.1%	\$ 999	\$ 2,004,687
Mining	*	*	*	*	*	*	*
Construction	437	458	115,669,099	119,121,528	-2.9	1,171,314	17,890,882
Manufacturing	405	470	634,944,650	676,004,900	-6.1	3,174,136	22,392,522
Transportation/Utilities	88	96	139,046,569	140,890,065	-1.3	6,221,798	50,127,955
Wholesale Trade							
Durable Goods	495	555	263,882,867	416,618,653	-36.7	531,802	47,848,718
Nondurable Goods	202	246	393,070,345	472,912,563	-16.9	2,679,665	24,554,064
Total Wholesale Trade	697	801	656,953,212	889,531,216	-26.1	3,211,467	72,402,782
Retail Trade							
Building Materials	245	255	70,290,417	69,888,345	0.6	336,321	49,525,730
General Merchandise	148	148	169,832,126	176,371,896	-3.7	1,187,456	140,466,083
Food Stores	651	667	259,139,858	259,716,911	-0.2	697,369	65,089,918
Automotive	487	538	403,618,858	269,127,189	50.0	597,787	44,972,256
Clothing	568	666	76,536,108	91,998,627	-16.8	820,390	53,774,483
Home Furnishings	525	576	89,117,011	87,495,399	1.9	193,267	56,048,271
Restaurants	1,286	1,340	116,916,233	115,854,978	0.9	900,726	104,733,145
Drug Stores	66	68	27,989,189	26,376,058	6.1	134,964	11,448,996
Liquor Stores	152	154	13,360,511	10,211,208	30.8	433	8,655,102
Miscellaneous Retail	1,559	1,809	117,229,228	103,026,370	13.8	594,167	52,409,343
Total Retail Trade	5,687	6,221	1,344,029,539	1,210,066,981	11.1	5,462,880	587,123,327
Financial Services	82	102	3,668,006	3,617,933	1.4	169,478	1,631,087
Services	2,102	2,351	160,416,973	263,146,829	-39.0	4,817,340	75,570,253
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	7	*	859,912	*	*	1,831	282,941
Other	*	*	*	*	*	*	*
Total	9,602	10,611	\$ 3,064,210,044	\$ 3,310,974,229	-7.5%	\$ 24,231,243	\$ 829,723,227
	=====	=====	=====	=====	=====	=====	=====

* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Fort Worth-Arlington PMSA

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	633	746	\$ 41,510,303	\$ 41,958,489	-1.1%	\$ 250,049	\$ 21,705,313
Mining	42	49	39,993,580	34,897,472	14.6	1,150,730	2,064,168
Construction	1,246	1,499	536,305,993	496,164,673	8.1	9,949,464	85,184,865
Manufacturing	1,657	1,888	2,030,520,218	2,335,818,618	-13.1	13,573,273	159,334,529
Transportation/Utilities	354	370	183,219,161	206,857,495	-11.4	22,011,323	88,676,643
Wholesale Trade							
Durable Goods	1,234	1,406	1,099,744,328	1,225,815,811	-10.3	6,330,698	193,498,045
Nondurable Goods	500	578	555,839,864	618,975,388	-10.2	1,193,209	43,477,645
Total Wholesale Trade	1,734	1,984	1,655,584,192	1,844,791,199	-10.3	7,523,907	236,975,690
Retail Trade							
Building Materials	546	609	281,536,196	289,837,916	-2.9	1,078,835	178,945,517
General Merchandise	327	346	470,294,180	489,301,182	-3.9	2,930,469	387,316,430
Food Stores	1,676	1,787	735,194,878	699,809,784	5.1	3,782,382	249,323,619
Automotive	1,171	1,264	850,646,939	756,429,342	12.5	855,456	110,671,312
Clothing	1,124	1,411	134,429,794	140,966,487	-4.6	1,370,991	125,455,871
Home Furnishings	1,316	1,489	363,071,974	320,274,119	13.4	912,640	232,403,846
Restaurants	3,190	3,230	457,809,577	469,758,026	-2.5	3,476,097	380,077,623
Drug Stores	241	245	229,554,837	224,018,948	2.5	479,580	39,204,575
Liquor Stores	201	211	44,198,121	43,712,414	1.1	90,875	29,223,815
Miscellaneous Retail	3,994	4,668	471,247,100	475,413,279	-0.9	2,196,006	246,459,965
Total Retail Trade	13,786	15,260	4,037,983,596	3,909,521,497	3.3	17,173,331	1,979,082,573
Financial Services	341	352	22,188,470	25,272,546	-12.2	1,088,604	8,230,225
Services	7,550	8,574	822,137,759	801,701,839	2.5	19,423,430	385,625,236
Public Administration	21	22	10,151,225	10,436,770	-2.7	17,450	9,771,135
Nonclassifiable	15	15	898,746	650,109	38.2	39	800,562
Other	*	*	*	*	*	*	*
Total	27,379	30,759	\$ 9,380,493,243	\$ 9,708,070,707	-3.4%	\$ 92,161,600	\$ 2,977,450,939

* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Galveston-Texas City PMSA

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	111	141	\$ 3,595,103	\$ 3,263,567	10.2%	\$ 7,250	\$ 1,761,697
Mining	12	15	328,165,685	27,701,330	1084.7	1,774	590,112
Construction	204	235	41,035,516	56,776,640	-27.7	490,608	6,660,587
Manufacturing	161	193	957,520,189	792,936,639	20.8	802,145	8,721,547
Transportation/Utilities	65	71	99,696,008	90,339,850	10.4	1,495,207	35,275,104
Wholesale Trade							
Durable Goods	109	129	37,769,046	44,749,850	-15.6	45,711	9,493,281
Nondurable Goods	46	56	37,432,965	42,428,373	-11.8	6,814	1,393,219
Total Wholesale Trade	155	185	75,202,011	87,178,223	-13.7	52,525	10,886,500
Retail Trade							
Building Materials	84	103	18,448,774	20,928,844	-11.9	14,006	13,769,671
General Merchandise	126	168	73,329,337	74,532,940	-1.6	291,195	52,660,296
Food Stores	281	307	106,729,581	102,473,732	4.2	106,026	35,569,704
Automotive	185	206	88,316,649	64,825,269	36.2	66,606	13,619,188
Clothing	167	216	13,243,690	14,604,181	-9.3	36,878	12,935,250
Home Furnishings	156	191	9,249,247	10,252,506	-9.8	2,066	5,929,699
Restaurants	669	729	70,552,476	73,319,206	-3.8	348,945	57,097,384
Drug Stores	39	42	15,578,787	13,955,658	11.6	90,066	6,369,341
Liquor Stores	58	61	4,766,315	4,623,306	3.1	236	3,928,409
Miscellaneous Retail	863	1,016	37,920,409	42,974,843	-11.8	523,808	20,861,089
Total Retail Trade	2,628	3,039	438,135,265	422,490,485	3.7	1,479,832	222,740,031
Financial Services	30	34	1,274,577	1,455,819	-12.4	59,893	286,339
Services	1,099	1,286	66,520,238	68,348,386	-2.7	621,031	28,704,997
Public Administration	*	4	*	3,018,740	*	*	*
Nonclassifiable	6	4	412,010	177,273	132.4	0	112,351
Other	*	*	*	*	*	*	*
Total	4,474	5,207	\$ 2,015,459,332	\$ 1,553,686,952	29.7%	\$ 5,010,265	\$ 316,343,191

* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Houston PMSA

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,569	1,901	\$ 118,637,642	\$ 113,772,555	4.3%	\$ 543,396	\$ 53,521,931
Mining	186	222	591,082,640	491,381,720	20.3	2,539,640	21,963,777
Construction	3,127	3,877	1,966,340,367	1,604,127,905	22.6	19,624,764	265,309,886
Manufacturing	4,067	4,821	5,589,326,572	5,987,835,238	-6.7	18,249,742	404,699,774
Transportation/Utilities	1,028	1,148	1,823,542,682	1,697,223,694	7.4	16,589,318	572,519,621
Wholesale Trade							
Durable Goods	3,509	4,067	3,998,974,413	4,171,109,200	-4.1	13,398,713	542,705,091
Nondurable Goods	1,421	1,680	2,885,231,147	3,683,430,140	-21.7	10,489,525	152,532,830
Total Wholesale Trade	4,930	5,747	6,884,205,560	7,854,539,340	-12.4	23,888,238	695,237,921
Retail Trade							
Building Materials	1,284	1,470	543,494,430	669,248,128	-18.8	2,541,420	343,954,950
General Merchandise	988	1,147	1,245,205,563	1,097,820,719	13.4	10,287,030	921,912,285
Food Stores	4,074	4,303	1,699,574,621	1,639,834,107	3.6	5,262,481	508,997,402
Automotive	2,871	3,191	2,145,054,885	1,990,202,123	7.8	3,284,565	276,749,860
Clothing	3,592	4,723	457,862,781	465,187,787	-1.6	2,968,886	413,554,751
Home Furnishings	3,921	4,787	1,038,648,539	925,128,268	12.3	4,856,533	593,262,738
Restaurants	8,577	9,322	949,285,354	926,136,941	2.5	8,772,880	818,715,542
Drug Stores	714	744	293,885,454	245,349,659	19.8	3,068,244	121,116,775
Liquor Stores	793	848	89,306,602	86,713,942	3.0	194,568	62,629,939
Miscellaneous Retail	12,655	16,225	1,539,225,510	1,321,797,968	16.4	9,927,184	623,811,166
Total Retail Trade	39,469	46,760	10,001,543,739	9,367,419,642	6.8	51,163,791	4,684,705,408
Financial Services	823	873	73,925,476	71,470,001	3.4	2,164,659	26,715,851
Services	19,631	23,178	2,857,224,489	2,614,199,233	9.3	38,176,105	1,096,808,716
Public Administration	32	26	15,951,982	15,785,510	1.1	654	13,015,127
Nonclassifiable	49	49	63,414,377	48,436,573	30.9	1,244,916	4,077,391
Other	*	*	*	*	*	*	*
Total	74,911	88,602	\$29,985,195,526	\$29,866,191,411	0.4%	\$ 174,185,223	\$ 7,838,575,403

* - No data reported, cannot compute, or omitted to avoid disclosure

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State Sales and Use Tax Analysis for Killeen-Temple MSA

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	81	91	\$ 14,979,304	\$ 16,735,782	-10.5%	\$ 59,393	\$ 3,664,822
Mining	*	*	*	*	*	*	*
Construction	176	200	71,711,382	55,399,529	29.4	735,194	7,092,869
Manufacturing	150	151	196,371,876	152,732,535	28.6	3,774,472	12,818,781
Transportation/Utilities	53	60	27,815,606	25,400,608	9.5	1,702,126	25,429,874
Wholesale Trade							
Durable Goods	95	104	56,594,652	61,736,402	-8.3	17,597	9,457,900
Nondurable Goods	73	76	339,585,770	312,072,865	8.8	799,330	6,546,504
Total Wholesale Trade	168	180	396,180,422	373,809,267	6.0	816,927	16,004,404
Retail Trade							
Building Materials	83	93	28,443,824	28,852,882	-1.4	191,404	20,924,052
General Merchandise	61	67	316,962,617	275,695,456	15.0	300,947	66,000,081
Food Stores	242	260	101,213,832	98,934,262	2.3	45,385	33,574,105
Automotive	242	274	120,129,301	121,964,150	-1.5	196,717	16,351,683
Clothing	175	207	10,872,165	11,683,522	-6.9	187,000	10,373,223
Home Furnishings	192	215	23,980,354	22,055,774	8.7	277,135	20,210,991
Restaurants	563	594	48,069,916	48,885,457	-1.7	319,364	43,275,311
Drug Stores	24	25	11,615,601	9,198,834	26.3	22,052	2,479,902
Liquor Stores	19	20	2,832,236	2,827,426	0.2	307	2,058,080
Miscellaneous Retail	923	1,097	36,478,549	40,455,737	-9.8	369,091	28,817,142
Total Retail Trade	2,524	2,852	700,598,395	660,553,500	6.1	1,909,402	244,064,570
Financial Services	43	45	2,578,749	2,128,180	21.2	41,840	1,454,459
Services	1,150	1,242	77,561,110	80,962,910	-4.2	559,898	35,191,370
Public Administration	10	10	1,765,462	1,702,546	3.7	0	1,469,276
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	4,359	4,834	\$ 1,490,134,496	\$ 1,369,520,139	8.8%	\$ 9,599,341	\$ 347,246,769

* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Laredo MSA

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	25	30	\$ 543,534	\$ 464,477	17.0%	\$ 0	\$ 175,942
Mining	17	18	124,850,895	92,453,797	35.0	4,347,414	6,935,299
Construction	73	109	19,463,915	23,716,299	-17.9	125,843	1,879,752
Manufacturing	72	89	15,516,768	25,334,559	-38.8	98,940	3,505,428
Transportation/Utilities	40	33	10,050,309	9,899,102	1.5	78,553	4,536,587
Wholesale Trade							
Durable Goods	175	205	80,081,290	78,536,165	2.0	13,143	8,320,851
Nondurable Goods	78	89	67,408,676	61,338,411	9.9	77,754	6,117,432
Total Wholesale Trade	253	294	147,489,966	139,874,576	5.4	90,897	14,438,283
Retail Trade							
Building Materials	77	82	21,782,976	22,642,135	-3.8	1,005,482	15,906,885
General Merchandise	77	73	63,180,406	57,469,850	9.9	190,520	38,221,442
Food Stores	242	258	78,445,207	70,783,214	10.8	72,866	22,719,801
Automotive	142	160	33,321,733	34,275,076	-2.8	49,424	11,196,436
Clothing	200	245	28,767,191	27,271,220	5.5	55,571	20,424,832
Home Furnishings	166	187	28,565,783	24,665,464	15.8	37,632	10,283,340
Restaurants	358	391	31,590,099	29,912,955	5.6	104,525	27,621,480
Drug Stores	20	21	10,228,421	9,367,182	9.2	1,410	2,187,287
Liquor Stores	17	19	712,505	702,677	1.4	0	508,410
Miscellaneous Retail	550	676	49,386,397	42,728,504	15.6	80,759	18,151,495
Total Retail Trade	1,849	2,112	345,980,718	319,818,277	8.2	1,598,189	167,221,408
Financial Services	22	28	163,877	245,667	-33.3	842,637	973,940
Services	644	685	25,016,920	25,026,019	-0.0	1,112,850	16,383,737
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	4	*	21,718	*	*	*
Other	*	*	*	*	*	*	*
Total	2,998	3,403	\$ 689,137,587	\$ 636,895,633	8.2%	\$ 8,297,853	\$ 216,113,500

* - No data reported, cannot compute, or omitted to avoid disclosure

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State Sales and Use Tax Analysis for Longview-Marshall MSA

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	96	106	\$ 3,828,538	\$ 4,032,703	-5.1%	\$ 8,544	\$ 887,471
Mining	49	57	10,521,539	22,922,796	-54.1	390,034	3,871,783
Construction	233	264	50,572,571	53,686,701	-5.8	1,062,091	8,957,486
Manufacturing	247	270	328,109,583	327,687,283	0.1	2,674,242	17,190,228
Transportation/Utilities	61	74	38,752,476	75,082,646	-48.4	328,189	21,979,976
Wholesale Trade							
Durable Goods	239	242	124,571,298	164,241,189	-24.2	394,850	24,023,920
Nondurable Goods	112	123	86,932,634	121,198,321	-28.3	165,355	6,023,047
Total Wholesale Trade	351	365	211,503,932	285,439,510	-25.9	560,205	30,046,967
Retail Trade							
Building Materials	131	147	36,166,817	39,892,836	-9.3	112,903	19,779,766
General Merchandise	79	106	77,885,885	78,950,825	-1.3	375,122	58,999,904
Food Stores	277	318	102,435,381	98,209,780	4.3	112,529	31,764,888
Automotive	235	252	133,220,997	125,839,787	5.9	2,100,774	20,482,185
Clothing	173	233	17,761,251	18,620,414	-4.6	32,813	17,067,208
Home Furnishings	231	268	27,476,349	27,129,770	1.3	55,097	20,573,844
Restaurants	449	493	42,085,200	41,793,579	0.7	316,568	39,299,859
Drug Stores	37	35	13,787,731	12,776,141	7.9	1,701	4,128,418
Liquor Stores	61	65	10,401,465	9,877,223	5.3	12,636	8,500,637
Miscellaneous Retail	860	1,043	59,254,286	55,034,583	7.7	138,628	25,451,770
Total Retail Trade	2,533	2,960	520,475,362	508,124,938	2.4	3,258,771	246,048,479
Financial Services	37	45	1,995,542	1,691,903	17.9	20,883	666,530
Services	1,171	1,390	171,292,266	157,337,206	8.9	891,764	41,493,206
Public Administration	5	6	461,452	401,159	15.0	157	461,452
Nonclassifiable	6	6	4,303	3,347	28.6	12,060	15,407
Other	*	*	*	*	*	*	*
Total	4,789	5,543	\$ 1,337,517,564	\$ 1,436,410,192	-6.9%	\$ 9,206,940	\$ 371,618,985

* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Lubbock MSA

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	207	248	\$ 9,973,874	\$ 8,485,395	17.5%	\$ 23,297	\$ 3,623,481
Mining	11	12	601,323	731,795	-17.8	554	386,727
Construction	360	405	97,260,620	90,900,169	7.0	962,256	11,752,659
Manufacturing	189	199	176,057,953	197,205,108	-10.7	2,211,748	12,015,784
Transportation/Utilities	75	71	82,753,651	77,552,345	6.7	1,383,709	26,076,220
Wholesale Trade							
Durable Goods	270	290	129,989,648	140,422,597	-7.4	362,454	28,134,372
Nondurable Goods	115	114	287,159,210	344,069,622	-16.5	608,861	8,082,990
Total Wholesale Trade	385	404	417,148,858	484,492,219	-13.9	971,315	36,217,362
Retail Trade							
Building Materials	149	150	45,319,877	46,764,235	-3.1	604,615	26,626,942
General Merchandise	53	57	93,239,144	94,157,962	-1.0	313,280	71,819,111
Food Stores	221	239	91,082,426	93,697,549	-2.8	18,045	31,453,725
Automotive	222	243	210,390,812	172,071,206	22.3	155,479	17,060,457
Clothing	256	317	30,132,424	31,264,580	-3.6	171,273	28,328,875
Home Furnishings	335	395	42,911,489	44,766,594	-4.1	307,738	32,997,275
Restaurants	577	587	67,992,115	64,896,237	4.8	665,871	59,097,570
Drug Stores	34	37	11,547,929	11,282,859	2.3	11,030	3,653,756
Liquor Stores	42	43	12,729,261	12,823,101	-0.7	1,689	11,179,482
Miscellaneous Retail	1,313	1,427	68,438,478	63,578,793	7.6	296,994	42,263,601
Total Retail Trade	3,202	3,495	673,783,955	635,303,116	6.1	2,546,014	324,480,794
Financial Services	76	73	1,644,190	1,916,816	-14.2	254,600	1,757,431
Services	1,411	1,521	168,817,228	175,583,427	-3.9	756,735	42,671,219
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	5,919	6,429	\$ 1,628,085,601	\$ 1,672,207,503	-2.6%	\$ 9,110,265	\$ 459,025,663

* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for McAllen-Edinburg-Mission MSA

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	85	97	\$ 7,470,580	\$ 7,704,280	-3.0%	\$ 34,324	\$ 1,609,532
Mining	24	25	10,124,403	9,195,321	10.1	32,261	1,867,654
Construction	240	288	80,873,373	65,966,466	22.6	561,806	10,510,910
Manufacturing	245	305	136,776,246	420,622,783	-67.5	478,115	10,811,583
Transportation/Utilities	85	79	31,325,777	22,770,269	37.6	122,569	12,378,942
Wholesale Trade							
Durable Goods	308	360	85,997,086	84,078,519	2.3	80,759	22,492,981
Nondurable Goods	143	173	57,721,341	64,117,124	-10.0	42,975	3,502,587
Total Wholesale Trade	451	533	143,718,427	148,195,643	-3.0	123,734	25,995,568
Retail Trade							
Building Materials	260	310	55,442,975	54,740,209	1.3	78,564	39,256,287
General Merchandise	145	149	126,352,447	132,374,830	-4.5	413,240	94,552,545
Food Stores	700	729	192,841,947	179,075,025	7.7	292,420	58,029,364
Automotive	297	337	131,032,568	124,292,523	5.4	181,190	25,889,732
Clothing	376	466	52,205,710	47,833,897	9.1	78,542	39,513,684
Home Furnishings	341	407	54,071,555	56,528,887	-4.3	61,096	33,905,516
Restaurants	951	1,028	67,830,806	68,325,007	-0.7	1,167,844	61,940,269
Drug Stores	68	69	17,183,237	15,127,483	13.6	53,242	2,854,827
Liquor Stores	44	48	2,027,022	2,111,833	-4.0	41	1,478,232
Miscellaneous Retail	1,141	1,367	67,508,950	56,937,351	18.6	648,979	38,430,418
Total Retail Trade	4,323	4,910	766,497,217	737,347,045	4.0	2,975,158	395,850,874
Financial Services	51	61	1,488,127	1,545,385	-3.7	61,303	885,537
Services	1,331	1,529	60,734,054	60,992,617	-0.4	567,489	32,722,644
Nonclassifiable	4	4	0	0	*	39,341	39,341
Other	*	*	*	*	*	*	*
Total	6,839	7,831	\$ 1,239,008,204	\$ 1,474,339,809	-16.0%	\$ 4,996,100	\$ 492,672,585
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* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Odessa-Midland MSA

March 25, 1997

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	103	135	\$ 4,945,435	\$ 13,190,110	-62.5%	\$ 12,884	\$ 2,632,776
Mining	204	256	119,372,291	53,367,190	123.7	2,340,616	18,097,551
Construction	347	406	84,680,870	77,718,416	9.0	728,851	13,461,597
Manufacturing	371	437	422,462,503	313,079,962	34.9	468,636	28,543,868
Transportation/Utilities	86	99	28,412,381	30,157,796	-5.8	569,133	20,451,411
Wholesale Trade							
Durable Goods	353	378	135,668,940	140,614,596	-3.5	236,234	38,422,817
Nondurable Goods	166	175	98,041,181	94,496,362	3.8	247,331	12,832,155
Total Wholesale Trade	519	553	233,710,121	235,110,958	-0.6	483,565	51,254,972
Retail Trade							
Building Materials	111	123	32,943,770	34,373,324	-4.2	145,236	20,569,521
General Merchandise	47	49	72,822,149	80,390,794	-9.4	332,069	57,223,833
Food Stores	278	327	95,999,969	95,644,517	0.4	793,274	39,738,561
Automotive	278	308	125,633,802	105,831,853	18.7	271,738	20,949,398
Clothing	294	414	20,860,498	21,885,756	-4.7	280,346	20,034,053
Home Furnishings	247	295	32,925,675	34,102,547	-3.5	221,240	25,777,093
Restaurants	631	686	54,568,660	52,971,245	3.0	305,806	49,036,407
Drug Stores	18	22	18,940,779	18,645,279	1.6	144,245	6,921,725
Liquor Stores	47	51	5,754,163	5,622,449	2.3	334	4,902,905
Miscellaneous Retail	1,621	1,945	131,942,591	112,551,373	17.2	629,348	121,048,745
Total Retail Trade	3,572	4,220	592,392,056	562,019,137	5.4	3,123,636	366,202,241
Financial Services	68	74	2,228,469	2,548,881	-12.6	84,822	1,253,448
Services	1,981	2,218	130,746,015	128,549,888	1.7	2,038,544	61,655,304
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	7,252	8,399	\$ 1,618,951,135	\$ 1,415,742,338	14.4%	\$ 9,851,681	\$ 563,554,162

* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for San Angelo MSA

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	65	69	\$ 2,333,207	\$ 2,486,013	-6.1%	\$ 7,999	\$ 649,921
Mining	15	17	4,549,811	2,905,308	56.6	102,574	1,033,146
Construction	161	186	20,838,721	31,477,393	-33.8	300,246	5,529,414
Manufacturing	92	100	55,858,871	47,042,515	18.7	2,056,682	11,807,246
Transportation/Utilities	24	26	12,606,767	12,173,162	3.6	11,304,705	18,684,711
Wholesale Trade							
Durable Goods	89	95	31,525,185	32,284,946	-2.4	350,583	7,814,377
Nondurable Goods	47	46	28,125,268	21,695,376	29.6	103,339	4,334,727
Total Wholesale Trade	136	141	59,650,453	53,980,322	10.5	453,922	12,149,104
Retail Trade							
Building Materials	52	55	23,346,804	28,250,142	-17.4	12,821	10,678,296
General Merchandise	21	22	35,366,083	40,034,218	-11.7	140,756	29,168,502
Food Stores	103	121	39,685,594	46,622,479	-14.9	119,224	14,979,282
Automotive	94	103	52,387,102	57,164,382	-8.4	40,634	5,974,615
Clothing	90	122	6,597,381	7,535,117	-12.4	75,273	6,615,114
Home Furnishings	117	136	11,688,451	13,204,289	-11.5	242,098	8,377,308
Restaurants	260	275	24,221,999	25,480,903	-4.9	272,042	21,814,454
Drug Stores	15	16	4,259,296	3,934,714	8.2	1,555	817,655
Liquor Stores	10	14	1,667,890	1,643,655	1.5	60	1,412,004
Miscellaneous Retail	637	704	24,872,210	25,271,701	-1.6	56,527	17,257,882
Total Retail Trade	1,399	1,568	224,092,810	249,141,600	-10.1	960,990	117,095,112
Financial Services	31	32	430,140	1,072,152	-59.9	17,287	262,659
Services	663	753	86,191,266	77,482,635	11.2	761,319	16,751,135
Public Administration	5	6	1,494,169	12,102,480	-87.7	80	1,255,882
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,593	2,900	\$ 468,329,281	\$ 490,329,596	-4.5%	\$ 15,967,004	\$ 185,415,401

* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for San Antonio MSA

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	555	634	\$ 28,315,077	\$ 32,662,105	-13.3%	\$ 192,862	\$ 14,564,366
Mining	22	32	32,267,926	37,842,365	-14.7	40,595	7,245,604
Construction	1,325	1,534	499,081,915	430,297,735	16.0	8,824,673	74,774,979
Manufacturing	999	1,092	854,980,895	884,062,466	-3.3	5,338,215	97,118,338
Transportation/Utilities	309	314	791,675,892	699,932,572	13.1	7,102,177	198,768,335
Wholesale Trade							
Durable Goods	999	1,074	744,536,764	724,436,060	2.8	2,584,822	157,346,649
Nondurable Goods	462	522	1,659,932,235	898,257,132	84.8	2,484,169	76,658,655
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Total Wholesale Trade	1,461	1,596	2,404,468,999	1,622,693,192	48.2	5,068,991	234,005,304
Retail Trade							
Building Materials	511	587	201,741,406	195,309,664	3.3	644,128	143,921,478
General Merchandise	291	317	729,772,586	1,012,592,544	-27.9	3,700,539	314,770,091
Food Stores	1,377	1,308	610,937,100	576,868,899	5.9	4,009,191	224,845,110
Automotive	995	1,095	835,497,884	846,315,431	-1.3	1,023,171	101,936,755
Clothing	1,019	1,295	152,992,563	161,788,121	-5.4	909,253	127,900,048
Home Furnishings	1,418	1,551	287,253,091	250,997,365	14.4	1,906,479	185,958,634
Restaurants	3,668	3,887	515,045,744	506,190,671	1.7	10,337,970	415,817,431
Drug Stores	202	209	96,451,742	86,979,739	10.9	298,772	26,455,494
Liquor Stores	180	183	21,252,594	21,478,362	-1.1	4,831	16,810,191
Miscellaneous Retail	4,793	5,745	394,192,192	329,761,768	19.5	2,759,765	209,239,502
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Total Retail Trade	14,454	16,177	3,845,136,902	3,988,282,564	-3.6	25,594,099	1,767,654,734
Financial Services	315	331	26,720,783	25,777,452	3.7	4,461,807	10,835,107
Services	6,699	7,493	835,322,114	804,868,240	3.8	11,204,483	318,691,593
Public Administration	14	15	33,894,329	32,241,740	5.1	818	18,042,917
Nonclassifiable	21	18	2,084,116	612,646	240.2	100,026	866,034
Other	*	*	*	*	*	*	*
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Total	26,174	29,236	\$ 9,353,948,948	\$ 8,559,273,077	9.3%	\$ 67,928,746	\$ 2,742,567,311
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* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Sherman-Denison MSA

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Industry	Reporting Outlets 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	51	50	\$ 2,137,028	\$ 1,996,590	7.0%	\$ 1,373	\$ 800,865
Mining	*	*	*	*	*	*	*
Construction	122	157	30,348,525	31,664,477	-4.2	108,061	4,417,765
Manufacturing	115	125	96,645,633	114,222,960	-15.4	1,098,583	4,796,504
Transportation/Utilities	46	43	19,654,128	16,302,333	20.6	220,845	10,176,196
Wholesale Trade							
Durable Goods	58	75	26,148,997	16,441,346	59.0	113,395	5,382,373
Nondurable Goods	33	35	12,252,455	10,396,475	17.9	585,487	2,315,477
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Total Wholesale Trade	91	110	38,401,452	26,837,821	43.1	698,882	7,697,850
Retail Trade							
Building Materials	72	80	24,681,118	22,738,198	8.5	32,797	12,388,184
General Merchandise	28	37	58,717,959	56,620,461	3.7	200,444	38,527,779
Food Stores	128	141	40,518,970	39,359,127	2.9	24,332	14,080,302
Automotive	131	148	62,409,225	66,390,542	-6.0	117,545	9,008,601
Clothing	95	109	7,670,542	8,149,187	-5.9	15,836	7,505,334
Home Furnishings	126	150	11,125,411	11,500,785	-3.3	14,663	8,070,280
Restaurants	248	253	21,767,453	20,499,681	6.2	298,211	18,339,282
Drug Stores	21	24	5,425,855	5,017,144	8.1	9,708	1,386,515
Liquor Stores	13	14	2,213,057	2,082,297	6.3	16,239	1,267,994
Miscellaneous Retail	479	579	22,527,143	19,040,245	18.3	102,220	8,846,004
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Total Retail Trade	1,341	1,535	257,056,733	251,397,667	2.3	831,995	119,420,275
Financial Services	23	23	422,282	350,669	20.4	19,768	263,142
Services	562	676	27,194,113	28,146,010	-3.4	533,740	13,803,390
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
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Total	2,357	2,725	\$ 472,083,475	\$ 471,095,854	0.2%	\$ 3,513,823	\$ 161,486,927
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* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Texarkana MSA

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	18	21	\$ 397,118	\$ 378,986	4.8%	\$ 105	\$ 192,299
Mining	*	*	*	*	*	*	*
Construction	64	80	13,733,912	15,083,996	-9.0	90,125	3,560,816
Manufacturing	69	76	97,942,851	115,585,210	-15.3	1,053,606	4,251,591
Transportation/Utilities	18	27	7,454,948	16,151,092	-53.8	32,258	7,223,770
Wholesale Trade							
Durable Goods	75	77	22,279,696	28,532,611	-21.9	168,781	5,666,840
Nondurable Goods	40	44	47,775,102	36,435,728	31.1	199,397	2,024,325
Total Wholesale Trade	115	121	70,054,798	64,968,339	7.8	368,178	7,691,165
Retail Trade							
Building Materials	57	55	24,610,608	20,754,845	18.6	175,582	10,090,293
General Merchandise	25	33	53,127,402	57,692,124	-7.9	471,586	39,105,011
Food Stores	106	106	36,890,199	41,097,280	-10.2	69,653	9,952,205
Automotive	88	103	46,742,883	47,594,169	-1.8	27,086	6,409,032
Clothing	103	120	7,855,378	8,529,223	-7.9	51,840	7,667,585
Home Furnishings	113	124	10,366,189	15,884,858	-34.7	20,414	7,559,783
Restaurants	145	148	14,655,710	15,742,537	-6.9	79,504	14,241,345
Drug Stores	14	21	3,128,397	3,662,782	-14.6	9,144	700,645
Miscellaneous Retail	366	425	11,524,701	11,278,541	2.2	66,606	6,762,937
Total Retail Trade	1,017	1,135	208,901,467	222,236,359	-6.0	971,415	102,488,836
Financial Services	17	21	1,166,448	961,967	21.3	24,388	403,559
Services	408	466	71,411,953	57,633,055	23.9	212,188	11,769,250
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	1,730	1,950	\$ 471,156,052	\$ 493,085,787	-4.4%	\$ 2,752,263	\$ 137,661,392
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* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Tyler MSA

March 25, 1997

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	94	117	\$ 3,521,310	\$ 3,522,976	-0.0%	\$ 21,450	\$ 1,698,550
Mining	11	17	1,797,868	2,473,446	-27.3	30,664	578,274
Construction	173	214	45,754,689	42,713,494	7.1	1,029,101	9,824,232
Manufacturing	154	163	144,932,620	204,282,122	-29.1	1,463,477	18,295,277
Transportation/Utilities	49	53	18,939,704	20,646,582	-8.3	1,077,184	13,969,905
Wholesale Trade							
Durable Goods	136	140	69,621,142	101,739,502	-31.6	501,730	16,746,516
Nondurable Goods	70	80	43,098,603	45,477,804	-5.2	2,264,614	6,390,599
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Total Wholesale Trade	206	220	112,719,745	147,217,306	-23.4	2,766,344	23,137,115
Retail Trade							
Building Materials	129	141	35,015,252	38,652,859	-9.4	136,385	23,738,361
General Merchandise	40	40	69,641,490	71,702,715	-2.9	221,985	56,837,679
Food Stores	187	198	81,408,676	81,956,099	-0.7	67,193	21,179,878
Automotive	209	224	121,336,499	112,626,243	7.7	32,186	14,784,732
Clothing	178	237	17,984,754	17,505,369	2.7	30,303	17,078,372
Home Furnishings	202	260	34,252,154	33,812,970	1.3	141,327	27,397,567
Restaurants	358	378	38,397,495	37,608,354	2.1	957,965	35,169,841
Drug Stores	33	35	13,674,737	10,324,903	32.4	17,773	4,186,657
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	971	1,245	44,981,989	46,035,214	-2.3	251,082	28,697,850
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Total Retail Trade	2,307	2,758	456,693,046	450,224,726	1.4	1,856,199	229,070,937
Financial Services	62	60	5,806,913	5,377,802	8.0	86,146	993,426
Services	973	1,182	76,473,844	67,644,973	13.1	396,251	33,795,832
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
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Total	4,031	4,786	\$ 866,644,641	\$ 944,106,616	-8.2%	\$ 8,728,193	\$ 331,369,827
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* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Victoria MSA

March 25, 1997

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	35	43	\$ 784,647	\$ 976,077	-19.6%	\$ 1,898	\$ 403,559
Mining	23	29	6,648,170	9,209,724	-27.8	10	1,017,963
Construction	73	83	37,893,606	36,578,739	3.6	818,292	3,810,016
Manufacturing	60	65	39,527,050	38,075,014	3.8	612,282	6,994,170
Transportation/Utilities	36	32	10,623,461	15,383,278	-30.9	1,338,548	5,262,734
Wholesale Trade							
Durable Goods	68	75	30,142,831	34,236,319	-12.0	32,656	8,444,579
Nondurable Goods	43	47	43,160,275	36,889,876	17.0	39,564	3,728,549
Total Wholesale Trade	111	122	73,303,106	71,126,195	3.1	72,220	12,173,128
Retail Trade							
Building Materials	52	59	13,751,764	13,654,941	0.7	91,034	8,415,872
General Merchandise	22	23	33,190,444	36,172,015	-8.2	155,730	25,535,746
Food Stores	97	105	49,585,908	48,691,288	1.8	25,305	18,812,182
Automotive	79	85	47,961,542	46,001,088	4.3	27,428	6,911,115
Clothing	54	64	8,355,566	8,743,056	-4.4	6,818	7,482,393
Home Furnishings	91	109	9,194,562	9,682,045	-5.0	213,757	7,286,080
Restaurants	203	219	19,067,705	18,785,934	1.5	262,540	16,096,784
Drug Stores	15	16	4,484,831	4,468,260	0.4	7,286	1,515,929
Liquor Stores	14	15	1,419,746	1,495,646	-5.1	653	1,173,087
Miscellaneous Retail	271	308	22,851,811	19,399,685	17.8	197,577	13,034,526
Total Retail Trade	898	1,003	209,863,879	207,093,958	1.3	988,128	106,263,714
Financial Services	24	24	457,306	523,625	-12.7	65,587	396,405
Services	430	487	29,227,569	31,731,487	-7.9	569,157	15,950,738
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	1,691	1,889	\$ 408,328,794	\$ 410,698,097	-0.6%	\$ 4,481,904	\$ 152,288,209
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* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Waco MSA

March 25, 1997

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	98	114	\$ 4,132,436	\$ 12,770,223	-67.6%	\$ 34,741	\$ 1,251,874
Mining	*	*	*	*	*	*	*
Construction	229	242	59,554,085	66,332,168	-10.2	1,201,910	11,077,353
Manufacturing	204	222	334,878,454	388,593,371	-13.8	2,490,555	10,905,832
Transportation/Utilities	56	59	111,838,075	89,236,997	25.3	925,466	13,018,909
Wholesale Trade							
Durable Goods	165	198	157,853,087	165,456,067	-4.6	174,320	19,005,432
Nondurable Goods	78	94	201,154,906	86,284,260	133.1	115,546	4,509,823
Total Wholesale Trade	243	292	359,007,993	251,740,327	42.6	289,866	23,515,255
Retail Trade							
Building Materials	98	102	27,887,378	31,313,873	-10.9	136,337	17,314,427
General Merchandise	40	45	69,047,862	70,169,434	-1.6	298,427	52,034,785
Food Stores	224	237	90,243,385	88,939,855	1.5	82,435	29,768,789
Automotive	225	251	113,201,960	108,781,913	4.1	219,588	18,976,732
Clothing	156	200	16,304,453	16,077,772	1.4	47,125	14,802,012
Home Furnishings	199	227	37,749,448	34,871,327	8.3	134,967	23,941,666
Restaurants	545	559	50,249,992	49,448,946	1.6	333,981	45,364,817
Drug Stores	31	34	12,722,612	10,795,798	17.8	5,325	3,449,337
Liquor Stores	31	34	3,111,570	2,799,713	11.1	125	2,539,886
Miscellaneous Retail	855	1,032	57,466,612	63,063,834	-8.9	198,053	24,580,967
Total Retail Trade	2,404	2,721	477,985,272	476,262,465	0.4	1,456,363	232,773,418
Financial Services	46	60	2,979,828	4,707,790	-36.7	98,069	2,428,731
Services	1,059	1,171	77,499,187	77,243,080	0.3	546,721	37,250,391
Public Administration	8	8	361,163	343,124	5.3	1,647	208,205
Nonclassifiable	*	4	*	173,436	*	*	*
Other	*	*	*	*	*	*	*
Total	4,352	4,894	\$ 1,428,387,062	\$ 1,367,402,981	4.5%	\$ 7,053,359	\$ 332,535,968

* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Wichita Falls MSA

March 25, 1997

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	74	88	\$ 2,448,845	\$ 2,211,168	10.7%	\$ 6,470	\$ 826,939
Mining	37	46	2,459,620	3,167,850	-22.4	935	1,394,682
Construction	157	175	42,716,021	37,980,927	12.5	131,609	3,577,475
Manufacturing	118	136	88,571,491	88,779,177	-0.2	503,264	4,612,306
Transportation/Utilities	33	37	17,927,806	21,702,159	-17.4	92,170	6,478,784
Wholesale Trade							
Durable Goods	133	137	40,734,487	42,457,953	-4.1	38,816	9,469,886
Nondurable Goods	48	51	19,431,695	23,949,743	-18.9	133,756	2,074,413
Total Wholesale Trade	181	188	60,166,182	66,407,696	-9.4	172,572	11,544,299
Retail Trade							
Building Materials	69	74	17,688,707	21,235,249	-16.7	54,996	11,972,651
General Merchandise	39	33	49,023,598	53,217,501	-7.9	148,090	41,065,257
Food Stores	164	173	56,294,651	53,511,379	5.2	165,086	16,892,730
Automotive	124	134	61,226,691	61,464,893	-0.4	44,613	8,367,544
Clothing	131	176	8,277,537	8,609,278	-3.9	126,590	7,422,691
Home Furnishings	152	162	14,204,464	24,136,450	-41.1	88,843	10,437,046
Restaurants	339	348	31,503,303	31,147,833	1.1	93,139	28,291,983
Drug Stores	21	25	12,661,452	12,554,285	0.9	25,669	3,325,835
Liquor Stores	39	42	3,473,674	3,305,862	5.1	879	2,882,313
Miscellaneous Retail	624	733	34,825,870	40,664,518	-14.4	307,393	19,935,422
Total Retail Trade	1,702	1,900	289,179,947	309,847,248	-6.7	1,055,298	150,593,472
Financial Services	26	33	301,587	400,495	-24.7	13,759	302,478
Services	792	874	44,726,588	46,558,820	-3.9	1,286,136	24,269,618
Public Administration	4	4	549,514	435,737	26.1	2	79,389
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	3,126	3,483	\$ 549,200,695	\$ 577,639,515	-4.9%	\$ 3,272,857	\$ 203,772,672

* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Texas Non-MSA Areas

March 25, 1997

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1996 3rd Qtr	1995 3rd Qtr	1996 3rd Qtr	1995 3rd Qtr			
Agriculture / Forestry	1,030	1,212	\$ 66,408,705	\$ 81,742,253	-18.8%	\$ 710,711	\$ 9,098,577
Mining	866	962	256,834,736	247,877,879	3.6	874,431	56,823,868
Construction	2,773	3,158	402,870,447	417,617,072	-3.5	3,999,359	79,030,294
Manufacturing	2,270	2,577	2,487,380,019	3,363,114,488	-26.0	10,182,259	130,819,088
Transportation/Utilities	1,304	1,390	678,864,061	701,143,060	-3.2	4,623,793	209,408,618
Wholesale Trade							
Durable Goods	1,637	1,866	643,551,771	759,710,563	-15.3	773,580	82,738,022
Nondurable Goods	1,420	1,573	998,262,554	1,003,143,485	-0.5	1,393,263	41,201,403
Total Wholesale Trade	3,057	3,439	1,641,814,325	1,762,854,048	-6.9	2,166,843	123,939,425
Retail Trade							
Building Materials	2,071	2,311	428,023,550	452,913,853	-5.5	1,266,703	186,849,051
General Merchandise	1,170	1,207	1,526,619,094	2,435,527,045	-37.3	3,813,479	538,897,367
Food Stores	4,871	5,176	1,307,576,853	1,286,999,288	1.6	2,511,114	414,684,174
Automotive	3,686	3,994	1,140,066,938	1,107,275,960	3.0	1,387,857	166,688,208
Clothing	1,953	2,470	120,472,836	129,988,227	-7.3	993,765	108,966,888
Home Furnishings	2,298	2,612	140,970,799	137,200,628	2.7	1,021,056	104,031,715
Restaurants	7,305	7,825	441,237,138	441,303,120	-0.0	2,339,380	373,447,229
Drug Stores	631	662	149,317,778	141,706,590	5.4	138,083	24,342,435
Liquor Stores	605	626	48,089,549	46,687,224	3.0	109,779	40,196,713
Miscellaneous Retail	12,091	14,611	418,263,705	392,423,426	6.6	2,137,999	188,426,555
Total Retail Trade	36,681	41,494	5,720,638,240	6,572,025,361	-13.0	15,719,215	2,146,530,335
Financial Services	424	452	11,928,473	8,909,324	33.9	1,137,669	4,016,211
Services	13,584	15,326	649,879,281	641,569,154	1.3	6,182,925	250,448,322
Public Administration	143	144	47,231,464	44,075,627	7.2	215,955	17,144,463
Nonclassifiable	69	66	7,433,568	3,706,423	100.6	40,770	1,355,951
Other	*	*	*	*	*	*	*
Total	62,201	70,220	\$11,971,283,319	\$13,844,634,689	-13.5%	\$ 45,853,930	\$ 3,028,615,152

* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Out-of-State Taxpayers

March 25, 1997

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	16	41	\$ 2,229,762	\$ 8,797,151	-74.7%	\$ 90	\$ 538,840
Mining	78	159	76,868,055	214,809,100	-64.2	118,821	2,129,426
Construction	350	843	59,265,662	270,433,050	-78.1	2,398,126	13,243,651
Manufacturing	1,637	2,741	1,236,730,880	5,449,895,919	-77.3	10,021,696	130,701,684
Transportation/Utilities	255	397	363,894,937	1,145,639,724	-68.2	11,124,872	310,416,317
Wholesale Trade							
Durable Goods	848	1,545	916,929,847	3,397,482,737	-73.0	1,272,319	67,916,108
Nondurable Goods	335	648	931,656,956	3,612,462,864	-74.2	909,417	15,960,428
Total Wholesale Trade	1,183	2,193	1,848,586,803	7,009,945,601	-73.6	2,181,736	83,876,536
Retail Trade							
Building Materials	78	153	23,853,127	64,880,467	-63.2	130	2,835,696
General Merchandise	9	25	160,090	2,600,892	-93.8	1,384	73,431
Food Stores	25	38	6,373,622	19,660,508	-67.6	49,148	1,160,756
Automotive	40	86	149,435,307	258,801,109	-42.3	0	2,015,991
Clothing	58	140	11,701,582	42,770,875	-72.6	4,229	5,501,222
Home Furnishings	350	662	168,786,921	548,782,670	-69.2	389,798	76,192,383
Restaurants	27	59	9,346,999	20,464,591	-54.3	8	1,083,951
Drug Stores	15	26	29,872,868	76,467,889	-60.9	6,335	1,210,334
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	811	2,122	186,756,052	756,807,782	-75.3	720,567	89,506,745
Total Retail Trade	1,414	3,311	586,286,568	1,791,236,783	-67.3	1,171,599	179,580,509
Financial Services	106	197	13,872,602	67,589,619	-79.5	2,467,269	15,621,680
Services	1,437	2,663	501,388,984	1,742,577,847	-71.2	3,064,259	228,253,947
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	16	21	3,799,746	22,117,232	-82.8	0	2,099,396
Other	*	*	*	*	*	*	*
Total	6,492	12,568	\$ 4,692,923,999	\$17,723,049,258	-73.5%	\$ 32,548,468	\$ 966,461,986

* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Dallas-Fort Worth CMSA

March 25, 1997

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Industry	Reporting Outlets 1996 3rd Qtr	1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,063	2,443	\$ 141,545,988	\$ 137,363,194	3.0%	\$ 1,206,098	\$ 82,780,456
Mining	91	105	618,307,496	282,255,842	119.1	4,032,894	7,506,445
Construction	4,132	4,993	1,850,410,975	1,740,158,899	6.3	42,291,554	394,492,147
Manufacturing	5,189	6,072	8,026,766,576	8,045,023,875	-0.2	53,740,429	738,170,979
Transportation/Utilities	1,173	1,276	3,831,671,766	3,603,897,337	6.3	66,157,947	1,878,781,017
Wholesale Trade							
Durable Goods	4,233	4,861	5,519,344,544	5,403,521,499	2.1	17,432,474	781,805,778
Nondurable Goods	1,742	2,064	3,370,832,694	4,429,908,445	-23.9	12,433,224	170,892,107
Total Wholesale Trade	5,975	6,925	8,890,177,238	9,833,429,944	-9.6	29,865,698	952,697,885
Retail Trade							
Building Materials	1,651	1,849	875,360,810	842,328,323	3.9	4,510,451	583,059,735
General Merchandise	934	1,050	1,533,120,442	1,546,729,706	-0.9	8,074,983	1,112,174,488
Food Stores	4,471	4,750	2,108,430,824	2,050,796,182	2.8	8,522,839	696,151,332
Automotive	3,511	3,804	3,278,380,751	2,907,637,649	12.8	3,158,095	344,272,927
Clothing	4,141	5,614	523,969,871	537,489,824	-2.5	4,851,496	472,987,760
Home Furnishings	4,492	5,279	1,860,459,016	1,845,024,416	0.8	8,851,189	795,462,276
Restaurants	9,977	10,265	1,353,471,593	1,331,788,095	1.6	11,576,190	1,151,772,201
Drug Stores	723	750	494,782,682	446,965,623	10.7	1,147,470	134,799,422
Liquor Stores	592	631	124,627,354	121,810,857	2.3	157,056	97,686,719
Miscellaneous Retail	15,092	18,276	1,937,274,532	2,094,168,444	-7.5	15,840,738	863,528,191
Total Retail Trade	45,584	52,268	14,089,877,875	13,724,739,119	2.7	66,690,507	6,251,895,051
Financial Services	1,137	1,224	159,145,881	160,724,097	-1.0	6,885,007	41,127,976
Services	25,083	29,288	4,021,647,919	3,749,167,047	7.3	57,791,239	1,543,750,911
Public Administration	60	62	111,537,603	108,587,217	2.7	17,497	47,229,248
Nonclassifiable	69	82	43,458,823	44,767,978	-2.9	1,949,166	8,557,873
Other	*	*	*	*	*	*	*
Total	90,556	104,738	\$41,784,548,140	\$41,430,114,549	0.9%	\$ 330,628,036	\$11,946,989,988

* - No data reported, cannot compute, or omitted to avoid disclosure

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Houston-Galveston-Brazoria CMSA

March 25, 1997

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Industry	Reporting 1996 3rd Qtr	Outlets 1995 3rd Qtr	Gross Sales 1996 3rd Qtr	Gross Sales 1995 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,779	2,159	\$ 125,293,783	\$ 120,626,769	3.9%	\$ 595,514	\$ 56,569,156
Mining	215	254	923,113,763	523,886,338	76.2	2,542,009	22,851,363
Construction	3,527	4,352	2,108,827,107	1,769,926,694	19.1	20,459,958	283,595,247
Manufacturing	4,396	5,206	6,723,409,879	6,942,594,994	-3.2	20,092,268	418,671,879
Transportation/Utilities	1,149	1,285	1,957,067,504	1,816,894,828	7.7	18,416,603	615,354,422
Wholesale Trade							
Durable Goods	3,758	4,343	4,088,621,539	4,267,643,487	-4.2	13,507,480	559,312,155
Nondurable Goods	1,519	1,802	2,949,225,097	3,766,525,911	-21.7	10,528,060	155,928,157
Total Wholesale Trade	5,277	6,145	7,037,846,636	8,034,169,398	-12.4	24,035,540	715,240,312
Retail Trade							
Building Materials	1,467	1,689	585,733,709	714,701,033	-18.0	2,614,226	371,045,560
General Merchandise	1,213	1,438	1,390,848,558	1,246,999,335	11.5	10,855,749	1,029,483,828
Food Stores	4,598	4,856	1,899,825,525	1,827,599,077	4.0	5,511,162	576,462,822
Automotive	3,229	3,586	2,331,883,917	2,159,502,247	8.0	3,573,243	302,467,577
Clothing	3,899	5,138	479,743,914	488,262,752	-1.7	3,056,044	434,759,546
Home Furnishings	4,252	5,198	1,057,621,723	945,506,502	11.9	4,940,918	605,961,441
Restaurants	9,689	10,550	1,052,541,467	1,032,445,158	1.9	9,268,889	904,739,660
Drug Stores	780	815	320,930,938	269,772,510	19.0	3,193,574	131,147,504
Liquor Stores	868	927	95,634,951	92,825,489	3.0	195,475	68,003,973
Miscellaneous Retail	14,300	18,246	1,615,032,522	1,397,767,905	15.5	10,519,748	659,694,942
Total Retail Trade	44,295	52,443	10,829,797,224	10,175,382,008	6.4	53,729,028	5,083,766,853
Financial Services	884	935	75,902,702	73,644,961	3.1	2,288,314	27,263,631
Services	21,666	25,554	2,988,776,066	2,760,595,332	8.3	39,277,285	1,151,349,281
Public Administration	42	38	20,826,899	19,775,296	5.3	23,817	14,463,822
Nonclassifiable	60	57	63,874,576	48,628,947	31.4	1,253,533	4,216,799
Other	*	*	*	*	*	*	*
Total	83,290	98,428	\$32,854,736,139	\$32,286,125,565	1.8%	\$ 182,713,869	\$ 8,393,342,765

* - No data reported, cannot compute, or omitted to avoid disclosure

NOTICE

The Quarterly State Sales and Use Tax Analysis Report is published four times a year on or about the following dates:

First Quarter	-	September 6
Second Quarter	-	November 27
Third Quarter	-	March 6
Fourth Quarter	-	May 17

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