

**First Quarter 1997
State Sales and Use Tax
Analysis Report**



**John Sharp
Comptroller of Public Accounts**

**Research Division
September 9, 1997**

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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
 Houston-Galveston-Brazoria 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 1997 1st Qtr	Reporting Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Anderson	759	921	\$ 768,807,655	\$ 679,740,195	13.1%	\$ 8,926,242	\$ 58,877,512
Andrews	392	462	47,530,439	50,977,333	-6.8	89,105	19,112,831
Angelina	1,381	1,650	481,445,822	475,126,498	1.3	3,154,652	119,621,843
Aransas	467	583	59,446,269	65,442,382	-9.2	255,812	23,668,318
Archer	164	216	15,112,262	15,664,731	-3.5	18,075	4,059,650
Armstrong	29	38	1,554,289	1,717,909	-9.5	55,321	516,257
Atascosa	511	617	59,414,292	56,524,954	5.1	132,043	26,319,413
Austin	555	654	97,234,259	120,935,479	-19.6	546,920	24,876,707
Bailey	157	163	19,023,265	17,045,742	11.6	11,124	5,628,302
Bandera	295	371	19,070,929	21,269,118	-10.3	82,681	8,169,772
Bastrop	715	917	107,496,698	103,080,139	4.3	155,447	33,748,678
Baylor	109	121	12,010,432	10,686,243	12.4	53,727	2,962,810
Bee	411	467	66,632,773	76,218,707	-12.6	535,942	31,491,254
Bell	3,579	4,103	1,431,068,114	1,272,156,377	12.5	5,530,130	295,674,059
Bexar	22,100	26,383	8,939,877,477	7,527,029,303	18.8	76,643,917	2,510,466,850
Blanco	211	279	54,660,138	52,028,293	5.1	31,394	8,917,524
Borden	7	6	72,512	151,081	-52.0	0	70,007
Bosque	303	380	38,006,259	39,594,354	-4.0	130,913	8,243,685
Bowie	1,668	1,921	486,095,865	455,512,455	6.7	2,611,618	132,167,862
Brazoria	3,676	4,620	846,093,822	837,112,452	1.1	3,643,253	232,304,705
Brazos	2,485	2,830	538,542,988	542,060,985	-0.6	3,701,929	241,601,941
Brewster	295	343	24,424,640	24,266,245	0.7	160,021	11,165,814
Briscoe	45	50	3,234,676	2,446,243	32.2	957	580,255
Brooks	143	160	14,152,133	14,678,336	-3.6	-5,019	6,668,594
Brown	791	892	130,648,830	129,516,722	0.9	748,009	46,130,948
Burleson	297	346	45,369,094	45,489,780	-0.3	208,521	11,986,826
Burnet	773	982	100,392,820	98,025,918	2.4	359,669	43,948,161
Caldwell	460	549	48,367,659	48,726,822	-0.7	102,485	16,912,558
Calhoun	408	461	177,367,112	98,764,877	79.6	401,509	19,153,577
Callahan	234	277	11,160,994	12,693,384	-12.1	67,317	4,727,174
Cameron	5,035	5,936	904,477,091	854,967,263	5.8	3,339,445	365,877,645
Camp	200	249	34,159,953	26,734,632	27.8	10,939	7,768,121
Carson	121	142	7,886,052	8,649,898	-8.8	64,269	2,576,137
Cass	500	656	77,443,997	82,614,059	-6.3	1,262,224	20,800,771
Castro	144	158	19,278,541	20,212,832	-4.6	51,673	4,173,124
Chambers	382	499	167,744,729	132,850,132	26.3	186,370	16,843,457
Cherokee	703	868	142,813,653	148,680,882	-3.9	192,263	36,064,917
Childress	142	165	18,538,414	18,428,061	0.6	-8,671	7,241,731
Clay	163	210	18,970,034	19,194,944	-1.2	18,690	3,898,985
Cochran	59	64	4,805,686	4,225,502	13.7	57,552	1,310,323
Coke	77	79	8,009,955	9,337,222	-14.2	20,414	1,189,760
Coleman	220	236	19,604,785	19,855,501	-1.3	25,752	6,951,354
Collin	5,497	6,381	2,111,919,984	1,833,784,825	15.2	23,612,422	760,021,313
Collingsworth	59	68	4,877,574	5,192,724	-6.1	1,625	1,546,077
Colorado	483	556	93,642,820	95,867,652	-2.3	192,340	19,997,510
Comal	1,669	1,982	727,160,746	651,936,964	11.5	1,200,800	95,343,076
Comanche	285	306	32,684,434	32,003,942	2.1	129,258	10,284,702
Concho	53	70	3,983,549	4,165,005	-4.4	149,982	1,447,469
Cooke	840	1,007	133,233,559	145,149,319	-8.2	395,365	49,769,602
Coryell	640	822	83,761,742	82,811,072	1.1	417,693	42,977,574
Cottle	48	57	3,309,904	3,592,757	-7.9	903	758,217
Crane	117	130	15,978,250	16,052,180	-0.5	20,969	4,560,421

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County	Reporting Outlets 1997 1st Qtr	Reporting Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Crockett	123	148	\$ 13,472,813	\$ 12,198,442	10.4%	\$ 83,801	\$ 5,255,895
Crosby	101	120	18,263,356	16,443,761	11.1	42,557	2,144,057
Culberson	89	93	12,577,564	11,076,427	13.6	50,245	3,121,348
Dallam	223	251	40,169,531	47,721,933	-15.8	60,657	9,370,082
Dallas	44,636	55,315	27,173,475,867	27,265,682,041	-0.3	238,224,737	7,559,424,999
Dawson	322	368	40,606,599	46,031,995	-11.8	30,689	13,029,263
Deaf Smith	362	401	78,930,503	86,588,494	-8.8	424,587	15,075,084
Delta	84	93	3,153,267	3,243,156	-2.8	568	1,272,259
Denton	4,992	5,982	1,507,928,541	1,290,962,471	16.8	7,277,413	515,855,761
De Witt	387	458	55,308,254	58,946,256	-6.2	164,060	13,826,837
Dickens	53	60	10,799,472	9,554,913	13.0	1,010	1,918,767
Dimmit	148	174	17,960,624	17,767,088	1.1	5,183	6,488,608
Donley	96	110	4,539,712	4,578,750	-0.9	42,798	2,085,785
Duval	172	217	17,380,440	14,913,941	16.5	12,866	6,035,857
Eastland	470	526	80,392,887	82,478,262	-2.5	347,183	14,846,033
Ector	3,456	4,116	723,435,861	627,338,432	15.3	4,294,044	258,905,962
Edwards	34	42	2,603,833	3,025,932	-13.9	55,591	1,365,866
Ellis	1,660	2,043	606,216,020	471,302,162	28.6	1,934,599	94,835,255
El Paso	9,183	10,534	2,792,161,997	2,900,502,078	-3.7	19,842,564	813,120,664
Erath	620	702	110,470,846	106,224,721	4.0	166,551	39,150,176
Falls	254	291	27,737,592	26,413,795	5.0	40,587	10,478,982
Fannin	472	543	146,431,107	113,618,980	28.9	655,023	17,395,735
Fayette	654	762	114,760,133	107,102,986	7.1	568,549	28,967,846
Fisher	64	79	5,799,646	5,580,189	3.9	31,294	1,490,492
Floyd	136	164	19,074,636	19,019,158	0.3	56,025	3,076,760
Foard	37	39	1,674,050	1,654,074	1.2	4,355	481,624
Fort Bend	4,112	5,462	1,168,596,338	1,104,764,670	5.8	6,785,045	340,659,786
Franklin	141	170	14,793,739	12,533,599	18.0	66,481	5,021,274
Freestone	297	350	36,695,625	40,676,305	-9.8	72,995	9,252,142
Frio	253	288	32,080,825	30,769,310	4.3	58,808	13,117,359
Gaines	261	298	45,999,818	44,613,689	3.1	97,605	10,016,024
Galveston	4,218	5,274	1,981,095,795	1,702,903,571	16.3	3,678,177	285,151,301
Garza	205	260	11,931,225	10,697,828	11.5	9,037	5,204,931
Gillespie	671	781	72,731,995	72,390,509	0.5	366,939	29,376,385
Glasscock	20	27	1,001,130	1,328,209	-24.6	977	227,392
Goliad	95	118	7,269,942	7,147,152	1.7	3,061	2,617,253
Gonzales	315	361	91,288,271	83,329,857	9.6	453,820	14,733,795
Gray	593	664	108,798,830	94,927,431	14.6	452,479	45,872,165
Grayson	2,311	2,807	510,804,209	446,204,890	14.5	3,990,906	164,108,006
Gregg	3,213	3,802	962,059,958	964,875,548	-0.3	5,550,911	304,031,366
Grimes	351	387	121,747,847	109,657,228	11.0	510,351	16,411,831
Guadalupe	1,155	1,397	261,399,336	273,173,929	-4.3	1,805,701	67,768,725
Hale	718	825	629,414,738	515,350,710	22.1	452,327	34,985,267
Hall	85	104	5,821,999	6,120,604	-4.9	2,563	1,920,174
Hamilton	196	244	17,831,428	18,248,856	-2.3	142,751	6,460,366
Hansford	144	161	34,345,904	33,244,608	3.3	29,193	4,208,600
Hardeman	104	118	7,594,384	7,272,190	4.4	327,552	3,172,681
Hardin	744	931	132,992,844	140,178,195	-5.1	482,207	34,956,944
Harris	61,788	78,202	28,530,776,945	26,063,863,263	9.5	150,264,124	7,103,640,616
Harrison	974	1,180	326,386,943	333,362,759	-2.1	1,166,531	57,912,952
Hartley	33	42	7,610,707	7,538,499	1.0	45,870	1,065,925
Haskell	158	180	16,239,038	14,262,987	13.9	5,847	3,712,423

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Hays	1,656	2,074	\$ 298,725,105	\$ 293,967,011	1.6%	\$ 3,286,600	\$ 133,266,894
Hemphill	136	157	12,308,234	12,143,476	1.4	40,882	4,135,010
Henderson	1,189	1,531	148,597,372	148,144,185	0.3	2,719,904	68,886,337
Hidalgo	6,770	8,040	1,556,695,500	1,533,917,989	1.5	6,538,318	548,168,917
Hill	670	784	90,762,069	100,764,918	-9.9	259,048	38,908,374
Hockley	506	592	72,362,331	66,468,775	8.9	135,091	26,602,309
Hood	698	881	80,385,270	83,174,626	-3.4	15,982	38,376,276
Hopkins	628	749	205,353,225	258,077,939	-20.4	757,974	39,801,758
Houston	337	377	73,636,172	85,755,951	-14.1	101,668	16,468,562
Howard	717	865	137,277,385	140,945,095	-2.6	426,147	38,058,334
Hudspeth	44	49	2,307,481	1,869,108	23.5	14,911	768,375
Hunt	1,225	1,554	389,646,419	418,686,876	-6.9	1,075,791	71,060,591
Hutchinson	560	580	131,490,513	123,020,241	6.9	311,803	28,433,572
Irion	42	51	2,129,384	2,603,695	-18.2	11,075	728,069
Jack	186	221	11,859,338	11,776,405	0.7	14,661	4,922,305
Jackson	249	282	55,208,389	62,621,081	-11.8	225,071	14,251,067
Jasper	710	824	285,359,257	250,477,104	13.9	156,915	42,790,623
Jeff Davis	62	66	2,393,979	1,871,310	27.9	4,652	1,141,714
Jefferson	4,769	5,599	1,750,798,313	1,601,137,663	9.3	7,070,124	459,722,863
Jim Hogg	95	111	12,649,531	10,344,219	22.3	7,045	4,972,167
Jim Wells	758	863	121,052,058	110,776,666	9.3	681,837	54,714,499
Johnson	1,605	2,005	352,000,133	336,101,098	4.7	2,904,135	100,769,307
Jones	285	318	56,227,355	52,656,148	6.8	228,832	16,852,353
Karnes	218	264	24,802,774	26,939,894	-7.9	47,724	8,182,636
Kaufman	1,288	1,658	225,044,629	206,103,456	9.2	2,322,827	72,149,646
Kendall	580	733	93,347,009	87,809,628	6.3	334,832	25,117,541
Kenedy	7	8	141,228	175,803	-19.7	0	49,109
Kent	20	23	2,665,719	3,076,632	-13.4	321	192,283
Kerr	947	1,141	142,226,738	142,626,503	-0.3	503,835	67,884,853
Kimble	130	137	13,649,426	13,458,264	1.4	45,743	4,326,247
King	13	10	374,578	314,835	19.0	0	119,660
Kinney	53	63	5,283,214	5,358,011	-1.4	576	1,586,999
Kleberg	477	544	78,729,056	73,180,031	7.6	287,273	35,039,889
Knox	109	121	11,049,529	9,721,333	13.7	22,402	2,860,325
Lamar	958	1,103	176,031,608	169,814,100	3.7	460,552	62,976,069
Lamb	263	317	65,338,202	65,034,038	0.5	436,690	7,559,350
Lampasas	300	384	31,848,980	31,821,585	0.1	193,897	10,449,949
La Salle	99	119	8,953,190	8,022,041	11.6	14,166	2,988,052
Lavaca	406	454	86,437,211	80,020,291	8.0	358,053	16,205,887
Lee	346	388	70,256,947	68,675,678	2.3	289,904	19,939,155
Leon	304	327	126,813,358	102,316,150	23.9	61,155	9,779,319
Liberty	947	1,171	262,694,810	339,174,431	-22.5	624,635	56,869,807
Limestone	383	479	56,007,529	54,328,092	3.1	78,210	19,511,272
Lipscomb	80	93	20,025,498	23,030,837	-13.0	37,097	1,393,052
Live Oak	206	250	25,931,101	25,294,803	2.5	9,624	8,994,345
Llano	387	480	37,362,203	39,146,117	-4.6	108,870	10,683,806
Loving	*	5	*	16,400	*	*	*
Lubbock	5,602	6,309	1,760,859,298	1,627,685,422	8.2	9,949,780	452,432,462
Lynn	70	100	18,310,337	16,769,264	9.2	36,106	3,615,014
Madison	167	220	19,393,366	21,899,003	-11.4	-10,851	7,483,130
Marion	237	288	31,448,362	20,733,067	51.7	153,257	5,693,993
Martin	92	115	30,407,507	28,571,669	6.4	979,734	5,227,886

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Mason	99	126	\$ 6,223,328	\$ 7,010,507	-11.2%	\$ 8,248	\$ 1,788,117
Matagorda	674	806	99,088,965	105,167,853	-5.8	182,218	35,773,249
Maverick	620	730	90,570,876	82,334,227	10.0	225,250	38,069,715
McCulloch	175	219	27,826,343	29,600,549	-6.0	1,716	8,597,680
McLennan	4,206	5,050	1,310,182,899	1,362,884,614	-3.9	7,044,882	327,823,521
McMullen	16	23	642,927	645,305	-0.4	677	290,023
Medina	526	608	80,343,643	82,993,954	-3.2	178,177	18,842,520
Menard	60	61	5,216,178	6,041,801	-13.7	1,511	1,179,024
Midland	3,505	4,063	1,255,793,894	838,520,865	49.8	4,216,051	291,097,022
Milam	442	508	56,789,105	52,024,181	9.2	155,232	14,594,292
Mills	104	124	7,242,018	6,790,265	6.7	6,040	3,394,220
Mitchell	176	207	12,899,457	13,172,074	-2.1	9,318	5,432,026
Montague	477	582	41,972,013	48,109,621	-12.8	68,626	13,899,938
Montgomery	4,202	5,342	1,228,870,122	1,074,015,083	14.4	7,134,150	393,124,376
Moore	379	414	62,716,303	56,658,261	10.7	375,792	19,647,264
Morris	204	261	171,537,487	123,312,344	39.1	327,729	10,906,838
Motley	40	51	4,572,926	3,909,419	17.0	859	778,630
Nacogdoches	1,040	1,232	220,975,415	278,395,763	-20.6	863,389	69,364,292
Navarro	819	1,000	199,887,843	179,559,724	11.3	1,737,919	46,617,083
Newton	140	184	17,589,572	24,414,582	-28.0	23,332	4,074,382
Nolan	396	463	54,714,596	47,524,975	15.1	1,932,148	24,748,970
Nueces	6,386	7,473	2,069,835,736	1,802,656,476	14.8	9,917,324	646,157,797
Ochiltree	281	319	43,996,348	39,417,397	11.6	173,894	15,107,457
Oldham	43	55	3,344,279	4,210,401	-20.6	12,278	863,373
Orange	1,291	1,558	262,621,745	256,595,024	2.3	1,284,296	78,983,181
Palo Pinto	585	688	195,025,150	161,324,802	20.9	311,738	46,057,183
Panola	385	477	48,188,148	46,430,692	3.8	108,546	17,132,520
Parker	1,126	1,385	266,107,051	261,640,996	1.7	3,966,454	68,300,813
Parmer	133	162	17,113,604	18,893,682	-9.4	84,371	3,236,264
Pecos	365	436	47,957,793	43,076,206	11.3	163,673	15,697,177
Polk	655	784	109,643,906	107,846,803	1.7	134,751	38,050,618
Potter	3,141	3,451	981,597,961	1,044,963,821	-6.1	8,030,775	334,281,759
Presidio	143	162	8,825,349	7,986,343	10.5	25,149	3,061,626
Rains	152	177	11,747,095	12,687,819	-7.4	86,793	4,843,031
Randall	1,404	1,597	352,715,287	350,928,774	0.5	971,993	76,970,134
Reagan	109	125	13,467,094	13,772,513	-2.2	1,390	5,926,532
Real	73	95	2,176,928	2,218,231	-1.9	1,889	1,009,119
Red River	212	250	39,992,712	40,284,426	-0.7	232,719	6,341,695
Reeves	290	322	27,279,395	28,729,828	-5.0	103,253	10,246,214
Refugio	171	195	18,596,930	80,570,351	-76.9	66,748	7,676,480
Roberts	18	22	616,508	791,934	-22.2	1,482	269,912
Robertson	235	297	38,784,014	35,287,541	9.9	842,743	7,681,640
Rockwall	696	902	101,479,921	89,041,529	14.0	346,147	41,973,551
Runnels	252	286	41,013,204	40,861,533	0.4	131,594	10,952,933
Rusk	693	901	117,809,521	108,172,556	8.9	292,411	36,070,100
Sabine	199	248	41,655,889	37,997,982	9.6	340,452	6,606,641
San Augustine	127	158	28,394,403	25,615,203	10.8	25,915	5,941,287
San Jacinto	202	272	13,898,395	12,620,753	10.1	8,433	5,312,705
San Patricio	865	1,105	189,770,150	177,734,208	6.8	504,451	39,672,366
San Saba	118	140	8,894,818	8,805,416	1.0	17,462	3,013,358
Schleicher	61	74	8,441,922	8,519,354	-0.9	4,542	1,908,372
Scurry	418	476	87,697,133	67,962,064	29.0	128,802	22,447,166

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County	Reporting Outlets 1997 1st Qtr	Reporting Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Shackelford	94	96	\$ 4,670,476	\$ 4,570,850	2.2%	\$ 34,258	\$ 2,661,026
Shelby	416	483	59,358,110	58,262,862	1.9	395,116	19,763,686
Sherman	60	66	5,803,415	4,759,473	21.9	219,850	1,542,349
Smith	3,790	4,741	820,397,124	926,409,825	-11.4	7,107,580	332,284,002
Somervell	140	173	11,330,190	10,054,611	12.7	411,271	4,594,339
Starr	525	617	60,152,514	61,097,348	-1.5	301,805	27,227,712
Stephens	281	332	25,124,339	26,418,979	-4.9	80,672	10,902,913
Sterling	50	54	3,152,087	2,809,577	12.2	2,986	1,223,811
Stonewall	64	73	3,108,310	3,187,656	-2.5	6,375	1,676,430
Sutton	150	159	16,590,928	15,884,307	4.4	176,826	6,741,270
Swisher	142	175	21,210,219	18,355,314	15.6	21,988	4,458,628
Tarrant	23,407	28,438	8,550,980,797	8,652,517,291	-1.2	91,710,709	2,704,980,895
Taylor	2,786	3,136	677,179,370	733,602,833	-7.7	4,048,701	227,859,636
Terrell	36	38	1,339,416	1,681,150	-20.3	1,203	431,095
Terry	225	276	47,841,421	53,191,329	-10.1	67,276	9,971,333
Throckmorton	46	55	1,871,674	2,052,345	-8.8	9,446	850,306
Titus	583	706	263,173,487	233,102,197	12.9	355,519	41,851,655
Tom Green	2,370	2,857	459,098,700	484,160,419	-5.2	4,613,944	162,820,558
Travis	15,764	19,560	4,958,761,219	4,918,816,345	0.8	83,706,993	1,868,913,155
Trinity	254	310	19,850,656	22,071,539	-10.1	20,829	7,278,805
Tyler	247	313	29,914,715	33,934,876	-11.8	34,641	9,694,613
Upshur	491	629	71,633,458	70,528,605	1.6	545,743	22,133,471
Upton	109	132	8,161,002	7,230,858	12.9	38,814	3,695,541
Uvalde	501	569	82,625,982	76,517,696	8.0	331,900	27,638,770
Val Verde	691	822	88,243,069	96,704,122	-8.7	567,068	40,895,760
Van Zandt	1,021	1,265	67,747,457	68,040,683	-0.4	100,312	28,877,578
Victoria	1,635	1,884	402,422,695	398,284,185	1.0	3,733,831	158,574,903
Walker	760	930	157,052,433	152,635,536	2.9	380,199	50,873,254
Waller	416	510	133,150,113	148,077,753	-10.1	313,494	19,939,642
Ward	299	325	32,378,183	28,923,692	11.9	50,459	14,004,596
Washington	737	843	197,196,827	186,945,912	5.5	1,255,083	43,722,129
Webb	2,881	3,279	792,309,872	666,667,368	18.8	9,070,185	232,007,153
Wharton	851	954	154,156,434	145,655,941	5.8	717,045	44,455,316
Wheeler	147	153	15,278,433	14,499,084	5.4	31,809	3,527,582
Wichita	2,736	3,204	548,963,935	530,800,890	3.4	3,557,801	201,144,240
Wilbarger	302	360	61,734,041	59,358,691	4.0	1,064,920	14,334,500
Willacy	212	252	23,421,178	25,330,264	-7.5	184,005	8,647,739
Williamson	3,119	4,050	824,219,886	716,652,712	15.0	9,335,751	295,878,198
Wilson	335	419	39,744,835	38,725,613	2.6	59,053	11,930,777
Winkler	201	230	35,703,857	30,993,841	15.2	40,634	11,671,745
Wise	641	768	131,501,723	129,259,865	1.7	456,063	40,460,116
Wood	774	978	95,069,522	85,185,816	11.6	95,234	31,477,203
Yoakum	212	246	32,652,030	32,092,273	1.7	71,358	7,856,091
Young	606	709	61,341,351	57,811,972	6.1	284,335	20,806,610
Zapata	177	210	16,804,604	15,246,282	10.2	127,215	7,130,877
Zavala	123	153	32,172,491	28,274,689	13.8	28,468	3,171,505
In-State Total	361,965	439,522	\$127,616,841,823	\$121,036,932,309	5.4%	\$ 913,855,162	\$35,773,339,246

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	1997 1st Qtr	1996 1st Qtr	1997 1st Qtr	1997 1st Qtr				
Alabama	128	165	\$ 76,976,247	\$ 76,696	100265%	\$ 180,525	\$ 15,492,479	
Alaska	*	4	*	0	*	*	*	
Arizona	196	264	185,823,482	1,105,800	16704	195,209	64,727,051	
Arkansas	251	369	137,221,863	4,749,139	2789.4	5,601,700	30,152,624	
California	1,390	1,625	3,594,424,843	890,818	403397	57,587,335	334,048,054	
Colorado	342	397	238,220,635	0	*	12,092,594	49,870,751	
Connecticut	202	247	813,370,458	0	*	84,809,154	130,116,451	
Delaware	32	33	195,928,011	0	*	58,847,384	1,324,698	
Florida	377	498	413,479,605	1,178,865	34974	2,904,681	116,459,763	
Georgia	488	555	516,274,487	0	*	2,886,166	171,178,467	
Hawaii	*	*	*	*	*	*	*	
Idaho	18	21	55,664,533	0	*	26,323	5,134,082	
Illinois	646	742	924,883,780	213,868	432355	17,730,932	231,894,159	
Indiana	152	175	244,824,935	0	*	1,065,002	41,800,246	
Iowa	120	147	85,402,896	0	*	595,800	20,487,563	
Kansas	231	325	74,448,318	0	*	21,660,545	22,037,338	
Kentucky	90	93	132,367,904	0	*	904,038	11,915,468	
Louisiana	647	847	344,502,935	185	1.86E8	19,017,117	38,876,361	
Maine	8	7	4,834,302	0	*	1,699	1,239,552	
Maryland	131	151	50,806,195	94,634	53587	3,398,974	13,729,562	
Massachusetts	442	461	589,627,415	52,285	1.13E6	2,992,958	101,030,597	
Michigan	253	294	273,542,232	15,200	1.8E6	77,963,721	64,532,244	
Minnesota	364	423	503,854,017	1	504E8	9,566,748	123,714,987	
Mississippi	84	114	98,671,731	0	*	1,933,634	56,024,011	
Missouri	415	469	417,999,946	2,931,618	14158	33,815,973	145,806,498	
Montana	11	11	3,410,364	0	*	0	466,144	
Nebraska	113	127	60,269,850	0	*	8,002,800	27,523,214	
Nevada	31	51	7,230,512	0	*	1,104	4,118,018	
New Hampshire	40	48	66,808,060	0	*	76,853	7,566,913	
New Jersey	469	519	1,779,922,864	132,112	1.35E6	35,313,863	796,971,792	
New Mexico	305	428	134,772,370	0	*	413,254	14,369,945	
New York	533	606	767,233,219	24,161	3.18E6	1,910,608	213,083,704	
North Carolina	238	318	282,664,251	1,529,961	18375	2,487,216	38,832,226	
North Dakota	11	14	1,728,788	0	*	0	681,153	
Ohio	502	574	912,365,033	826,819	110246	75,196,612	145,080,632	
Oklahoma	659	870	1,781,982,514	93,331	1.91E6	202,973,292	51,112,391	
Oregon	108	123	127,859,699	0	*	261,965	11,440,664	
Pennsylvania	413	497	1,180,888,597	23,229,711	4983.5	67,311,465	99,763,622	
Rhode Island	28	29	42,317,352	0	*	14,316	7,369,420	
South Carolina	89	111	91,702,552	0	*	819,669	10,144,071	
South Dakota	18	27	53,531,930	0	*	541,092	30,466,907	
Tennessee	262	334	355,540,583	307,330	115587	27,508,012	83,174,827	
Utah	106	119	53,210,849	0	*	29,666,564	18,771,431	
Vermont	10	11	4,211,910	0	*	30,400	897,742	
Virginia	204	246	247,778,157	0	*	10,784,485	40,442,344	
Washington	156	186	78,665,815	0	*	7,795,244	28,309,321	
Washington, DC	23	22	238,751,259	0	*	63,234,103	239,635,321	
West Virginia	15	17	20,008,467	0	*	634,250	5,239,701	
Wisconsin	225	274	261,912,453	106,576	245652	7,321,430	38,704,452	
Wyoming	10	10	10,190,958	0	*	0	3,162,044	
Canada	*	51	*	2,803,801	*	*	*	
Mexico	*	8	*	2,384	*	*	*	

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State or Country	Reporting Outlets 1997 1st Qtr	Reporting Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Other	10 -----	11,725 -----	\$ 53,626,649 -----	\$ 19,022,136,726 -----	-99.7%	\$ 81,395 -----	\$ 85,728 -----
Out-of-State Total	11,599 =====	25,784 =====	\$ 18,591,763,777 =====	\$ 19,062,502,021 =====	-2.5%	\$ 958,158,204 =====	\$ 3,709,009,539 =====
 Total	 373,564	 465,306	 \$146,208,605,600	 \$140,099,434,330	 4.4%	 \$1,872,013,366	 \$39,482,348,785

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

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County	Reporting Outlets 1997 1st Qtr	Reporting Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Anderson	445	532	\$ 697,886,446	\$ 443,610,919	57.3%	\$ 51,938	\$ 35,314,897
Andrews	191	224	18,771,539	17,087,008	9.9	17,846	8,266,387
Angelina	762	892	157,931,793	158,074,463	-0.1	809,654	79,063,551
Aransas	272	333	41,863,049	46,687,147	-10.3	36,346	19,522,127
Archer	86	108	7,927,047	7,746,585	2.3	3,523	2,913,058
Armstrong	18	22	981,789	1,137,575	-13.7	2,361	418,679
Atascosa	309	351	39,587,347	35,612,508	11.2	59,537	18,255,058
Austin	324	377	46,069,467	47,852,096	-3.7	271,413	18,891,230
Bailey	95	89	11,970,219	10,210,414	17.2	9,408	3,584,862
Bandera	172	191	13,703,563	15,420,758	-11.1	50,766	5,795,455
Bastrop	437	550	84,334,542	86,985,862	-3.0	65,340	28,754,884
Baylor	69	75	7,587,683	5,373,379	41.2	17,650	2,079,865
Bee	247	282	34,235,041	33,015,106	3.7	33,751	18,796,505
Bell	2,104	2,430	739,382,529	615,013,209	20.2	1,675,768	209,962,921
Bexar	12,290	14,451	3,275,312,301	3,109,946,943	5.3	30,244,727	1,594,685,027
Blanco	132	165	7,931,662	7,830,444	1.3	2,290	3,062,499
Borden	*	4	*	20,280	*	*	*
Bosque	189	225	14,464,232	14,909,031	-3.0	4,389	6,151,976
Bowie	977	1,104	190,930,113	205,784,635	-7.2	494,255	99,400,728
Brazoria	2,054	2,635	377,804,075	368,355,903	2.6	476,223	172,258,406
Brazos	1,311	1,496	309,436,935	299,204,233	3.4	937,454	173,215,743
Brewster	190	220	18,088,660	17,442,228	3.7	33,520	8,985,074
Briscoe	27	31	957,419	1,019,202	-6.1	838	448,043
Brooks	98	109	11,385,957	11,866,934	-4.1	-6,516	5,996,284
Brown	444	494	70,809,031	69,729,291	1.5	63,054	36,028,317
Burleson	170	202	21,389,810	20,170,052	6.0	27,087	8,366,103
Burnet	437	526	62,315,313	60,122,129	3.6	31,617	32,166,503
Caldwell	287	314	35,428,803	34,790,896	1.8	57,892	13,506,911
Calhoun	226	258	30,142,297	28,929,902	4.2	137,439	14,506,400
Callahan	133	168	7,255,913	6,978,592	4.0	11,482	3,318,784
Cameron	3,114	3,613	496,694,616	475,184,055	4.5	1,138,073	268,561,002
Camp	138	166	17,324,009	16,991,142	2.0	3,747	6,841,122
Carson	70	80	4,437,679	4,531,328	-2.1	13,103	1,563,036
Cass	325	422	43,312,710	46,511,112	-6.9	1,058,938	16,383,597
Castro	79	97	6,871,208	12,368,264	-44.4	5,255	3,174,599
Chambers	231	297	147,880,378	110,422,761	33.9	146,318	11,416,593
Cherokee	415	498	64,353,166	65,327,923	-1.5	21,547	26,687,907
Childress	98	109	13,653,157	13,625,759	0.2	-12,272	6,325,064
Clay	96	125	11,863,114	11,230,139	5.6	2,910	2,954,918
Cochran	44	44	3,886,230	3,217,503	20.8	51,384	1,154,163
Coke	53	51	5,824,953	6,953,041	-16.2	1,550	953,369
Coleman	136	144	12,942,692	13,511,258	-4.2	13,159	4,987,838
Collin	2,830	3,213	924,330,660	871,803,186	6.0	3,188,960	492,023,743
Collingsworth	34	33	2,815,654	2,819,331	-0.1	1,586	1,045,643
Colorado	279	318	38,871,298	43,285,228	-10.2	80,493	13,229,008
Comal	902	1,072	593,158,200	523,982,975	13.2	513,150	66,556,557
Comanche	181	197	20,069,097	19,906,114	0.8	41,143	7,027,394
Concho	34	42	3,385,891	3,602,384	-6.0	413	1,043,851
Cooke	497	592	80,289,101	76,209,173	5.4	84,653	36,525,450
Coryell	367	461	58,717,219	56,563,436	3.8	172,681	30,124,115
Cottle	33	39	2,833,844	3,070,719	-7.7	853	535,554
Crane	65	66	6,522,627	6,485,379	0.6	1,906	2,091,283

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County	Reporting Outlets		Gross Sales		Percent	Use Tax	Amount Subject to
	1997 1st Qtr	1996 1st Qtr	1997 1st Qtr	1996 1st Qtr	Change	Purchases	State Sales & Use Tax
Crockett	73	83	\$ 7,839,555	\$ 6,573,481	19.3%	\$ 69,311	\$ 3,544,882
Crosby	68	80	14,387,040	13,083,960	10.0	20,465	1,882,800
Culberson	58	63	10,566,281	9,107,893	16.0	50,245	2,784,239
Dallam	130	137	13,505,325	11,107,668	21.6	39,252	5,930,401
Dallas	21,932	26,892	7,617,468,038	7,580,715,196	0.5	50,402,263	3,129,806,961
Dawson	176	199	20,935,930	20,523,830	2.0	4,636	9,222,463
Deaf Smith	202	217	29,736,565	29,382,842	1.2	109,182	9,554,126
Delta	58	61	2,609,162	2,559,300	1.9	296	871,844
Denton	2,601	3,005	710,546,216	649,913,740	9.3	3,229,550	372,762,146
De Witt	240	276	27,445,918	28,166,786	-2.6	43,126	10,266,705
Dickens	37	41	2,459,191	2,082,582	18.1	814	1,012,478
Dimmit	96	110	10,355,249	10,321,656	0.3	-5,612	5,735,755
Donley	66	69	3,296,837	3,342,166	-1.4	2,675	1,549,910
Duval	111	143	7,727,770	6,648,730	16.2	6,368	4,046,189
Eastland	254	277	28,762,937	31,470,063	-8.6	57,709	10,784,816
Ector	1,694	2,081	290,676,465	277,226,280	4.9	1,165,188	143,203,450
Edwards	19	22	2,060,144	2,297,382	-10.3	414	833,432
Ellis	861	1,047	138,536,270	126,580,287	9.4	229,987	61,603,654
El Paso	5,386	6,154	1,179,038,392	1,144,063,346	3.1	4,886,986	569,110,363
Erath	337	382	65,631,928	64,791,256	1.3	-72,942	29,564,642
Falls	169	198	15,549,658	16,839,386	-7.7	16,579	6,963,172
Fannin	292	335	34,304,381	33,937,893	1.1	470,420	13,254,704
Fayette	381	439	59,638,033	55,410,941	7.6	166,118	17,391,908
Fisher	39	43	2,697,542	2,471,578	9.1	3,376	1,096,899
Floyd	81	102	9,801,553	9,563,613	2.5	5,301	2,047,581
Foard	22	23	1,183,156	1,258,093	-6.0	660	405,279
Fort Bend	2,105	2,825	474,761,391	439,556,182	8.0	2,019,255	231,190,548
Franklin	96	116	10,832,010	10,014,073	8.2	51,726	4,103,857
Freestone	184	213	26,488,166	24,552,784	7.9	29,698	7,256,361
Frio	144	171	17,478,084	16,799,176	4.0	44,683	7,661,683
Gaines	158	181	16,393,785	15,509,719	5.7	46,352	6,540,507
Galveston	2,462	3,087	387,441,523	380,617,149	1.8	1,314,746	202,359,057
Garza	150	197	6,052,430	5,881,277	2.9	2,830	2,945,651
Gillespie	401	457	42,615,083	44,245,939	-3.7	121,823	22,717,576
Glasscock	13	15	423,090	422,686	0.1	525	147,899
Goliad	59	76	5,761,408	5,802,165	-0.7	1,512	2,183,219
Gonzales	189	208	25,537,683	25,087,628	1.8	145,995	10,220,944
Gray	318	342	55,395,182	51,241,290	8.1	71,802	30,164,543
Grayson	1,318	1,564	231,554,088	242,758,295	-4.6	500,201	112,445,674
Gregg	1,720	2,023	393,476,638	401,939,722	-2.1	933,114	192,003,858
Grimes	217	249	64,992,084	57,594,671	12.8	151,759	10,409,798
Guadalupe	621	729	85,465,281	85,887,022	-0.5	44,312	48,761,545
Hale	410	470	581,183,494	440,333,460	32.0	318,649	27,230,519
Hall	56	65	3,283,759	3,700,326	-11.3	2,472	1,584,645
Hamilton	119	144	8,343,046	8,650,408	-3.6	12,833	3,637,011
Hansford	73	81	7,646,830	6,738,426	13.5	7,250	2,759,773
Hardeman	66	74	4,819,724	4,625,004	4.2	253,004	2,553,737
Hardin	420	532	78,191,522	78,802,566	-0.8	254,748	27,426,666
Harris	32,624	41,024	9,274,901,163	8,179,089,768	13.4	43,478,849	4,125,164,587
Harrison	506	632	88,563,369	82,673,312	7.1	26,201	37,177,749
Hartley	18	23	4,387,069	5,051,266	-13.1	20,994	809,840
Haskell	99	116	12,799,803	11,640,285	10.0	4,136	2,960,658

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Hays	970	1,166	\$ 162,470,993	\$ 148,323,196	9.5%	\$ 2,757,850	\$ 103,737,199
Hemphill	65	71	4,752,839	4,470,102	6.3	14,184	2,227,719
Henderson	788	1,011	108,906,932	106,558,566	2.2	49,306	52,141,627
Hidalgo	4,216	4,956	869,263,129	818,937,042	6.1	4,339,720	443,004,755
Hill	444	519	63,006,901	72,202,882	-12.7	114,117	33,174,048
Hockley	259	316	38,595,006	36,194,382	6.6	38,440	15,973,727
Hood	436	538	59,878,047	63,826,527	-6.2	-56,173	30,817,446
Hopkins	366	445	79,173,395	76,886,782	3.0	149,853	29,242,285
Houston	203	216	27,687,250	27,495,086	0.7	58,119	10,253,739
Howard	387	467	62,302,890	59,925,449	4.0	132,693	27,320,313
Hudspeth	35	39	1,856,116	1,458,642	27.2	13,484	559,979
Hunt	759	950	119,474,657	115,978,880	3.0	300,640	55,797,246
Hutchinson	291	291	35,118,131	37,638,865	-6.7	30,720	18,044,963
Irion	20	26	652,509	766,824	-14.9	1,860	382,566
Jack	96	111	5,944,331	6,789,462	-12.4	1,098	3,133,247
Jackson	132	151	42,121,283	49,084,175	-14.2	47,328	9,254,052
Jasper	420	464	83,885,844	89,535,163	-6.3	-12,166	31,588,879
Jeff Davis	39	42	1,544,153	1,555,925	-0.8	368	938,084
Jefferson	2,570	3,000	537,729,673	522,543,243	2.9	2,029,424	305,791,045
Jim Hogg	68	81	8,695,395	7,750,823	12.2	3,198	3,576,029
Jim Wells	414	482	62,163,360	57,652,822	7.8	76,649	32,798,450
Johnson	780	940	159,305,061	150,483,278	5.9	32,291	71,684,370
Jones	148	165	35,864,889	32,984,719	8.7	132,477	13,113,208
Karnes	131	148	13,949,145	15,730,544	-11.3	5,537	6,543,551
Kaufman	796	985	119,354,091	108,999,929	9.5	921,401	52,095,226
Kendall	331	402	66,586,821	64,402,279	3.4	155,140	17,799,484
Kenedy	5	5	133,710	126,508	5.7	0	48,156
Kent	11	13	2,251,375	2,533,208	-11.1	0	120,721
Kerr	513	600	85,167,123	86,841,030	-1.9	143,514	47,416,533
Kimble	78	87	10,427,722	10,160,426	2.6	43,829	3,775,178
King	12	8	372,626	314,835	18.4	0	118,872
Kinney	35	43	1,785,446	1,624,794	9.9	476	964,499
Kleberg	292	324	51,007,525	47,413,444	7.6	50,971	28,565,666
Knox	60	68	3,201,739	3,465,593	-7.6	2,818	1,384,987
Lamar	551	634	111,377,124	105,733,964	5.3	120,486	49,933,194
Lamb	163	193	13,854,782	12,371,119	12.0	242,423	6,043,638
Lampasas	168	214	21,264,361	20,084,997	5.9	-9,940	7,739,716
La Salle	68	83	6,540,320	6,078,918	7.6	14,066	2,478,783
Lavaca	232	252	31,591,818	31,080,330	1.6	80,872	11,865,783
Lee	183	202	30,036,285	28,515,474	5.3	69,872	12,022,800
Leon	188	194	29,887,449	18,522,451	61.4	43,138	6,622,578
Liberty	535	694	155,346,436	245,688,015	-36.8	143,921	41,288,907
Limestone	244	307	34,140,636	34,506,500	-1.1	-5,490	14,424,569
Lipscomb	41	50	2,202,733	2,333,619	-5.6	4,650	807,385
Live Oak	133	148	19,140,392	19,449,796	-1.6	9,218	5,665,982
Llano	212	260	18,341,832	18,672,654	-1.8	39,720	7,392,556
Loving	*	5	*	16,400	*	*	*
Lubbock	3,024	3,412	643,351,864	636,053,040	1.1	2,756,692	312,153,242
Lynn	43	64	5,989,900	5,621,954	6.5	9,768	999,396
Madison	92	115	15,085,568	15,305,455	-1.4	-12,758	6,255,689
Marion	178	211	10,142,293	8,201,869	23.7	6,586	4,101,166
Martin	50	67	9,308,912	8,039,027	15.8	4,269	1,235,138

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Mason	55	67	\$ 3,087,206	\$ 3,163,223	-2.4%	\$ 1,174	\$ 1,310,506
Matagorda	405	489	57,243,728	53,134,453	7.7	109,263	27,622,162
Maverick	437	518	64,128,758	61,252,473	4.7	52,172	34,168,517
McCulloch	103	124	12,890,816	12,708,455	1.4	-5,195	7,103,445
McLennan	2,315	2,821	487,638,846	490,495,095	-0.6	1,882,086	228,771,303
McMullen	10	13	585,450	535,351	9.4	72	257,763
Medina	322	367	51,286,824	51,478,457	-0.4	111,315	14,425,423
Menard	41	40	2,291,853	2,623,779	-12.7	845	1,020,858
Midland	1,719	2,000	334,808,460	291,586,713	14.8	1,814,828	181,033,066
Milam	276	313	31,858,132	30,354,583	5.0	25,797	11,768,280
Mills	70	70	4,736,018	4,425,819	7.0	3,795	1,828,582
Mitchell	109	127	8,988,589	9,330,690	-3.7	7,892	4,432,367
Montague	277	331	27,832,425	29,531,082	-5.8	33,080	10,084,643
Montgomery	2,170	2,625	491,069,552	450,572,658	9.0	2,122,098	275,823,995
Moore	210	216	25,662,565	25,516,035	0.6	201,505	14,554,792
Morris	115	151	12,172,521	11,463,305	6.2	69,679	4,882,414
Motley	28	33	1,079,450	1,038,581	3.9	555	432,313
Nacogdoches	588	702	115,428,267	114,327,247	1.0	300,759	55,263,145
Navarro	498	617	70,523,737	68,887,557	2.4	373,049	34,382,032
Newton	90	111	14,838,684	20,204,881	-26.6	7,811	3,383,601
Nolan	219	257	26,647,641	24,347,435	9.4	50,832	13,819,306
Nueces	3,398	3,918	689,614,890	692,164,326	-0.4	3,229,176	393,114,278
Ochiltree	127	138	16,424,748	15,723,730	4.5	32,584	7,771,666
Oldham	25	32	2,057,366	1,899,827	8.3	266	701,794
Orange	730	853	128,167,787	130,782,990	-2.0	198,299	64,630,721
Palo Pinto	331	387	46,602,058	45,739,971	1.9	27,835	22,797,457
Panola	207	258	28,036,525	26,765,939	4.7	-3,353	12,192,806
Parker	582	715	160,420,966	148,504,125	8.0	450,338	47,883,628
Parmer	74	83	8,310,909	7,644,776	8.7	2,897	2,375,159
Pecos	201	235	23,231,016	23,171,035	0.3	5,288	11,933,404
Polk	371	448	64,170,812	64,356,287	-0.3	-48,328	28,586,936
Potter	1,686	1,808	408,908,639	407,997,195	0.2	3,052,613	216,415,143
Presidio	106	127	5,943,457	5,980,350	-0.6	23,976	2,471,503
Rains	90	99	7,531,861	7,634,526	-1.3	81,443	4,047,376
Randall	736	804	147,096,453	146,571,463	0.4	167,116	54,254,103
Reagan	51	55	8,014,811	7,500,889	6.9	992	2,951,818
Real	49	61	1,906,955	1,981,520	-3.8	1,852	831,823
Red River	155	181	16,716,597	17,055,972	-2.0	114,850	5,520,406
Reeves	171	197	16,837,045	18,462,782	-8.8	69,599	7,891,270
Refugio	100	114	10,717,028	9,894,059	8.3	4,490	4,985,841
Roberts	10	13	405,421	454,076	-10.7	1,482	217,021
Robertson	146	192	13,248,077	13,247,929	0.0	543,978	5,855,799
Rockwall	380	484	61,156,698	57,206,386	6.9	71,156	29,571,552
Runnels	149	171	13,016,007	12,677,831	2.7	-8,979	6,137,039
Rusk	403	534	49,782,760	46,828,065	6.3	101,860	21,546,750
Sabine	126	156	10,364,607	10,669,080	-2.9	6,727	4,320,044
San Augustine	88	107	9,284,929	9,673,720	-4.0	9,755	3,358,687
San Jacinto	132	177	9,091,315	8,702,872	4.5	7,970	4,163,835
San Patricio	507	629	78,595,814	75,408,437	4.2	160,675	31,288,728
San Saba	79	85	5,677,357	5,107,701	11.2	17,438	2,463,975
Schleicher	30	34	1,863,902	1,826,559	2.0	577	835,334
Scurry	210	234	28,576,063	27,148,801	5.3	30,739	13,575,047

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Shackelford	48	48	\$ 2,743,284	\$ 2,667,264	2.9%	\$ 1,616	\$ 1,546,451
Shelby	251	299	37,219,421	35,104,670	6.0	177,501	14,832,714
Sherman	32	30	2,867,875	2,380,775	20.5	33,686	930,792
Smith	2,151	2,732	439,811,555	434,135,094	1.3	1,094,001	229,134,970
Somervell	76	98	6,719,652	6,178,000	8.8	8,357	2,937,168
Starr	400	455	50,097,983	49,367,926	1.5	50,100	23,892,919
Stephens	144	170	15,280,221	15,294,563	-0.1	53,049	7,349,728
Sterling	33	31	1,535,562	1,728,799	-11.2	521	875,624
Stonewall	35	41	1,910,849	1,981,697	-3.6	4,027	906,616
Sutton	79	77	6,306,483	6,370,088	-1.0	4,364	3,270,748
Swisher	82	95	10,126,282	9,295,229	8.9	7,346	2,941,022
Tarrant	11,712	13,683	3,384,328,148	3,410,362,847	-0.8	15,926,571	1,747,731,554
Taylor	1,463	1,609	320,524,196	325,200,257	-1.4	460,534	148,483,227
Terrell	24	27	906,005	1,181,554	-23.3	1,203	341,926
Terry	133	146	24,941,975	25,841,933	-3.5	5,775	7,598,400
Throckmorton	30	28	1,203,520	1,141,598	5.4	585	616,035
Titus	341	409	68,307,445	64,953,744	5.2	78,599	30,139,309
Tom Green	1,268	1,566	206,614,810	224,710,189	-8.1	833,224	113,999,516
Travis	7,977	9,689	2,129,644,371	2,070,337,759	2.9	31,027,047	1,155,615,586
Trinity	164	200	11,902,741	12,131,991	-1.9	9,884	5,690,968
Tyler	155	206	19,582,816	20,260,010	-3.3	-2,982	8,449,214
Upshur	276	350	41,011,163	36,794,319	11.5	424,079	15,993,628
Upton	61	79	4,142,451	3,182,923	30.1	377	2,481,201
Uvalde	305	342	45,624,480	44,517,053	2.5	174,698	22,304,112
Val Verde	436	519	66,405,833	74,923,274	-11.4	363,048	34,214,484
Van Zandt	753	935	51,968,697	49,983,029	4.0	-11,092	23,178,992
Victoria	866	987	227,727,776	207,403,997	9.8	825,245	109,682,057
Walker	453	549	86,952,289	78,352,323	11.0	56,028	40,869,333
Waller	247	279	85,542,109	100,350,230	-14.8	119,709	15,030,818
Ward	161	170	14,906,314	13,588,445	9.7	30,490	7,103,023
Washington	394	450	55,642,192	53,222,576	4.5	-18,311	29,320,486
Webb	1,799	2,031	372,577,377	324,126,025	14.9	2,444,979	176,480,883
Wharton	483	546	74,286,900	69,433,075	7.0	101,276	30,660,251
Wheeler	88	94	8,221,513	8,053,018	2.1	14,777	2,744,657
Wichita	1,483	1,733	268,033,253	279,021,279	-3.9	1,425,085	147,895,274
Wilbarger	178	221	20,580,740	20,766,965	-0.9	45,402	9,736,017
Willacy	154	174	14,905,161	15,298,728	-2.6	16,185	6,894,583
Williamson	1,614	2,043	363,962,724	334,735,398	8.7	3,061,045	184,513,118
Wilson	195	228	22,321,086	21,449,501	4.1	-1,406	8,565,638
Winkler	103	121	10,020,028	8,221,195	21.9	31,318	6,258,325
Wise	321	394	66,001,970	60,850,221	8.5	-61,567	26,523,591
Wood	486	608	52,165,453	49,181,147	6.1	49,012	23,446,881
Yoakum	106	116	11,770,799	12,992,815	-9.4	50,475	3,127,531
Young	324	357	30,245,323	26,600,815	13.7	71,486	13,399,081
Zapata	114	135	9,666,131	9,057,630	6.7	43,459	4,774,570
Zavala	76	99	6,036,347	5,788,418	4.3	1,063	2,526,758
In-State Total	196,308	235,385	\$ 47,863,601,956	\$ 45,418,396,965	5.4%	\$ 242,559,688	\$21,503,085,904

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Alabama	16	26	\$ 4,670,264	\$ 0	* %	\$ 59,507	\$ 1,058,155
Alaska	*	*	*	*	*	*	*
Arizona	41	76	109,965,683	0	*	15,324	46,177,837
Arkansas	62	140	8,511,731	11,566	73493	22,824	1,871,875
California	271	405	202,586,119	145,244	139380	817,587	70,452,838
Colorado	63	106	10,084,517	0	*	106,346	3,445,503
Connecticut	27	53	7,683,613	0	*	407,633	3,176,265
Delaware	*	*	*	*	*	*	*
Florida	66	133	27,704,982	0	*	2,127	22,414,128
Georgia	84	114	84,863,550	0	*	282,330	48,407,474
Hawaii	*	*	*	*	*	*	*
Idaho	*	6	*	0	*	*	*
Illinois	102	143	84,038,684	0	*	338,234	31,270,522
Indiana	21	38	43,250,291	0	*	58,607	26,127,993
Iowa	23	38	15,978,785	0	*	61,649	1,901,575
Kansas	46	91	5,299,448	0	*	67,769	3,204,705
Kentucky	11	26	28,636,831	0	*	87,782	6,020,486
Louisiana	157	271	151,532,629	0	*	4,028	7,974,772
Maine	*	*	*	*	*	*	*
Maryland	20	28	4,478,356	0	*	80	2,946,678
Massachusetts	108	109	97,918,589	0	*	1,056,839	28,024,634
Michigan	33	50	18,660,641	15,200	122667	68,873	12,374,476
Minnesota	64	87	43,056,701	1	4.31E9	139,035	30,540,394
Mississippi	8	29	291,612	0	*	0	192,425
Missouri	68	109	17,533,208	4,782	366550	212,511	4,302,199
Montana	4	5	273,180	0	*	0	254,875
Nebraska	22	29	9,090,148	0	*	70,969	8,203,524
Nevada	5	20	663,652	0	*	0	662,967
New Hampshire	7	14	1,467,057	0	*	0	265,807
New Jersey	100	107	53,412,984	0	*	1,199,216	12,597,404
New Mexico	73	153	5,245,973	0	*	132	1,717,390
New York	89	113	139,430,871	24,161	576991	48,353	41,168,375
North Carolina	43	86	39,054,714	0	*	475,111	9,631,148
North Dakota	4	4	694,577	0	*	0	395,303
Ohio	66	112	170,225,586	7,000	2.43E6	7,972,408	24,419,064
Oklahoma	155	293	449,054,085	0	*	35,716,687	5,823,084
Oregon	16	25	4,005,977	0	*	0	1,468,925
Pennsylvania	53	81	58,439,148	719,386	8023.5	121,610	26,511,026
Rhode Island	*	4	*	0	*	*	*
South Carolina	8	23	39,345,832	0	*	443,632	1,120,015
South Dakota	4	9	49,050,647	0	*	0	28,677,166
Tennessee	46	77	8,376,782	0	*	0	2,711,351
Utah	23	40	4,403,612	0	*	27,912,367	3,342,024
Vermont	*	4	*	0	*	*	*
Virginia	29	58	13,179,344	0	*	0	7,646,493
Washington	22	40	10,631,463	0	*	6,301	6,637,118
Washington, DC	5	7	226,067	0	*	0	218,452
West Virginia	*	*	*	*	*	*	*
Wisconsin	23	46	12,426,000	0	*	14,655	5,596,213
Wyoming	*	*	*	*	*	*	*
Canada	*	15	*	905,844	*	*	*
Mexico	*	*	*	*	*	*	*

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

September 9, 1997

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State or Country	Reporting Outlets 1997 1st Qtr	Reporting Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Other	5 -----	3,088 -----	\$ 193,658 -----	\$ 2,159,043,971 -----	-100.0%	\$ 0 -----	\$ 380 -----
Out-of-State Total	2,107 =====	6,544 =====	\$ 2,049,520,722 =====	\$ 2,160,879,539 =====	-5.2%	\$ 77,820,896 =====	\$ 545,012,983 =====
 Total	 198,415	 241,929	 \$ 49,913,122,678	 \$ 47,579,276,504	 4.9%	 \$ 320,380,584	 \$22,048,098,887

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

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

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Industry	Reporting 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	7,320	9,747	\$ 451,627,141	\$ 471,489,655	-4.2%	\$ 2,853,417	\$ 189,106,311
Mining	1,813	2,256	2,194,994,395	1,918,372,029	14.4	88,464,360	159,823,299
Construction	16,897	23,502	5,772,187,298	6,003,274,742	-3.8	102,149,799	1,087,817,887
Manufacturing	19,169	25,612	28,698,202,795	28,605,896,625	0.3	644,399,714	2,551,713,022
Transportation/Utilities	5,845	7,036	10,555,866,052	9,526,899,043	10.8	226,328,844	4,667,753,710
Wholesale Trade							
Durable Goods	16,280	20,263	15,745,615,648	17,333,953,219	-9.2	74,401,451	2,365,328,037
Nondurable Goods	7,367	9,552	17,378,635,576	15,784,624,341	10.1	153,855,811	829,724,022
Total Wholesale Trade	23,647	29,815	33,124,251,224	33,118,577,560	0.0	228,257,262	3,195,052,059
Retail Trade							
Building Materials	8,326	9,884	2,912,559,533	2,945,159,193	-1.1	20,169,690	1,783,328,987
General Merchandise	5,115	5,777	7,287,489,535	6,990,589,911	4.2	36,022,123	4,373,813,731
Food Stores	21,605	23,026	8,335,729,733	7,912,493,588	5.3	38,309,491	2,575,300,025
Automotive	15,918	17,578	10,800,406,993	10,207,816,682	5.8	56,059,668	1,271,294,944
Clothing	15,100	20,034	1,877,132,127	1,837,351,433	2.2	12,646,239	1,631,168,446
Home Furnishings	17,829	23,067	5,011,597,379	4,835,239,226	3.6	43,158,559	2,612,519,295
Restaurants	43,657	47,322	4,712,620,344	4,545,224,447	3.7	41,462,490	3,951,785,198
Drug Stores	3,564	3,414	1,484,414,280	1,487,427,298	-0.2	5,456,351	455,641,398
Liquor Stores	3,144	3,423	394,223,613	387,723,995	1.7	834,221	296,018,094
Miscellaneous Retail	64,157	88,404	7,096,949,141	6,430,250,731	10.4	66,261,752	3,097,228,769
Total Retail Trade	198,415	241,929	49,913,122,678	47,579,276,504	4.9	320,380,584	22,048,098,887
Financial Services	3,819	4,643	467,829,790	380,763,929	22.9	34,344,665	175,680,909
Services	93,928	117,816	13,232,894,785	12,136,434,997	9.0	171,696,916	5,021,019,205
Public Administration	346	363	216,731,651	211,348,897	2.5	1,414,005	104,501,878
Nonclassifiable	332	341	108,372,663	121,883,242	-11.1	1,292,913	24,098,362
Other	2,033	2,246	1,472,525,128	25,217,107	5739.4	50,430,887	257,683,256
Total	373,564	465,306	\$146,208,605,600	\$140,099,434,330	4.4%	\$1,872,013,366	\$39,482,348,785
	=====	=====	=====	=====	=====	=====	=====

"*" - 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

September 9, 1997

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MSA	Reporting 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Abilene	2,786	3,136	\$ 677,179,370	\$ 733,602,833	-7.7%	\$ 4,048,701	\$ 227,859,636
Amarillo	4,545	5,048	1,334,313,248	1,395,892,595	-4.4	9,002,768	411,251,893
Austin-San Marcos	21,714	27,150	6,237,570,567	6,081,243,029	2.6	96,587,276	2,348,719,483
Beaumont-Port Arthur-Orange	6,804	8,088	2,146,412,902	1,997,910,882	7.4	8,836,627	573,662,988
Brazoria	3,676	4,620	846,093,822	837,112,452	1.1	3,643,253	232,304,705
Brownsville-Harlngn-San Benito	5,035	5,936	904,477,091	854,967,263	5.8	3,339,445	365,877,645
Bryan-College Station	2,485	2,830	538,542,988	542,060,985	-0.6	3,701,929	241,601,941
Corpus Christi	7,251	8,578	2,259,605,886	1,980,390,684	14.1	10,421,775	685,830,163
Dallas	61,183	75,366	32,264,308,753	31,723,707,545	1.7	277,513,840	9,184,207,453
El Paso	9,183	10,534	2,792,161,997	2,900,502,078	-3.7	19,842,564	813,120,664
Fort Worth-Arlington	26,836	32,709	9,249,473,251	9,333,434,011	-0.9	98,597,280	2,912,427,291
Galveston-Texas City	4,218	5,274	1,981,095,795	1,702,903,571	16.3	3,678,177	285,151,301
Houston	71,847	91,186	31,491,833,057	28,862,745,332	9.1	165,307,818	7,931,077,684
Killeen-Temple	4,219	4,925	1,514,829,856	1,354,967,449	11.8	5,947,823	338,651,633
Laredo	2,881	3,279	792,309,872	666,667,368	18.8	9,070,185	232,007,153
Longview-Marshall	4,678	5,611	1,360,080,359	1,368,766,912	-0.6	7,263,185	384,077,789
Lubbock	5,602	6,309	1,760,859,298	1,627,685,422	8.2	9,949,780	452,432,462
McAllen-Edinburg-Mission	6,770	8,040	1,556,695,500	1,533,917,989	1.5	6,538,318	548,168,917
Odessa-Midland	6,961	8,179	1,979,229,755	1,465,859,297	35.0	8,510,095	550,002,984
San Angelo	2,370	2,857	459,098,700	484,160,419	-5.2	4,613,944	162,820,558
San Antonio	25,259	30,181	9,968,182,394	8,490,865,809	17.4	79,709,471	2,685,509,428
Sherman-Denison	2,311	2,807	510,804,209	446,204,890	14.5	3,990,906	164,108,006
Texarkana	1,668	1,921	486,095,865	455,512,455	6.7	2,611,618	132,167,862
Tyler	3,790	4,741	820,397,124	926,409,825	-11.4	7,107,580	332,284,002
Victoria	1,635	1,884	402,422,695	398,284,185	1.0	3,733,831	158,574,903
Waco	4,206	5,050	1,310,182,899	1,362,884,614	-3.9	7,044,882	327,823,521
Wichita Falls	2,900	3,420	564,076,197	546,465,621	3.2	3,575,876	205,203,890
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MSA Total	302,813	369,659	116,208,333,450	110,075,125,515	5.6	864,188,947	32,886,925,955
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Texas Non	59,152	69,863	11,408,508,373	10,961,806,794	4.1	49,666,215	2,886,413,291
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Texas Total	361,965	439,522	127,616,841,823	121,036,932,309	5.4	913,855,162	35,773,339,246
-----	-----	-----	-----	-----	-----	-----	-----
Out-of-State Taxpayers	11,599	25,784	18,591,763,777	19,062,502,021	-2.5	958,158,204	3,709,009,539
=====	=====	=====	=====	=====	=====	=====	=====
Total	373,564	465,306	\$146,208,605,600	\$140,099,434,330	4.4%	\$1,872,013,366	\$39,482,348,785

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

September 9, 1997

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MSA	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1997 1st Qtr	1996 1st Qtr	1997 1st Qtr	1996 1st Qtr			
Abilene	1,463	1,609	\$ 320,524,196	\$ 325,200,257	-1.4%	\$ 460,534	\$ 148,483,227
Amarillo	2,422	2,612	556,005,092	554,568,658	0.3	3,219,729	270,669,246
Austin-San Marcos	11,285	13,762	2,775,841,433	2,675,173,111	3.8	36,969,174	1,486,127,698
Beaumont-Port Arthur-Orange	3,720	4,385	744,088,982	732,128,799	1.6	2,482,471	397,848,432
Brazoria	2,054	2,635	377,804,075	368,355,903	2.6	476,223	172,258,406
Brownsville-Harlingen-San Benito	3,114	3,613	496,694,616	475,184,055	4.5	1,138,073	268,561,002
Bryan-College Station	1,311	1,496	309,436,935	299,204,233	3.4	937,454	173,215,743
Corpus Christi	3,905	4,547	768,210,704	767,572,763	0.1	3,389,851	424,403,006
Dallas	30,947	37,587	9,799,773,562	9,617,756,170	1.9	58,393,263	4,245,802,155
El Paso	5,386	6,154	1,179,038,392	1,144,063,346	3.1	4,886,986	569,110,363
Fort Worth-Arlington	13,510	15,876	3,763,932,222	3,773,176,777	-0.2	16,353,027	1,898,116,998
Galveston-Texas City	2,462	3,087	387,441,523	380,617,149	1.8	1,314,746	202,359,057
Houston	37,912	47,744	10,629,501,029	9,525,679,614	11.6	48,030,150	4,699,915,448
Killeen-Temple	2,471	2,891	798,099,748	671,576,645	18.8	1,848,449	240,087,036
Laredo	1,799	2,031	372,577,377	324,126,025	14.9	2,444,979	176,480,883
Longview-Marshall	2,502	3,005	523,051,170	521,407,353	0.3	1,383,394	245,175,235
Lubbock	3,024	3,412	643,351,864	636,053,040	1.1	2,756,692	312,153,242
McAllen-Edinburg-Mission	4,216	4,956	869,263,129	818,937,042	6.1	4,339,720	443,004,755
Odessa-Midland	3,413	4,081	625,484,925	568,812,993	10.0	2,980,016	324,236,516
San Angelo	1,268	1,566	206,614,810	224,710,189	-8.1	833,224	113,999,516
San Antonio	14,008	16,480	3,976,256,868	3,741,266,441	6.3	30,800,783	1,718,568,767
Sherman-Denison	1,318	1,564	231,554,088	242,758,295	-4.6	500,201	112,445,674
Texarkana	977	1,104	190,930,113	205,784,635	-7.2	494,255	99,400,728
Tyler	2,151	2,732	439,811,555	434,135,094	1.3	1,094,001	229,134,970
Victoria	866	987	227,727,776	207,403,997	9.8	825,245	109,682,057
Waco	2,315	2,821	487,638,846	490,495,095	-0.6	1,882,086	228,771,303
Wichita Falls	1,569	1,841	275,960,300	286,767,864	-3.8	1,428,608	150,808,332
<hr/>							
MSA Total	161,388	194,578	41,976,615,330	40,012,915,543	4.9	231,663,334	19,460,819,795
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Texas Non	34,920	40,807	5,886,986,626	5,405,481,422	8.9	10,896,354	2,042,266,109
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Texas Total	196,308	235,385	47,863,601,956	45,418,396,965	5.4	242,559,688	21,503,085,904
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Out-of-State Taxpayers	2,107	6,544	2,049,520,722	2,160,879,539	-5.2	77,820,896	545,012,983
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Total	198,415	241,929	\$ 49,913,122,678	\$ 47,579,276,504	4.9%	\$ 320,380,584	\$22,048,098,887

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

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Industry	Reporting 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	66	72	\$ 1,498,324	\$ 1,554,066	-3.6%	\$ 20,635	\$ 897,601
Mining	37	39	5,681,784	5,563,500	2.1	389,138	1,676,479
Construction	150	184	27,916,271	25,558,607	9.2	656,810	5,580,572
Manufacturing	97	101	56,406,516	64,022,668	-11.9	1,049,487	5,791,477
Transportation/Utilities	41	52	27,108,684	89,991,325	-69.9	155,251	20,607,417
Wholesale Trade							
Durable Goods	135	129	40,758,373	38,035,625	7.2	63,528	13,342,587
Nondurable Goods	44	53	40,748,681	35,855,640	13.6	82,477	6,658,451
Total Wholesale Trade	179	182	81,507,054	73,891,265	10.3	146,005	20,001,038
Retail Trade							
Building Materials	54	62	22,672,426	18,777,341	20.7	40,900	14,333,625
General Merchandise	32	31	42,022,026	42,863,966	-2.0	-66,919	33,867,344
Food Stores	168	152	57,938,140	60,002,649	-3.4	47,995	18,924,191
Automotive	105	118	93,791,399	95,630,954	-1.9	13,413	9,423,672
Clothing	100	117	8,559,854	8,237,570	3.9	20,389	7,681,606
Home Furnishings	145	149	18,513,210	19,935,111	-7.1	96,014	12,661,370
Restaurants	312	325	30,792,175	30,177,077	2.0	194,363	27,822,940
Drug Stores	29	22	8,437,251	8,987,373	-6.1	7,578	2,529,872
Liquor Stores	27	26	3,216,767	3,065,558	4.9	0	2,537,303
Miscellaneous Retail	491	607	34,580,948	37,522,658	-7.8	106,801	18,701,304
Total Retail Trade	1,463	1,609	320,524,196	325,200,257	-1.4	460,534	148,483,227
Financial Services	28	29	573,663	599,475	-4.3	38,914	434,037
Services	721	856	154,160,343	145,397,153	6.0	1,125,295	22,778,388
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	7	*	0	*	*	*
Total	2,786	3,136	\$ 677,179,370	\$ 733,602,833	-7.7%	\$ 4,048,701	\$ 227,859,636

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

September 9, 1997

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

Industry	Reporting 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	114	141	\$ 2,380,682	\$ 2,662,661	-10.6%	\$ 318	\$ 1,203,964
Mining	*	5	*	956,647	*	*	*
Construction	308	359	80,377,875	80,933,757	-0.7	511,154	14,475,392
Manufacturing	150	171	103,994,708	111,283,810	-6.6	1,081,774	9,803,117
Transportation/Utilities	51	55	177,121,138	160,346,001	10.5	1,067,542	40,375,324
Wholesale Trade							
Durable Goods	190	204	102,304,646	176,242,560	-42.0	202,453	18,449,033
Nondurable Goods	84	96	216,664,841	208,183,981	4.1	483,681	11,422,596
Total Wholesale Trade	274	300	318,969,487	384,426,541	-17.0	686,134	29,871,629
Retail Trade							
Building Materials	107	127	35,525,333	30,115,783	18.0	229,962	22,612,563
General Merchandise	46	43	82,028,149	92,162,753	-11.0	-169,541	62,092,244
Food Stores	231	221	85,427,268	80,296,092	6.4	178,653	26,923,339
Automotive	192	209	170,203,837	166,912,427	2.0	94,441	17,649,733
Clothing	179	196	24,213,778	22,984,290	5.3	59,659	21,308,132
Home Furnishings	230	254	36,160,336	35,640,945	1.5	2,232,537	31,596,191
Restaurants	553	591	52,760,030	53,266,112	-1.0	451,724	49,220,173
Drug Stores	49	47	20,315,842	18,676,734	8.8	9,719	5,068,756
Liquor Stores	50	57	5,832,139	6,206,552	-6.0	7,971	4,887,310
Miscellaneous Retail	785	867	43,538,380	48,306,970	-9.9	124,604	29,310,805
Total Retail Trade	2,422	2,612	556,005,092	554,568,658	0.3	3,219,729	270,669,246
Financial Services	56	66	4,775,320	5,016,637	-4.8	331,548	1,117,269
Services	1,164	1,330	90,448,413	95,637,729	-5.4	2,104,569	43,565,628
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	4	*	33,716	*	*	0	33,716
Other	*	6	*	0	*	*	*
Total	4,545	5,048	\$ 1,334,313,248	\$ 1,395,892,595	-4.4%	\$ 9,002,768	\$ 411,251,893

* - 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 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	529	664	\$ 35,309,231	\$ 36,691,181	-3.8%	\$ 411,954	\$ 21,174,577
Mining	24	38	22,113,972	25,824,063	-14.4	344,773	3,221,765
Construction	1,053	1,480	444,298,908	511,097,894	-13.1	11,119,742	75,626,952
Manufacturing	933	1,177	886,756,302	940,536,003	-5.7	21,290,364	96,473,775
Transportation/Utilities	326	359	271,187,689	262,865,835	3.2	1,459,405	110,318,959
Wholesale Trade							
Durable Goods	735	862	669,516,724	599,692,358	11.6	6,972,486	182,835,228
Nondurable Goods	355	448	328,003,200	294,164,287	11.5	2,402,694	47,488,485
Total Wholesale Trade	1,090	1,310	997,519,924	893,856,645	11.6	9,375,180	230,323,713
Retail Trade							
Building Materials	412	478	173,152,082	175,505,669	-1.3	3,076,990	135,818,703
General Merchandise	193	223	268,223,371	284,676,799	-5.8	807,014	236,799,734
Food Stores	943	993	516,338,608	501,433,143	3.0	2,981,639	187,895,579
Automotive	726	771	591,604,679	540,271,293	9.5	654,493	73,153,205
Clothing	830	1,104	127,514,823	118,689,787	7.4	750,841	118,227,613
Home Furnishings	1,190	1,554	315,415,988	323,704,425	-2.6	9,182,649	194,083,608
Restaurants	2,768	2,896	341,249,927	329,783,954	3.5	1,538,764	274,236,923
Drug Stores	199	196	76,960,355	64,410,840	19.5	221,697	28,561,202
Liquor Stores	207	210	26,842,033	26,028,924	3.1	32,015	20,324,908
Miscellaneous Retail	3,817	5,337	338,539,567	310,668,277	9.0	17,723,072	217,026,223
Total Retail Trade	11,285	13,762	2,775,841,433	2,675,173,111	3.8	36,969,174	1,486,127,698
Financial Services	207	245	11,361,549	10,045,453	13.1	431,327	6,243,714
Services	6,208	7,945	764,110,922	713,246,329	7.1	15,079,758	314,784,317
Public Administration	35	33	28,629,972	11,384,412	151.5	94,191	4,044,063
Nonclassifiable	23	23	405,569	522,103	-22.3	11,408	353,025
Other	*	*	*	*	*	*	*
Total	21,714	27,150	\$ 6,237,570,567	\$ 6,081,243,029	2.6%	\$ 96,587,276	\$ 2,348,719,483

* - 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

September 9, 1997

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Industry	Reporting Outlets 1997 1st Qtr	Reporting Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	152	182	\$ 3,273,158	\$ 3,411,321	-4.1%	\$ 2,949	\$ 1,663,849
Mining	21	24	8,729,079	7,274,647	20.0	22,690	3,285,785
Construction	390	501	158,056,913	167,569,158	-5.7	1,174,582	14,705,405
Manufacturing	316	366	624,179,353	466,507,672	33.8	1,623,793	15,198,812
Transportation/Utilities	106	127	213,994,502	209,197,060	2.3	655,959	43,386,402
Wholesale Trade							
Durable Goods	307	361	127,099,497	133,511,009	-4.8	393,443	26,120,319
Nondurable Goods	129	165	98,377,310	94,179,353	4.5	160,447	10,931,722
Total Wholesale Trade	436	526	225,476,807	227,690,362	-1.0	553,890	37,052,041
Retail Trade							
Building Materials	209	224	53,706,638	50,481,828	6.4	385,325	35,295,821
General Merchandise	102	81	123,271,124	117,616,101	4.8	-185,968	102,050,806
Food Stores	490	529	154,614,008	151,186,788	2.3	246,466	47,809,916
Automotive	285	304	154,593,229	156,726,724	-1.4	299,515	24,630,635
Clothing	273	335	26,945,303	25,544,094	5.5	156,889	24,912,576
Home Furnishings	344	413	49,853,956	50,202,801	-0.7	380,782	41,149,740
Restaurants	833	937	77,752,510	75,531,144	2.9	574,657	69,783,811
Drug Stores	80	68	33,228,373	29,863,291	11.3	132,802	9,086,323
Liquor Stores	58	72	7,425,819	7,514,587	-1.2	313	6,514,070
Miscellaneous Retail	1,046	1,422	62,698,022	67,461,441	-7.1	491,690	36,614,734
Total Retail Trade	3,720	4,385	744,088,982	732,128,799	1.6	2,482,471	397,848,432
Financial Services	48	64	2,248,404	2,026,498	11.0	78,138	1,206,468
Services	1,606	1,887	165,057,553	180,565,513	-8.6	2,241,547	58,131,293
Public Administration	6	6	1,305,131	1,523,576	-14.3	0	1,182,613
Nonclassifiable	*	*	*	*	*	*	*
Other	*	17	*	0	*	*	*
Total	6,804	8,088	\$ 2,146,412,902	\$ 1,997,910,882	7.4%	\$ 8,836,627	\$ 573,662,988

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

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

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Industry	Reporting 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	93	127	\$ 3,077,520	\$ 2,963,398	3.9%	\$ 41,609	\$ 1,242,575
Mining	17	20	4,982,984	4,584,883	8.7	547	244,924
Construction	188	249	91,452,218	104,381,484	-12.4	383,560	7,333,885
Manufacturing	167	183	202,161,051	180,798,014	11.8	1,872,287	7,274,781
Transportation/Utilities	46	63	22,529,566	28,890,774	-22.0	122,802	6,327,366
Wholesale Trade							
Durable Goods	131	159	50,125,475	57,389,134	-12.7	24,276	7,866,738
Nondurable Goods	47	61	23,167,327	27,375,613	-15.4	30,065	1,790,008
Total Wholesale Trade	178	220	73,292,802	84,764,747	-13.5	54,341	9,656,746
Retail Trade							
Building Materials	91	122	21,975,262	26,088,710	-15.8	22,575	14,851,380
General Merchandise	100	128	71,697,589	70,137,038	2.2	-186,871	55,286,644
Food Stores	241	247	84,531,165	79,860,394	5.8	189,722	27,722,637
Automotive	160	179	94,112,407	90,647,012	3.8	31,277	10,911,762
Clothing	123	188	8,648,258	8,339,465	3.7	68,450	7,198,303
Home Furnishings	158	227	9,095,027	9,470,666	-4.0	80,380	6,644,633
Restaurants	426	491	33,265,227	31,313,518	6.2	172,510	28,922,588
Drug Stores	37	26	12,553,795	11,343,111	10.7	39,155	4,130,254
Liquor Stores	17	17	1,498,450	1,413,958	6.0	103	1,367,485
Miscellaneous Retail	701	1,010	40,426,895	39,742,031	1.7	58,922	15,222,720
Total Retail Trade	2,054	2,635	377,804,075	368,355,903	2.6	476,223	172,258,406
Financial Services	27	28	687,593	634,885	8.3	49,413	245,593
Services	891	1,064	67,887,403	60,531,741	12.2	418,837	26,524,025
Public Administration	7	7	1,150,505	1,110,417	3.6	222,136	964,319
Nonclassifiable	8	6	1,068,105	96,206	1010.2	1,498	232,085
Other	*	*	*	*	*	*	*
Total	3,676	4,620	\$ 846,093,822	\$ 837,112,452	1.1%	\$ 3,643,253	\$ 232,304,705

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

September 9, 1997

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

Industry	Reporting 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	69	101	\$ 3,742,172	\$ 5,201,414	-28.1%	\$ 7,964	\$ 493,481
Mining	*	*	*	*	*	*	*
Construction	160	203	24,506,102	26,447,113	-7.3	489,470	5,286,816
Manufacturing	162	209	139,309,613	104,825,216	32.9	601,503	9,445,562
Transportation/Utilities	63	60	49,190,027	47,038,654	4.6	66,076	27,752,181
Wholesale Trade							
Durable Goods	210	278	73,625,971	85,487,305	-13.9	30,294	14,963,856
Nondurable Goods	85	104	58,259,045	56,118,459	3.8	395,896	8,673,095
Total Wholesale Trade	295	382	131,885,016	141,605,764	-6.9	426,190	23,636,951
Retail Trade							
Building Materials	119	149	30,785,650	30,794,358	-0.0	19,275	20,949,046
General Merchandise	76	92	86,457,839	83,087,738	4.1	103,329	70,336,569
Food Stores	414	454	149,687,742	136,950,193	9.3	124,116	42,020,628
Automotive	232	252	58,841,085	64,835,293	-9.2	69,597	15,425,489
Clothing	296	347	28,691,596	27,794,635	3.2	65,246	25,177,716
Home Furnishings	211	251	27,077,402	24,872,367	8.9	129,047	16,098,449
Restaurants	778	857	54,938,378	53,604,652	2.5	348,892	49,594,738
Drug Stores	32	36	8,403,183	7,994,884	5.1	39,832	1,481,805
Liquor Stores	51	54	3,234,432	3,235,953	-0.0	226	2,383,098
Miscellaneous Retail	905	1,121	48,577,309	42,013,982	15.6	238,513	25,093,464
Total Retail Trade	3,114	3,613	496,694,616	475,184,055	4.5	1,138,073	268,561,002
Financial Services	64	69	1,692,315	2,346,625	-27.9	19,933	634,230
Services	1,101	1,278	56,670,343	51,715,651	9.6	590,054	29,916,228
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	5	4	504,345	291,726	72.9	182	87,544
Other	*	15	*	0	*	*	*
Total	5,035	5,936	\$ 904,477,091	\$ 854,967,263	5.8%	\$ 3,339,445	\$ 365,877,645

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

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Bryan-College Station MSA

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Industry	Reporting 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	83	88	\$ 2,452,213	\$ 2,763,562	-11.3%	\$ 13,793	\$ 1,524,247
Mining	13	21	1,506,204	1,504,721	0.1	22,303	297,306
Construction	142	166	23,330,798	37,066,290	-37.1	856,134	4,125,800
Manufacturing	88	119	47,190,978	44,132,528	6.9	598,366	6,693,992
Transportation/Utilities	37	33	29,091,324	31,550,056	-7.8	178,775	14,358,679
Wholesale Trade							
Durable Goods	70	73	21,179,398	21,580,854	-1.9	56,971	8,141,328
Nondurable Goods	31	37	30,226,775	31,313,526	-3.5	6,364	6,172,335
Total Wholesale Trade	101	110	51,406,173	52,894,380	-2.8	63,335	14,313,663
Retail Trade							
Building Materials	69	84	22,867,236	20,658,940	10.7	39,917	15,372,341
General Merchandise	35	39	48,338,466	47,568,767	1.6	-77,859	40,137,305
Food Stores	148	167	58,559,290	54,478,404	7.5	39,107	18,400,746
Automotive	103	103	61,150,807	56,678,190	7.9	49,187	9,256,189
Clothing	96	109	11,871,735	11,232,569	5.7	112,178	11,599,553
Home Furnishings	135	162	23,509,301	25,951,823	-9.4	321,448	15,582,693
Restaurants	299	322	33,966,802	32,383,009	4.9	234,512	31,314,601
Drug Stores	20	20	5,636,886	5,518,279	2.1	2,480	1,289,354
Liquor Stores	19	23	2,521,338	2,658,194	-5.1	50	2,196,914
Miscellaneous Retail	387	467	41,015,074	42,076,058	-2.5	216,434	28,066,047
Total Retail Trade	1,311	1,496	309,436,935	299,204,233	3.4	937,454	173,215,743
Financial Services	29	26	1,525,821	1,842,407	-17.2	179,323	959,554
Services	675	759	72,571,027	71,079,199	2.1	852,247	26,106,867
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	6	*	0	*	*	*
Total	2,485	2,830	\$ 538,542,988	\$ 542,060,985	-0.6%	\$ 3,701,929	\$ 241,601,941
	=====	=====	=====	=====	=====	=====	=====

* - 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

September 9, 1997

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Industry	Reporting 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	118	159	\$ 4,571,191	\$ 6,993,150	-34.6%	\$ 56,745	\$ 1,759,433
Mining	40	53	14,502,596	13,189,448	10.0	46,136	3,338,636
Construction	366	477	141,079,130	109,769,965	28.5	1,449,792	17,296,839
Manufacturing	288	316	413,414,492	365,222,307	13.2	1,085,891	27,784,924
Transportation/Utilities	105	129	534,064,872	333,762,403	60.0	1,986,404	82,633,567
Wholesale Trade							
Durable Goods	315	357	137,117,120	141,345,269	-3.0	368,193	42,929,302
Nondurable Goods	132	141	90,659,970	91,518,910	-0.9	163,608	12,814,620
Total Wholesale Trade	447	498	227,777,090	232,864,179	-2.2	531,801	55,743,922
Retail Trade							
Building Materials	121	157	48,544,135	69,773,780	-30.4	767,768	32,486,042
General Merchandise	99	103	102,987,856	104,823,829	-1.8	-222,075	90,310,820
Food Stores	481	526	178,679,041	167,558,421	6.6	701,926	60,821,950
Automotive	302	328	156,923,303	156,089,536	0.5	158,278	26,131,138
Clothing	254	297	29,695,413	30,666,053	-3.2	246,867	28,898,793
Home Furnishings	288	327	47,962,217	47,911,505	0.1	212,342	38,544,081
Restaurants	1,002	1,077	94,620,406	88,389,937	7.0	1,050,382	83,805,553
Drug Stores	62	58	23,376,154	22,638,428	3.3	40,505	7,305,757
Liquor Stores	116	128	6,119,273	5,867,508	4.3	52	4,715,283
Miscellaneous Retail	1,180	1,546	79,302,906	73,853,766	7.4	433,806	51,383,589
Total Retail Trade	3,905	4,547	768,210,704	767,572,763	0.1	3,389,851	424,403,006
Financial Services	99	109	3,286,478	4,811,312	-31.7	558,489	1,786,797
Services	1,867	2,262	152,197,060	145,734,020	4.4	1,313,889	70,682,683
Public Administration	9	7	436,101	358,355	21.7	2,165	385,859
Nonclassifiable	7	10	66,172	112,782	-41.3	612	14,497
Other	*	*	*	*	*	*	*
Total	7,251	8,578	\$ 2,259,605,886	\$ 1,980,390,684	14.1%	\$ 10,421,775	\$ 685,830,163

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

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

September 9, 1997

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Industry	Reporting 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,339	1,809	\$ 78,401,495	\$ 80,917,057	-3.1%	\$ 929,178	\$ 47,664,953
Mining	47	56	318,969,128	444,530,395	-28.2	204,311	2,915,384
Construction	2,751	3,764	1,191,106,408	1,151,109,017	3.5	31,905,332	305,224,573
Manufacturing	3,391	4,121	6,014,062,555	5,871,205,084	2.4	64,541,486	591,729,696
Transportation/Utilities	837	976	3,755,853,836	3,414,486,046	10.0	40,164,216	1,983,217,215
Wholesale Trade							
Durable Goods	2,905	3,439	4,569,629,808	4,707,342,460	-2.9	18,343,591	577,276,475
Nondurable Goods	1,164	1,431	3,068,813,214	3,163,333,769	-3.0	13,166,730	175,532,315
Total Wholesale Trade	4,069	4,870	7,638,443,022	7,870,676,229	-3.0	31,510,321	752,808,790
Retail Trade							
Building Materials	1,095	1,277	553,968,640	522,913,478	5.9	4,323,969	364,903,958
General Merchandise	615	733	908,628,978	1,021,694,475	-11.1	3,104,069	724,740,692
Food Stores	2,794	2,970	1,342,966,395	1,284,792,440	4.5	3,649,177	415,674,212
Automotive	2,313	2,520	2,369,089,678	2,174,977,938	8.9	2,614,633	227,898,296
Clothing	2,839	3,882	383,425,997	374,908,131	2.3	2,561,819	339,355,705
Home Furnishings	3,065	3,896	1,302,339,468	1,485,861,531	-12.4	9,357,467	565,277,514
Restaurants	6,749	7,155	890,152,155	853,128,640	4.3	9,638,180	773,523,009
Drug Stores	575	530	275,328,509	256,955,340	7.2	587,767	102,876,111
Liquor Stores	373	426	77,400,853	74,526,372	3.9	60,766	62,490,062
Miscellaneous Retail	10,529	14,198	1,696,472,889	1,567,997,825	8.2	22,495,416	669,062,596
Total Retail Trade	30,947	37,587	9,799,773,562	9,617,756,170	1.9	58,393,263	4,245,802,155
Financial Services	709	872	132,798,228	128,465,834	3.4	5,651,631	36,823,640
Services	16,994	20,966	3,212,724,433	3,024,149,545	6.2	42,615,172	1,174,877,214
Public Administration	37	40	77,233,224	79,283,141	-2.6	1,007,908	35,095,650
Nonclassifiable	62	62	44,942,862	41,129,027	9.3	591,022	8,048,183
Other	*	*	*	*	*	*	*
Total	61,183	75,366	\$32,264,308,753	\$31,723,707,545	1.7%	\$ 277,513,840	\$ 9,184,207,453

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

September 9, 1997

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

Industry	Reporting 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	86	108	\$ 7,956,938	\$ 7,662,620	3.8%	\$ 1,746	\$ 1,950,285
Mining	*	*	*	*	*	*	*
Construction	409	475	102,022,245	112,754,634	-9.5	2,249,975	18,526,804
Manufacturing	398	460	507,786,465	574,479,711	-11.6	4,413,461	22,940,859
Transportation/Utilities	93	99	120,456,827	122,218,373	-1.4	2,597,144	45,746,973
Wholesale Trade							
Durable Goods	491	548	356,799,784	357,757,567	-0.3	624,366	48,697,030
Nondurable Goods	191	233	337,703,297	408,907,557	-17.4	423,536	25,317,112
Total Wholesale Trade	682	781	694,503,081	766,665,124	-9.4	1,047,902	74,014,142
Retail Trade							
Building Materials	230	262	63,874,966	64,692,305	-1.3	381,549	43,373,424
General Merchandise	150	153	162,094,567	166,516,711	-2.7	-185,032	137,794,067
Food Stores	626	671	233,924,084	225,868,230	3.6	413,479	54,877,727
Automotive	489	538	250,481,699	270,357,545	-7.4	272,157	42,210,357
Clothing	544	631	77,747,608	72,822,951	6.8	707,270	52,122,137
Home Furnishings	474	556	85,435,900	91,321,462	-6.4	264,452	57,016,952
Restaurants	1,260	1,369	119,093,931	113,947,196	4.5	1,936,813	105,010,943
Drug Stores	57	74	32,024,453	27,628,233	15.9	102,683	13,229,507
Liquor Stores	135	150	11,416,928	8,813,154	29.5	41,221	7,190,734
Miscellaneous Retail	1,421	1,750	142,944,256	102,095,559	40.0	952,394	56,284,515
Total Retail Trade	5,386	6,154	1,179,038,392	1,144,063,346	3.1	4,886,986	569,110,363
Financial Services	76	93	5,478,806	5,168,520	6.0	255,818	1,578,258
Services	2,042	2,342	174,576,631	167,171,579	4.4	4,388,520	78,930,032
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	5	4	33,311	18,425	80.8	1,012	18,057
Other	*	14	*	2,012	*	*	*
Total	9,183	10,534	\$ 2,792,161,997	\$ 2,900,502,078	-3.7%	\$ 19,842,564	\$ 813,120,664

* - 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 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	633	867	\$ 44,025,900	\$ 38,653,492	13.9%	\$ 214,321	\$ 18,470,388
Mining	40	47	38,541,484	37,799,578	2.0	2,301,526	4,008,006
Construction	1,185	1,707	381,132,885	442,430,683	-13.9	5,892,745	71,780,457
Manufacturing	1,595	1,947	2,099,619,421	2,229,427,044	-5.8	18,273,539	166,104,360
Transportation/Utilities	363	424	173,158,409	175,038,966	-1.1	21,260,888	96,051,823
Wholesale Trade							
Durable Goods	1,234	1,421	1,285,814,466	1,240,129,672	3.7	4,335,515	188,721,048
Nondurable Goods	465	581	624,967,610	618,491,506	1.0	2,572,024	69,478,577
Total Wholesale Trade	1,699	2,002	1,910,782,076	1,858,621,178	2.8	6,907,539	258,199,625
Retail Trade							
Building Materials	528	658	251,992,119	253,849,417	-0.7	1,360,445	157,990,484
General Merchandise	343	378	444,186,049	464,298,980	-4.3	73,860	380,205,788
Food Stores	1,628	1,791	680,934,684	660,873,783	3.0	3,756,982	217,355,689
Automotive	1,135	1,278	797,655,703	801,575,713	-0.5	804,862	103,890,742
Clothing	1,067	1,411	132,833,268	135,699,144	-2.1	904,750	123,029,700
Home Furnishings	1,278	1,638	349,828,368	326,537,812	7.1	1,984,196	236,121,993
Restaurants	3,194	3,309	457,934,050	423,244,048	8.2	4,129,114	360,635,751
Drug Stores	311	258	155,726,095	242,594,964	-35.8	976,677	44,069,349
Liquor Stores	202	205	42,515,940	44,189,465	-3.8	59,812	27,303,823
Miscellaneous Retail	3,824	4,950	450,325,946	420,313,451	7.1	2,302,329	247,513,679
Total Retail Trade	13,510	15,876	3,763,932,222	3,773,176,777	-0.2	16,353,027	1,898,116,998
Financial Services	326	367	22,943,802	21,065,546	8.9	716,398	7,912,944
Services	7,447	9,284	802,436,413	746,580,065	7.5	26,677,003	379,637,594
Public Administration	22	23	9,778,992	9,787,876	-0.1	0	9,403,162
Nonclassifiable	16	18	3,121,647	852,806	266.0	294	2,741,934
Other	*	*	*	*	*	*	*
Total	26,836	32,709	\$ 9,249,473,251	\$ 9,333,434,011	-0.9%	\$ 98,597,280	\$ 2,912,427,291

* - 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

September 9, 1997

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Industry	Reporting 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	103	145	\$ 3,116,813	\$ 3,179,667	-2.0%	\$ 1,812	\$ 1,398,903
Mining	10	13	428,428,650	344,259,979	24.4	738	535,615
Construction	199	245	47,265,194	46,392,853	1.9	87,309	7,905,957
Manufacturing	157	198	888,093,345	707,791,888	25.5	562,612	7,687,869
Transportation/Utilities	64	69	87,161,506	73,796,435	18.1	1,011,652	23,938,514
Wholesale Trade							
Durable Goods	111	117	42,503,999	43,300,825	-1.8	95,492	9,206,433
Nondurable Goods	48	50	29,687,931	37,462,941	-20.8	38,052	4,666,704
Total Wholesale Trade	159	167	72,191,930	80,763,766	-10.6	133,544	13,873,137
Retail Trade							
Building Materials	81	100	22,900,266	22,742,165	0.7	31,313	16,714,030
General Merchandise	119	182	62,346,941	68,597,608	-9.1	-150,766	46,950,238
Food Stores	281	286	93,924,963	93,283,455	0.7	209,905	29,595,409
Automotive	173	189	69,624,550	60,187,372	15.7	258,758	12,244,229
Clothing	137	223	10,649,146	10,892,695	-2.2	18,564	10,296,249
Home Furnishings	159	198	7,738,985	8,938,466	-13.4	108,334	6,410,771
Restaurants	648	745	57,498,236	59,233,738	-2.9	381,424	48,399,804
Drug Stores	45	41	20,955,966	14,610,761	43.4	338,986	8,370,427
Liquor Stores	56	59	4,599,712	4,385,499	4.9	299	3,790,643
Miscellaneous Retail	763	1,064	37,202,758	37,745,390	-1.4	117,929	19,587,257
Total Retail Trade	2,462	3,087	387,441,523	380,617,149	1.8	1,314,746	202,359,057
Financial Services	30	32	937,202	1,333,945	-29.7	153,034	348,696
Services	1,022	1,281	62,527,760	60,470,745	3.4	412,068	26,292,604
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	9	6	848,578	220,604	284.7	552	195,973
Other	*	28	*	0	*	*	*
Total	4,218	5,274	\$ 1,981,095,795	\$ 1,702,903,571	16.3%	\$ 3,678,177	\$ 285,151,301

* - 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 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,495	2,085	\$ 113,636,668	\$ 113,799,307	-0.1%	\$ 461,516	\$ 50,211,111
Mining	179	239	222,327,257	132,542,624	67.7	3,010,914	19,605,911
Construction	2,954	4,157	1,540,286,656	1,594,257,868	-3.4	15,678,313	266,266,334
Manufacturing	3,867	4,811	5,522,020,909	5,411,201,892	2.0	22,995,260	398,419,728
Transportation/Utilities	1,064	1,201	1,703,961,670	1,614,649,561	5.5	17,038,860	591,020,049
Wholesale Trade							
Durable Goods	3,409	4,050	3,906,132,151	3,841,614,550	1.7	11,777,198	547,142,065
Nondurable Goods	1,258	1,643	4,940,786,850	3,859,162,761	28.0	10,553,233	179,075,514
Total Wholesale Trade	4,667	5,693	8,846,919,001	7,700,777,311	14.9	22,330,431	726,217,579
Retail Trade							
Building Materials	1,251	1,487	556,995,680	577,952,762	-3.6	3,653,094	336,503,265
General Merchandise	924	1,245	1,110,938,960	1,211,223,180	-8.3	3,418,477	892,396,294
Food Stores	4,082	4,290	1,630,961,957	1,524,509,556	7.0	4,944,001	471,105,856
Automotive	2,796	3,130	2,328,173,543	2,027,695,762	14.8	3,405,391	262,170,591
Clothing	3,315	4,630	455,668,826	453,112,731	0.6	2,905,742	414,915,284
Home Furnishings	3,698	4,991	1,370,384,920	955,821,895	43.4	12,532,014	621,607,242
Restaurants	8,602	9,441	994,974,650	944,362,214	5.4	7,239,250	850,137,831
Drug Stores	789	752	321,464,409	290,502,724	10.7	1,709,416	127,988,610
Liquor Stores	746	835	91,519,429	90,280,569	1.4	155,497	62,662,330
Miscellaneous Retail	11,709	16,943	1,768,418,655	1,450,218,221	21.9	8,067,268	660,428,145
Total Retail Trade	37,912	47,744	10,629,501,029	9,525,679,614	11.6	48,030,150	4,699,915,448
Financial Services	764	902	70,345,120	73,695,047	-4.5	3,709,584	28,876,623
Services	18,856	23,899	2,791,756,575	2,631,644,315	6.1	31,763,240	1,130,885,798
Public Administration	29	30	14,985,439	13,999,626	7.0	1,369	13,106,708
Nonclassifiable	60	50	36,092,733	50,498,167	-28.5	288,181	6,552,395
Other	*	*	*	*	*	*	*
Total	71,847	91,186	\$31,491,833,057	\$28,862,745,332	9.1%	\$ 165,307,818	\$ 7,931,077,684

* - 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 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	79	84	\$ 5,015,023	\$ 14,495,788	-65.4%	\$ 8,534	\$ 2,772,319
Mining	*	*	*	*	*	*	*
Construction	179	194	69,500,040	63,939,739	8.7	315,565	5,796,163
Manufacturing	130	161	169,446,580	163,119,135	3.9	843,539	7,944,011
Transportation/Utilities	59	63	29,294,340	26,432,849	10.8	877,121	27,884,742
Wholesale Trade							
Durable Goods	90	100	49,210,909	55,183,278	-10.8	24,270	8,070,066
Nondurable Goods	74	84	312,008,594	277,605,429	12.4	1,141,682	8,856,478
Total Wholesale Trade	164	184	361,219,503	332,788,707	8.5	1,165,952	16,926,544
Retail Trade							
Building Materials	86	89	32,313,723	27,308,367	18.3	152,857	24,309,448
General Merchandise	72	71	387,364,191	298,068,644	30.0	-108,995	62,999,130
Food Stores	236	256	130,102,358	98,772,722	31.7	228,357	32,760,199
Automotive	237	275	115,548,916	112,164,793	3.0	385,710	15,277,748
Clothing	163	193	10,370,578	10,738,810	-3.4	25,795	9,721,303
Home Furnishings	195	199	21,622,368	24,216,504	-10.7	219,827	18,148,705
Restaurants	559	607	48,989,607	49,056,623	-0.1	621,401	44,282,725
Drug Stores	27	23	12,620,747	11,096,526	13.7	11,222	2,634,201
Liquor Stores	19	19	2,531,638	2,627,838	-3.7	235	1,791,988
Miscellaneous Retail	877	1,159	36,635,622	37,525,818	-2.4	312,040	28,161,589
Total Retail Trade	2,471	2,891	798,099,748	671,576,645	18.8	1,848,449	240,087,036
Financial Services	41	45	2,025,774	2,265,292	-10.6	52,902	850,701
Services	1,083	1,269	78,110,193	78,159,101	-0.1	835,463	34,967,917
Public Administration	9	9	1,568,366	1,619,009	-3.1	0	1,391,358
Nonclassifiable	*	*	*	*	*	*	*
Other	*	22	*	0	*	*	*
Total	4,219	4,925	\$ 1,514,829,856	\$ 1,354,967,449	11.8%	\$ 5,947,823	\$ 338,651,633

* - 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 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	24	30	\$ 437,478	\$ 296,515	47.5%	\$ 0	\$ 164,841
Mining	20	17	187,400,435	125,515,796	49.3	4,588,515	7,143,840
Construction	75	87	12,764,242	18,897,421	-32.5	41,359	2,395,543
Manufacturing	69	85	18,102,735	18,924,333	-4.3	244,275	5,039,691
Transportation/Utilities	40	40	10,644,460	9,684,447	9.9	406,642	7,004,828
Wholesale Trade							
Durable Goods	162	188	93,489,203	82,918,825	12.7	25,606	9,192,198
Nondurable Goods	78	90	68,222,481	60,645,530	12.5	3,223	6,169,624
Total Wholesale Trade	240	278	161,711,684	143,564,355	12.6	28,829	15,361,822
Retail Trade							
Building Materials	75	79	21,871,382	21,160,482	3.4	951,169	15,084,539
General Merchandise	78	74	69,169,821	58,333,802	18.6	580,662	40,977,162
Food Stores	227	254	82,727,570	74,179,046	11.5	38,078	23,239,280
Automotive	142	161	32,013,075	30,997,404	3.3	34,609	10,659,054
Clothing	195	236	29,698,506	25,501,572	16.5	107,179	20,709,866
Home Furnishings	144	172	34,958,135	25,720,731	35.9	31,245	10,275,732
Restaurants	359	397	34,934,861	30,301,301	15.3	189,132	30,461,779
Drug Stores	20	20	10,905,483	9,679,707	12.7	16,165	2,138,721
Liquor Stores	17	17	787,326	764,037	3.0	0	540,434
Miscellaneous Retail	542	621	55,511,218	47,487,943	16.9	496,740	22,394,316
Total Retail Trade	1,799	2,031	372,577,377	324,126,025	14.9	2,444,979	176,480,883
Financial Services	19	26	246,400	151,436	62.7	548,407	789,096
Services	592	679	28,361,729	25,445,708	11.5	767,179	17,563,344
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*
Total	2,881	3,279	\$ 792,309,872	\$ 666,667,368	18.8%	\$ 9,070,185	\$ 232,007,153
	=====	=====	=====	=====	=====	=====	=====

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

State Comptroller of Public Accounts
State Sales and Use Tax Analysis for Longview-Marshall MSA

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Industry	Reporting Outlets 1997 1st Qtr	Reporting Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	92	114	\$ 3,458,184	\$ 4,686,657	-26.2%	\$ 21,723	\$ 817,767
Mining	48	55	14,580,132	15,581,019	-6.4	576,377	5,212,439
Construction	212	287	47,892,566	49,825,096	-3.9	1,277,510	7,906,299
Manufacturing	223	261	313,762,093	324,216,121	-3.2	2,181,404	16,491,342
Transportation/Utilities	63	74	67,390,754	65,316,553	3.2	218,281	25,427,211
Wholesale Trade							
Durable Goods	229	252	132,390,057	132,384,810	0.0	432,161	28,027,401
Nondurable Goods	107	119	101,314,070	92,778,488	9.2	209,565	10,208,277
Total Wholesale Trade	336	371	233,704,127	225,163,298	3.8	641,726	38,235,678
Retail Trade							
Building Materials	125	144	41,447,048	38,264,506	8.3	25,866	21,291,283
General Merchandise	84	111	74,821,540	75,772,455	-1.3	339,186	58,835,625
Food Stores	283	333	99,372,547	95,170,281	4.4	43,079	30,543,612
Automotive	222	250	132,121,914	143,354,382	-7.8	131,827	18,369,967
Clothing	164	214	15,616,394	16,286,594	-4.1	81,905	15,122,506
Home Furnishings	229	258	28,383,080	26,755,678	6.1	150,767	21,274,813
Restaurants	458	509	41,427,940	40,228,624	3.0	280,076	38,569,250
Drug Stores	45	36	15,019,287	13,351,777	12.5	6,987	4,643,943
Liquor Stores	60	64	9,291,768	10,099,553	-8.0	194	7,654,160
Miscellaneous Retail	832	1,086	65,549,652	62,123,503	5.5	323,507	28,870,076
Total Retail Trade	2,502	3,005	523,051,170	521,407,353	0.3	1,383,394	245,175,235
Financial Services	36	39	2,030,966	2,086,195	-2.6	32,890	1,018,168
Services	1,155	1,373	153,533,831	159,846,697	-3.9	926,781	43,327,160
Public Administration	5	5	446,284	403,727	10.5	0	446,284
Nonclassifiable	6	7	230,252	234,196	-1.7	3,099	20,206
Other	*	*	*	*	*	*	*
Total	4,678	5,611	\$ 1,360,080,359	\$ 1,368,766,912	-0.6%	\$ 7,263,185	\$ 384,077,789

* - 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 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	189	223	\$ 5,372,716	\$ 7,819,512	-31.3%	\$ 56,503	\$ 2,265,794
Mining	11	11	588,542	505,623	16.4	1,009	297,397
Construction	342	385	74,364,051	83,452,984	-10.9	750,960	10,314,279
Manufacturing	182	204	162,996,112	167,869,189	-2.9	2,562,608	12,249,411
Transportation/Utilities	75	78	89,903,462	80,228,912	12.1	1,518,445	29,241,403
Wholesale Trade							
Durable Goods	274	284	117,663,047	124,774,803	-5.7	314,507	24,083,774
Nondurable Goods	113	119	486,181,755	339,854,351	43.1	549,072	13,253,285
Total Wholesale Trade	387	403	603,844,802	464,629,154	30.0	863,579	37,337,059
Retail Trade							
Building Materials	137	160	44,440,399	40,905,189	8.6	747,220	27,385,187
General Merchandise	57	59	82,748,692	91,267,241	-9.3	-22,224	66,924,159
Food Stores	215	244	88,304,671	90,335,986	-2.2	64,494	29,767,606
Automotive	215	233	201,644,380	193,340,249	4.3	146,824	16,343,071
Clothing	238	282	28,250,478	27,697,528	2.0	112,495	27,005,115
Home Furnishings	302	371	37,861,395	42,605,674	-11.1	180,462	30,982,471
Restaurants	554	597	69,700,274	64,730,902	7.7	1,015,518	57,712,923
Drug Stores	35	35	12,352,397	12,478,549	-1.0	5,073	3,973,957
Liquor Stores	39	41	11,761,666	11,421,035	3.0	240,462	9,637,490
Miscellaneous Retail	1,232	1,390	66,287,512	61,270,687	8.2	266,368	42,421,263
Total Retail Trade	3,024	3,412	643,351,864	636,053,040	1.1	2,756,692	312,153,242
Financial Services	73	79	1,151,812	1,137,905	1.2	597,981	1,617,441
Services	1,314	1,507	177,744,449	185,975,874	-4.4	841,942	45,814,887
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	4	*	2,788	*	*	61	2,849
Other	*	5	*	0	*	*	*
Total	5,602	6,309	\$ 1,760,859,298	\$ 1,627,685,422	8.2%	\$ 9,949,780	\$ 452,432,462

* - 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 Outlets 1997 1st Qtr	Reporting Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	76	99	\$ 8,087,012	\$ 6,264,308	29.1%	\$ 123,882	\$ 1,656,966
Mining	26	33	10,950,539	8,490,568	29.0	34,295	2,456,026
Construction	233	298	76,649,345	73,242,482	4.7	749,265	11,592,176
Manufacturing	310	417	270,565,468	362,964,706	-25.5	417,459	10,331,470
Transportation/Utilities	94	95	27,776,681	28,154,966	-1.3	85,223	9,466,404
Wholesale Trade							
Durable Goods	299	360	147,499,483	105,273,897	40.1	116,014	22,224,380
Nondurable Goods	143	168	68,063,050	59,870,842	13.7	75,691	8,835,325
Total Wholesale Trade	442	528	215,562,533	165,144,739	30.5	191,705	31,059,705
Retail Trade							
Building Materials	267	322	65,208,075	64,219,506	1.5	303,875	43,339,284
General Merchandise	129	157	132,437,288	138,859,633	-4.6	586,079	102,778,043
Food Stores	675	733	225,790,582	206,081,984	9.6	346,579	62,526,002
Automotive	277	312	147,615,573	140,824,562	4.8	112,795	29,606,188
Clothing	353	444	56,377,032	49,551,912	13.8	247,541	41,671,011
Home Furnishings	310	389	54,383,814	52,690,315	3.2	125,391	36,853,398
Restaurants	961	1,023	85,071,392	79,896,837	6.5	1,482,374	76,810,476
Drug Stores	62	70	25,046,476	19,098,013	31.1	292,756	4,950,246
Liquor Stores	44	46	3,126,651	2,839,208	10.1	135	2,387,216
Miscellaneous Retail	1,138	1,460	74,206,246	64,875,072	14.4	842,195	42,082,891
Total Retail Trade	4,216	4,956	869,263,129	818,937,042	6.1	4,339,720	443,004,755
Financial Services	60	51	2,811,060	2,125,173	32.3	38,057	1,109,382
Services	1,309	1,535	75,029,733	68,594,005	9.4	544,246	37,477,567
Nonclassifiable	4	4	0	0	*	14,466	14,466
Other	*	*	*	*	*	*	*
Total	6,770	8,040	\$ 1,556,695,500	\$ 1,533,917,989	1.5%	\$ 6,538,318	\$ 548,168,917

* - 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

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Industry	Reporting Outlets 1997 1st Qtr	Reporting Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	109	125	\$ 4,565,091	\$ 4,156,611	9.8%	\$ 43,661	\$ 2,448,415
Mining	208	231	324,494,079	60,988,742	432.1	1,401,424	19,516,057
Construction	330	414	76,321,363	73,140,084	4.3	615,806	15,575,111
Manufacturing	348	412	510,087,458	391,816,043	30.2	949,692	32,832,697
Transportation/Utilities	89	106	46,717,803	38,300,822	22.0	270,119	27,622,003
Wholesale Trade							
Durable Goods	355	360	143,337,747	132,827,836	7.9	265,419	42,878,862
Nondurable Goods	163	181	110,210,410	66,728,984	65.2	138,331	15,120,472
Total Wholesale Trade	518	541	253,548,157	199,556,820	27.1	403,750	57,999,334
Retail Trade							
Building Materials	109	123	34,787,309	31,089,574	11.9	189,930	23,342,824
General Merchandise	52	53	74,646,095	77,143,829	-3.2	60,498	60,608,998
Food Stores	286	316	89,944,286	88,871,014	1.2	451,652	35,351,037
Automotive	276	303	119,126,002	111,374,253	7.0	394,674	20,447,688
Clothing	264	358	20,774,033	20,218,902	2.7	351,234	20,107,695
Home Furnishings	247	282	35,319,528	34,306,328	3.0	261,557	26,826,541
Restaurants	622	722	55,521,806	54,899,527	1.1	859,149	49,792,421
Drug Stores	21	18	19,254,078	20,007,313	-3.8	49,392	7,015,459
Liquor Stores	49	50	5,193,082	5,366,454	-3.2	867	4,404,921
Miscellaneous Retail	1,487	1,856	170,918,706	125,535,799	36.2	361,063	76,338,932
Total Retail Trade	3,413	4,081	625,484,925	568,812,993	10.0	2,980,016	324,236,516
Financial Services	56	77	2,490,017	2,307,295	7.9	72,500	1,234,406
Services	1,887	2,171	134,966,645	126,779,887	6.5	1,773,103	68,123,350
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	20	*	0	*	*	*
Total	6,961	8,179	\$ 1,979,229,755	\$ 1,465,859,297	35.0%	\$ 8,510,095	\$ 550,002,984

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

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State Sales and Use Tax Analysis for San Angelo MSA

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Industry	Reporting 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	54	64	\$ 1,763,444	\$ 1,740,532	1.3%	\$ 7,517	\$ 436,847
Mining	13	16	4,077,062	3,680,685	10.8	95,181	624,367
Construction	144	184	20,993,314	31,372,966	-33.1	135,477	5,690,947
Manufacturing	83	101	53,040,759	58,438,675	-9.2	1,659,829	5,027,053
Transportation/Utilities	23	31	10,491,052	12,938,361	-18.9	99,542	5,742,014
Wholesale Trade							
Durable Goods	86	90	26,492,244	31,332,686	-15.4	164,400	6,970,471
Nondurable Goods	48	52	27,136,791	24,755,984	9.6	132,128	4,101,638
Total Wholesale Trade	134	142	53,629,035	56,088,670	-4.4	296,528	11,072,109
Retail Trade							
Building Materials	53	55	21,569,410	23,923,047	-9.8	22,769	11,489,057
General Merchandise	25	24	36,172,476	35,964,607	0.6	252,188	30,172,929
Food Stores	110	116	39,359,222	41,951,362	-6.2	68,282	14,485,868
Automotive	84	98	39,401,358	47,948,798	-17.8	129,269	5,517,848
Clothing	77	107	6,303,534	6,703,582	-6.0	21,953	6,252,775
Home Furnishings	105	125	10,340,271	11,036,191	-6.3	76,416	8,047,987
Restaurants	259	270	25,365,223	24,452,119	3.7	181,810	21,543,561
Drug Stores	16	15	5,583,185	4,648,315	20.1	1,776	877,809
Liquor Stores	10	11	1,361,920	1,520,940	-10.5	60	1,207,794
Miscellaneous Retail	529	745	21,158,211	26,561,228	-20.3	78,701	14,403,888
Total Retail Trade	1,268	1,566	206,614,810	224,710,189	-8.1	833,224	113,999,516
Financial Services	30	34	848,346	284,339	198.4	15,014	715,234
Services	617	702	105,973,853	83,509,682	26.9	1,471,632	18,101,209
Public Administration	*	6	*	11,052,929	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	9	*	0	*	*	*
Total	2,370	2,857	\$ 459,098,700	\$ 484,160,419	-5.2%	\$ 4,613,944	\$ 162,820,558

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

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State Sales and Use Tax Analysis for San Antonio MSA

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Industry	Reporting 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	498	709	\$ 30,380,245	\$ 29,952,370	1.4%	\$ 83,344	\$ 16,140,666
Mining	24	30	38,865,793	30,896,573	25.8	62,233	8,222,408
Construction	1,270	1,668	407,416,023	360,830,303	12.9	8,912,307	75,543,058
Manufacturing	971	1,137	1,005,512,573	904,705,207	11.1	6,094,006	106,470,699
Transportation/Utilities	308	334	1,022,276,153	703,213,690	45.4	6,874,665	181,639,223
Wholesale Trade							
Durable Goods	971	1,097	644,342,747	692,805,290	-7.0	2,706,870	154,824,663
Nondurable Goods	433	525	1,954,185,178	1,161,842,421	68.2	1,896,741	65,621,079
Total Wholesale Trade	1,404	1,622	2,598,527,925	1,854,647,711	40.1	4,603,611	220,445,742
Retail Trade							
Building Materials	504	593	192,148,788	192,325,810	-0.1	1,248,988	133,432,189
General Merchandise	307	330	808,068,170	724,478,195	11.5	900,365	322,731,297
Food Stores	1,338	1,346	630,617,183	577,204,700	9.3	15,857,224	228,741,475
Automotive	976	1,054	855,649,866	851,897,104	0.4	1,015,186	95,970,996
Clothing	996	1,245	147,970,090	148,817,592	-0.6	1,415,632	125,511,003
Home Furnishings	1,372	1,663	299,960,300	263,476,974	13.8	1,775,490	188,874,914
Restaurants	3,621	3,891	495,513,959	496,605,345	-0.2	4,753,187	360,256,677
Drug Stores	224	206	105,208,493	91,499,461	15.0	481,646	28,801,290
Liquor Stores	177	185	21,075,404	21,014,507	0.3	48,128	16,337,177
Miscellaneous Retail	4,493	5,967	420,044,615	373,946,753	12.3	3,304,937	217,911,749
Total Retail Trade	14,008	16,480	3,976,256,868	3,741,266,441	6.3	30,800,783	1,718,568,767
Financial Services	296	336	35,786,726	46,687,177	-23.3	8,982,255	16,539,829
Services	6,444	7,745	813,995,921	788,400,537	3.2	13,124,604	321,490,654
Public Administration	14	14	29,582,754	29,386,205	0.7	85	17,046,296
Nonclassifiable	22	18	9,581,413	879,595	989.3	171,578	3,402,086
Other	*	*	*	*	*	*	*
Total	25,259	30,181	\$ 9,968,182,394	\$ 8,490,865,809	17.4%	\$ 79,709,471	\$ 2,685,509,428

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

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State Sales and Use Tax Analysis for Sherman-Denison MSA

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Industry	Reporting Outlets 1997 1st Qtr	Reporting Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	43	59	\$ 2,081,364	\$ 1,954,448	6.5%	\$ 5,365	\$ 615,263
Mining	*	*	*	*	*	*	*
Construction	125	179	25,653,099	31,100,037	-17.5	91,951	3,503,853
Manufacturing	113	128	177,559,770	99,204,800	79.0	2,373,953	19,005,890
Transportation/Utilities	41	47	14,248,521	17,011,895	-16.2	286,646	6,569,386
Wholesale Trade							
Durable Goods	60	66	14,734,596	15,106,786	-2.5	40,791	4,492,552
Nondurable Goods	31	37	18,907,813	13,364,447	41.5	425,002	4,998,706
Total Wholesale Trade	91	103	33,642,409	28,471,233	18.2	465,793	9,491,258
Retail Trade							
Building Materials	64	86	19,581,199	20,708,310	-5.4	28,005	14,059,690
General Merchandise	33	32	49,799,213	53,791,257	-7.4	-130,162	33,949,015
Food Stores	131	131	38,599,629	36,283,954	6.4	150,342	12,404,802
Automotive	127	142	55,120,397	67,444,523	-18.3	31,410	7,580,133
Clothing	91	111	6,933,555	7,030,181	-1.4	76,822	6,678,813
Home Furnishings	127	154	10,960,423	13,076,433	-16.2	89,282	8,327,659
Restaurants	237	265	20,791,276	20,001,345	3.9	96,060	18,296,576
Drug Stores	24	22	6,054,745	5,427,977	11.5	5,437	1,440,485
Liquor Stores	13	12	1,986,268	1,991,044	-0.2	0	1,154,714
Miscellaneous Retail	471	609	21,727,383	17,003,271	27.8	153,005	8,553,787
Total Retail Trade	1,318	1,564	231,554,088	242,758,295	-4.6	500,201	112,445,674
Financial Services	18	27	308,776	396,691	-22.2	28,796	236,620
Services	556	677	25,276,342	25,098,281	0.7	217,630	12,090,207
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	17	*	0	*	*	*
Total	2,311	2,807	\$ 510,804,209	\$ 446,204,890	14.5%	\$ 3,990,906	\$ 164,108,006

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

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State Sales and Use Tax Analysis for Texarkana MSA

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Industry	Reporting 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	17	21	\$ 1,080,560	\$ 382,308	182.6%	\$ 420	\$ 111,427
Construction	57	82	9,238,905	10,257,668	-9.9	204,529	2,157,774
Manufacturing	71	82	122,841,556	93,028,538	32.0	1,015,765	4,393,914
Transportation/Utilities	22	25	4,973,314	9,385,076	-47.0	24,074	4,367,099
Wholesale Trade							
Durable Goods	78	76	25,355,110	26,620,069	-4.8	156,079	4,975,718
Nondurable Goods	39	46	60,150,259	40,297,907	49.3	142,477	4,961,959
Total Wholesale Trade	117	122	85,505,369	66,917,976	27.8	298,556	9,937,677
Retail Trade							
Building Materials	55	54	22,558,341	20,052,144	12.5	73,035	10,514,476
General Merchandise	29	28	47,562,039	52,269,707	-9.0	-27,155	36,652,350
Food Stores	99	111	40,604,136	39,778,199	2.1	220,421	10,178,057
Automotive	88	93	34,406,941	47,289,977	-27.2	11,108	5,978,253
Clothing	93	108	7,035,592	7,140,436	-1.5	44,799	6,939,128
Home Furnishings	103	121	9,622,524	10,741,624	-10.4	25,727	7,153,385
Restaurants	144	151	14,052,983	13,983,576	0.5	35,593	13,701,913
Drug Stores	19	16	3,907,734	3,379,702	15.6	2,888	1,012,248
Miscellaneous Retail	347	422	11,179,823	11,149,270	0.3	107,839	7,270,918
Total Retail Trade	977	1,104	190,930,113	205,784,635	-7.2	494,255	99,400,728
Financial Services	17	22	880,762	644,123	36.7	197,977	484,144
Services	387	454	70,547,487	69,014,096	2.2	376,012	11,230,360
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	5	*	0	*	*	*
Total	1,668	1,921	\$ 486,095,865	\$ 455,512,455	6.7%	\$ 2,611,618	\$ 132,167,862
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* - No data reported, cannot compute, or omitted to avoid disclosure

September 9, 1997

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

Industry	Reporting 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	94	124	\$ 2,850,869	\$ 3,139,718	-9.2%	\$ 1,642	\$ 1,214,683
Mining	13	14	2,481,164	1,951,622	27.1	35,968	503,325
Construction	169	216	32,175,495	35,989,865	-10.6	779,203	7,746,501
Manufacturing	149	165	132,897,453	211,512,268	-37.2	2,384,376	17,837,074
Transportation/Utilities	53	56	19,850,481	21,896,407	-9.3	343,297	15,623,212
Wholesale Trade							
Durable Goods	131	141	61,893,639	98,454,262	-37.1	333,255	15,352,439
Nondurable Goods	60	80	50,507,998	43,902,943	15.0	1,376,844	9,556,437
Total Wholesale Trade	191	221	112,401,637	142,357,205	-21.0	1,710,099	24,908,876
Retail Trade							
Building Materials	124	138	36,351,939	36,627,406	-0.8	103,014	25,478,713
General Merchandise	41	41	60,198,398	67,741,495	-11.1	-70,185	53,262,827
Food Stores	185	199	82,830,536	79,264,455	4.5	32,934	21,045,930
Automotive	196	221	106,243,269	104,329,354	1.8	24,713	14,561,050
Clothing	166	210	18,808,247	16,641,049	13.0	95,937	17,841,740
Home Furnishings	190	251	34,977,687	35,212,737	-0.7	182,698	28,319,081
Restaurants	359	383	37,619,703	35,813,367	5.0	464,781	35,379,965
Drug Stores	37	35	15,417,958	13,967,031	10.4	84,753	4,425,014
Liquor Stores	*	*	*	*	*	*	*
Miscellaneous Retail	853	1,252	47,363,818	44,538,200	6.3	175,356	28,820,650
Total Retail Trade	2,151	2,732	439,811,555	434,135,094	1.3	1,094,001	229,134,970
Financial Services	60	64	5,782,040	5,874,618	-1.6	341,514	1,233,289
Services	910	1,130	72,146,430	69,548,803	3.7	417,480	34,082,072
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	17	*	0	*	*	*
Total	3,790	4,741	\$ 820,397,124	\$ 926,409,825	-11.4%	\$ 7,107,580	\$ 332,284,002

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

September 9, 1997

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

Industry	Reporting 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	35	38	\$ 660,962	\$ 772,866	-14.5%	\$ 9,908	\$ 398,005
Mining	23	28	6,754,756	6,946,597	-2.8	30,260	1,489,592
Construction	69	83	25,447,507	33,201,641	-23.4	369,430	2,575,559
Manufacturing	59	62	44,950,330	36,370,652	23.6	815,205	7,651,081
Transportation/Utilities	35	36	9,293,093	11,654,738	-20.3	201,536	4,183,123
Wholesale Trade							
Durable Goods	68	74	30,648,025	30,856,712	-0.7	102,832	9,173,243
Nondurable Goods	37	50	26,445,752	38,555,489	-31.4	39,310	5,126,230
Total Wholesale Trade	105	124	57,093,777	69,412,201	-17.7	142,142	14,299,473
Retail Trade							
Building Materials	55	57	16,721,925	18,889,027	-11.5	75,262	11,268,456
General Merchandise	24	22	30,520,930	33,759,920	-9.6	-12,153	24,854,729
Food Stores	97	101	64,517,864	49,055,182	31.5	152,789	18,695,137
Automotive	79	83	47,201,687	43,345,536	8.9	14,706	6,791,988
Clothing	50	61	8,526,097	8,265,259	3.2	37,393	7,248,626
Home Furnishings	88	103	8,869,996	9,527,812	-6.9	163,269	7,373,216
Restaurants	201	214	18,138,541	17,821,610	1.8	278,567	16,730,980
Drug Stores	17	22	5,399,598	4,825,966	11.9	22,216	2,003,266
Liquor Stores	14	16	1,369,351	1,396,242	-1.9	340	1,107,811
Miscellaneous Retail	241	308	26,461,787	20,517,443	29.0	92,856	13,607,848
Total Retail Trade	866	987	227,727,776	207,403,997	9.8	825,245	109,682,057
Financial Services	24	22	542,215	541,583	0.1	138,927	480,682
Services	417	499	29,865,567	31,979,910	-6.6	1,201,148	17,810,740
Nonclassifiable	*	*	*	*	*	*	*
Other	*	4	*	0	*	*	*
Total	1,635	1,884	\$ 402,422,695	\$ 398,284,185	1.0%	\$ 3,733,831	\$ 158,574,903
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* - No data reported, cannot compute, or omitted to avoid disclosure

September 9, 1997

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State Sales and Use Tax Analysis for Waco MSA

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Industry	Reporting 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	96	112	\$ 12,660,044	\$ 12,689,671	-0.2%	\$ 6,403	\$ 1,192,792
Mining	*	*	*	*	*	*	*
Construction	214	280	55,655,657	56,742,660	-1.9	1,068,263	10,610,302
Manufacturing	199	219	359,590,507	349,509,906	2.9	2,009,220	11,003,704
Transportation/Utilities	57	65	94,450,536	109,376,978	-13.6	1,034,888	13,851,971
Wholesale Trade							
Durable Goods	159	180	135,486,028	156,815,082	-13.6	68,027	15,662,906
Nondurable Goods	79	88	86,531,593	115,081,302	-24.8	375,662	7,902,991
Total Wholesale Trade	238	268	222,017,621	271,896,384	-18.3	443,689	23,565,897
Retail Trade							
Building Materials	90	108	39,240,677	37,387,228	5.0	144,890	18,755,395
General Merchandise	46	41	62,098,373	65,973,260	-5.9	-13,533	49,213,335
Food Stores	224	258	97,623,993	88,599,300	10.2	77,929	28,493,641
Automotive	225	249	105,856,251	112,551,289	-5.9	88,797	17,383,528
Clothing	152	203	15,629,969	15,323,774	2.0	312,429	14,557,218
Home Furnishings	184	225	34,136,206	35,503,546	-3.9	221,548	23,513,664
Restaurants	535	572	49,991,677	49,448,803	1.1	583,424	44,693,845
Drug Stores	38	31	12,442,960	12,697,346	-2.0	47,564	3,641,721
Liquor Stores	32	34	3,578,664	2,886,860	24.0	0	2,524,610
Miscellaneous Retail	789	1,100	67,040,076	70,123,689	-4.4	419,038	25,994,346
Total Retail Trade	2,315	2,821	487,638,846	490,495,095	-0.6	1,882,086	228,771,303
Financial Services	45	49	2,510,656	2,331,055	7.7	197,875	1,835,566
Services	1,029	1,197	75,152,994	69,340,848	8.4	394,576	36,659,566
Public Administration	7	8	326,599	320,612	1.9	1,052	219,983
Nonclassifiable	4	4	170,337	181,405	-6.1	6,830	112,437
Other	*	26	*	0	*	*	*
Total	4,206	5,050	\$ 1,310,182,899	\$ 1,362,884,614	-3.9%	\$ 7,044,882	\$ 327,823,521

* - 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

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Industry	Reporting Outlets 1997 1st Qtr	Reporting Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	67	81	\$ 2,192,519	\$ 2,060,832	6.4%	\$ 29,949	\$ 861,347
Mining	34	42	2,725,015	2,392,017	13.9	1,137	1,570,620
Construction	138	184	42,424,210	37,093,775	14.4	80,963	3,001,989
Manufacturing	114	132	106,272,209	92,474,830	14.9	963,149	4,943,206
Transportation/Utilities	35	36	18,752,280	19,276,677	-2.7	77,123	7,001,399
Wholesale Trade							
Durable Goods	127	135	38,175,284	38,180,872	-0.0	46,946	8,978,397
Nondurable Goods	48	59	26,198,896	19,843,811	32.0	49,116	5,014,924
Total Wholesale Trade	175	194	64,374,180	58,024,683	10.9	96,062	13,993,321
Retail Trade							
Building Materials	62	74	18,747,187	18,482,340	1.4	19,469	13,436,900
General Merchandise	40	33	43,102,183	48,888,769	-11.8	-100,207	38,587,128
Food Stores	160	168	55,198,971	53,782,735	2.6	289,870	16,346,033
Automotive	118	133	51,674,408	60,758,474	-15.0	61,973	8,217,123
Clothing	115	157	7,202,517	7,425,278	-3.0	22,688	6,853,580
Home Furnishings	147	169	13,622,609	13,310,584	2.3	99,420	10,667,105
Restaurants	313	334	31,231,490	30,565,199	2.2	334,043	27,928,081
Drug Stores	23	25	12,543,358	13,609,456	-7.8	119,747	3,994,969
Liquor Stores	38	40	3,239,218	3,200,539	1.2	735	2,596,767
Miscellaneous Retail	553	708	39,398,359	36,744,490	7.2	580,870	22,180,646
Total Retail Trade	1,569	1,841	275,960,300	286,767,864	-3.8	1,428,608	150,808,332
Financial Services	22	35	428,998	421,295	1.8	12,250	199,681
Services	739	852	46,887,959	47,378,618	-1.0	881,943	22,577,572
Public Administration	*	4	*	352,095	*	*	*
Nonclassifiable	4	*	3,775,071	*	*	4,692	175,692
Other	*	16	*	0	*	*	*
Total	2,900	3,420	\$ 564,076,197	\$ 546,465,621	3.2%	\$ 3,575,876	\$ 205,203,890

* - 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

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Industry	Reporting 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	941	1,229	\$ 60,291,695	\$ 66,289,971	-9.0%	\$ 289,508	\$ 7,188,052
Mining	846	937	284,223,111	237,001,149	19.9	977,634	58,508,303
Construction	2,630	3,413	342,946,602	361,433,832	-5.1	2,725,896	65,336,341
Manufacturing	2,192	2,533	2,079,568,413	1,952,221,892	6.5	18,697,869	114,454,180
Transportation/Utilities	1,232	1,407	666,302,884	650,293,270	2.5	6,422,217	198,917,532
Wholesale Trade							
Durable Goods	1,594	1,786	489,473,440	694,548,736	-29.5	929,131	87,841,049
Nondurable Goods	1,359	1,560	881,584,294	945,360,901	-6.7	1,867,850	40,715,968
Total Wholesale Trade	2,953	3,346	1,371,057,734	1,639,909,637	-16.4	2,796,981	128,557,017
Retail Trade							
Building Materials	2,017	2,298	384,917,430	416,730,578	-7.6	1,230,972	165,096,657
General Merchandise	1,245	1,211	1,810,217,087	1,392,316,639	30.0	-386,203	517,877,237
Food Stores	4,781	5,072	1,274,480,775	1,249,643,056	2.0	2,655,550	386,590,739
Automotive	3,579	3,892	1,081,315,494	1,074,768,697	0.6	1,182,121	151,139,635
Clothing	1,808	2,297	110,240,876	111,696,031	-1.3	582,050	97,458,762
Home Furnishings	2,202	2,600	131,865,969	133,878,436	-1.5	683,848	100,157,144
Restaurants	6,991	7,696	432,019,118	417,797,618	3.4	2,394,037	358,405,274
Drug Stores	651	655	155,069,210	149,997,298	3.4	84,888	25,324,362
Liquor Stores	575	618	44,777,544	44,409,445	0.8	184,740	36,309,049
Miscellaneous Retail	11,071	14,468	462,083,123	414,243,624	11.5	2,284,351	203,907,250
Total Retail Trade	34,920	40,807	5,886,986,626	5,405,481,422	8.9	10,896,354	2,042,266,109
Financial Services	411	421	15,108,850	7,547,457	100.2	559,454	7,745,559
Services	12,819	15,380	653,407,070	592,323,050	10.3	6,025,708	246,046,141
Public Administration	140	143	42,585,946	44,324,842	-3.9	84,935	16,006,762
Nonclassifiable	68	66	6,029,442	4,980,272	21.1	189,659	1,387,295
Other	*	*	*	*	*	*	*
Total	59,152	69,863	\$11,408,508,373	\$10,961,806,794	4.1%	\$ 49,666,215	\$ 2,886,413,291

* - 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

September 9, 1997

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Industry	Reporting 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	26	87	\$ 7,287,630	\$ 8,334,652	-12.6%	\$ 518	\$ 1,165,760
Mining	108	281	251,068,171	405,829,580	-38.1	74,296,680	14,835,652
Construction	455	1,581	199,913,276	272,984,866	-26.8	11,576,397	43,936,206
Manufacturing	2,347	5,334	5,666,013,071	6,308,086,493	-10.2	461,197,542	810,688,647
Transportation/Utilities	423	896	1,258,620,188	1,159,901,913	8.5	119,824,051	1,017,477,691
Wholesale Trade							
Durable Goods	1,354	3,076	2,212,816,677	3,472,440,087	-36.3	25,387,337	236,888,476
Nondurable Goods	522	1,251	3,212,920,591	3,558,067,209	-9.7	114,954,310	59,259,095
Total Wholesale Trade	1,876	4,327	5,425,737,268	7,030,507,296	-22.8	140,341,647	296,147,571
Retail Trade							
Building Materials	136	317	61,694,268	72,739,143	-15.2	519,287	13,840,207
General Merchandise	19	59	5,341,124	692,513	671.3	27,912,244	421,222
Food Stores	31	91	27,168,065	22,426,064	21.1	148,743	5,002,728
Automotive	66	160	479,221,543	402,841,528	19.0	43,567,944	12,454,636
Clothing	122	338	60,929,024	57,388,818	6.2	531,723	22,765,938
Home Furnishings	509	1,369	601,397,996	697,008,850	-13.7	1,989,950	242,928,243
Restaurants	60	176	13,252,017	31,256,412	-57.6	2,753	4,810,087
Drug Stores	20	57	73,177,300	99,937,899	-26.8	14,544	2,776,380
Liquor Stores	*	6	*	0	*	*	*
Miscellaneous Retail	1,144	3,971	727,339,385	776,588,312	-6.3	3,133,708	240,013,542
Total Retail Trade	2,107	6,544	2,049,520,722	2,160,879,539	-5.2	77,820,896	545,012,983
Financial Services	148	414	136,222,091	48,910,111	178.5	10,354,316	51,423,288
Services	2,076	5,493	2,124,769,706	1,621,116,316	31.1	12,315,270	670,543,788
Public Administration	*	8	*	107,381	*	*	*
Nonclassifiable	*	30	*	20,628,779	*	*	*
Other	2,032	789	1,472,490,032	25,215,095	5739.7	50,430,887	257,656,331
Total	11,599	25,784	\$18,591,763,777	\$19,062,502,021	-2.5%	\$ 958,158,204	\$ 3,709,009,539

* - 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

September 9, 1997

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Industry	Reporting 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,972	2,676	\$ 122,427,395	\$ 119,570,549	2.4%	\$ 1,143,499	\$ 66,135,341
Mining	87	103	357,510,612	482,329,973	-25.9	2,505,837	6,923,390
Construction	3,936	5,471	1,572,239,293	1,593,539,700	-1.3	37,798,077	377,005,030
Manufacturing	4,986	6,068	8,113,681,976	8,100,632,128	0.2	82,815,025	757,834,056
Transportation/Utilities	1,200	1,400	3,929,012,245	3,589,525,012	9.5	61,425,104	2,079,269,038
Wholesale Trade							
Durable Goods	4,139	4,860	5,855,444,274	5,947,472,132	-1.5	22,679,106	765,997,523
Nondurable Goods	1,629	2,012	3,693,780,824	3,781,825,275	-2.3	15,738,754	245,010,892
Total Wholesale Trade	5,768	6,872	9,549,225,098	9,729,297,407	-1.9	38,417,860	1,011,008,415
Retail Trade							
Building Materials	1,623	1,935	805,960,759	776,762,895	3.8	5,684,414	522,894,442
General Merchandise	958	1,111	1,352,815,027	1,485,993,455	-9.0	3,177,929	1,104,946,480
Food Stores	4,422	4,761	2,023,901,079	1,945,666,223	4.0	7,406,159	633,029,901
Automotive	3,448	3,798	3,166,745,381	2,976,553,651	6.4	3,419,495	331,789,038
Clothing	3,906	5,293	516,259,265	510,607,275	1.1	3,466,569	462,385,405
Home Furnishings	4,343	5,534	1,652,167,836	1,812,399,343	-8.8	11,341,663	801,399,507
Restaurants	9,943	10,464	1,348,086,205	1,276,372,688	5.6	13,767,294	1,134,158,760
Drug Stores	886	788	431,054,604	499,550,304	-13.7	1,564,444	146,945,460
Liquor Stores	575	631	119,916,793	118,715,837	1.0	120,578	89,793,885
Miscellaneous Retail	14,353	19,148	2,146,798,835	1,988,311,276	8.0	24,797,745	916,576,275
Total Retail Trade	44,457	53,463	13,563,705,784	13,390,932,947	1.3	74,746,290	6,143,919,153
Financial Services	1,035	1,239	155,742,030	149,531,380	4.2	6,368,029	44,736,584
Services	24,441	30,250	4,015,160,846	3,770,729,610	6.5	69,292,175	1,554,514,808
Public Administration	59	63	87,012,216	89,071,017	-2.3	1,007,908	44,498,812
Nonclassifiable	78	80	48,064,509	41,981,833	14.5	591,316	10,790,117
Other	*	*	*	*	*	*	*
Total	88,019	108,075	\$41,513,782,004	\$41,057,141,556	1.1%	\$ 376,111,120	\$12,096,634,744

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

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State Sales and Use Tax Analysis for Houston-Galveston-Brazoria CMSA

September 9, 1997

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Industry	Reporting 1997 1st Qtr	Outlets 1996 1st Qtr	Gross Sales 1997 1st Qtr	Gross Sales 1996 1st Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,691	2,357	\$ 119,831,001	\$ 119,942,372	-0.1%	\$ 504,937	\$ 52,852,589
Mining	206	272	655,738,891	481,387,486	36.2	3,012,199	20,386,450
Construction	3,341	4,651	1,679,004,068	1,745,032,205	-3.8	16,149,182	281,506,176
Manufacturing	4,191	5,192	6,612,275,305	6,299,791,794	5.0	25,430,159	413,382,378
Transportation/Utilities	1,174	1,333	1,813,652,742	1,717,336,770	5.6	18,173,314	621,285,929
Wholesale Trade							
Durable Goods	3,651	4,326	3,998,761,625	3,942,304,509	1.4	11,896,966	564,215,236
Nondurable Goods	1,353	1,754	4,993,642,108	3,924,001,315	27.3	10,621,350	185,532,226
Total Wholesale Trade	5,004	6,080	8,992,403,733	7,866,305,824	14.3	22,518,316	749,747,462
Retail Trade							
Building Materials	1,423	1,709	601,871,208	626,783,637	-4.0	3,706,982	368,068,675
General Merchandise	1,143	1,555	1,244,983,490	1,349,957,826	-7.8	3,080,840	994,633,176
Food Stores	4,604	4,823	1,809,418,085	1,697,653,405	6.6	5,343,628	528,423,902
Automotive	3,129	3,498	2,491,910,500	2,178,530,146	14.4	3,695,426	285,326,582
Clothing	3,575	5,041	474,966,230	472,344,891	0.6	2,992,756	432,409,836
Home Furnishings	4,015	5,416	1,387,218,932	974,231,027	42.4	12,720,728	634,662,646
Restaurants	9,676	10,677	1,085,738,113	1,034,909,470	4.9	7,793,184	927,460,223
Drug Stores	871	819	354,974,170	316,456,596	12.2	2,087,557	140,489,291
Liquor Stores	819	911	97,617,591	96,080,026	1.6	155,899	67,820,458
Miscellaneous Retail	13,173	19,017	1,846,048,308	1,527,705,642	20.8	8,244,119	695,238,122
Total Retail Trade	42,428	53,466	11,394,746,627	10,274,652,666	10.9	49,821,119	5,074,532,911
Financial Services	821	962	71,969,915	75,663,877	-4.9	3,912,031	29,470,912
Services	20,769	26,244	2,922,171,738	2,752,646,801	6.2	32,594,145	1,183,702,427
Public Administration	39	40	19,219,238	19,186,583	0.2	223,615	14,686,003
Nonclassifiable	77	62	38,009,416	50,814,977	-25.2	290,231	6,980,453
Other	*	*	*	*	*	*	*
Total	79,741	101,080	\$34,319,022,674	\$31,402,761,355	9.3%	\$ 172,629,248	\$ 8,448,533,690

* - 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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