

Third Quarter 1997 State Sales and Use Tax Analysis Report



John Sharp
Comptroller of Public Accounts

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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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State Sales and Use Tax Analysis by County
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County	Reporting Outlets		Gross Sales		Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1997 3rd Qtr	1996 3rd Qtr	1997 3rd Qtr	1996 3rd Qtr				
Anderson	768	873	\$ 788,404,866	\$ 711,744,259	10.8%	\$ 903,726	\$ 57,632,873	
Andrews	384	452	55,316,900	50,746,547	9.0	139,513	21,837,435	
Angelina	1,405	1,552	557,099,138	503,081,315	10.7	3,544,168	138,198,388	
Aransas	485	551	62,165,534	80,487,587	-22.8	285,179	26,982,261	
Archer	176	202	16,704,476	17,472,601	-4.4	28,019	4,828,861	
Armstrong	29	36	1,832,468	2,024,168	-9.5	40,155	663,620	
Atascosa	516	563	79,748,976	59,677,042	33.6	1,513,291	31,614,225	
Austin	561	625	118,671,567	107,981,958	9.9	250,940	31,643,638	
Bailey	163	163	25,971,062	21,785,560	19.2	18,788	6,642,241	
Bandera	309	364	21,431,861	25,369,739	-15.5	123,273	11,040,201	
Bastrop	735	885	133,092,956	114,165,560	16.6	226,806	39,707,006	
Baylor	107	122	15,529,902	13,805,063	12.5	67,559	4,026,289	
Bee	416	464	85,254,482	90,838,082	-6.1	628,422	33,652,328	
Bell	3,655	3,942	1,528,301,434	1,453,055,951	5.2	6,012,750	321,658,665	
Bexar	22,138	25,148	10,329,831,001	8,776,735,912	17.7	68,747,705	2,760,526,974	
Blanco	221	270	63,165,296	65,700,914	-3.9	31,137	10,928,401	
Borden	7	7	163,637	192,685	-15.1	31,979	103,509	
Bosque	315	359	46,494,202	40,402,159	15.1	93,300	9,610,394	
Bowie	1,671	1,856	551,701,354	500,485,620	10.2	3,405,707	148,955,428	
Brazoria	3,730	4,358	930,144,701	883,879,822	5.2	4,789,077	266,503,743	
Brazos	2,552	2,774	635,688,065	625,011,899	1.7	3,597,998	273,141,680	
Brewster	312	330	23,921,102	22,835,081	4.8	105,965	11,443,381	
Briscoe	48	52	3,026,047	2,611,890	15.9	894	709,722	
Brooks	151	159	13,681,155	13,523,497	1.2	45,304	7,013,935	
Brown	792	878	149,910,284	130,685,304	14.7	1,257,068	53,350,138	
Burleson	312	322	55,454,001	50,941,110	8.9	84,213	13,738,519	
Burnet	812	914	118,092,245	110,714,490	6.7	663,426	53,824,855	
Caldwell	462	518	55,357,639	50,270,247	10.1	189,084	19,701,434	
Calhoun	403	447	191,715,266	184,372,002	4.0	528,693	22,847,006	
Callahan	244	272	12,522,534	13,152,511	-4.8	89,274	5,167,461	
Cameron	4,986	5,742	956,765,281	883,844,795	8.3	5,268,054	385,729,119	
Camp	186	228	31,014,216	28,086,868	10.4	19,741	8,926,081	
Carson	116	135	9,497,479	9,147,177	3.8	8,660	3,159,997	
Cass	502	575	90,634,086	85,205,486	6.4	237,045	24,336,810	
Castro	155	158	37,603,752	22,555,126	66.7	60,370	4,994,172	
Chambers	396	449	173,595,166	128,279,365	35.3	392,872	19,284,003	
Cherokee	696	830	169,618,087	163,069,074	4.0	269,518	39,554,902	
Childress	152	158	24,118,678	21,606,402	11.6	26,248	8,224,246	
Clay	177	190	23,735,589	18,978,875	25.1	23,031	4,620,042	
Cochran	55	57	4,402,842	4,387,119	0.4	10,563	1,400,227	
Coke	82	85	9,197,041	7,920,745	16.1	19,366	1,577,491	
Coleman	224	235	23,681,791	23,341,819	1.5	12,477	8,095,829	
Collin	5,572	6,062	2,263,135,993	2,097,736,152	7.9	23,761,350	846,333,161	
Collingsworth	62	74	5,661,778	5,734,353	-1.3	19,018	1,802,029	
Colorado	500	534	104,241,056	102,742,574	1.5	312,088	23,157,868	
Comal	1,710	1,899	761,331,480	704,539,171	8.1	1,596,782	130,809,854	
Comanche	274	311	37,921,677	37,108,716	2.2	85,676	11,865,221	
Concho	55	61	4,658,689	4,233,012	10.1	54,129	1,738,363	
Cooke	845	935	160,819,546	142,403,717	12.9	535,095	59,922,712	
Correll	681	773	97,027,529	87,346,558	11.1	660,574	46,367,073	
Cottle	46	61	3,482,681	2,997,598	16.2	605	818,524	
Crane	113	127	17,766,292	18,001,636	-1.3	19,961	5,833,124	

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County	Reporting Outlets		Gross Sales		Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1997 3rd Qtr	1996 3rd Qtr	1997 3rd Qtr	1996 3rd Qtr				
Crockett	126	139	\$ 13,373,071	\$ 11,792,961	13.4%	\$ 22,092	\$ 5,610,628	
Crosby	103	117	16,755,237	15,605,213	7.4	52,045	2,472,501	
Culberson	89	92	9,828,478	10,465,014	-6.1	9,961	3,186,426	
Dallam	228	250	42,991,227	51,229,599	-16.1	337,032	11,225,484	
Dallas	44,453	51,308	32,010,021,902	28,821,061,948	11.1	298,927,905	8,186,763,313	
Dawson	323	354	46,325,934	40,091,545	15.6	152,228	14,757,584	
Deaf Smith	359	406	99,649,116	94,505,251	5.4	223,310	16,619,948	
Delta	90	93	3,541,012	3,641,429	-2.8	4,604	1,490,969	
Denton	4,992	5,654	1,761,915,673	1,540,582,999	14.4	9,938,594	602,008,527	
De Witt	390	423	60,091,519	57,460,687	4.6	206,988	16,360,264	
Dickens	53	56	12,164,541	11,075,042	9.8	1,210	2,500,689	
Dimmit	155	170	23,972,380	33,041,303	-27.4	57,466	7,116,722	
Donley	94	111	4,850,705	5,335,733	-9.1	47,505	2,257,730	
Duval	190	214	23,059,553	16,141,992	42.9	16,026	7,350,410	
Eastland	458	520	93,594,012	84,465,380	10.8	267,322	16,943,928	
Ector	3,505	3,909	833,004,320	703,552,767	18.4	4,485,133	292,928,665	
Edwards	33	40	2,850,791	2,785,711	2.3	44,290	1,510,727	
Ellis	1,681	1,878	621,140,815	604,280,693	2.8	2,821,718	109,595,818	
El Paso	9,235	10,239	2,976,347,043	3,162,703,294	-5.9	22,151,695	848,748,874	
Erath	617	693	131,734,337	120,726,636	9.1	389,818	44,879,221	
Falls	269	300	28,399,036	27,311,597	4.0	77,585	10,778,835	
Fannin	467	535	125,670,590	124,681,314	0.8	386,558	19,262,400	
Fayette	654	749	121,516,249	116,137,134	4.6	675,750	32,323,443	
Fisher	67	71	6,713,621	6,010,616	11.7	26,358	1,525,486	
Floyd	147	152	22,846,774	22,208,266	2.9	25,920	3,573,687	
Foard	36	38	1,758,525	1,580,233	11.3	959	467,782	
Fort Bend	4,183	4,925	1,555,273,771	1,223,307,776	27.1	9,655,348	405,246,977	
Franklin	149	171	16,414,135	13,271,776	23.7	157,893	6,657,940	
Freestone	291	331	42,466,080	43,364,232	-2.1	32,964	11,201,608	
Frio	255	280	31,091,690	30,982,688	0.4	55,199	13,894,033	
Gaines	262	296	53,698,123	41,964,823	28.0	131,651	11,197,552	
Galveston	4,265	4,941	1,662,153,420	2,027,316,858	-18.0	5,015,403	337,661,983	
Garza	210	248	11,910,794	10,710,036	11.2	20,055	5,802,226	
Gillespie	697	765	87,342,576	83,178,586	5.0	323,316	35,843,611	
Glasscock	18	30	1,675,998	1,498,458	11.8	26,307	362,954	
Goliad	95	114	7,808,565	7,433,006	5.1	3,172	3,001,440	
Gonzales	335	344	94,477,241	95,856,701	-1.4	418,856	15,634,187	
Gray	602	654	112,867,754	96,764,737	16.6	514,625	51,424,957	
Grayson	2,306	2,612	542,287,911	494,397,247	9.7	4,157,367	176,356,642	
Gregg	3,193	3,566	1,040,106,064	1,007,043,225	3.3	8,814,256	340,574,680	
Grimes	352	382	103,225,829	117,999,386	-12.5	186,059	16,103,662	
Guadalupe	1,171	1,325	305,518,177	262,991,928	16.2	1,478,962	81,617,582	
Hale	739	801	540,852,895	566,750,383	-4.6	1,020,212	40,138,126	
Hall	94	101	5,725,934	6,474,635	-11.6	23,333	2,160,939	
Hamilton	202	229	23,414,357	21,689,154	8.0	123,112	8,296,973	
Hansford	153	162	49,870,297	42,287,552	17.9	40,801	4,774,379	
Hardeman	111	121	7,593,907	7,630,720	-0.5	78,824	3,173,332	
Hardin	740	842	144,642,453	145,937,992	-0.9	473,873	39,057,008	
Harris	61,819	71,844	33,104,519,706	28,253,502,566	17.2	180,896,955	7,849,069,735	
Harrison	965	1,077	362,750,686	359,995,875	0.8	1,325,125	68,596,479	
Hartley	37	41	6,737,093	7,201,249	-6.4	33,010	1,235,547	
Haskell	156	183	17,280,558	14,642,824	18.0	9,787	4,365,162	

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County	Reporting Outlets 1997 3rd Qtr	Reporting Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Hays	1,707	1,932	\$ 380,782,106	\$ 335,536,717	13.5%	\$ 2,326,287	\$ 167,163,587
Hemphill	137	155	13,240,930	12,278,320	7.8	182,741	5,110,593
Henderson	1,228	1,392	166,784,612	184,249,196	-9.5	10,052,125	88,001,921
Hidalgo	6,495	7,466	1,607,882,277	1,315,820,880	22.2	9,377,192	552,311,837
Hill	677	750	106,972,120	112,352,270	-4.8	377,938	49,733,634
Hockley	506	572	76,223,376	65,414,180	16.5	477,593	28,291,260
Hood	719	809	90,913,068	88,420,969	2.8	597,197	47,028,585
Hopkins	641	727	227,005,608	238,731,263	-4.9	796,011	47,982,594
Houston	340	372	92,400,204	88,611,421	4.3	121,439	19,357,663
Howard	732	804	153,736,704	144,748,231	6.2	808,785	42,234,876
Hudspeth	44	50	2,156,400	2,236,384	-3.6	798	713,047
Hunt	1,222	1,436	453,422,860	404,399,691	12.1	1,845,368	80,708,022
Hutchinson	557	579	140,033,374	136,021,568	2.9	545,700	31,697,128
Irion	45	50	2,441,820	2,644,250	-7.7	26,437	824,809
Jack	186	208	11,914,853	12,251,386	-2.7	21,481	5,425,886
Jackson	253	266	72,991,803	58,645,177	24.5	553,687	15,946,695
Jasper	707	770	280,519,326	277,213,480	1.2	370,538	47,803,839
Jeff Davis	65	71	2,706,052	2,228,590	21.4	8,907	1,437,009
Jefferson	4,677	5,301	2,011,684,529	1,716,899,892	17.2	9,013,430	503,781,835
Jim Hogg	96	106	11,408,590	9,892,091	15.3	78,891	5,135,546
Jim Wells	772	823	128,636,743	116,224,842	10.7	624,549	59,733,059
Johnson	1,636	1,849	433,946,331	425,027,502	2.1	1,906,734	117,887,075
Jones	295	315	61,507,582	56,003,073	9.8	168,622	19,276,392
Karnes	214	247	26,596,720	27,632,629	-3.7	85,336	9,156,028
Kaufman	1,300	1,513	249,475,304	243,118,309	2.6	1,213,636	86,056,347
Kendall	595	693	117,074,489	102,521,997	14.2	426,813	28,866,285
Kenedy	6	7	266,801	187,943	42.0	0	37,048
Kent	22	21	3,716,881	3,318,602	12.0	369	225,285
Kerr	963	1,096	169,134,913	153,919,060	9.9	501,411	77,492,698
Kimble	137	142	15,537,601	15,126,324	2.7	19,608	5,188,326
King	13	11	415,167	372,299	11.5	108	156,229
Kinney	56	54	5,508,931	5,491,797	0.3	2,939	1,546,989
Kleberg	495	522	83,722,011	77,041,890	8.7	267,555	36,378,545
Knox	114	118	22,164,637	13,182,722	68.1	54,801	3,316,389
Lamar	973	1,067	201,976,382	189,111,504	6.8	865,188	72,174,283
Lamb	272	299	63,134,521	64,659,765	-2.4	349,377	8,590,881
Lampasas	309	360	34,808,258	33,164,469	5.0	349,860	12,312,556
La Salle	101	118	8,932,538	7,886,588	13.3	560,856	3,413,546
Lavaca	419	444	94,750,448	92,743,761	2.2	460,965	18,683,084
Lee	356	378	83,335,943	80,906,132	3.0	146,721	23,316,247
Leon	319	345	120,921,247	113,426,550	6.6	37,147	13,684,873
Liberty	958	1,068	401,569,914	369,300,917	8.7	794,751	65,424,334
Limestone	398	454	68,827,695	60,516,307	13.7	123,855	21,740,344
Lipscomb	78	92	17,058,720	21,395,567	-20.3	77,003	1,663,678
Live Oak	206	240	29,823,624	27,567,391	8.2	30,771	9,237,626
Llano	410	451	44,908,207	42,920,175	4.6	96,513	14,262,994
Loving	4	4	19,663	4,474	339.5	0	14,711
Lubbock	5,702	6,333	1,857,797,648	1,803,513,259	3.0	10,382,083	512,316,491
Lynn	77	98	24,987,999	19,896,174	25.6	55,525	3,954,153
Madison	170	205	22,028,831	21,936,803	0.4	60,218	8,576,252
Marion	231	263	31,088,282	29,307,715	6.1	74,290	6,694,768
Martin	93	98	27,357,109	25,026,353	9.3	34,577	5,207,771

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	1997 3rd Qtr	1996 3rd Qtr	1997 3rd Qtr	1997 3rd Qtr				
Mason	99	123	\$ 10,677,071	\$ 8,845,144	20.7%	\$ 2,363	\$ 2,179,533	
Matagorda	692	771	117,616,017	111,385,424	5.6	227,569	40,824,908	
Maverick	589	701	87,944,729	89,528,979	-1.8	380,629	40,334,066	
McCulloch	180	201	33,329,323	31,559,424	5.6	27,119	10,350,807	
McLennan	4,262	4,726	1,554,230,692	1,476,754,615	5.2	7,403,854	358,927,347	
McMullen	14	21	657,980	606,369	8.5	26,510	318,493	
Medina	534	576	93,107,984	88,189,517	5.6	1,004,652	21,645,598	
Menard	55	64	5,759,064	5,510,292	4.5	3,777	1,315,849	
Midland	3,545	3,936	855,580,496	854,492,409	0.1	6,531,637	327,410,407	
Milam	432	509	66,794,661	60,666,767	10.1	182,436	15,884,284	
Mills	107	118	8,847,731	7,631,721	15.9	38,511	3,975,257	
Mitchell	187	201	15,419,057	13,544,771	13.8	40,260	6,680,420	
Montague	480	543	47,356,647	45,353,332	4.4	98,966	16,322,824	
Montgomery	4,270	4,866	1,468,643,390	1,300,876,184	12.9	8,479,637	474,313,588	
Moore	379	406	84,915,919	365,013,450	-76.7	313,971	22,697,921	
Morris	205	240	185,692,980	156,724,163	18.5	585,762	13,174,659	
Motley	44	49	4,683,142	4,218,323	11.0	6,132	1,004,049	
Nacogdoches	1,045	1,181	267,297,372	238,386,112	12.1	1,010,846	78,190,040	
Navarro	837	932	251,737,734	242,754,684	3.7	1,196,914	50,840,554	
Newton	143	175	28,147,524	22,673,930	24.1	37,624	4,509,730	
Nolan	391	462	68,615,421	60,866,516	12.7	495,880	26,526,802	
Nueces	6,343	7,115	2,536,641,871	1,951,230,691	30.0	10,368,019	717,468,463	
Ochiltree	293	316	64,753,813	43,617,737	48.5	166,724	15,860,634	
Oldham	42	52	4,141,699	5,371,235	-22.9	18,603	1,191,931	
Orange	1,272	1,508	298,728,295	252,265,397	18.4	1,978,168	86,903,145	
Palo Pinto	592	648	103,774,319	129,171,099	-19.7	426,479	40,866,550	
Panola	383	444	54,711,866	49,608,367	10.3	491,014	19,419,671	
Parker	1,137	1,280	320,922,499	297,236,729	8.0	3,713,482	82,987,684	
Parmer	136	164	28,150,689	24,485,688	15.0	47,879	3,886,019	
Pecos	386	420	53,873,304	55,630,546	-3.2	214,142	16,928,835	
Polk	688	757	124,733,661	116,920,037	6.7	291,598	45,710,766	
Potter	3,183	3,421	1,068,803,595	1,121,036,285	-4.7	10,237,258	380,309,894	
Presidio	143	149	8,581,605	7,768,934	10.5	18,317	3,440,329	
Rains	143	169	12,586,870	13,033,467	-3.4	7,272	5,519,054	
Randall	1,396	1,592	460,906,365	426,121,914	8.2	1,568,986	86,820,731	
Reagan	106	123	13,655,233	13,350,157	2.3	16,363	6,922,810	
Real	67	96	3,477,283	2,535,493	37.1	4,662	1,435,648	
Red River	207	234	44,471,437	44,412,427	0.1	152,053	7,106,540	
Reeves	300	312	32,365,082	30,923,319	4.7	196,971	11,964,082	
Refugio	162	186	20,898,358	18,596,551	12.4	93,388	8,188,019	
Roberts	18	22	676,258	744,700	-9.2	2,560	306,847	
Robertson	243	278	43,394,882	42,850,429	1.3	282,949	7,795,738	
Rockwall	718	816	124,577,395	108,169,334	15.2	1,859,521	55,372,959	
Runnels	257	273	47,584,739	40,815,703	16.6	138,265	12,639,196	
Rusk	704	808	128,397,577	118,351,908	8.5	366,433	41,431,680	
Sabine	201	218	42,609,773	38,819,997	9.8	182,795	6,722,853	
San Augustine	132	147	32,669,697	30,109,971	8.5	18,216	6,414,549	
San Jacinto	213	261	14,303,415	15,447,463	-7.4	15,097	6,527,310	
San Patricio	891	1,009	218,918,795	133,514,829	64.0	717,219	46,285,798	
San Saba	122	146	10,032,421	9,973,195	0.6	5,296	3,485,287	
Schleicher	67	78	10,345,739	10,983,484	-5.8	3,364	2,911,862	
Scurry	413	459	66,757,100	70,613,095	-5.5	165,321	26,395,574	

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County	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1997 3rd Qtr	1996 3rd Qtr	1997 3rd Qtr	1996 3rd Qtr			
Shackelford	97	101	\$ 5,273,188	\$ 4,935,496	6.8%	\$ 3,213	\$ 3,041,741
Shelby	424	480	65,937,098	83,481,229	-21.0	455,776	21,994,455
Sherman	63	61	6,255,655	6,092,927	2.7	55,589	1,485,604
Smith	3,838	4,427	888,620,194	912,000,205	-2.6	7,663,814	365,499,602
Somervell	138	166	14,414,994	12,502,840	15.3	34,506	6,283,906
Starr	521	578	61,601,153	58,786,923	4.8	115,925	27,729,842
Stephens	287	322	28,144,267	26,092,221	7.9	63,115	12,414,931
Sterling	51	50	3,394,735	2,742,918	23.8	15,533	1,451,505
Stonewall	65	75	4,643,385	4,467,938	3.9	87,093	2,192,216
Sutton	153	166	19,459,755	17,820,418	9.2	235,661	7,916,382
Swisher	157	165	23,502,141	21,519,056	9.2	47,151	4,957,035
Tarrant	23,435	26,198	10,214,354,077	9,140,900,632	11.7	99,371,807	3,041,456,611
Taylor	2,799	3,090	854,349,940	809,381,661	5.6	5,809,182	262,103,927
Terrell	35	40	1,215,111	1,462,812	-16.9	12,138	490,126
Terry	225	265	52,807,034	52,250,570	1.1	88,716	11,558,416
Throckmorton	50	57	2,182,862	2,094,440	4.2	2,642	947,436
Titus	567	643	279,884,601	257,452,409	8.7	680,124	48,757,003
Tom Green	2,423	2,748	512,710,059	477,106,349	7.5	4,007,332	176,068,126
Travis	15,792	18,457	5,903,719,632	5,219,347,188	13.1	90,287,044	2,076,974,233
Trinity	249	304	27,176,790	22,024,518	23.4	19,908	8,276,816
Tyler	252	287	34,306,695	27,878,942	23.1	265,814	10,865,108
Upshur	475	580	77,019,851	75,694,297	1.8	249,663	24,294,333
Upton	107	125	8,890,559	8,075,133	10.1	4,948	4,009,522
Uvalde	504	549	95,800,048	87,001,844	10.1	291,782	31,800,468
Val Verde	698	799	98,507,610	96,025,990	2.6	487,562	44,547,586
Van Zandt	1,047	1,205	78,421,420	71,676,821	9.4	302,253	35,034,902
Victoria	1,650	1,790	478,645,677	430,439,844	11.2	3,746,443	179,017,816
Walker	770	862	207,564,652	164,773,450	26.0	722,536	67,383,549
Waller	423	478	174,646,368	152,663,744	14.4	677,697	23,846,271
Ward	301	335	35,166,018	31,071,920	13.2	41,993	16,582,823
Washington	748	807	218,067,542	207,859,118	4.9	1,354,005	48,391,101
Webb	2,892	3,234	698,453,653	712,529,373	-2.0	10,396,033	261,377,857
Wharton	843	910	177,941,723	154,224,620	15.4	805,509	51,140,600
Wheeler	160	148	16,874,044	16,474,130	2.4	29,353	4,393,117
Wichita	2,783	3,098	608,901,065	552,686,664	10.2	4,101,063	219,509,763
Wilbarger	301	346	71,990,662	74,108,650	-2.9	975,073	15,718,897
Willacy	204	234	36,831,389	42,374,391	-13.1	81,241	9,104,808
Williamson	3,184	3,747	1,009,760,231	850,659,225	18.7	12,650,392	369,738,010
Wilson	337	383	41,198,032	39,142,313	5.3	193,936	13,547,745
Winkler	207	216	28,756,119	31,891,047	-9.8	40,457	11,370,917
Wise	660	750	161,236,173	150,694,217	7.0	959,496	48,251,688
Wood	807	896	105,229,794	95,369,657	10.3	330,738	36,450,554
Yoakum	224	255	34,829,584	30,458,387	14.4	117,127	9,588,172
Young	597	694	73,038,663	68,874,388	6.0	328,890	23,847,877
Zapata	181	208	18,421,385	16,400,009	12.3	51,083	7,383,932
Zavala	121	146	20,562,801	24,592,950	-16.4	47,315	2,965,707
In-State Total	363,820	413,354	\$145,896,588,105	\$131,202,130,713	11.2%	\$1,054,730,033	\$39,737,641,517

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State or Country	Reporting Outlets 1997 3rd Qtr	Reporting Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Alabama	130	256	\$ 73,649,828	\$ 68,725,272	7.2%	\$ 714,584	\$ 19,110,963
Alaska	*	*	*	*	*	*	*
Arizona	201	361	281,574,004	152,307,106	84.9	1,144,238	63,556,017
Arkansas	272	500	201,462,976	220,156,298	-8.5	6,534,881	33,711,484
California	1,429	2,281	5,202,665,101	4,155,512,785	25.2	51,441,963	460,478,420
Colorado	326	545	315,261,666	147,448,435	113.8	15,026,212	61,965,279
Connecticut	207	362	531,256,366	580,637,833	-8.5	40,978,151	155,026,137
Delaware	35	42	278,609,051	132,478,537	110.3	31,511,206	32,479,210
Florida	409	652	436,446,695	410,413,188	6.3	2,929,872	118,290,613
Georgia	486	793	677,971,295	481,063,350	40.9	2,940,022	281,383,522
Hawaii	*	*	*	*	*	*	*
Idaho	19	28	143,955,462	7,772,940	1752.0	120,561	10,383,709
Illinois	694	1,137	984,840,335	1,222,294,704	-19.4	15,453,638	234,118,182
Indiana	154	262	253,438,711	241,043,458	5.1	6,966,059	45,200,756
Iowa	113	191	91,804,498	88,586,395	3.6	350,755	22,943,864
Kansas	227	427	97,640,676	83,436,006	17.0	18,772,054	40,125,855
Kentucky	96	147	162,060,835	160,507,405	1.0	265,246	16,546,539
Louisiana	674	1,195	399,420,906	346,992,302	15.1	16,155,743	54,650,933
Maine	8	16	5,611,177	5,503,704	2.0	0	1,727,200
Maryland	138	213	59,448,760	53,504,456	11.1	3,603,677	24,758,972
Massachusetts	429	747	502,380,530	535,856,465	-6.2	20,893,664	115,312,635
Michigan	259	425	290,882,318	282,062,745	3.1	60,653,168	152,129,571
Minnesota	363	615	831,863,132	406,193,821	104.8	10,901,911	144,003,009
Mississippi	87	152	111,187,537	121,091,185	-8.2	896,388	52,230,053
Missouri	409	691	514,155,894	444,598,861	15.6	61,222,733	219,156,608
Montana	12	18	4,808,269	6,141,231	-21.7	0	499,600
Nebraska	107	178	66,220,152	45,347,975	46.0	5,398,589	34,218,297
Nevada	33	67	8,870,788	7,623,145	16.4	2,779	4,276,583
New Hampshire	41	74	33,849,734	48,545,371	-30.3	4,493	12,221,648
New Jersey	499	762	2,522,421,973	1,795,711,219	40.5	35,638,458	899,846,824
New Mexico	307	572	145,262,398	100,587,557	44.4	733,977	15,489,346
New York	565	893	890,879,239	730,908,855	21.9	2,478,880	217,516,763
North Carolina	243	438	311,870,736	312,988,691	-0.4	2,499,529	41,457,374
North Dakota	11	18	2,270,517	1,675,628	35.5	0	1,098,879
Ohio	524	823	1,008,406,079	897,172,827	12.4	62,531,950	223,705,841
Oklahoma	692	1,211	1,581,841,143	1,575,338,621	0.4	262,487,249	322,102,901
Oregon	112	175	95,236,225	106,445,524	-10.5	146,004	13,407,301
Pennsylvania	429	701	1,485,282,787	994,559,609	49.3	95,026,397	199,533,598
Rhode Island	29	45	48,507,843	39,256,635	23.6	23,235	8,303,530
South Carolina	84	170	111,368,343	70,885,149	57.1	3,670,369	13,764,625
South Dakota	18	33	59,477,905	53,501,778	11.2	378,087	30,059,518
Tennessee	263	464	349,230,554	255,409,333	36.7	24,604,737	101,888,137
Utah	106	199	46,668,068	68,372,813	-31.7	4,533,785	27,084,672
Vermont	11	17	3,018,261	2,237,545	34.9	25,377	658,274
Virginia	207	335	253,528,913	315,413,761	-19.6	17,716,189	63,258,212
Washington	171	268	172,121,567	114,650,737	50.1	6,631,006	40,644,457
Washington, DC	27	39	207,602,431	223,453,203	-7.1	68,560,321	275,194,699
West Virginia	15	23	12,265,299	13,123,558	-6.5	327,693	7,059,413
Wisconsin	231	373	300,408,814	238,222,830	26.1	7,181,615	50,264,199
Wyoming	5	14	7,965,283	6,606,782	20.6	0	4,143,199
Canada	8	36	488,778	1,487,306	-67.1	0	46,914
Mexico	*	*	*	*	*	*	*

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1997 3rd Qtr	1996 3rd Qtr	1997 3rd Qtr	1996 3rd Qtr			
Other	*	4	\$ *	\$ 227,458	* %	\$ *	\$ *
Out-of-State Total	11,919 =====	19,993 =====	\$ 22,185,301,530 =====	\$ 18,374,082,392 =====	20.7% =====	\$ 970,077,445 =====	\$ 4,967,182,260 =====
Total	375,739	433,347	\$168,081,889,635	\$149,576,213,105	12.4%	\$2,024,807,478	\$44,704,823,777

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

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County	Reporting Outlets		Gross Sales		Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1997 3rd Qtr	1996 3rd Qtr	1997 3rd Qtr	1996 3rd Qtr				
Anderson	460	513	\$ 717,104,810	\$ 482,954,918	48.5%	\$ 401,912	\$ 40,192,408	
Andrews	181	208	21,590,675	18,063,878	19.5	14,030	9,490,359	
Angelina	758	836	176,523,036	170,038,882	3.8	897,816	87,473,153	
Aransas	293	319	43,923,799	57,129,541	-23.1	50,627	22,425,468	
Archer	94	104	9,641,791	8,358,998	15.3	3,667	3,528,318	
Armstrong	19	23	1,292,073	1,335,472	-3.2	484	570,582	
Atascosa	310	350	46,725,991	37,195,054	25.6	34,479	20,499,526	
Austin	324	358	52,885,115	52,297,592	1.1	85,730	24,297,013	
Bailey	97	94	13,487,363	10,917,425	23.5	14,543	4,463,589	
Bandera	181	202	14,232,478	18,005,004	-21.0	36,322	7,095,572	
Bastrop	448	545	104,143,501	91,681,201	13.6	149,487	33,844,667	
Baylor	70	77	7,863,527	6,584,015	19.4	35,582	2,515,688	
Bee	243	275	35,625,245	31,590,894	12.8	243,234	20,170,735	
Bell	2,133	2,293	704,490,851	650,938,854	8.2	1,418,375	222,771,025	
Bexar	12,296	13,734	3,477,329,328	3,312,166,769	5.0	20,811,991	1,734,218,462	
Blanco	139	164	8,334,137	9,253,661	-9.9	4,626	3,705,935	
Borden	*	4	*	25,986	*	*	*	
Bosque	194	221	14,457,315	14,117,293	2.4	5,397	7,048,952	
Bowie	970	1,082	225,121,841	225,100,053	0.0	1,204,700	110,131,665	
Brazoria	2,087	2,450	419,196,738	401,503,245	4.4	1,525,638	195,335,762	
Brazos	1,350	1,439	349,205,765	349,454,145	-0.1	1,435,802	196,753,989	
Brewster	194	212	17,685,905	16,823,130	5.1	42,911	9,279,441	
Briscoe	31	33	1,292,321	1,130,913	14.3	761	561,196	
Brooks	104	107	11,493,540	10,821,857	6.2	45,134	6,261,776	
Brown	448	483	79,201,503	72,773,751	8.8	177,270	41,506,948	
Burleson	179	179	28,228,875	21,567,717	30.9	28,009	9,451,088	
Burnet	451	504	72,603,764	64,010,532	13.4	210,907	38,463,368	
Caldwell	283	311	40,555,069	36,438,236	11.3	148,293	15,656,648	
Calhoun	224	252	33,802,078	32,604,280	3.7	158,983	16,846,891	
Callahan	140	162	7,536,772	7,987,571	-5.6	8,289	3,758,383	
Cameron	3,082	3,505	539,380,209	495,536,347	8.8	2,346,867	280,573,633	
Camp	126	147	17,580,860	18,866,498	-6.8	17,834	7,906,761	
Carson	72	77	5,639,885	5,025,287	12.2	2,394	1,905,771	
Cass	322	373	48,590,663	47,088,004	3.2	136,444	18,572,638	
Castro	88	93	9,360,565	13,217,504	-29.2	25,740	3,818,272	
Chambers	231	269	151,001,353	103,121,758	46.4	129,948	13,047,457	
Cherokee	410	490	73,768,957	68,332,238	8.0	116,175	28,143,156	
Childress	101	105	17,280,098	15,630,971	10.6	18,292	7,235,854	
Clay	105	109	13,291,188	11,963,012	11.1	14,676	3,552,081	
Cochran	40	41	3,771,349	3,706,634	1.7	1,586	1,249,895	
Coke	56	56	6,701,921	5,482,082	22.3	914	1,303,987	
Coleman	138	142	14,637,742	14,582,681	0.4	4,714	5,613,501	
Collin	2,856	3,056	1,114,702,904	982,917,499	13.4	6,502,554	562,383,940	
Collingsworth	33	39	3,232,357	3,031,691	6.6	5,431	1,239,331	
Colorado	285	304	42,769,506	40,484,246	5.6	223,527	15,543,991	
Comal	933	1,034	588,439,162	549,302,631	7.1	687,275	95,041,189	
Comanche	178	199	23,245,855	21,548,771	7.9	26,353	8,316,418	
Concho	34	38	3,810,548	3,746,516	1.7	389	1,249,986	
Cooke	497	550	97,448,550	84,322,050	15.6	234,897	44,333,012	
Coryell	384	439	68,301,900	60,959,062	12.0	203,049	32,475,468	
Cottle	30	43	3,088,025	2,585,160	19.5	605	590,166	
Crane	61	68	6,518,478	8,014,314	-18.7	6,575	2,571,003	

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	1997 3rd Qtr	1996 3rd Qtr	1997 3rd Qtr	1996 3rd Qtr	1996 3rd Qtr	Change	Purchases	State Sales & Use Tax
Crockett	77	83	\$ 7,863,455	\$ 6,783,933		15.9%	\$ 6,042	\$ 3,732,144
Crosby	67	73	12,922,690	11,901,626		8.6	31,353	2,173,440
Culberson	60	62	8,136,433	8,599,890		-5.4	9,947	2,788,941
Dallam	130	134	15,169,779	13,148,030		15.4	84,187	7,036,199
Dallas	21,771	24,793	8,476,300,157	8,135,552,257		4.2	50,183,464	3,408,912,753
Dawson	179	191	22,728,525	22,297,488		1.9	21,265	10,609,311
Deaf Smith	209	225	33,042,174	31,370,964		5.3	91,306	10,913,614
Delta	62	61	2,884,739	2,792,214		3.3	814	1,010,192
Denton	2,591	2,866	923,621,008	737,256,786		25.3	4,129,739	432,776,216
De Witt	237	262	28,869,204	27,418,334		5.3	87,866	11,464,063
Dickens	38	36	2,403,266	2,272,365		5.8	940	1,235,461
Dimmit	97	107	10,291,367	9,804,348		5.0	23,151	5,863,482
Donley	63	71	3,704,274	4,016,384		-7.8	1,980	1,741,837
Duval	128	140	8,754,606	6,692,236		30.8	10,826	4,398,826
Eastland	254	277	32,064,848	31,337,967		2.3	170,665	12,502,599
Ector	1,694	1,923	322,445,374	291,442,297		10.6	1,581,846	157,982,377
Edwards	16	21	2,314,553	2,132,305		8.5	285	983,139
Ellis	875	951	162,945,309	151,298,288		7.7	535,530	74,283,068
El Paso	5,489	5,997	1,241,045,356	1,364,297,796		-9.0	5,610,444	614,286,577
Erath	337	371	74,464,060	71,545,233		4.1	188,051	33,951,573
Falls	182	195	16,248,499	15,646,574		3.8	57,852	7,460,241
Fannin	290	334	39,414,859	33,493,512		17.7	136,581	14,685,371
Fayette	382	431	61,017,525	57,046,986		7.0	148,302	19,679,714
Fisher	39	40	3,041,951	2,499,679		21.7	2,994	1,095,435
Floyd	86	87	11,003,153	9,962,424		10.4	2,842	2,366,260
Foard	21	22	1,349,287	1,250,685		7.9	642	410,572
Fort Bend	2,123	2,487	525,232,101	481,102,522		9.2	3,510,072	270,677,421
Franklin	101	114	12,373,958	9,901,190		25.0	131,403	5,292,105
Freestone	185	203	26,337,274	25,359,841		3.9	15,035	8,618,560
Frio	141	164	16,691,770	15,942,795		4.7	50,446	7,954,033
Gaines	160	178	21,922,561	18,228,280		20.3	81,728	7,543,747
Galveston	2,484	2,873	457,124,296	429,679,876		6.4	1,460,603	244,212,480
Garza	156	187	6,569,701	6,246,068		5.2	10,260	3,486,666
Gillespie	420	441	49,404,193	45,869,777		7.7	196,835	27,644,790
Glasscock	11	19	616,018	424,249		45.2	942	262,453
Goliad	59	72	5,941,239	6,001,739		-1.0	2,415	2,417,701
Gonzales	197	196	25,729,367	24,226,569		6.2	89,841	10,511,690
Gray	315	352	61,195,245	56,483,030		8.3	131,793	34,162,918
Grayson	1,301	1,465	263,765,005	267,337,189		-1.3	854,888	128,128,919
Gregg	1,724	1,861	418,729,139	410,829,589		1.9	2,251,726	211,074,907
Grimes	217	236	50,595,230	60,925,463		-17.0	32,547	10,930,506
Guadalupe	622	708	101,421,741	90,617,075		11.9	255,559	59,052,369
Hale	417	454	481,245,137	492,666,740		-2.3	799,756	31,247,069
Hall	60	66	3,520,914	3,695,054		-4.7	17,833	1,806,321
Hamilton	117	136	10,160,770	10,114,461		0.5	7,691	4,260,190
Hansford	77	82	8,960,837	9,184,334		-2.4	6,473	3,224,366
Hardeman	67	74	5,084,836	5,438,200		-6.5	72,477	2,557,582
Hardin	414	473	84,634,320	82,037,711		3.2	116,549	30,375,134
Harris	32,591	37,353	11,424,099,125	8,738,208,385		30.7	57,408,498	4,509,760,580
Harrison	510	562	89,189,380	90,042,137		-0.9	422,783	40,789,373
Hartley	20	22	4,684,027	5,017,583		-6.6	14,938	891,811
Haskell	99	119	13,192,784	11,788,235		11.9	8,158	3,479,386

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	1997 3rd Qtr	1996 3rd Qtr	1997 3rd Qtr	1996 3rd Qtr	1996 3rd Qtr	Change	Purchases	State Sales & Use Tax
Hays	981	1,106	\$ 200,752,133	\$ 171,830,284		16.8%	\$ 1,577,350	\$ 127,829,293
Hemphill	64	74	5,387,772	4,643,946		16.0	13,208	2,373,337
Henderson	803	897	119,552,923	135,350,844		-11.7	239,145	61,043,074
Hidalgo	4,027	4,635	831,550,923	790,184,311		5.2	6,167,753	439,618,244
Hill	455	497	75,879,882	80,611,449		-5.9	238,661	43,108,437
Hockley	259	295	42,256,694	34,482,116		22.5	223,908	16,988,705
Hood	441	502	66,919,626	68,846,431		-2.8	151,440	37,554,627
Hopkins	375	432	99,453,177	93,814,357		6.0	108,591	34,080,920
Houston	198	216	29,795,816	27,058,652		10.1	82,425	11,456,124
Howard	394	436	68,426,701	63,209,526		8.3	130,614	30,070,894
Hudspeth	35	39	1,677,938	1,790,407		-6.3	535	490,821
Hunt	753	879	130,716,244	125,216,652		4.4	682,397	63,942,770
Hutchinson	288	289	42,256,525	44,620,768		-5.3	67,610	20,274,883
Irion	23	25	819,586	876,746		-6.5	1,948	505,460
Jack	91	110	6,447,539	6,358,759		1.4	5,322	3,518,955
Jackson	135	145	57,375,879	43,107,943		33.1	26,610	10,202,208
Jasper	429	460	78,677,802	91,814,981		-14.3	214,422	35,067,630
Jeff Davis	43	46	1,952,905	1,883,038		3.7	8,082	1,254,718
Jefferson	2,489	2,817	580,726,048	557,842,986		4.1	2,833,426	329,625,397
Jim Hogg	68	77	7,805,191	7,289,011		7.1	55,835	3,787,507
Jim Wells	428	453	62,789,090	57,561,146		9.1	125,770	35,004,689
Johnson	801	880	174,358,573	166,053,291		5.0	686,273	86,047,734
Jones	154	170	40,677,612	37,073,496		9.7	34,041	14,817,922
Karnes	132	148	14,953,990	15,698,304		-4.7	58,677	7,283,450
Kaufman	788	891	138,830,074	123,251,615		12.6	348,799	63,051,632
Kendall	341	387	84,413,851	72,261,701		16.8	102,020	20,373,947
Kenedy	4	5	38,693	140,287		-72.4	0	35,732
Kent	12	11	3,168,411	2,818,384		12.4	0	147,755
Kerr	512	586	104,134,892	92,202,783		12.9	266,142	54,230,339
Kimble	85	85	11,609,504	11,429,656		1.6	7,252	4,464,214
King	13	8	415,167	370,538		12.0	108	156,229
Kinney	38	37	1,678,261	1,578,852		6.3	934	921,513
Kleberg	301	314	52,787,998	50,737,103		4.0	97,920	30,115,760
Knox	65	66	13,749,596	5,035,574		173.0	1,609	1,566,712
Lamar	567	610	123,876,574	118,121,011		4.9	294,246	57,729,693
Lamb	167	185	14,673,970	14,249,730		3.0	127,634	6,840,706
Lampasas	171	205	22,431,570	19,928,843		12.6	15,006	8,690,822
La Salle	71	82	5,630,526	5,786,270		-2.7	10,753	2,377,487
Lavaca	241	250	34,568,280	32,587,539		6.1	72,739	13,245,254
Lee	194	196	31,033,326	29,914,520		3.7	51,297	13,182,018
Leon	203	208	22,039,260	19,665,933		12.1	31,128	8,056,596
Liberty	549	611	298,165,980	274,933,782		8.5	326,586	48,070,299
Limestone	261	286	40,682,768	37,244,289		9.2	38,929	16,353,253
Lipscomb	38	47	2,385,875	2,252,010		5.9	7,391	911,301
Live Oak	128	147	21,783,231	21,411,286		1.7	24,040	6,542,468
Llano	227	250	22,148,939	21,205,428		4.4	10,277	9,955,831
Loving	4	4	19,663	4,474		339.5	0	14,711
Lubbock	3,066	3,408	714,276,226	697,218,640		2.4	2,469,189	350,891,924
Lynn	47	64	6,946,789	4,122,062		68.5	15,597	1,322,137
Madison	90	14	17,027,891	15,528,273		9.7	58,526	7,133,111
Marion	168	192	12,233,568	12,457,361		-1.8	17,043	4,859,608
Martin	50	59	9,212,876	7,829,144		17.7	3,079	1,485,851

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	1997 3rd Qtr	1996 3rd Qtr	1997 3rd Qtr	1996 3rd Qtr	1996 3rd Qtr	Change	Purchases	State Sales & Use Tax	
Mason	56	66	\$ 3,457,953	\$ 3,354,570		3.1%	\$ 955	\$ 1,579,923	
Matagorda	416	466	60,765,044	57,365,438		5.9	118,157	30,239,948	
Maverick	422	487	65,000,689	63,930,809		1.7	223,249	36,439,958	
McCulloch	109	116	14,644,358	13,691,877		7.0	25,803	8,378,221	
McLennan	2,365	2,603	504,944,551	491,053,089		2.8	1,993,403	245,570,126	
McMullen	8	13	570,782	526,787		8.4	6,972	258,494	
Medina	330	344	59,306,704	52,989,100		11.9	248,774	16,664,257	
Menard	35	42	2,358,974	2,328,996		1.3	957	1,119,913	
Midland	1,718	1,942	372,755,981	324,727,261		14.8	1,756,697	200,426,169	
Milam	268	316	33,079,454	31,626,753		4.6	25,266	12,765,287	
Mills	69	74	6,134,430	4,904,175		25.1	12,050	2,305,541	
Mitchell	115	126	10,840,824	9,922,889		9.3	2,389	5,362,786	
Montague	276	313	30,542,068	29,859,439		2.3	50,578	11,678,112	
Montgomery	2,167	2,438	587,074,416	550,848,083		6.6	3,305,893	332,621,197	
Moore	207	218	29,796,479	27,945,973		6.6	229,999	17,380,491	
Morris	114	140	12,723,321	12,426,491		2.4	41,740	5,637,247	
Motley	32	33	1,152,103	1,078,283		6.8	5,952	501,768	
Nacogdoches	589	663	133,022,483	123,500,368		7.7	358,501	62,518,735	
Navarro	509	560	89,792,798	83,160,393		8.0	311,125	38,684,857	
Newton	97	112	22,788,747	17,089,675		33.3	16,547	3,734,031	
Nolan	213	255	34,431,793	28,858,864		19.3	122,623	15,381,912	
Nueces	3,357	3,734	728,227,468	746,304,566		-2.4	4,075,128	432,872,855	
Ochiltree	132	136	18,167,946	16,118,584		12.7	16,562	8,837,658	
Oldham	22	30	2,681,039	2,669,802		0.4	396	979,041	
Orange	711	826	135,804,123	128,939,600		5.3	451,723	70,375,836	
Palo Pinto	324	370	58,630,858	51,963,704		12.8	278,060	27,386,021	
Panola	206	242	29,740,464	28,255,289		5.3	65,743	13,089,706	
Parker	592	670	182,059,343	164,047,680		11.0	530,981	57,163,739	
Parmer	75	91	10,048,507	8,132,124		23.6	29,427	2,709,611	
Pecos	209	224	24,780,121	24,453,147		1.3	27,888	12,964,478	
Polk	387	432	72,660,038	68,450,029		6.2	140,365	34,302,993	
Potter	1,711	1,819	449,621,669	444,649,016		1.1	3,866,196	246,711,810	
Presidio	104	115	6,295,661	5,888,816		6.9	17,776	2,836,744	
Rains	84	94	7,937,174	7,763,870		2.2	1,671	4,603,271	
Randall	722	816	169,239,906	163,554,107		3.5	347,623	59,502,672	
Reagan	49	55	7,270,739	7,345,834		-1.0	11,279	3,321,203	
Real	46	65	3,014,861	2,260,443		33.4	4,662	1,055,847	
Red River	151	173	18,783,965	17,326,844		8.4	59,769	6,108,841	
Reeves	180	188	18,884,624	17,507,848		7.9	67,937	9,101,478	
Refugio	96	114	11,765,492	10,821,256		8.7	17,084	5,511,536	
Roberts	10	12	464,574	486,385		-4.5	2,560	248,603	
Robertson	143	178	14,049,484	14,380,325		-2.3	91,374	5,979,274	
Rockwall	395	437	80,423,538	67,687,476		18.8	1,701,808	41,470,880	
Runnels	151	158	13,978,035	13,199,435		5.9	14,046	6,742,736	
Rusk	411	461	55,115,866	50,335,611		9.5	173,071	23,844,446	
Sabine	123	138	10,180,935	11,975,626		-15.0	10,239	4,540,795	
San Augustine	90	101	9,629,912	10,009,250		-3.8	16,840	3,606,546	
San Jacinto	140	167	10,839,960	10,709,357		1.2	13,487	5,406,348	
San Patricio	524	570	89,704,267	81,364,555		10.2	222,050	35,751,222	
San Saba	82	92	6,312,833	5,656,323		11.6	5,265	2,871,866	
Schleicher	33	38	2,094,136	1,878,172		11.5	395	1,001,180	
Scurry	209	225	30,927,399	29,078,742		6.4	91,197	15,728,689	

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County	Reporting Outlets 1997 3rd Qtr	Reporting Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Shackelford	53	51	\$ 3,069,931	\$ 2,839,661	8.1%	\$ 2,799	\$ 1,754,273
Shelby	262	296	38,998,941	36,809,407	5.9	72,731	16,471,984
Sherman	35	28	4,252,534	4,021,611	5.7	36,819	931,041
Smith	2,186	2,526	474,905,488	476,367,037	-0.3	1,729,177	252,109,429
Somervell	79	94	8,292,470	7,162,496	15.8	5,292	4,008,660
Starr	393	427	51,717,729	48,054,282	7.6	85,875	24,349,838
Stephens	156	167	16,720,682	15,278,402	9.4	24,003	8,275,177
Sterling	31	33	1,634,424	1,586,492	3.0	12,777	1,034,321
Stonewall	37	42	3,105,630	3,215,084	-3.4	955	1,097,197
Sutton	82	87	7,453,134	6,695,818	11.3	8,054	4,194,591
Swisher	93	92	10,209,151	9,328,271	9.4	18,435	3,328,019
Tarrant	11,725	12,786	4,040,840,646	3,788,006,272	6.7	18,981,347	1,953,620,714
Taylor	1,441	1,604	339,306,475	337,557,174	0.5	973,350	164,183,845
Terrell	26	27	852,740	959,338	-11.1	12,132	395,459
Terry	132	145	26,886,999	27,949,743	-3.8	41,719	8,773,727
Throckmorton	33	29	1,352,732	1,389,778	-2.7	488	666,181
Titus	325	374	75,253,895	70,775,658	6.3	374,766	35,038,385
Tom Green	1,288	1,478	241,941,097	230,043,580	5.2	642,216	125,887,238
Travis	7,975	9,167	2,373,155,293	2,146,569,710	10.6	39,742,220	1,273,963,152
Trinity	161	190	19,860,635	16,100,942	23.4	11,336	6,780,109
Tyler	159	187	21,327,138	20,418,583	4.4	91,830	9,108,593
Upshur	269	314	46,702,569	43,623,767	7.1	133,134	17,702,578
Upton	62	72	4,497,050	3,401,192	32.2	323	2,732,261
Uvalde	305	334	52,353,706	46,850,421	11.7	131,794	25,547,850
Val Verde	437	502	72,857,276	71,383,874	2.1	270,471	37,579,513
Van Zandt	764	903	57,755,459	53,355,360	8.2	175,023	27,624,262
Victoria	874	946	230,486,779	220,206,428	4.7	975,319	120,939,283
Walker	446	509	106,607,648	85,087,952	25.3	275,534	47,403,948
Waller	248	275	117,417,047	104,799,239	12.0	108,278	17,151,425
Ward	160	182	16,647,639	15,734,421	5.8	18,384	8,057,635
Washington	396	432	60,316,632	57,608,889	4.7	271,748	32,724,884
Webb	1,785	1,979	396,117,883	355,323,908	11.5	1,852,080	195,115,311
Wharton	488	515	84,337,727	70,992,093	18.8	281,196	35,080,261
Wheeler	93	93	9,427,290	10,554,923	-10.7	1,251	3,436,591
Wichita	1,535	1,669	280,745,304	292,206,787	-3.9	1,790,024	159,467,587
Wilbarger	179	206	24,385,413	25,834,991	-5.6	76,880	10,769,217
Willacy	146	162	15,648,670	15,186,343	3.0	73,103	7,278,253
Williamson	1,635	1,875	424,297,861	383,439,360	10.7	4,148,908	226,266,753
Wilson	190	213	22,172,598	21,187,351	4.7	40,044	9,593,329
Winkler	103	110	8,936,110	8,003,457	11.7	24,445	4,962,831
Wise	331	386	71,161,490	70,767,400	0.6	133,995	31,655,729
Wood	523	568	58,699,213	52,017,991	12.8	285,979	26,822,088
Yoakum	109	125	13,657,231	11,956,135	14.2	80,471	3,848,105
Young	317	357	32,706,305	30,663,683	6.7	67,441	15,768,992
Zapata	116	132	9,130,237	8,854,935	3.1	14,808	4,703,821
Zavala	81	95	5,885,185	5,511,628	6.8	4,828	2,532,601
In-State Total	196,843	221,159	\$ 54,170,424,377	\$ 49,003,156,044	10.5%	\$ 284,417,702	\$23,845,016,167

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1997 3rd Qtr	1996 3rd Qtr	1997 3rd Qtr	1996 3rd Qtr			
Alabama	11	36	\$ 2,943,092	\$ 4,062,397	-27.6%	\$ 96,170	\$ 841,928
Alaska	*	*	*	*	*	*	*
Arizona	40	89	191,331,911	82,615,845	131.6	174,533	39,150,803
Arkansas	69	140	11,109,036	11,735,569	-5.3	20,094	2,102,252
California	252	509	394,874,229	318,387,466	24.0	214,708	91,490,496
Colorado	58	112	8,653,166	10,193,856	-15.1	118,250	3,143,573
Connecticut	26	68	9,891,228	29,286,439	-66.2	4,538	2,836,272
Delaware	*	*	*	*	*	*	*
Florida	72	148	31,308,000	53,379,881	-41.3	517	24,709,903
Georgia	83	165	107,659,424	79,418,939	35.6	399,343	55,716,150
Hawaii	*	*	*	*	*	*	*
Idaho	*	7	*	558	*	*	*
Illinois	104	215	135,709,175	203,025,600	-33.2	1,554,802	29,052,526
Indiana	21	43	44,911,662	27,596,885	62.7	261,783	24,519,068
Iowa	16	33	2,383,541	3,110,609	-23.4	4,059	2,155,973
Kansas	45	87	4,529,792	6,238,218	-27.4	53,591	3,164,547
Kentucky	10	34	25,634,598	34,320,806	-25.3	0	3,315,631
Louisiana	161	304	158,200,644	137,286,916	15.2	1,670	10,404,224
Maine	*	*	*	*	*	*	*
Maryland	17	41	5,798,508	4,492,027	29.1	4	2,561,574
Massachusetts	75	188	133,513,764	110,917,274	20.4	1,182,659	35,972,162
Michigan	31	64	22,767,461	19,531,164	16.6	162,534	13,555,610
Minnesota	63	129	131,223,474	42,021,549	212.3	165,708	30,517,767
Mississippi	7	20	452,538	180,488	150.7	0	331,947
Missouri	58	134	18,153,326	28,400,308	-36.1	210,047	4,011,021
Montana	4	8	287,840	325,739	-11.6	0	173,115
Nebraska	19	39	9,254,943	11,654,798	-20.6	12,272	8,249,904
Nevada	5	13	970,455	633,988	53.1	0	947,137
New Hampshire	8	18	3,291,096	2,124,807	54.9	0	403,853
New Jersey	105	159	70,561,833	69,236,102	1.9	1,527,739	19,260,202
New Mexico	69	156	6,350,358	8,388,676	-24.3	16,520	1,469,665
New York	88	153	153,244,659	164,348,801	-6.8	252,914	46,985,836
North Carolina	39	88	25,489,386	19,204,756	32.7	217,904	5,545,325
North Dakota	4	6	986,019	875,743	12.6	0	701,874
Ohio	72	144	139,555,493	154,886,827	-9.9	12,591,317	36,297,991
Oklahoma	159	317	299,264,378	179,829,832	66.4	30,745,909	37,682,603
Oregon	16	31	3,379,664	2,877,748	17.4	0	1,769,885
Pennsylvania	54	97	55,357,306	53,639,415	3.2	49,134	29,888,685
Rhode Island	*	*	*	*	*	*	*
South Carolina	6	24	352,976	1,124,645	-68.6	0	112,918
South Dakota	5	10	54,703,050	48,667,469	12.4	0	27,902,900
Tennessee	47	93	15,258,514	11,303,449	35.0	616,258	4,131,662
Utah	27	62	4,094,799	8,033,763	-49.0	3,980,663	7,088,663
Vermont	4	7	1,975,231	1,845,482	7.0	25,377	565,216
Virginia	28	62	17,692,795	19,965,483	-11.4	58,724	8,048,949
Washington	22	52	11,508,428	10,699,573	7.6	25,743	6,958,272
Washington, DC	5	11	688,234	337,430	104.0	10	664,155
West Virginia	*	*	*	*	*	*	*
Wisconsin	24	46	18,844,447	17,901,381	5.3	14,089	6,086,332
Wyoming	*	5	*	6,256,781	*	*	*
Canada	*	10	*	349,439	*	*	*
Mexico	*	*	*	*	*	*	*

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 State Sales and Use Tax Analysis
 For the Retail Trade Division

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State or Country	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1997 3rd Qtr	1996 3rd Qtr	1997 3rd Qtr	1996 3rd Qtr			
Other	*	*	\$ *	\$ *	* %	\$ *	\$ *
Out-of-State Total	2,042	4,190	\$ 2,343,302,141	\$ 2,001,452,867	17.1%	\$ 54,759,583	\$ 634,858,501
Total	198,885	225,349	\$ 56,513,726,518	\$ 51,004,608,911	10.8%	\$ 339,177,285	\$24,479,874,668

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

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

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Industry	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	7,587	8,892	\$ 598,719,995	\$ 546,299,979	9.6%	\$ 4,454,115	\$ 250,638,667
Mining	1,878	2,032	2,005,128,175	2,483,987,724	-19.3	108,111,854	270,709,676
Construction	17,246	20,607	7,685,664,701	6,807,624,056	12.9	122,424,454	1,346,992,243
Manufacturing	19,181	23,376	30,997,959,897	29,288,971,602	5.8	534,473,639	3,130,224,316
Transportation/Utilities	6,040	6,687	14,031,211,049	10,660,044,569	31.6	309,357,187	5,137,001,081
Wholesale Trade							
Durable Goods	16,246	18,840	18,344,030,536	17,844,048,207	2.8	66,054,165	2,758,536,546
Nondurable Goods	7,377	8,795	19,200,038,902	16,096,735,631	19.3	159,767,432	1,076,180,520
Total Wholesale Trade	23,623	27,635	37,544,069,438	33,940,783,838	10.6	225,821,597	3,834,717,066
Retail Trade							
Building Materials	8,343	9,149	3,688,442,514	3,255,278,691	13.3	22,518,252	2,165,176,561
General Merchandise	4,991	5,365	7,798,567,165	7,580,849,644	2.9	43,891,583	4,844,795,131
Food Stores	21,910	22,976	8,941,419,381	8,569,398,702	4.3	29,008,904	2,864,939,063
Automotive	15,977	17,184	12,250,482,682	10,971,602,261	11.7	59,125,399	1,557,864,653
Clothing	14,946	17,626	2,104,472,785	1,985,888,336	6.0	19,873,390	1,827,714,673
Home Furnishings	17,937	21,067	6,046,920,710	4,991,084,050	21.2	45,880,197	2,730,948,382
Restaurants	43,895	46,894	5,698,438,951	4,793,893,374	18.9	42,048,172	4,350,030,211
Drug Stores	3,124	3,367	1,520,190,260	1,389,116,356	9.4	6,568,480	468,047,158
Liquor Stores	3,048	3,273	414,077,779	400,305,273	3.4	578,361	316,969,002
Miscellaneous Retail	64,714	78,448	8,050,714,291	7,067,192,224	13.9	69,684,547	3,353,389,834
Total Retail Trade	198,885	225,349	56,513,726,518	51,004,608,911	10.8	339,177,285	24,479,874,668
Financial Services	3,950	4,471	661,203,257	439,470,442	50.5	38,985,354	177,668,444
Services	94,168	109,321	15,308,963,109	13,206,940,746	15.9	209,740,250	5,477,383,658
Public Administration	354	368	259,106,782	256,071,847	1.2	1,854,475	114,665,881
Nonclassifiable	338	352	161,266,284	126,473,252	27.5	3,515,939	29,277,440
Other	2,489	4,257	2,314,870,430	814,936,139	184.1	126,891,329	455,670,637
Total	375,739	433,347	\$168,081,889,635	\$149,576,213,105	12.4%	\$2,024,807,478	\$44,704,823,777

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

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

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MSA	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Abilene	2,799	3,090	\$ 854,349,940	\$ 809,381,661	5.6%	\$ 5,809,182	\$ 262,103,927
Amarillo	4,579	5,013	1,529,709,960	1,547,158,199	-1.1	11,806,244	467,130,625
Austin-San Marcos	21,880	25,539	7,482,712,564	6,569,978,937	13.9	105,679,613	2,673,284,270
Beaumont-Port Arthur-Orange	6,689	7,651	2,455,055,277	2,115,103,281	16.1	11,465,471	629,741,988
Brazoria PMSA	3,730	4,358	930,144,701	883,879,822	5.2	4,789,077	266,503,743
Brownsville-Harlingen-San Benito	4,986	5,742	956,765,281	883,844,795	8.3	5,268,054	385,729,119
Bryan-College Station	2,552	2,774	635,688,065	625,011,899	1.7	3,597,998	273,141,680
Corpus Christi	7,234	8,124	2,755,560,666	2,084,745,520	32.2	11,085,238	763,754,261
Dallas PMSA	61,166	70,059	37,650,474,554	34,003,598,322	10.7	350,420,217	10,054,840,068
El Paso	9,356	10,239	2,976,347,043	3,162,703,294	-5.9	22,151,695	848,748,874
Fort Worth-Arlington PMSA	26,927	30,136	11,060,135,975	9,951,585,832	11.1	105,589,220	3,289,359,955
Galveston-Texas City PMSA	4,265	4,941	1,662,153,420	2,027,316,858	-18.0	5,015,403	337,661,983
Houston PMSA	72,049	83,630	36,878,248,315	31,427,930,552	17.3	200,897,260	8,837,184,908
Killeen-Temple	4,336	4,715	1,625,328,963	1,540,402,509	5.5	6,673,324	368,025,738
Laredo	2,892	3,234	698,453,653	712,529,373	-2.0	10,396,033	261,377,857
Longview-Marshall	4,633	5,223	1,479,876,601	1,442,733,397	2.6	10,389,044	433,465,492
Lubbock	5,702	6,333	1,857,797,648	1,803,513,259	3.0	10,382,083	512,316,491
McAllen-Edinburg-Mission	6,495	7,466	1,607,882,277	1,315,820,880	22.2	9,377,192	552,311,837
Odessa-Midland	7,050	7,845	1,688,584,816	1,558,045,176	8.4	11,016,770	620,339,072
San Angelo	2,423	2,748	512,710,059	477,106,349	7.5	4,007,332	176,068,126
San Antonio	25,356	28,755	11,437,878,690	9,783,409,324	16.9	72,017,385	2,986,502,155
Sherman-Denison	2,306	2,612	542,287,911	494,397,247	9.7	4,157,367	176,356,642
Texarkana	1,671	1,856	551,701,354	500,485,620	10.2	3,405,707	148,955,428
Tyler	3,838	4,427	888,620,194	912,000,205	-2.6	7,663,814	365,499,602
Victoria	1,650	1,790	478,645,677	430,439,844	11.2	3,746,443	179,017,816
Waco	4,262	4,726	1,554,230,692	1,476,754,615	5.2	7,403,854	358,927,347
Wichita Falls	2,959	3,300	625,605,541	570,159,265	9.7	4,129,082	224,338,624
MSA Total	303,785	346,326	133,376,949,837	119,110,036,035	12.0	1,008,340,102	36,452,687,628
Texas Non-MSA Areas	60,035	67,028	12,519,638,268	12,092,094,678	3.5	46,389,931	3,284,953,889
Texas Total	363,820	413,354	145,896,588,105	131,202,130,713	11.2	1,054,730,033	39,737,641,517
Out-of-State Taxpayers	11,919	19,993	22,185,301,530	18,374,082,392	20.7	970,077,445	4,967,182,260
Total	375,739	433,347	\$168,081,889,635	\$149,576,213,105	12.4%	\$2,024,807,478	\$44,704,823,777

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

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MSA	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Abilene	1,441	1,604	\$ 339,306,475	\$ 337,557,174	0.5%	\$ 973,350	\$ 164,183,845
Amarillo	2,433	2,635	618,861,575	608,203,123	1.8	4,213,819	306,214,482
Austin-San Marcos	11,322	13,004	3,142,903,857	2,829,958,791	11.1	45,766,258	1,677,560,513
Beaumont-Port Arthur-Orange	3,614	4,116	801,164,491	768,820,297	4.2	3,401,698	430,376,367
Brazoria PMSA	2,087	2,450	419,196,738	401,503,245	4.4	1,525,638	195,335,762
Brownsville-Harlingen-San Benito	3,082	3,505	539,380,209	495,536,347	8.8	2,346,867	280,573,633
Bryan-College Station	1,350	1,439	349,205,765	349,454,145	-0.1	1,435,802	196,753,989
Corpus Christi	3,881	4,304	817,931,735	827,669,121	-1.2	4,297,178	468,624,077
Dallas PMSA	30,832	34,770	11,147,092,157	10,458,531,417	6.6	64,323,436	4,707,864,333
El Paso	5,489	5,997	1,241,045,356	1,364,297,796	-9.0	5,610,444	614,286,577
Fort Worth-Arlington PMSA	13,559	14,838	4,464,178,188	4,186,953,674	6.6	20,350,041	2,134,386,814
Galveston-Texas City PMSA	2,484	2,873	457,124,296	429,679,876	6.4	1,460,603	244,212,480
Houston PMSA	37,909	43,433	13,102,990,022	10,253,013,769	27.8	64,789,275	5,191,328,379
Killeen-Temple	2,517	2,732	772,792,751	711,897,916	8.6	1,621,424	255,246,493
Laredo	1,785	1,979	396,117,883	355,323,908	11.5	1,852,080	195,115,311
Longview-Marshall	2,503	2,737	554,621,088	544,495,493	1.9	2,807,643	269,566,858
Lubbock	3,066	3,408	714,276,226	697,218,640	2.4	2,469,189	350,891,924
McAllen-Edinburg-Mission	4,027	4,635	831,550,923	790,184,311	5.2	6,167,753	439,618,244
Odessa-Midland	3,412	3,865	695,201,355	616,169,558	12.8	3,338,543	358,408,546
San Angelo	1,288	1,478	241,941,097	230,043,580	5.2	642,216	125,887,238
San Antonio	14,041	15,689	4,189,362,829	3,973,273,826	5.4	21,794,869	1,897,905,349
Sherman-Denison	1,301	1,465	263,765,005	267,337,189	-1.3	854,888	128,128,919
Texarkana	970	1,082	225,121,841	225,100,053	0.0	1,204,700	110,131,665
Tyler	2,186	2,526	474,905,488	476,367,037	-0.3	1,729,177	252,109,429
Victoria	874	946	230,486,779	220,206,428	4.7	975,319	120,939,283
Waco	2,365	2,603	504,944,551	491,053,089	2.8	1,993,403	245,570,126
Wichita Falls	1,629	1,773	290,387,095	300,565,785	-3.4	1,793,691	162,995,905
MSA Total	161,447	181,886	47,825,855,775	43,210,415,588	10.7	269,739,304	21,524,216,541
Texas Non-MSA Areas	35,396	39,273	6,344,568,602	5,792,740,456	9.5	14,678,398	2,320,799,626
Texas Total	196,843	221,159	54,170,424,377	49,003,156,044	10.5	284,417,702	23,845,016,167
Out-of-State Taxpayers	2,042	4,190	2,343,302,141	2,001,452,867	17.1	54,759,583	634,858,501
Total	198,885	225,349	\$ 56,513,726,518	\$ 51,004,608,911	10.8%	\$ 339,177,285	\$24,479,874,668

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

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Industry	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	72	74	\$ 1,914,318	\$ 2,085,144	-8.2%	\$ 2,920	\$ 1,080,244
Mining	40	37	7,080,876	6,322,768	12.0	3,385	1,108,911
Construction	155	175	37,128,056	31,233,479	18.9	750,878	7,542,341
Manufacturing	97	102	67,283,090	78,428,902	-14.2	1,180,070	6,233,577
Transportation/Utilities	39	45	137,125,156	129,567,865	5.8	1,324,581	29,124,920
Wholesale Trade							
Durable Goods	140	132	53,359,843	48,209,481	10.7	102,394	16,833,881
Nondurable Goods	47	51	47,216,895	40,282,053	17.2	33,410	8,981,997
Total Wholesale Trade	187	183	100,576,738	88,491,534	13.7	135,804	25,815,878
Retail Trade							
Building Materials	58	54	28,298,323	23,383,473	21.0	53,705	17,544,752
General Merchandise	27	30	42,758,920	53,314,364	-19.8	245,978	36,176,749
Food Stores	170	173	61,799,896	59,143,442	4.5	122,670	21,192,752
Automotive	97	114	91,388,922	98,010,021	-6.8	50,962	11,263,368
Clothing	94	117	10,589,466	9,075,890	16.7	16,325	9,632,051
Home Furnishings	138	160	22,301,620	18,379,260	21.3	46,733	13,272,431
Restaurants	320	329	34,060,986	31,201,903	9.2	131,259	29,575,256
Drug Stores	22	22	9,410,735	7,740,871	21.6	39,215	2,519,831
Liquor Stores	27	26	3,624,675	3,378,964	7.3	27	2,978,136
Miscellaneous Retail	488	579	35,072,932	33,928,986	3.4	266,476	20,028,519
Total Retail Trade	1,441	1,604	339,306,475	337,557,174	0.5	973,350	164,183,845
Financial Services	26	30	673,568	765,780	-12.0	71,820	538,190
Services	738	824	161,460,436	133,076,448	21.3	1,365,478	24,860,218
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	4	*	104,263	*	*	*
Other	*	10	*	0	*	*	*
Total	2,799	3,090	\$ 854,349,940	\$ 809,381,661	5.6%	\$ 5,809,182	\$ 262,103,927
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* - No data reported, cannot compute, or omitted to avoid disclosure

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

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Industry	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	123	140	\$ 3,743,896	\$ 3,777,318	-0.9%	\$ 930	\$ 1,992,323
Mining	4	5	805,467	920,750	-12.5	0	207,687
Construction	298	350	92,076,904	91,049,851	1.1	873,370	19,241,400
Manufacturing	150	163	116,801,154	106,566,696	9.6	801,692	13,515,597
Transportation/Utilities	54	60	188,346,444	177,574,657	6.1	989,218	38,632,621
Wholesale Trade							
Durable Goods	184	199	109,944,959	178,539,738	-38.4	375,179	21,353,136
Nondurable Goods	85	95	284,801,788	271,280,860	5.0	839,145	15,698,128
Total Wholesale Trade	269	294	394,746,747	449,820,598	-12.2	1,214,324	37,051,264
Retail Trade							
Building Materials	108	119	44,870,134	40,705,898	10.2	229,877	29,151,683
General Merchandise	39	43	84,618,626	100,501,552	-15.8	484,295	67,995,641
Food Stores	234	227	85,654,157	84,582,582	1.3	226,475	28,835,774
Automotive	187	201	196,482,634	181,748,170	8.1	426,329	21,861,178
Clothing	177	190	27,245,680	26,519,954	2.7	253,181	26,263,929
Home Furnishings	234	258	39,975,104	38,113,571	4.9	1,266,886	32,561,568
Restaurants	597	614	59,390,211	56,450,663	5.2	488,845	55,577,140
Drug Stores	50	48	25,132,344	17,853,993	40.8	396,608	7,132,879
Liquor Stores	49	52	5,837,557	6,845,468	-14.7	1	5,162,408
Miscellaneous Retail	758	883	49,655,128	54,881,272	-9.5	441,322	31,672,282
Total Retail Trade	2,433	2,635	618,861,575	608,203,123	1.8	4,213,819	306,214,482
Financial Services	63	70	5,948,904	6,815,183	-12.7	1,208,153	2,495,722
Services	1,181	1,287	108,337,838	102,393,036	5.8	2,504,738	47,748,331
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	4	4	41,031	36,987	10.9	0	31,198
Other	*	5	*	0	*	*	*
Total	4,579	5,013	\$ 1,529,709,960	\$ 1,547,158,199	-1.1%	\$ 11,806,244	\$ 467,130,625

* - 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 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	536	622	\$ 44,761,450	\$ 42,460,531	5.4%	\$ 414,102	\$ 27,171,764
Mining	27	28	26,820,158	26,834,591	-0.1	92,842	3,559,922
Construction	1,070	1,280	553,220,532	437,205,346	26.5	12,608,761	97,506,041
Manufacturing	952	1,109	1,215,809,710	1,071,244,352	13.5	23,538,771	118,318,713
Transportation/Utilities	332	344	338,777,022	339,216,012	-0.1	2,421,386	147,565,445
Wholesale Trade							
Durable Goods	749	819	822,037,463	697,400,170	17.9	5,659,408	212,802,006
Nondurable Goods	346	419	369,668,826	322,554,024	14.6	2,618,938	53,023,491
Total Wholesale Trade	1,095	1,238	1,191,706,289	1,019,954,194	16.8	8,278,346	265,825,497
Retail Trade							
Building Materials	413	459	213,804,427	199,874,530	7.0	3,842,250	166,109,549
General Merchandise	195	201	305,956,916	308,179,645	-0.7	2,578,156	270,962,637
Food Stores	1,036	1,068	561,712,973	537,820,504	4.4	2,179,207	213,891,290
Automotive	731	765	675,896,132	559,766,197	20.7	1,028,855	94,245,023
Clothing	842	999	149,772,851	134,610,104	11.3	1,480,729	137,925,827
Home Furnishings	1,232	1,429	384,901,374	330,258,369	16.5	11,797,168	209,979,349
Restaurants	2,717	2,915	347,520,812	327,150,008	6.2	3,532,632	303,869,641
Drug Stores	174	198	79,993,280	70,770,189	13.0	178,425	28,449,987
Liquor Stores	129	135	21,858,193	19,006,649	15.0	822	14,234,385
Miscellaneous Retail	3,853	4,835	401,486,899	342,522,596	17.2	19,148,014	237,892,825
Total Retail Trade	11,322	13,004	3,142,903,857	2,829,958,791	11.1	45,766,258	1,677,560,513
Financial Services	210	245	13,401,602	14,476,842	-7.4	529,438	6,927,515
Services	6,273	7,391	903,260,025	752,729,705	20.0	11,866,200	322,071,606
Public Administration	35	44	36,646,113	34,046,344	7.6	64,672	5,497,266
Nonclassifiable	28	27	15,405,806	1,652,462	832.3	98,837	1,279,988
Other	*	*	*	*	*	*	*
Total	21,880	25,539	\$ 7,482,712,564	\$ 6,569,978,937	13.9%	\$ 105,679,613	\$ 2,673,284,270

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

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

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Industry	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	157	180	\$ 3,941,365	\$ 3,932,827	0.2%	\$ 510	\$ 1,880,579
Mining	22	24	9,098,605	7,926,041	14.8	12,067	3,773,906
Construction	392	457	189,417,188	161,135,719	17.6	1,529,222	19,570,529
Manufacturing	315	351	739,399,089	495,322,976	49.3	2,137,752	14,914,981
Transportation/Utilities	109	123	279,317,838	268,096,018	4.2	521,366	52,070,708
Wholesale Trade							
Durable Goods	302	346	151,296,809	133,263,951	13.5	376,770	29,539,475
Nondurable Goods	129	153	108,833,919	97,367,307	11.8	227,823	11,912,658
Total Wholesale Trade	431	499	260,130,728	230,631,258	12.8	604,593	41,452,133
Retail Trade							
Building Materials	213	214	64,984,187	61,596,747	5.5	316,328	41,118,132
General Merchandise	99	91	133,556,754	127,040,344	5.1	605,430	110,901,914
Food Stores	478	513	160,792,398	158,786,134	1.3	596,886	51,449,110
Automotive	287	300	172,385,624	157,814,664	9.2	239,499	29,408,578
Clothing	261	296	28,977,004	26,968,901	7.4	178,732	27,107,952
Home Furnishings	324	396	55,075,987	58,218,744	-5.4	212,396	44,931,411
Restaurants	822	895	82,633,815	77,689,071	6.4	431,071	73,474,583
Drug Stores	67	67	29,892,176	27,543,682	8.5	471,310	8,779,856
Liquor Stores	58	68	7,468,656	7,568,647	-1.3	407	6,477,240
Miscellaneous Retail	1,005	1,276	65,397,890	65,593,363	-0.3	349,639	36,727,591
Total Retail Trade	3,614	4,116	801,164,491	768,820,297	4.2	3,401,698	430,376,367
Financial Services	48	61	2,153,097	2,663,560	-19.2	265,276	1,409,075
Services	1,594	1,800	169,214,076	175,332,557	-3.5	2,926,021	63,043,775
Public Administration	6	5	1,218,800	1,217,709	0.1	0	1,182,969
Nonclassifiable	*	*	*	*	*	*	*
Other	*	32	*	0	*	*	*
Total	6,689	7,651	\$ 2,455,055,277	\$ 2,115,103,281	16.1%	\$ 11,465,471	\$ 629,741,988

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

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

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Industry	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	98	121	\$ 3,741,779	\$ 3,096,947	20.8%	\$ 39,516	\$ 1,413,336
Mining	19	19	5,649,037	4,093,890	38.0	15,982	316,553
Construction	190	228	109,080,829	102,959,098	5.9	444,694	10,146,233
Manufacturing	170	178	194,169,677	188,507,475	3.0	2,045,168	7,933,005
Transportation/Utilities	47	59	31,253,015	33,868,205	-7.7	176,544	7,741,423
Wholesale Trade							
Durable Goods	130	146	55,292,928	52,879,615	4.6	41,714	9,322,696
Nondurable Goods	46	55	32,640,160	26,664,883	22.4	56,212	4,248,494
Total Wholesale Trade	176	201	87,933,088	79,544,498	10.5	97,926	13,571,190
Retail Trade							
Building Materials	96	106	26,336,024	27,059,988	-2.7	28,585	16,874,068
General Merchandise	99	113	81,113,149	75,970,846	6.8	381,200	62,735,479
Food Stores	255	251	99,762,486	94,596,308	5.5	352,872	34,027,343
Automotive	161	183	101,318,946	99,238,126	2.1	251,067	12,826,978
Clothing	119	160	8,708,792	8,792,776	-1.0	39,035	8,391,460
Home Furnishings	149	198	10,996,319	9,907,077	11.0	77,358	6,891,386
Restaurants	441	490	35,340,266	33,579,969	5.2	201,984	32,050,086
Drug Stores	26	27	12,483,283	11,466,697	8.9	36,354	3,932,633
Liquor Stores	16	17	1,718,995	1,562,034	10.0	154	1,584,447
Miscellaneous Retail	725	905	41,418,478	39,329,424	5.3	157,029	16,021,882
Total Retail Trade	2,087	2,450	419,196,738	401,503,245	4.4	1,525,638	195,335,762
Financial Services	33	32	985,933	702,779	40.3	57,085	217,174
Services	896	1,018	75,576,552	68,568,466	10.2	381,987	28,757,266
Public Administration	7	7	905,133	969,187	-6.6	0	822,656
Nonclassifiable	7	6	1,652,920	66,032	2403.2	4,537	249,145
Other	*	*	*	*	*	*	*
Total	3,730	4,358	\$ 930,144,701	\$ 883,879,822	5.2%	\$ 4,789,077	\$ 266,503,743

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

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State Sales and Use Tax Analysis for Brownsville-Harlingen-San Benito MSA

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Industry	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	82	93	\$ 3,801,855	\$ 4,379,038	-13.2%	\$ 7,612	\$ 587,202
Mining	*	*	*	*	*	*	*
Construction	159	188	31,343,913	22,038,592	42.2	499,819	6,582,983
Manufacturing	161	190	136,021,370	99,193,850	37.1	841,716	8,969,566
Transportation/Utilities	62	60	50,294,117	60,589,414	-17.0	129,534	30,033,063
Wholesale Trade							
Durable Goods	199	247	70,472,004	86,746,024	-18.8	130,780	17,096,748
Nondurable Goods	92	98	58,217,249	57,460,386	1.3	262,983	8,866,562
Total Wholesale Trade	291	345	128,689,253	144,206,410	-10.8	393,763	25,963,310
Retail Trade							
Building Materials	118	143	32,981,404	29,229,060	12.8	13,035	22,502,866
General Merchandise	77	83	91,956,799	85,319,870	7.8	370,575	74,629,174
Food Stores	419	457	153,481,632	141,044,150	8.8	166,014	44,231,358
Automotive	222	255	72,126,193	59,902,411	20.4	288,003	16,893,823
Clothing	275	317	30,725,047	30,610,399	0.4	49,862	26,543,865
Home Furnishings	216	248	31,064,023	26,437,782	17.5	673,304	15,492,689
Restaurants	786	850	56,187,711	50,760,537	10.7	147,629	50,604,858
Drug Stores	33	35	11,848,999	7,379,177	60.6	404,354	2,662,882
Liquor Stores	50	52	2,832,913	2,547,304	11.2	4	2,154,122
Miscellaneous Retail	886	1,065	56,175,488	62,305,657	-9.8	234,087	24,857,996
Total Retail Trade	3,082	3,505	539,380,209	495,536,347	8.8	2,346,867	280,573,633
Financial Services	63	62	1,542,478	1,467,818	5.1	36,385	554,323
Services	1,079	1,259	64,908,470	55,654,608	16.6	999,702	32,252,089
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	5	4	386,601	267,313	44.6	12,656	108,920
Other	*	34	*	0	*	*	*
Total	4,986	5,742	\$ 956,765,281	\$ 883,844,795	8.3%	\$ 5,268,054	\$ 385,729,119

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

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

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Industry	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	85	94	\$ 3,126,651	\$ 2,748,144	13.8%	\$ 54,977	\$ 1,946,646
Mining	17	16	6,367,222	1,806,283	252.5	81,006	1,591,973
Construction	155	150	34,829,410	38,111,428	-8.6	690,790	5,484,064
Manufacturing	88	111	54,035,946	51,923,041	4.1	407,483	5,651,269
Transportation/Utilities	37	33	47,861,918	40,483,582	18.2	-17,505	17,010,499
Wholesale Trade							
Durable Goods	75	74	25,545,135	25,208,146	1.3	17,801	9,013,037
Nondurable Goods	33	33	37,231,764	40,639,225	-8.4	28,163	6,787,334
Total Wholesale Trade	108	107	62,776,899	65,847,371	-4.7	45,964	15,800,371
Retail Trade							
Building Materials	70	79	27,823,350	29,972,944	-7.2	63,051	19,200,185
General Merchandise	31	36	54,593,666	52,142,233	4.7	280,569	46,027,289
Food Stores	145	156	64,883,098	57,883,672	12.1	89,660	20,265,405
Automotive	98	106	74,068,761	81,151,317	-8.7	71,337	10,968,463
Clothing	93	99	13,160,224	12,416,350	6.0	31,316	12,785,301
Home Furnishings	137	164	25,663,690	27,695,351	-7.3	337,051	16,482,920
Restaurants	315	317	37,888,263	33,980,761	11.5	115,321	33,073,439
Drug Stores	15	20	5,873,394	5,256,741	11.7	2,771	1,261,899
Liquor Stores	19	20	2,702,006	2,799,597	-3.5	60	2,354,571
Miscellaneous Retail	427	442	42,549,313	46,155,179	-7.8	444,666	34,334,517
Total Retail Trade	1,350	1,439	349,205,765	349,454,145	-0.1	1,435,802	196,753,989
Financial Services	26	27	1,636,856	1,452,723	12.7	136,350	590,248
Services	681	784	75,812,133	73,161,018	3.6	763,111	28,305,382
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	8	*	0	*	*	*
Total	2,552	2,774	\$ 635,688,065	\$ 625,011,899	1.7%	\$ 3,597,998	\$ 273,141,680

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

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

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Industry	Reporting Outlets		Gross Sales		Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
	1997 3rd Qtr	1996 3rd Qtr	1997 3rd Qtr	1996 3rd Qtr			
Agriculture / Forestry	131	144	\$ 5,236,877	\$ 6,284,410	-16.7%	\$ 70,018	\$ 2,120,338
Mining	42	47	18,920,618	13,989,599	35.2	120,309	4,126,544
Construction	366	431	147,374,639	112,933,100	30.5	1,523,302	16,478,224
Manufacturing	292	310	480,884,421	212,758,367	126.0	1,618,911	32,790,506
Transportation/Utilities	112	121	595,872,240	491,017,870	21.4	838,505	97,852,276
Wholesale Trade							
Durable Goods	308	343	167,454,536	150,127,067	11.5	426,822	51,710,201
Nondurable Goods	127	138	352,231,729	96,138,118	266.4	186,720	12,395,781
Total Wholesale Trade	435	481	519,686,265	246,265,185	111.0	613,542	64,105,982
Retail Trade							
Building Materials	122	129	48,839,040	83,534,363	-41.5	278,076	36,157,759
General Merchandise	96	106	113,391,531	108,353,516	4.6	541,708	100,073,720
Food Stores	490	511	182,379,835	182,073,036	0.2	864,611	66,581,810
Automotive	301	312	165,297,714	165,778,529	-0.3	317,189	30,779,126
Clothing	248	276	33,538,628	32,777,533	2.3	273,897	32,650,999
Home Furnishings	297	314	51,449,204	49,622,682	3.7	290,711	39,883,461
Restaurants	988	1,078	102,544,170	97,537,474	5.1	1,167,230	93,473,498
Drug Stores	47	54	23,766,690	22,729,412	4.6	36,579	7,273,908
Liquor Stores	117	120	6,275,123	6,111,422	2.7	98	5,015,833
Miscellaneous Retail	1,175	1,404	90,449,800	79,151,154	14.3	527,079	56,733,963
Total Retail Trade	3,881	4,304	817,931,735	827,669,121	-1.2	4,297,178	468,624,077
Financial Services	103	107	2,416,221	4,816,301	-49.8	186,985	1,146,554
Services	1,855	2,136	166,722,276	168,559,361	-1.1	1,801,335	76,104,649
Public Administration	9	7	416,085	394,943	5.4	0	357,803
Nonclassifiable	8	9	99,289	57,263	73.4	15,153	47,308
Other	*	*	*	*	*	*	*
Total	7,234	8,124	\$ 2,755,560,666	\$ 2,084,745,520	32.2%	\$ 11,085,238	\$ 763,754,261

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

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State Sales and Use Tax Analysis for Dallas PMSA

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Industry	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,385	1,649	\$ 110,614,637	\$ 102,137,688	8.3%	\$ 1,438,725	\$ 67,127,478
Mining	47	50	73,374,384	578,361,297	-87.3	147,773	2,246,066
Construction	2,817	3,346	1,627,297,004	1,314,275,060	23.8	32,193,311	364,141,245
Manufacturing	3,437	3,886	6,672,597,157	6,326,807,487	5.5	69,185,670	650,618,396
Transportation/Utilities	873	907	6,307,440,877	3,677,242,385	71.5	96,826,569	2,055,426,388
Wholesale Trade							
Durable Goods	2,876	3,252	4,197,088,018	4,845,083,525	-13.4	15,263,167	656,472,574
Nondurable Goods	1,156	1,348	3,559,023,638	3,132,980,184	13.6	13,421,823	209,586,848
Total Wholesale Trade	4,032	4,600	7,756,111,656	7,978,063,709	-2.8	28,684,990	866,059,422
Retail Trade							
Building Materials	1,103	1,173	706,310,348	618,013,803	14.3	5,830,968	458,102,255
General Merchandise	605	653	931,438,176	1,119,673,092	-16.8	6,918,763	795,381,687
Food Stores	2,830	2,943	1,549,776,732	1,409,153,843	10.0	4,387,295	466,170,783
Automotive	2,346	2,479	2,595,064,298	2,486,354,571	4.4	2,763,530	274,333,672
Clothing	2,767	3,315	423,998,848	401,421,845	5.6	3,496,667	373,224,046
Home Furnishings	3,049	3,543	1,694,271,691	1,531,234,173	10.6	16,281,550	595,642,068
Restaurants	6,807	7,163	969,115,065	912,805,407	6.2	9,593,387	842,493,151
Drug Stores	486	516	300,130,623	266,372,650	12.7	921,950	110,296,883
Liquor Stores	367	394	82,463,996	80,432,188	2.5	23,345	71,596,915
Miscellaneous Retail	10,472	12,591	1,894,522,380	1,633,069,845	16.0	14,105,981	720,622,873
Total Retail Trade	30,832	34,770	11,147,092,157	10,458,531,417	6.6	64,323,436	4,707,864,333
Financial Services	768	847	156,038,557	140,790,287	10.8	11,470,026	40,115,648
Services	16,873	19,455	3,645,050,445	3,281,501,871	11.1	43,001,124	1,252,558,965
Public Administration	40	40	97,286,313	101,386,378	-4.0	1,644,772	38,286,594
Nonclassifiable	60	60	54,337,559	43,169,991	25.9	1,503,821	10,289,166
Other	*	*	*	*	*	*	*
Total	61,166	70,059	\$37,650,474,554	\$34,003,598,322	10.7%	\$ 350,420,217	\$10,054,840,068
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* - No data reported, cannot compute, or omitted to avoid disclosure

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

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Industry	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	80	97	\$ 8,737,664	\$ 8,360,779	4.5%	\$ 1,312	\$ 1,753,612
Mining	4	*	16,907,856	*	*	0	49,447
Construction	427	481	120,535,955	117,978,493	2.2	2,152,180	20,751,379
Manufacturing	400	439	612,447,191	732,731,402	-16.4	5,987,024	28,166,192
Transportation/Utilities	86	93	27,854,092	24,249,760	14.9	941,659	18,614,665
Wholesale Trade							
Durable Goods	478	530	278,354,926	317,079,948	-12.2	480,973	49,295,123
Nondurable Goods	197	220	480,987,684	424,782,787	13.2	1,043,065	30,107,329
Total Wholesale Trade	675	750	759,342,610	741,862,735	2.4	1,524,038	79,402,452
Retail Trade							
Building Materials	226	255	70,452,061	71,817,636	-1.9	388,984	47,570,042
General Merchandise	142	156	174,093,406	183,524,706	-5.1	522,404	151,197,979
Food Stores	644	675	253,704,435	252,168,172	0.6	449,731	64,301,896
Automotive	488	510	262,951,471	408,996,216	-35.7	263,786	47,904,117
Clothing	564	601	86,668,137	78,217,024	10.8	1,392,160	60,202,063
Home Furnishings	485	558	86,552,706	88,584,033	-2.3	335,244	53,570,148
Restaurants	1,262	1,351	126,955,294	118,732,731	6.9	1,088,319	111,648,020
Drug Stores	59	68	30,044,443	28,136,705	6.8	121,408	12,057,840
Liquor Stores	138	154	13,594,058	13,346,634	1.9	27,043	8,691,668
Miscellaneous Retail	1,481	1,669	136,029,345	120,773,939	12.6	1,021,365	57,142,804
Total Retail Trade	5,489	5,997	1,241,045,356	1,364,297,796	-9.0	5,610,444	614,286,577
Financial Services	80	91	5,550,615	6,341,790	-12.5	224,548	1,313,913
Services	2,107	2,267	182,627,250	165,722,208	10.2	5,710,207	83,732,288
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	5	7	1,004,265	859,912	16.8	283	384,160
Other	*	13	*	0	*	*	*
Total	9,356	10,239	\$ 2,976,347,043	\$ 3,162,703,294	-5.9%	\$ 22,151,695	\$ 848,748,874

* - 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

March 25, 1998

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Industry	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	650	738	\$ 61,614,170	\$ 45,400,905	35.7%	\$ 370,931	\$ 27,969,719
Mining	43	43	29,312,253	40,215,474	-27.1	1,247,914	2,922,343
Construction	1,202	1,462	588,213,327	542,605,141	8.4	7,895,460	89,974,106
Manufacturing	1,601	1,831	2,443,753,849	2,136,882,958	14.4	14,747,299	190,935,045
Transportation/Utilities	392	388	210,723,016	187,794,135	12.2	28,597,064	107,082,717
Wholesale Trade							
Durable Goods	1,233	1,347	1,532,927,530	1,202,816,277	27.4	4,264,345	218,911,572
Nondurable Goods	466	543	795,264,158	734,365,443	8.3	1,255,705	75,570,116
Total Wholesale Trade	1,699	1,890	2,328,191,688	1,937,181,720	20.2	5,520,050	294,481,688
Retail Trade							
Building Materials	526	593	403,369,660	289,808,098	39.2	1,802,191	193,031,711
General Merchandise	349	351	483,786,439	506,969,529	-4.6	2,899,266	424,466,034
Food Stores	1,677	1,768	739,579,477	741,584,220	-0.3	4,658,262	245,965,050
Automotive	1,165	1,242	956,658,992	1,005,018,276	-4.8	936,207	122,844,659
Clothing	1,051	1,229	148,120,435	141,168,521	4.9	802,441	135,153,849
Home Furnishings	1,278	1,455	361,800,270	342,135,842	5.7	1,527,735	241,124,455
Restaurants	3,222	3,334	533,989,959	481,706,747	10.9	3,777,060	426,240,545
Drug Stores	267	251	171,294,910	138,694,773	23.5	249,778	46,078,872
Liquor Stores	194	205	46,034,001	44,169,946	4.2	176,867	30,183,024
Miscellaneous Retail	3,836	4,410	619,544,045	495,697,722	25.0	3,520,234	269,298,615
Total Retail Trade	13,559	14,838	4,464,178,188	4,186,953,674	6.6	20,350,041	2,134,386,814
Financial Services	339	357	25,945,398	22,590,474	14.9	1,047,242	7,740,757
Services	7,404	8,334	891,570,341	840,638,664	6.1	25,765,722	419,494,040
Public Administration	21	22	11,325,738	10,151,225	11.6	0	10,149,619
Nonclassifiable	17	18	5,308,007	1,171,462	353.1	47,497	4,223,107
Other	*	*	*	*	*	*	*
Total	26,927	30,136	\$11,060,135,975	\$ 9,951,585,832	11.1%	\$ 105,589,220	\$ 3,289,359,955

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

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

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Industry	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	106	127	\$ 3,735,141	\$ 3,716,513	0.5%	\$ 12,159	\$ 1,813,182
Mining	10	12	38,145,208	328,606,685	-88.4	102,737	735,524
Construction	197	227	49,131,815	42,287,079	16.2	143,954	6,957,030
Manufacturing	159	174	763,818,048	954,734,609	-20.0	795,713	9,283,550
Transportation/Utilities	68	67	116,439,012	99,851,872	16.6	1,423,067	26,374,945
Wholesale Trade							
Durable Goods	110	115	40,099,718	38,726,785	3.5	26,543	10,321,695
Nondurable Goods	50	50	119,307,626	58,421,365	104.2	110,846	6,684,421
Total Wholesale Trade	160	165	159,407,344	97,148,150	64.1	137,389	17,006,116
Retail Trade							
Building Materials	82	86	26,115,660	22,401,241	16.6	22,749	20,521,988
General Merchandise	114	137	68,818,272	76,251,550	-9.7	251,097	53,338,380
Food Stores	274	298	106,669,931	106,630,399	0.0	220,101	35,393,070
Automotive	173	193	73,144,209	69,469,927	5.3	290,508	14,859,382
Clothing	150	182	13,511,075	13,594,957	-0.6	63,681	13,146,077
Home Furnishings	158	176	12,144,418	9,421,818	28.9	10,604	7,328,374
Restaurants	641	710	75,484,181	72,454,446	4.2	304,529	61,485,152
Drug Stores	38	40	25,543,053	15,578,187	64.0	60,098	9,009,716
Liquor Stores	51	61	5,176,500	4,787,065	8.1	62,236	4,322,714
Miscellaneous Retail	803	990	50,516,997	39,090,286	29.2	175,000	24,807,627
Total Retail Trade	2,484	2,873	457,124,296	429,679,876	6.4	1,460,603	244,212,480
Financial Services	34	30	1,194,654	1,281,894	-6.8	262,546	542,269
Services	1,033	1,205	69,286,833	65,616,329	5.6	568,237	29,929,809
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	11	7	548,602	491,121	11.7	0	229,256
Other	*	51	*	0	*	*	*
Total	4,265	4,941	\$ 1,662,153,420	\$ 2,027,316,858	-18.0%	\$ 5,015,403	\$ 337,661,983

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

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

March 25, 1998

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Industry	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,571	1,828	\$ 149,875,756	\$ 121,235,355	23.6%	\$ 845,752	\$ 61,653,520
Mining	177	214	748,395,894	621,971,162	20.3	2,950,929	22,183,683
Construction	2,985	3,592	2,207,254,615	2,029,038,115	8.8	20,675,881	345,020,258
Manufacturing	3,902	4,507	6,037,571,965	5,863,211,565	3.0	22,866,509	474,377,140
Transportation/Utilities	1,165	1,190	2,180,495,833	1,965,468,819	10.9	17,867,203	618,360,708
Wholesale Trade							
Durable Goods	3,419	3,836	4,746,358,794	4,265,609,292	11.3	11,756,913	659,313,532
Nondurable Goods	1,265	1,545	4,200,559,670	3,286,108,553	27.8	12,100,913	205,212,429
Total Wholesale Trade	4,684	5,381	8,946,918,464	7,551,717,845	18.5	23,857,826	864,525,961
Retail Trade							
Building Materials	1,252	1,379	731,935,679	596,855,610	22.6	3,887,074	404,205,633
General Merchandise	941	1,095	1,455,840,322	1,296,329,249	12.3	10,348,274	987,718,248
Food Stores	4,086	4,265	1,771,041,552	1,707,610,065	3.7	5,736,378	538,353,199
Automotive	2,809	3,046	2,991,063,622	2,139,698,543	39.8	3,883,203	311,481,374
Clothing	3,243	4,001	493,755,074	479,288,527	3.0	7,279,469	450,491,892
Home Furnishings	3,747	4,440	1,601,352,632	1,031,051,418	55.3	6,370,350	649,834,069
Restaurants	8,673	9,142	1,543,477,543	970,879,702	59.0	9,810,478	912,899,412
Drug Stores	664	741	327,652,567	295,272,558	11.0	2,748,223	130,722,542
Liquor Stores	748	815	90,169,828	91,475,932	-1.4	101,017	64,616,797
Miscellaneous Retail	11,746	14,509	2,096,701,203	1,644,552,165	27.5	14,624,809	741,005,213
Total Retail Trade	37,909	43,433	13,102,990,022	10,253,013,769	27.8	64,789,275	5,191,328,379
Financial Services	777	877	92,589,538	74,506,028	24.3	5,598,214	30,613,644
Services	18,789	21,833	3,334,925,102	2,867,785,252	16.3	40,368,050	1,208,444,413
Public Administration	31	32	17,253,156	15,951,982	8.2	634	14,399,809
Nonclassifiable	59	57	59,977,970	64,017,624	-6.3	1,076,987	6,277,393
Other	*	*	*	*	*	*	*
Total	72,049	83,630	\$36,878,248,315	\$31,427,930,552	17.3%	\$ 200,897,260	\$ 8,837,184,908

* - 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 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	93	85	\$ 10,185,481	\$ 15,013,910	-32.2%	\$ 274,903	\$ 3,325,495
Mining	*	*	*	*	*	*	*
Construction	190	199	69,783,808	83,834,005	-16.8	518,720	4,962,540
Manufacturing	138	162	194,534,263	196,919,905	-1.2	998,589	8,878,365
Transportation/Utilities	62	59	39,176,647	34,937,402	12.1	1,664,933	37,474,222
Wholesale Trade							
Durable Goods	100	99	58,691,109	60,459,495	-2.9	174,789	10,965,103
Nondurable Goods	69	79	391,835,957	356,434,383	9.9	812,217	12,186,348
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Total Wholesale Trade	169	178	450,527,066	416,893,878	8.1	987,006	23,151,451
Retail Trade							
Building Materials	86	91	38,493,626	32,074,778	20.0	123,319	28,832,586
General Merchandise	68	62	367,918,884	321,960,572	14.3	259,913	66,614,296
Food Stores	234	255	101,731,885	101,316,820	0.4	54,158	34,509,252
Automotive	247	253	123,157,575	121,581,568	1.3	241,279	18,048,344
Clothing	168	187	11,683,107	11,036,164	5.9	50,750	10,817,327
Home Furnishings	199	211	23,836,792	24,016,869	-0.7	218,675	17,912,659
Restaurants	560	599	52,046,217	49,652,401	4.8	330,948	46,663,493
Drug Stores	30	26	14,486,718	11,615,671	24.7	31,775	2,753,067
Liquor Stores	15	19	2,618,712	2,832,236	-7.5	11	1,866,533
Miscellaneous Retail	910	1,029	36,819,235	35,810,837	2.8	310,596	27,228,936
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Total Retail Trade	2,517	2,732	772,792,751	711,897,916	8.6	1,621,424	255,246,493
Financial Services	41	43	2,327,115	2,578,749	-9.8	62,883	652,098
Services	1,113	1,220	83,482,814	75,978,383	9.9	541,514	32,684,755
Public Administration	9	9	1,871,961	1,765,462	6.0	0	1,598,062
Nonclassifiable	*	*	*	*	*	*	*
Other	*	25	*	18,997	*	*	*
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Total	4,336	4,715	\$ 1,625,328,963	\$ 1,540,402,509	5.5%	\$ 6,673,324	\$ 368,025,738
=====	=====	=====	=====	=====	=====	=====	=====

* - 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 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	22	27	\$ 348,264	\$ 547,687	-36.4%	\$ 0	\$ 177,863
Mining	20	17	42,770,037	125,176,905	-65.8	5,091,744	7,222,384
Construction	78	81	16,740,415	20,647,317	-18.9	173,911	2,989,209
Manufacturing	68	80	21,897,203	20,012,422	9.4	225,918	6,770,276
Transportation/Utilities	42	47	13,105,281	14,545,615	-9.9	810,727	9,353,199
Wholesale Trade							
Durable Goods	158	188	114,636,645	80,693,440	42.1	16,007	11,321,130
Nondurable Goods	76	89	60,194,143	68,486,991	-12.1	46,807	7,046,182
Total Wholesale Trade	234	277	174,830,788	149,180,431	17.2	62,814	18,367,312
Retail Trade							
Building Materials	71	81	24,629,233	22,255,394	10.7	782,633	18,318,204
General Merchandise	82	77	66,044,118	68,103,359	-3.0	361,845	46,352,163
Food Stores	225	256	82,282,766	78,477,866	4.8	138,403	24,480,919
Automotive	143	155	39,188,111	33,937,160	15.5	44,869	12,880,467
Clothing	187	208	35,231,431	29,145,542	20.9	59,102	22,997,544
Home Furnishings	144	177	35,714,983	28,739,030	24.3	21,352	10,002,099
Restaurants	335	386	38,607,770	32,332,831	19.4	176,453	32,708,268
Drug Stores	17	21	11,527,986	10,228,421	12.7	31,902	2,342,936
Liquor Stores	17	17	756,276	712,505	6.1	0	531,915
Miscellaneous Retail	564	601	62,135,209	51,391,800	20.9	235,521	24,500,796
Total Retail Trade	1,785	1,979	396,117,883	355,323,908	11.5	1,852,080	195,115,311
Financial Services	21	22	224,814	163,877	37.2	1,034,355	1,255,856
Services	619	690	32,360,503	26,870,526	20.4	1,144,351	20,068,174
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	11	*	0	*	*	*
Total	2,892	3,234	\$ 698,453,653	\$ 712,529,373	-2.0%	\$ 10,396,033	\$ 261,377,857
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* - No data reported, cannot compute, or omitted to avoid disclosure

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

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Industry	Reporting Outlets 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	93	110	\$ 4,257,929	\$ 4,254,604	0.1%	\$ 119,156	\$ 1,300,494
Mining	47	50	26,762,493	11,669,960	129.3	1,139,477	6,959,324
Construction	220	261	62,931,843	52,143,965	20.7	1,159,429	9,427,631
Manufacturing	221	260	344,827,929	345,345,843	-0.1	2,439,585	20,963,290
Transportation/Utilities	62	74	73,518,027	73,596,228	-0.1	615,186	29,800,749
Wholesale Trade							
Durable Goods	224	251	146,562,931	135,688,909	8.0	388,216	33,291,084
Nondurable Goods	109	118	98,400,789	97,273,338	1.2	157,642	12,292,147
Total Wholesale Trade	333	369	244,963,720	232,962,247	5.2	545,858	45,583,231
Retail Trade							
Building Materials	121	138	48,381,706	45,058,980	7.4	497,626	26,261,848
General Merchandise	83	87	82,079,779	83,718,584	-2.0	685,040	65,554,111
Food Stores	292	289	104,234,594	104,317,812	-0.1	42,250	34,455,550
Automotive	218	245	125,665,857	134,251,411	-6.4	77,538	20,589,429
Clothing	157	193	18,322,036	17,938,862	2.1	696,844	17,974,049
Home Furnishings	224	242	27,497,598	28,560,383	-3.7	59,285	19,876,742
Restaurants	469	489	44,553,941	42,528,504	4.8	111,771	41,120,233
Drug Stores	37	37	16,663,400	13,787,731	20.9	1,283	5,166,483
Liquor Stores	56	63	9,669,916	10,407,465	-7.1	96	8,219,264
Miscellaneous Retail	846	954	77,552,261	63,925,761	21.3	635,910	30,349,149
Total Retail Trade	2,503	2,737	554,621,088	544,495,493	1.9	2,807,643	269,566,858
Financial Services	33	41	1,482,767	2,098,659	-29.3	29,545	528,406
Services	1,109	1,275	165,812,105	175,506,034	-5.5	1,462,845	48,744,462
Public Administration	5	5	467,627	461,452	1.3	0	467,627
Nonclassifiable	7	7	231,073	198,912	16.2	70,320	123,420
Other	*	*	*	*	*	*	*
Total	4,633	5,223	\$ 1,479,876,601	\$ 1,442,733,397	2.6%	\$ 10,389,044	\$ 433,465,492

* - 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 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	190	226	\$ 10,509,048	\$ 10,116,095	3.9%	\$ 119,731	\$ 3,709,047
Mining	11	12	476,228	620,246	-23.2	995	237,915
Construction	357	384	84,567,971	97,813,015	-13.5	1,073,565	12,904,595
Manufacturing	180	201	204,254,971	197,180,753	3.6	1,132,031	11,733,409
Transportation/Utilities	73	79	89,321,534	82,873,594	7.8	3,358,813	32,230,764
Wholesale Trade							
Durable Goods	274	276	145,242,638	138,904,953	4.6	351,616	32,593,747
Nondurable Goods	113	118	372,495,062	374,211,408	-0.5	586,204	16,366,728
Total Wholesale Trade	387	394	517,737,700	513,116,361	0.9	937,820	48,960,475
Retail Trade							
Building Materials	138	157	55,044,330	50,515,523	9.0	285,513	35,571,820
General Merchandise	47	60	86,889,974	104,225,849	-16.6	457,601	73,011,700
Food Stores	225	231	94,121,469	92,666,571	1.6	121,025	32,472,018
Automotive	212	230	229,818,784	211,662,531	8.6	152,413	19,497,339
Clothing	246	272	34,987,683	31,222,550	12.1	141,085	33,411,004
Home Furnishings	304	358	43,009,944	43,603,552	-1.4	372,124	32,331,632
Restaurants	566	590	75,162,788	68,229,502	10.2	767,493	63,952,144
Drug Stores	27	34	12,350,766	11,547,929	7.0	3,785	3,722,087
Liquor Stores	43	42	12,536,993	12,729,261	-1.5	1,200	10,981,162
Miscellaneous Retail	1,258	1,434	70,353,495	70,815,372	-0.7	166,950	45,941,018
Total Retail Trade	3,066	3,408	714,276,226	697,218,640	2.4	2,469,189	350,891,924
Financial Services	76	80	1,539,662	1,663,649	-7.5	298,751	1,666,414
Services	1,357	1,532	234,377,883	202,866,957	15.5	991,042	49,245,389
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	4	*	158,696	*	*	146	158,830
Other	*	14	*	0	*	*	*
Total	5,702	6,333	\$ 1,857,797,648	\$ 1,803,513,259	3.0%	\$ 10,382,083	\$ 512,316,491
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* - No data reported, cannot compute, or omitted to avoid disclosure

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

March 25, 1998

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Industry	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	70	95	\$ 10,454,919	\$ 7,497,477	39.4%	\$ 39,447	\$ 2,002,999
Mining	29	27	16,320,456	10,702,944	52.5	46,870	3,314,223
Construction	236	270	80,245,896	81,724,721	-1.8	946,793	10,684,984
Manufacturing	220	270	372,687,996	140,738,778	164.8	521,022	11,615,737
Transportation/Utilities	101	96	30,641,436	31,747,927	-3.5	280,645	9,706,288
Wholesale Trade							
Durable Goods	300	337	118,571,302	127,984,614	-7.4	242,483	25,023,410
Nondurable Goods	143	153	69,159,010	58,262,584	18.7	42,380	11,440,627
Total Wholesale Trade	443	490	187,730,312	186,247,198	0.8	284,863	36,464,037
Retail Trade							
Building Materials	256	287	64,010,687	58,655,658	9.1	320,836	44,421,401
General Merchandise	125	150	133,871,595	134,134,419	-0.2	1,451,477	108,039,711
Food Stores	669	725	198,770,120	193,006,337	3.0	720,695	60,791,275
Automotive	286	312	146,368,715	133,070,207	10.0	263,042	29,896,456
Clothing	349	398	55,132,875	52,832,808	4.4	800,061	43,103,592
Home Furnishings	292	365	54,870,283	54,887,615	-0.0	56,353	35,000,170
Restaurants	906	1,015	77,647,609	69,632,752	11.5	1,822,623	70,904,903
Drug Stores	60	72	20,952,229	17,194,842	21.9	23,598	3,774,545
Liquor Stores	44	45	2,426,947	2,027,022	19.7	115	1,776,571
Miscellaneous Retail	1,040	1,266	77,499,863	74,742,651	3.7	708,953	41,909,620
Total Retail Trade	4,027	4,635	831,550,923	790,184,311	5.2	6,167,753	439,618,244
Financial Services	60	55	2,020,017	1,488,127	35.7	83,193	889,969
Services	1,305	1,482	76,230,322	65,489,397	16.4	1,003,854	38,012,604
Nonclassifiable	4	4	0	0	*	2,752	2,752
Other	*	*	*	*	*	*	*
Total	6,495	7,466	\$ 1,607,882,277	\$ 1,315,820,880	22.2%	\$ 9,377,192	\$ 552,311,837

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

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State Sales and Use Tax Analysis for Odessa-Midland MSA

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Industry	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	113	124	\$ 5,989,165	\$ 4,979,156	20.3%	\$ 40,596	\$ 3,032,901
Mining	215	212	208,300,476	269,708,563	-22.8	813,685	21,042,898
Construction	345	380	100,396,795	86,364,854	16.2	601,619	18,243,812
Manufacturing	366	388	177,268,805	159,629,272	11.1	691,257	40,930,866
Transportation/Utilities	99	98	41,862,720	32,774,752	27.7	2,362,606	31,011,848
Wholesale Trade							
Durable Goods	348	359	163,639,599	145,422,129	12.5	404,600	48,168,543
Nondurable Goods	169	176	119,608,599	102,610,042	16.6	389,009	18,875,133
Total Wholesale Trade	517	535	283,248,198	248,032,171	14.2	793,609	67,043,676
Retail Trade							
Building Materials	105	119	41,899,607	39,286,033	6.7	714,823	28,256,119
General Merchandise	49	50	81,329,191	82,672,990	-1.6	657,057	67,503,894
Food Stores	282	288	97,182,441	95,913,162	1.3	89,589	38,758,742
Automotive	274	291	136,927,772	128,773,733	6.3	272,918	24,904,070
Clothing	285	313	25,692,709	21,257,878	20.9	98,707	24,685,472
Home Furnishings	247	276	37,882,178	33,229,796	14.0	347,349	28,815,741
Restaurants	616	665	59,254,310	54,865,444	8.0	185,182	53,174,266
Drug Stores	18	20	17,862,080	18,968,550	-5.8	63,488	6,661,056
Liquor Stores	49	51	5,559,511	5,755,157	-3.4	902	4,776,976
Miscellaneous Retail	1,487	1,792	191,611,556	135,446,815	41.5	908,528	80,872,210
Total Retail Trade	3,412	3,865	695,201,355	616,169,558	12.8	3,338,543	358,408,546
Financial Services	59	72	2,207,959	2,252,182	-2.0	272,534	1,522,719
Services	1,919	2,128	173,289,601	138,133,674	25.5	1,878,153	78,333,928
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	42	*	0	*	*	*
Total	7,050	7,845	\$ 1,688,584,816	\$ 1,558,045,176	8.4%	\$ 11,016,770	\$ 620,339,072

* - 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 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	51	74	\$ 2,722,902	\$ 2,365,330	15.1%	\$ 9,706	\$ 804,516
Mining	15	16	5,967,531	4,611,844	29.4	158,399	1,047,500
Construction	150	171	25,558,754	21,044,582	21.5	476,930	6,515,944
Manufacturing	85	97	55,405,949	56,408,921	-1.8	1,626,915	5,463,268
Transportation/Utilities	23	27	11,799,813	12,603,723	-6.4	381,055	6,099,806
Wholesale Trade							
Durable Goods	88	92	28,843,827	32,135,972	-10.2	108,447	7,060,963
Nondurable Goods	48	49	27,205,398	28,426,791	-4.3	74,555	4,174,315
Total Wholesale Trade	136	141	56,049,225	60,562,763	-7.5	183,002	11,235,278
Retail Trade							
Building Materials	54	52	26,829,378	24,535,753	9.3	21,861	12,858,476
General Merchandise	25	21	40,009,053	38,299,913	4.5	168,808	33,025,156
Food Stores	112	105	41,184,593	39,743,397	3.6	81,360	15,604,176
Automotive	87	100	58,536,028	53,399,748	9.6	87,526	6,795,704
Clothing	75	93	7,472,891	6,720,472	11.2	16,147	7,388,802
Home Furnishings	116	121	13,126,983	12,040,051	9.0	56,615	9,383,181
Restaurants	249	265	24,773,371	24,316,660	1.9	71,376	22,377,809
Drug Stores	16	16	4,719,156	4,278,703	10.3	673	887,414
Liquor Stores	10	10	1,548,499	1,667,890	-7.2	60	1,368,703
Miscellaneous Retail	544	695	23,741,145	25,040,993	-5.2	137,790	16,197,817
Total Retail Trade	1,288	1,478	241,941,097	230,043,580	5.2	642,216	125,887,238
Financial Services	26	33	581,275	430,140	35.1	23,134	306,403
Services	645	693	110,863,812	87,258,231	27.1	505,975	17,326,841
Public Administration	*	5	*	1,494,169	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	11	*	0	*	*	*
Total	2,423	2,748	\$ 512,710,059	\$ 477,106,349	7.5%	\$ 4,007,332	\$ 176,068,126

* - 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 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	507	633	\$ 35,895,735	\$ 31,857,211	12.7%	\$ 148,754	\$ 19,334,407
Mining	21	26	37,956,637	35,086,987	8.2	35,375	9,780,855
Construction	1,327	1,521	510,801,094	486,193,904	5.1	11,474,416	88,044,270
Manufacturing	971	1,090	986,962,990	932,239,761	5.9	5,394,993	122,338,280
Transportation/Utilities	323	341	1,011,136,510	793,242,857	27.5	4,829,210	207,846,982
Wholesale Trade							
Durable Goods	964	1,067	724,198,545	780,208,516	-7.2	2,656,771	165,136,403
Nondurable Goods	413	497	2,944,698,403	1,832,599,386	60.7	3,066,979	72,061,525
Total Wholesale Trade	1,377	1,564	3,668,896,948	2,612,807,902	40.4	5,723,750	237,197,928
Retail Trade							
Building Materials	516	538	227,554,169	206,988,876	9.9	1,110,946	162,181,571
General Merchandise	308	324	817,357,906	761,072,933	7.4	2,761,598	371,215,159
Food Stores	1,362	1,435	656,417,598	623,936,639	5.2	4,941,558	235,167,828
Automotive	992	1,043	933,632,590	847,255,867	10.2	1,107,905	115,732,896
Clothing	959	1,106	169,269,166	158,746,339	6.6	1,505,266	140,158,526
Home Furnishings	1,384	1,583	294,664,700	289,985,467	1.6	2,708,273	194,563,574
Restaurants	3,614	3,868	539,652,025	527,274,936	2.3	4,019,716	405,474,223
Drug Stores	210	215	110,766,300	96,620,806	14.6	418,903	29,746,158
Liquor Stores	178	186	23,605,079	21,817,684	8.2	129,594	18,677,092
Miscellaneous Retail	4,518	5,391	416,443,296	439,574,279	-5.3	3,091,110	224,988,322
Total Retail Trade	14,041	15,689	4,189,362,829	3,973,273,826	5.4	21,794,869	1,897,905,349
Financial Services	303	332	37,131,514	28,112,491	32.1	7,028,952	13,932,607
Services	6,449	7,364	917,003,786	854,696,345	7.3	15,368,851	368,475,328
Public Administration	14	14	35,407,209	33,894,329	4.5	0	19,181,145
Nonclassifiable	23	21	7,323,438	2,003,711	265.5	218,215	2,465,004
Other	*	*	*	*	*	*	*
Total	25,356	28,755	\$11,437,878,690	\$ 9,783,409,324	16.9%	\$ 72,017,385	\$ 2,986,502,155

* - 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 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	53	59	\$ 2,978,037	\$ 2,333,466	27.6%	\$ 2,260	\$ 1,135,142
Mining	*	*	*	*	*	*	*
Construction	119	140	35,609,846	30,985,970	14.9	68,524	4,238,177
Manufacturing	113	126	150,900,583	106,231,517	42.0	1,873,239	6,510,133
Transportation/Utilities	43	47	17,051,692	19,656,521	-13.3	540,623	7,861,580
Wholesale Trade							
Durable Goods	61	63	18,195,598	26,533,385	-31.4	23,452	5,815,502
Nondurable Goods	30	34	24,095,457	12,482,399	93.0	505,890	7,284,649
Total Wholesale Trade	91	97	42,291,055	39,015,784	8.4	529,342	13,100,151
Retail Trade							
Building Materials	68	76	25,012,946	29,467,774	-15.1	23,490	17,361,359
General Merchandise	31	29	52,920,855	61,489,882	-13.9	377,946	37,965,891
Food Stores	134	129	44,088,782	41,129,334	7.2	175,575	15,456,242
Automotive	120	139	58,473,479	62,572,906	-6.6	42,023	8,811,984
Clothing	81	104	8,060,334	7,773,102	3.7	26,724	7,775,633
Home Furnishings	119	140	21,383,923	11,478,533	86.3	48,100	9,190,160
Restaurants	237	263	23,892,807	23,162,668	3.2	77,520	20,017,741
Drug Stores	21	21	6,582,411	5,425,855	21.3	3,803	1,458,634
Liquor Stores	14	13	2,153,954	2,213,057	-2.7	0	1,306,887
Miscellaneous Retail	476	551	21,195,514	22,624,078	-6.3	79,707	8,784,388
Total Retail Trade	1,301	1,465	263,765,005	267,337,189	-1.3	854,888	128,128,919
Financial Services	16	27	336,266	422,282	-20.4	31,667	282,521
Services	564	629	28,767,608	28,190,937	2.0	256,824	14,977,904
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	16	*	0	*	*	*
Total	2,306	2,612	\$ 542,287,911	\$ 494,397,247	9.7%	\$ 4,157,367	\$ 176,356,642

* - 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 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	20	19	\$ 468,033	\$ 414,044	13.0%	\$ 139	\$ 237,894
Construction	56	70	13,245,669	13,922,941	-4.9	164,726	2,153,721
Manufacturing	70	74	136,254,166	104,089,108	30.9	1,216,107	5,025,053
Transportation/Utilities	21	23	5,688,764	8,468,787	-32.8	225,846	5,217,324
Wholesale Trade							
Durable Goods	78	76	27,590,950	27,467,860	0.4	158,714	6,690,635
Nondurable Goods	39	47	69,381,453	48,102,641	44.2	109,360	7,156,202
Total Wholesale Trade	117	123	96,972,403	75,570,501	28.3	268,074	13,846,837
Retail Trade							
Building Materials	55	58	24,456,290	28,531,498	-14.3	58,516	12,980,243
General Merchandise	30	25	48,952,379	57,546,664	-14.9	240,739	39,435,813
Food Stores	101	111	42,558,971	41,617,347	2.3	253,332	11,095,864
Automotive	85	96	58,990,604	47,920,295	23.1	108,365	7,979,410
Clothing	93	107	7,684,067	8,039,289	-4.4	33,301	7,556,411
Home Furnishings	101	120	10,534,743	10,791,533	-2.4	24,079	7,126,002
Restaurants	138	150	15,363,928	14,739,443	4.2	373,551	15,350,062
Drug Stores	19	15	4,142,344	3,422,379	21.0	20,548	1,096,272
Miscellaneous Retail	348	400	12,438,515	12,491,605	-0.4	92,269	7,511,588
Total Retail Trade	970	1,082	225,121,841	225,100,053	0.0	1,204,700	110,131,665
Financial Services	17	19	646,873	1,166,448	-44.5	18,050	253,902
Services	398	438	73,205,528	71,631,925	2.2	308,065	12,004,133
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	5	*	29,256	*	*	*
Total	1,671	1,856	\$ 551,701,354	\$ 500,485,620	10.2%	\$ 3,405,707	\$ 148,955,428
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* - No data reported, cannot compute, or omitted to avoid disclosure

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State Sales and Use Tax Analysis for Tyler MSA

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Industry	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	94	112	\$ 4,251,266	\$ 3,638,367	16.8%	\$ 2,090	\$ 1,776,536
Mining	14	11	4,214,955	1,797,868	134.4	52,997	587,230
Construction	167	198	45,676,758	46,659,441	-2.1	897,474	9,660,738
Manufacturing	148	166	117,850,744	151,828,685	-22.4	2,320,828	17,659,554
Transportation/Utilities	51	54	21,598,937	20,875,661	3.5	243,233	14,102,697
Wholesale Trade							
Durable Goods	134	141	77,276,633	75,440,673	2.4	695,125	17,359,468
Nondurable Goods	58	73	55,061,626	47,009,231	17.1	944,419	12,478,819
Total Wholesale Trade	192	214	132,338,259	122,449,904	8.1	1,639,544	29,838,287
Retail Trade							
Building Materials	127	135	42,817,573	41,154,748	4.0	353,194	31,310,306
General Merchandise	39	41	64,096,025	75,013,941	-14.6	274,540	58,327,581
Food Stores	184	196	86,656,493	83,086,294	4.3	59,491	22,859,894
Automotive	198	217	113,777,874	123,198,581	-7.6	63,569	17,263,217
Clothing	168	196	20,217,882	18,477,093	9.4	151,897	19,251,646
Home Furnishings	195	221	36,416,545	35,274,506	3.2	132,980	29,071,822
Restaurants	350	383	44,753,599	38,997,881	14.8	220,980	38,161,339
Drug Stores	34	34	15,831,089	14,708,815	7.6	88,131	4,348,505
Miscellaneous Retail	891	1,103	50,338,408	46,455,178	8.4	384,395	31,515,119
Total Retail Trade	2,186	2,526	474,905,488	476,367,037	-0.3	1,729,177	252,109,429
Financial Services	61	66	11,307,258	5,828,352	94.0	275,297	1,376,127
Services	925	1,052	76,476,529	82,549,988	-7.4	503,174	38,389,004
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	*	*	*	*	*	*
Other	*	26	*	0	*	*	*
Total	3,838	4,427	\$ 888,620,194	\$ 912,000,205	-2.6%	\$ 7,663,814	\$ 365,499,602

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

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State Sales and Use Tax Analysis for Victoria MSA

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Industry	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	37	38	\$ 968,959	\$ 799,454	21.2%	\$ 2,275	\$ 553,579
Mining	28	23	10,338,066	6,755,968	53.0	8,661	1,505,397
Construction	66	79	42,855,786	37,890,653	13.1	429,504	3,273,683
Manufacturing	54	61	52,735,784	43,729,395	20.6	524,861	8,057,908
Transportation/Utilities	34	37	10,585,268	10,623,754	-0.4	468,563	4,900,071
Wholesale Trade							
Durable Goods	67	70	39,740,650	33,731,276	17.8	342,043	12,668,593
Nondurable Goods	39	46	57,726,511	43,908,959	31.5	42,024	7,407,595
Total Wholesale Trade	106	116	97,467,161	77,640,235	25.5	384,067	20,076,188
Retail Trade							
Building Materials	53	53	19,818,357	17,791,275	11.4	84,336	13,405,717
General Merchandise	25	23	32,592,438	37,602,939	-13.3	206,336	27,497,692
Food Stores	99	99	51,738,760	49,585,908	4.3	34,922	20,001,972
Automotive	75	82	51,487,403	48,862,857	5.4	30,520	8,282,028
Clothing	52	56	9,086,535	8,486,738	7.1	17,050	7,887,279
Home Furnishings	86	96	9,407,729	9,233,540	1.9	201,648	7,744,124
Restaurants	205	216	19,434,607	19,572,548	-0.7	208,156	17,642,523
Drug Stores	17	17	5,303,009	4,649,320	14.1	9,108	1,871,297
Liquor Stores	13	14	1,444,750	1,419,746	1.8	205	1,261,422
Miscellaneous Retail	249	290	30,173,191	23,001,557	31.2	183,038	15,345,229
Total Retail Trade	874	946	230,486,779	220,206,428	4.7	975,319	120,939,283
Financial Services	25	24	414,135	457,306	-9.4	82,364	392,209
Services	425	458	32,793,739	32,336,651	1.4	870,707	19,319,376
Nonclassifiable	*	*	*	*	*	*	*
Other	*	7	*	0	*	*	*
Total	1,650	1,790	\$ 478,645,677	\$ 430,439,844	11.2%	\$ 3,746,443	\$ 179,017,816
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* - No data reported, cannot compute, or omitted to avoid disclosure

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State Sales and Use Tax Analysis for Waco MSA

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Industry	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	91	110	\$ 10,786,908	\$ 13,455,565	-19.8%	\$ 19,236	\$ 1,375,773
Mining	*	*	*	*	*	*	*
Construction	218	255	72,575,947	61,176,036	18.6	1,085,187	14,305,175
Manufacturing	199	217	428,578,492	352,825,650	21.5	1,879,567	11,663,528
Transportation/Utilities	59	60	119,402,097	116,440,093	2.5	734,136	19,015,065
Wholesale Trade							
Durable Goods	153	173	153,925,557	160,111,245	-3.9	127,666	18,556,524
Nondurable Goods	77	80	183,982,399	204,406,362	-10.0	30,760	9,302,953
Total Wholesale Trade	230	253	337,907,956	364,517,607	-7.3	158,426	27,859,477
Retail Trade							
Building Materials	88	102	34,440,217	32,733,421	5.2	123,374	22,941,503
General Merchandise	42	40	64,850,199	73,557,775	-11.8	655,662	53,773,532
Food Stores	220	239	102,904,280	90,469,991	13.7	180,489	31,336,696
Automotive	226	239	123,737,928	114,545,154	8.0	124,552	20,036,222
Clothing	152	174	17,410,561	16,557,065	5.2	109,196	15,761,015
Home Furnishings	190	217	32,073,274	37,761,945	-15.1	133,277	21,526,255
Restaurants	549	569	55,172,742	52,153,365	5.8	315,164	49,404,719
Drug Stores	32	32	9,875,668	12,722,612	-22.4	12,334	2,826,165
Liquor Stores	31	31	2,823,429	3,111,570	-9.3	0	2,452,940
Miscellaneous Retail	835	960	61,656,253	57,440,191	7.3	339,355	25,511,079
Total Retail Trade	2,365	2,603	504,944,551	491,053,089	2.8	1,993,403	245,570,126
Financial Services	45	46	4,069,353	2,984,372	36.4	281,136	2,336,561
Services	1,042	1,142	75,023,520	73,790,471	1.7	1,204,257	36,036,676
Public Administration	6	8	359,781	361,163	-0.4	0	218,113
Nonclassifiable	5	*	558,731	*	*	48,436	546,783
Other	*	27	*	0	*	*	*
Total	4,262	4,726	\$ 1,554,230,692	\$ 1,476,754,615	5.2%	\$ 7,403,854	\$ 358,927,347

* - 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 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	69	78	\$ 2,169,353	\$ 2,473,738	-12.3%	\$ 4,718	\$ 883,207
Mining	33	38	2,826,943	2,459,620	14.9	31,420	1,591,677
Construction	144	177	54,290,882	43,937,578	23.6	242,474	3,404,032
Manufacturing	118	122	124,687,882	92,525,051	34.8	890,715	5,842,060
Transportation/Utilities	37	36	22,076,387	20,513,485	7.6	241,186	10,391,445
Wholesale Trade							
Durable Goods	127	139	46,935,273	42,089,104	11.5	38,951	10,174,584
Nondurable Goods	50	49	31,849,346	20,003,591	59.2	56,622	6,731,522
Total Wholesale Trade	177	188	78,784,619	62,092,695	26.9	95,573	16,906,106
Retail Trade							
Building Materials	60	71	22,434,673	20,869,895	7.5	30,615	15,921,520
General Merchandise	38	40	44,929,692	53,218,865	-15.6	222,610	41,526,326
Food Stores	163	167	54,650,291	56,658,747	-3.5	26,669	17,479,749
Automotive	119	127	55,223,406	62,782,491	-12.0	79,040	9,612,657
Clothing	127	133	7,649,820	8,522,088	-10.2	43,954	7,515,254
Home Furnishings	147	162	15,734,378	14,273,231	10.2	37,691	10,712,363
Restaurants	332	346	33,865,661	32,076,327	5.6	308,315	30,210,531
Drug Stores	27	21	13,010,099	12,661,452	2.8	42,185	3,439,976
Liquor Stores	40	39	3,523,059	3,473,674	1.4	596	2,956,695
Miscellaneous Retail	582	667	39,366,016	36,029,015	9.3	1,002,016	23,620,834
Total Retail Trade	1,629	1,773	290,387,095	300,565,785	-3.4	1,793,691	162,995,905
Financial Services	23	30	509,196	334,007	52.5	19,653	287,968
Services	720	835	43,614,305	44,523,102	-2.0	796,382	21,676,326
Public Administration	4	4	505,750	549,514	-8.0	0	82,377
Nonclassifiable	4	*	5,746,260	*	*	13,270	270,652
Other	*	*	*	*	*	*	*
Total	2,959	3,300	\$ 625,605,541	\$ 570,159,265	9.7%	\$ 4,129,082	\$ 224,338,624

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

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

March 25, 1998

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Industry	Reporting Outlets 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	983	1,136	\$ 84,926,248	\$ 88,714,149	-4.3%	\$ 408,426	\$ 10,842,384
Mining	880	900	293,289,807	262,906,760	11.6	3,157,264	72,895,867
Construction	2,691	3,059	493,335,935	409,396,919	20.5	3,656,808	86,089,821
Manufacturing	2,198	2,443	2,224,005,236	2,390,822,758	-7.0	10,788,667	131,164,895
Transportation/Utilities	1,223	1,376	654,010,355	701,107,667	-6.7	4,410,032	199,141,273
Wholesale Trade							
Durable Goods	1,624	1,722	566,269,407	671,374,980	-15.7	1,204,112	104,859,581
Nondurable Goods	1,389	1,485	1,047,424,980	1,039,511,602	0.8	1,348,451	48,712,437
Total Wholesale Trade	3,013	3,207	1,613,694,387	1,710,886,582	-5.7	2,552,563	153,572,018
Retail Trade							
Building Materials	2,029	2,169	481,942,663	450,754,832	6.9	1,154,894	205,912,101
General Merchandise	1,165	1,203	1,788,062,387	1,531,606,226	16.7	4,702,033	568,904,840
Food Stores	4,839	5,077	1,369,412,874	1,322,025,462	3.6	1,792,450	435,081,444
Automotive	3,566	3,832	1,236,943,418	1,145,758,266	8.0	1,519,653	182,173,677
Clothing	1,858	2,091	140,319,203	122,889,926	14.2	415,483	128,777,636
Home Furnishings	2,250	2,455	148,376,708	144,410,152	2.7	647,824	109,796,224
Restaurants	7,119	7,781	485,594,054	447,546,210	8.5	2,262,194	401,464,486
Drug Stores	600	652	149,185,742	145,936,879	2.2	129,308	24,060,784
Liquor Stores	575	620	55,654,153	48,106,156	15.7	53,501	41,420,582
Miscellaneous Retail	11,395	13,393	489,077,400	433,706,347	12.8	2,001,058	223,207,852
Total Retail Trade	35,396	39,273	6,344,568,602	5,792,740,456	9.5	14,678,398	2,320,799,626
Financial Services	421	437	13,423,481	11,965,549	12.2	692,414	4,007,294
Services	13,015	14,728	744,120,672	668,899,222	11.2	5,902,588	287,203,742
Public Administration	142	143	47,405,641	47,232,919	0.4	35,399	17,735,902
Nonclassifiable	72	72	6,834,657	7,421,697	-7.9	107,372	1,483,736
Other	*	*	*	*	*	*	*
Total	60,035	67,028	\$12,519,638,268	\$12,092,094,678	3.5%	\$ 46,389,931	\$ 3,284,953,889

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

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

March 25, 1998

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Industry	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	25	59	\$ 6,962,189	\$ 8,224,127	-15.3%	\$ 3,214	\$ 1,636,487
Mining	107	198	373,951,869	120,662,426	209.9	92,799,953	101,516,178
Construction	469	995	190,143,115	191,037,654	-0.5	17,472,752	60,698,078
Manufacturing	2,308	4,268	5,870,514,237	5,680,130,103	3.4	355,795,567	1,153,900,157
Transportation/Utilities	411	743	1,358,435,001	1,191,015,909	14.1	136,151,202	1,266,957,390
Wholesale Trade							
Durable Goods	1,343	2,401	3,663,477,209	3,264,111,637	12.2	20,198,364	286,865,600
Nondurable Goods	516	954	3,200,934,663	3,173,960,735	0.8	119,368,367	173,587,750
Total Wholesale Trade	1,859	3,355	6,864,411,872	6,438,072,372	6.6	139,566,731	460,453,350
Retail Trade							
Building Materials	129	233	84,556,762	60,350,862	40.1	75,403	16,551,164
General Merchandise	20	38	4,739,714	3,054,237	55.2	3,980,663	4,442,335
Food Stores	31	69	22,244,862	22,370,488	-0.6	246,776	4,728,602
Automotive	64	117	330,705,620	189,082,518	74.9	44,099,712	55,691,012
Clothing	105	213	67,481,224	70,779,639	-4.7	350,328	19,134,172
Home Furnishings	495	984	864,840,911	651,737,727	32.7	1,587,482	260,901,305
Restaurants	59	121	104,075,246	31,882,483	226.4	6,986	14,938,690
Drug Stores	23	47	53,864,766	90,550,756	-40.5	20,583	3,712,051
Liquor Stores	*	4	*	0	*	*	*
Miscellaneous Retail	1,116	2,364	810,793,036	881,644,157	-8.0	4,391,650	254,759,170
Total Retail Trade	2,042	4,190	2,343,302,141	2,001,452,867	17.1	54,759,583	634,858,501
Financial Services	153	308	272,904,151	98,852,793	176.1	7,657,358	53,772,358
Services	2,060	4,062	2,592,788,605	1,827,479,380	41.9	38,979,756	777,582,185
Public Administration	*	*	*	*	*	*	*
Nonclassifiable	*	21	*	3,800,983	*	*	*
Other	2,483	1,791	2,311,592,535	813,344,331	184.2	126,891,329	455,528,399
Total	11,919	19,993	\$22,185,301,530	\$18,374,082,392	20.7%	\$ 970,077,445	\$ 4,967,182,260
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* - No data reported, cannot compute, or omitted to avoid disclosure

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

March 25, 1998

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Industry	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	2,035	2,387	\$ 172,228,807	\$ 147,538,593	16.7%	\$ 1,809,656	\$ 95,097,197
Mining	90	93	102,686,637	618,576,771	-83.4	1,395,687	5,168,409
Construction	4,019	4,808	2,215,510,331	1,856,880,201	19.3	40,088,771	454,115,351
Manufacturing	5,038	5,717	9,116,351,006	8,463,690,445	7.7	83,932,969	841,553,441
Transportation/Utilities	1,265	1,295	6,518,163,893	3,865,036,520	68.6	125,423,633	2,162,509,105
Wholesale Trade							
Durable Goods	4,109	4,599	5,730,015,548	6,047,899,802	-5.3	19,527,512	875,384,146
Nondurable Goods	1,622	1,891	4,354,287,796	3,867,345,627	12.6	14,677,528	285,156,964
Total Wholesale Trade	5,731	6,490	10,084,303,344	9,915,245,429	1.7	34,205,040	1,160,541,110
Retail Trade							
Building Materials	1,629	1,766	1,109,680,008	907,821,901	22.2	7,633,159	651,133,966
General Merchandise	954	1,004	1,415,224,615	1,626,642,621	-13.0	9,818,029	1,219,847,721
Food Stores	4,507	4,711	2,289,356,209	2,150,738,063	6.4	9,045,557	712,135,833
Automotive	3,511	3,721	3,551,723,290	3,491,372,847	1.7	3,699,737	397,178,331
Clothing	3,818	4,544	572,119,283	542,590,366	5.4	4,299,108	508,377,895
Home Furnishings	4,327	4,998	2,056,071,961	1,873,370,015	9.8	17,809,285	836,766,523
Restaurants	10,029	10,497	1,503,105,024	1,394,512,154	7.8	13,370,447	1,268,733,696
Drug Stores	747	767	471,425,533	405,067,423	16.4	1,171,728	156,375,755
Liquor Stores	561	599	128,497,997	124,602,134	3.1	200,212	101,779,939
Miscellaneous Retail	14,308	17,001	2,514,066,425	2,128,767,567	18.1	17,626,215	989,921,488
Total Retail Trade	44,391	49,608	15,611,270,345	14,645,485,091	6.6	84,673,477	6,842,251,147
Financial Services	1,107	1,204	181,983,955	163,380,761	11.4	12,517,268	47,856,405
Services	24,277	27,789	4,536,620,786	4,122,140,535	10.1	68,766,846	1,672,053,005
Public Administration	61	62	108,612,051	111,537,603	-2.6	1,644,772	48,436,213
Nonclassifiable	77	78	59,645,566	44,341,453	34.5	1,551,318	14,512,273
Other	*	*	*	*	*	*	*
Total	88,093	100,195	\$48,710,610,529	\$43,955,184,154	10.8%	\$ 456,009,437	\$13,344,200,023

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

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

March 25, 1998

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Industry	Reporting 1997 3rd Qtr	Outlets 1996 3rd Qtr	Gross Sales 1997 3rd Qtr	Gross Sales 1996 3rd Qtr	Percent Change	Use Tax Purchases	Amount Subject to State Sales & Use Tax
Agriculture / Forestry	1,775	2,076	\$ 157,352,676	\$ 128,048,815	22.9%	\$ 897,427	\$ 64,880,038
Mining	206	245	792,190,139	954,671,737	-17.0	3,069,648	23,235,760
Construction	3,372	4,047	2,365,467,259	2,174,284,292	8.8	21,264,529	362,123,521
Manufacturing	4,231	4,859	6,995,559,690	7,006,453,649	-0.2	25,707,390	491,593,695
Transportation/Utilities	1,280	1,316	2,328,187,860	2,099,188,896	10.9	19,466,814	652,477,076
Wholesale Trade							
Durable Goods	3,659	4,097	4,841,751,440	4,357,215,692	11.1	11,825,170	678,957,923
Nondurable Goods	1,361	1,650	4,352,507,456	3,371,194,801	29.1	12,267,971	216,145,344
Total Wholesale Trade	5,020	5,747	9,194,258,896	7,728,410,493	19.0	24,093,141	895,103,267
Retail Trade							
Building Materials	1,430	1,571	784,387,363	646,316,839	21.4	3,938,408	441,601,689
General Merchandise	1,154	1,345	1,605,771,743	1,448,551,645	10.9	10,980,571	1,103,792,107
Food Stores	4,615	4,814	1,977,473,969	1,908,836,772	3.6	6,309,351	607,773,612
Automotive	3,143	3,422	3,165,526,777	2,308,406,596	37.1	4,424,778	339,167,734
Clothing	3,512	4,343	515,974,941	501,676,260	2.9	7,382,185	472,029,429
Home Furnishings	4,054	4,814	1,624,493,369	1,050,380,313	54.7	6,458,312	664,053,829
Restaurants	9,755	10,342	1,654,301,990	1,076,914,117	53.6	10,316,991	1,006,434,650
Drug Stores	728	808	365,678,903	322,317,442	13.5	2,844,675	143,664,891
Liquor Stores	815	893	97,065,323	97,825,031	-0.8	163,407	70,523,958
Miscellaneous Retail	13,274	16,404	2,188,636,678	1,722,971,875	27.0	14,956,838	781,834,722
Total Retail Trade	42,480	48,756	13,979,311,056	11,084,196,890	26.1	67,775,516	5,630,876,621
Financial Services	844	939	94,770,125	76,490,701	23.9	5,917,845	31,373,087
Services	20,718	24,056	3,479,788,487	3,001,970,047	15.9	41,318,274	1,267,131,488
Public Administration	41	42	21,480,756	20,823,899	3.2	109,632	15,800,287
Nonclassifiable	77	70	62,179,492	64,574,777	-3.7	1,081,524	6,755,794
Other	*	*	*	*	*	*	*
Total	80,044	92,929	\$39,470,546,436	\$34,339,127,232	14.9%	\$ 210,701,740	\$ 9,441,350,634

* - 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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